



MINUTES OF THE 34TH MEETING OF THE MULTI-STAKEHOLDER GROUP (MSG) OF THE UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI) HELD ON THURSDAY, 25TH JULY 2024 AT THE IMPERIAL ROYALE HOTEL, KAMPALA.

Attendance List

No.	Name	Institution
GOVERNMENT		
1.	Mr. Robert Tugume	Ministry of Energy and Mineral Development (MEMD) (Chair)
2.	Mr. Malik Ntale	Ministry of Energy and Mineral Development (MEMD)
3.	Mr. Winston Mugumya	Ministry of Energy and Mineral Development (MEMD)
4.	Mr. Joseph Kyeyune	Uganda Revenue Authority (URA)
5.	Mr. Philip Andrew Wabulya	Bank of Uganda (BOU)
6.	Ms. Jane Rose Atwongyeire	National Environment Management Authority (NEMA)
CIVIL SOCIETY ORGANISATIONS		
7.	Mr. Gard Benda	World Voices Uganda (WVU)
8.	Mr. Onesmus Mugenyi	Advocates Coalition for Development and Environment (ACODE)
9.	Dr. Henry Bazira	Water Governance Institute
10.	Mr. Sam Mucunguzi	Citizens' Concern Africa <i>via zoom</i>
11.	Ms. Winfred Ngabiirwe	Global Rights Alert (GRA)
12.	Mr. Siragi Magara	Oxfam in Uganda
INDUSTRY		
13.	Ms. Ingrid Muhanguzi	CNOOC Uganda Limited
14.	Mr. Faustine Mugisha	TotalEnergies Uganda
15.	Hon. Elly Karuhanga	Uganda Chamber of Mines & Petroleum <i>via zoom</i>
OBSERVERS		
16.	Ms. Frank Byaruhanga	Office of the Auditor General (OAG)
17.	Mr. Henry Tumusime	Ministry of Energy and Mineral Development (MEMD)
18.	Ms. Patricia Opoka	Uganda Registration Services Bureau (URSB)
19.	Ms. Joanita Nassiwa	Uganda Bureau of Statistics (UBOS)
20.	Mr. Rached Maleej	Independent Administrator
21.	Mr. Bilel Yahyaoui	Independent Administrator
22.	Mr. Nejm Zitouni	Independent Administrator
23.	Mr. Aloysious Kittengo	SEATINI Uganda
24.	Mr. Malek Zaltini	Independent Administrator
UGEITI		
25.	Mr. Saul Ongaria	National Coordinator (Secretary)
26.	Ms. Gloria Mugambe	Head of Secretariat <i>via zoom</i>
27.	Mr. Francis Garvin Okello	Administration Officer
28.	Mr. Kanakulya Edwin Kavuma	Compliance Officer <i>via zoom</i>
29.	Mr. Dan Denis Agaba	Statistician
30.	Mr. Edgar Mutungi	Finance Officer
31.	Mr. Abbey Gitta	Research Officer

RT

32.	Mr. Ignatius Ariho	Information Technology Assistant
33.	Mr. Bwoye Perez Ham	Procurement Assistant
34.	Mr. Gordon Muhereza	Office Assistant
35.	Ms. Susan Acom	Office Assistant
36.	Mr. Paul Anapa	Research Assistant
37.	Ms. Betty Kisakye	Administrative Assistant
38.	Ms. Linda Stacy Nalumu	Communications Assistant
39.	Ms. Gertrude Angom	Monitoring & Evaluation Officer
MEMBERS ABSENT WITH APOLOGY		
1.	Ms. Margaret Lomonyang	Karamoja Women's Umbrella Organisation
2.	Ms. Jennifer Hinton	Uganda Chamber of Mines and Petroleum
3.	Mr. Clovice Bright Irumba	Petroleum Authority of Uganda

AGENDA

- 1) Welcome, Introductions and Adoption of the Agenda.
- 2) Communication from the Chairperson.
- 3) Review of Minutes of the 33rd MSG Meeting and Matters Arising.
- 4) Presentation of the draft Scoping Report for the Third EITI Report.
- 5) Presentation on the flow of Subnational Payments.
- 6) Way forward.

MIN 1.0: WELCOME AND INTRODUCTIONS

- 1.1 The National Coordinator called the meeting to order at 10:05 a.m. He welcomed everyone to the meeting and requested each participant to introduce themselves. Mr. Robert Tugume, a Government Constituency Representative, was nominated to preside over the meeting in the absence of the MSG Chairperson.
- 1.2 The meeting agenda was adopted.

MIN 2.0: COMMUNICATION FROM THE CHAIR

- 2.1 The Chair delivered the opening remarks, appended as *Annex A*. He welcomed all members to the meeting and thanked them for their commitment to EITI implementation in Uganda. The following are the highlights:
 - a) He commended all the members who participated in the MSG retreat in Munyonyo in June 2024, where they discussed the Validation Report, Annual Progress Report, and Strategic Plan. He emphasized the need to address the corrective actions identified in the Validation Report, including the disclosure of contracts and the systematic disclosure of EITI information.
 - b) A team from the International EITI Secretariat led by the Executive Director, Mr. Mark Robinson was scheduled to visit Uganda from 22nd to 23rd August 2024, to engage with various EITI stakeholders following the outcome of the validation exercise.

- c) The main purpose of the meeting was to review the draft scoping report for Uganda's 3rd EITI report. This Report was being produced in accordance with the new EITI Standard 2023, so it was important to ensure that the scoping report contained all the required information.

MIN 3.0: REVIEW OF MINUTES OF THE PREVIOUS MEETING

- 3.1 Under Minute 4.1 a), the phrase '15 years' was amended to '12 years' in reference to the time taken to review the National Oil and Gas Policy (NOGP) since its approval in 2008.
- 3.2 Under Minute 4.2 a), the term 'highly specialized' was revised to 'highly specialized and capital-intensive' to provide a better description of the oil and gas sector and the challenges it posed when securing contracts in the value chain.
- 3.3 The Minutes of the 33rd MSG meeting that was held on Thursday, 21st March 2024 were reviewed and adopted as a true record of the proceedings of that meeting.
- 3.4 Matters Arising:

A member from the Ministry of Energy and Mineral Development (MEMD) stated that MEMD had not received any official comments from the MSG regarding the draft National Oil and Gas Policy. The National Coordinator clarified that the MSG comments had been recorded in the Minutes of the 33rd MSG meeting, which had been shared with MSG members. However, it was agreed that the Secretariat would extract the MSG comments on the draft NOGP policy and officially submit them to the ministry, given that the deadline for submitting the policy to Cabinet had been extended indefinitely.

MIN 4.0: PRESENTATION OF THE SCOPING REPORT FOR UGANDA'S THIRD EITI REPORT

- 4.1 The presentation was made by a member of the IA team, and is attached as *Annex B*. The IA informed the meeting that the report's objective was to define the scope of Uganda's third EITI report for FY 2021/2022, which required approval by the MSG. The main contents of the scoping report were as follows:
- a) The scope covered the extractive sector for EITI reporting, specifically the oil & gas sector (upstream and midstream activities) and the mining sector (mining and quarrying). This included:
- The extractive entities to be included for reconciliation.
 - The payment streams to be included for reconciliation.
 - Government agencies to be included for reconciliation.
 - Contextual information to be included in the third EITI report.
- b) The IA recommended that the following four (4) oil and gas companies, which held active licenses during FY 2021/22, be

included in the reconciliation scope without applying any materiality threshold:

- TotalEnergies Uganda
 - CNOOC Uganda Limited
 - Oranto Petroleum Limited
 - Armour Energy Limited
- c) Information on Uganda National Oil Company (UNOC), as required by the EITI Standard would be included in the contextual section of the report.
- d) The IA recommended that mining companies that contributed 99% of revenues from the mining sector be considered in the reconciliation scope. However, a representative from the Directorate of Geological Survey and Mines (DGSM) informed the meeting that some of the companies on the IA's list did not have mining licenses for the reporting period.
- e) The list of Government agencies to be included in the reporting scope are the following:
- Oil and gas sector:
- Uganda Revenue Authority (reconciliation scope)
 - Uganda National Oil Company (unilateral disclosure)
 - Petroleum Authority of Uganda (unilateral disclosure)
 - Directorate of Petroleum (unilateral disclosure)
 - Uganda Registration Services Bureau (unilateral disclosure)
- Mining sector:
- Uganda Revenue Authority (reconciliation scope)
 - Directorate of Geological Survey and Mines (unilateral disclosure)
 - Uganda Registration Services Bureau (unilateral disclosure)
 - Kilembe Mines (unilateral disclosure)
- f) The IA also recommended that all payment flows be included in the reconciliation process.
- g) The IA advised that it was up to the MSG to decide whether the gold refineries involved in the exportation of gold should be considered for reconciliation.
- h) The IA advised that the following contextual information be included in the report:
- Legal framework and fiscal regime
 - Contract and license allocations
 - Register of licenses
 - Government's policy on disclosure of contracts and licenses
 - Beneficial ownership
 - State participation in the extractive industries
 - An overview of the extractive industries, including any significant exploration activities
 - Production data

- Export data
 - Greenhouse gas emissions
 - Project costs
 - Distribution of revenues from the extractive industries
 - Contribution of the extractive industries to the economy
- i) The IA informed the MSG members that in some countries, sectors such as forestry, fisheries and agriculture are also included in the reporting process.

4.2 Reaction from Members

- a) The MSG expressed concern that the majority of the mining companies listed for EITI reporting were primarily cement companies, with a significant portion of their revenues not originating from extractive activities.
- b) The IA explained that, from their assessment, they realised that the refineries exported tons of gold without corresponding imports, implying that Uganda produced significant quantities of gold. The IA recommended that the MSG needed to make a decision on how to report on the matter to provide a clear understanding of the discrepancies in the gold data.
- c) Representatives from Civil Society stated that including refineries in the reconciliation scope would help address the EITI report recommendation regarding discrepancies in gold data. However, the Secretariat clarified that reporting on refineries (down-stream) was not part of the EITI scope as prescribed in the EITI Standard. Furthermore, the Secretariat informed the MSG members that there was an ongoing process to conduct studies on the mining sector with support from development partners. With the conclusion of these studies, there would be a better understanding of the mining sector, including gold activities. Based on this, the MSG would be in a better position to make an informed decision on whether to include the gold refineries in the reconciliation scope for future reporting. In that regard, the Secretariat suggested that information on refineries be included in the contextual section of this report.
- d) A Civil Society member sought clarification about the IA's suggestion to include transportation, fisheries, and agricultural sectors in the EITI reports. The IA clarified that this mainly covered revenues collected by the Government from the transportation of minerals from the point of extraction to any other point such as the processing facility. Such fees would be paid to the licensed company for providing such a service and if it were a state entity, the fees would be revenues to the Government. The IA also stated that including forestry, fisheries, and agriculture in the EITI reporting scope would first require a feasibility study.



- e) A member from DGSM pointed out to the MSG that some of the mining companies featured in the draft scoping report did not hold mining licenses during the reporting period. For example, Dao Marble last held a mining license in 2013. Additionally, a representative from URSB stated that Dao Marble Limited was currently under receivership and about to be liquidated, raising concerns about its inclusion on the list. She suggested that the Secretariat should liaise with URSB to verify the status of companies before their inclusion in the reporting scope. DGSM was advised to provide a new list of mining companies, which could then be forwarded to the Uganda Revenue Authority to ensure that accurate extractive data is provided for the reporting period.
- f) A member from the Government constituency inquired why UNOC was not included in the reconciliation scope despite its 15% stake in all petroleum projects. A representative from the industry sector explained that some payments made by TotalEnergies were also on behalf of its partners, including UNOC, which made its inclusion unnecessary. The representative from URA confirmed that UNOC primarily paid PAYE and training fees.

MIN 5.0: PRESENTATION ON THE FLOW OF SUBNATIONAL PAYMENTS

- 5.1 A representative from DGSM informed the meeting that the technical officer scheduled to make the presentation had travelled abroad on official business. As a result, this item was deferred to the next MSG meeting.
- 5.2 The MSG requested DGSM to share the presentation with members prior to the next meeting to allow time for review in advance.

MIN 6.0 WAY FORWARD

- 6.1 The MSG resolved as follows:
 - a) DGSM to provide an updated list of mining companies for the reporting period 2021/2022 to enable URA to extract the right extractive data for the 3rd EITI report scoping study.
 - b) A decision was taken to adopt the list of oil and gas companies as provided by the IA. They would be included in the reconciliation section and UNOC in the contextual section of the report.
 - c) The list of Government entities to be included in the reconciliation section was adopted as provided by the IA.
 - d) All revenue streams were to be included in the reconciliation scope.
 - e) The proposed contextual information was adopted as provided in the scoping report.
 - f) Information on refineries was to be included in the contextual section of the report. Refineries would also be incorporated into the studies that were to be conducted in the mining sector.

MIN 7.0 ANY OTHER BUSINESS

- 7.1 The MSG was informed that the Minister of Finance, Planning and Economic Development had written to the Attorney General regarding the matter on contract disclosure. The communication indicated that the oil and gas companies had 'no objection' to the disclosure of Production Sharing Agreements (PSA). The Attorney General responded that there would be no legal breach if the contracts (PSAs) were disclosed by the Government. The Chair announced that the MSG Committee on Contract Disclosure would convene to plan the next steps forward.
- 7.2 The National Coordinator stated that Uganda would be hosting the EITI Executive Director in the month of August 2024. During the mission, he would hold meetings with various stakeholders. The MSG needed to be aware of the new development and prepare their respective institutions in advance. The purpose of the mission would be to discuss the validation outcome and overall, EITI implementation in the country.
- 7.3 The Chair adjourned the meeting at 2:02 p.m.



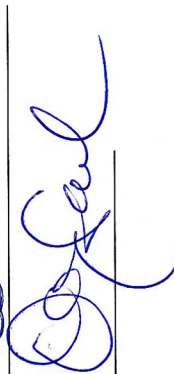
ACTION MATRIX

Min No.	Action Point	Resp. Inst./Individual	Timeline	Action Update
3.4	Share official comments from UGEITI regarding the draft NOGP.	Secretariat	30 th July 2024	Done. The official comments were consolidated and submitted to MEMD
5.2	Share the presentation on subnational payments with members prior to the next meeting to allow time for review in advance.	DGSM	Next MSG	Presentation will be shared in time before the 36 th MSG meeting.
6.1 a)	Provide an updated list of mining companies for the reporting period 2021/2022 to enable URA extract the right extractive data for the 3rd EITI report scoping study.	DGSM	30 th July 2024	Done. DGSM provided the updated list which was shared with URA

Signed:

Chair:

Secretary

Date: 08/10/2024

Date: 8th October 2024



REMARKS OF THE MSG CHAIRPERSON AT THE 34TH EITI MULTISTAKEHOLDER GROUP MEETING HELD ON 25TH JULY 2024, AT IMPERIAL ROYALE HOTEL KAMPALA

The Representatives of Government

The Representatives of Civil society

The Representatives of the Industry

Ladies and Gentlemen

Good morning,

- 1.** Allow me welcome you to this meeting of the Multi-Stakeholder Group. I take this opportunity to thank everyone for braving through the vigorous exercise that was Validation. The exercise was successful and now we get to work on the corrective actions that will enable us achieve higher come the next validation exercise.
- 2.** Members, as you aware, the last time the MSG members convened was at the retreat in Munyonyo to discuss the Validation Report,

the Annual progress Report and the Strategic Plan that will steer EITI implementation in Uganda going forward. I thank all the members that participated in the exercise and commend you for the ideas generated from the engagements that were held.

- 3.** With the completion of the validation assessment, I urge members to work towards addressing the corrective actions pointed out in the report. We need to address the various issues that were raised in the report including the disclosure of contracts and systematic disclosure of information.
- 4.** On that note, I wish to inform you that the Executive Director of the International EITI Secretariat, Mr. Mark Robinson is scheduled to visit Uganda soon for a mission. The mission is scheduled for August 22 - 23 this year. The purpose of the visit is to follow up on the progress of EITI implementation following the validation outcome. The mission will involve engagements with various institutions and stakeholders including the Petroleum Authority of Uganda, Directorate of Geological Survey and Mines, Ministry of Finance Planning and Economic Development, Ministry of Energy and Mineral Development, Office of the Auditor General, Uganda Chamber of Mines and Petroleum, Uganda National Oil Company, Total Energies, Development Partners and Civil Society.
- 5.** Members, the main purpose of today's meeting is to review the draft scoping study for the 3rd EITI report. As you aware, we are in the process of the producing Uganda's 3rd EITI and the next step

now is to review and adopt the scoping report. Members I believe we have had an opportunity to review the draft scoping report. The draft document was shared with all of us some days back and I am sure you are now familiar with the content. For purposes of today's meeting, we will have a presentation on the document from the Independent Administrator and then we will give our comments. I urge all of you to pay attention since the scoping report will be the basis of our report and we don't want to leave out any valuable information.

- 6.** We also need to note that we are producing this report using the new 2023 EITI Standard. In that regard, there are some key areas that will need our strong attention going forward. These include recoverable costs, energy transition and anti-corruption efforts.
- 7.** Members, for purposes of this meeting, we also expect a brief presentation on the disbursement of royalties to the local governments. As you may recall, the issue came up during the last meeting following which, the MSG tasked DGSM to make a presentation on the flow of the royalty payments. This issue also came up in the validation report and I think that after today's presentation, we shall get more clarity.
- 8.** The other issue was concerning the draft National oil and gas Policy. Members suggested that they would like to have an input into the document since they are stakeholders. I'm happy to report that after the presentation that was made in the last meeting,

members gave their input including Civil Society section and we hope that this valuable input shall be taken into consideration at the time of adopting the final draft of the policy.

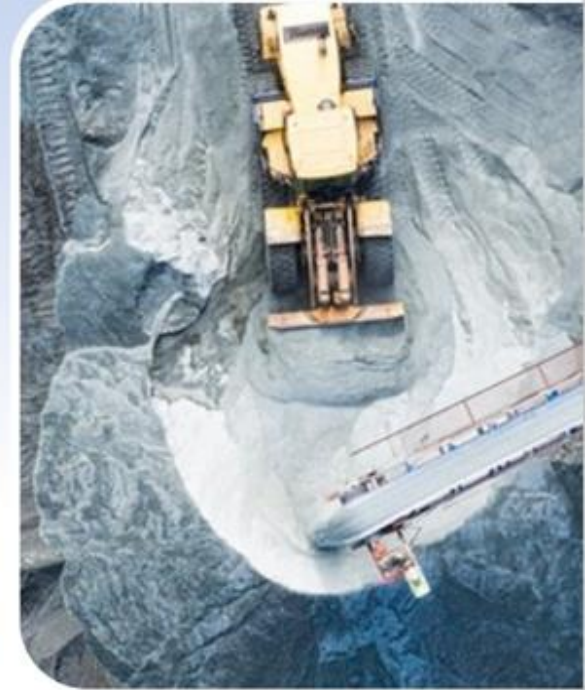
9. With those few remarks, I wish to commend all of you for tirelessly supporting and steering the EITI implementation process.

10. I wish you all fruitful deliberations.



Uganda Extractive Industries Transparency Initiative

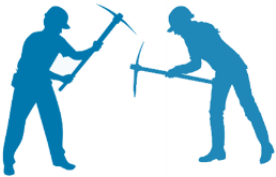
Draft scoping study 2021/22



Contents



1. Scope of sectors



2. List of extractive entities in the reconciliation scope



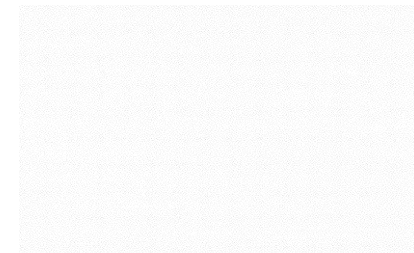
3. List of payment streams in the reconciliation scope



4. List of Government agencies in the reconciliation scope



5. List of contextual information



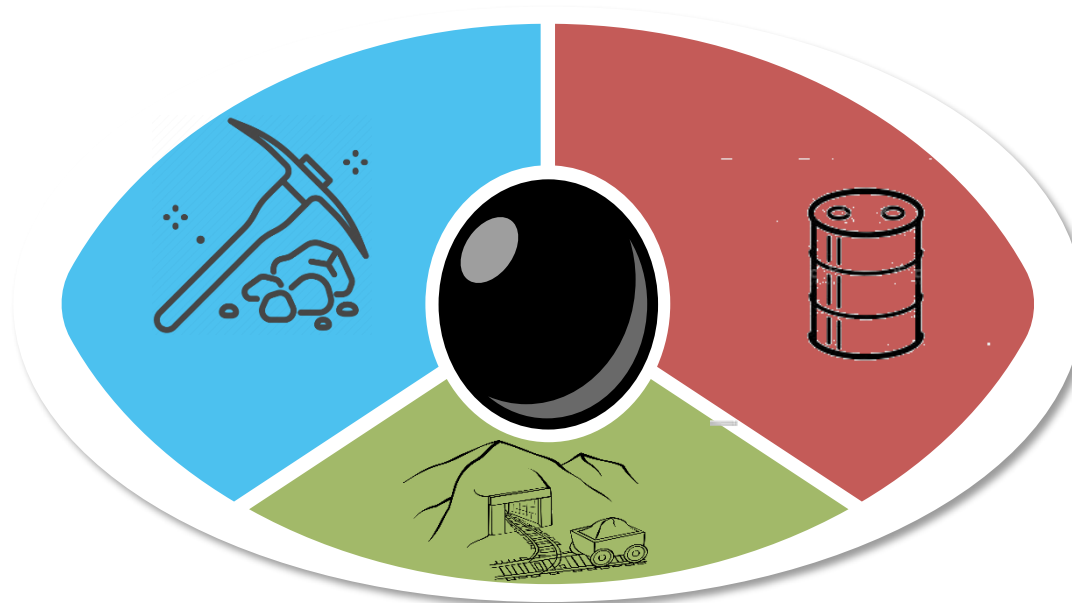
Scoping aspects

Secors covered by EITI



Mining

(Solid minerals and quarrying)



Hydrocarbon

(Extraction of oil and gas)

Transport

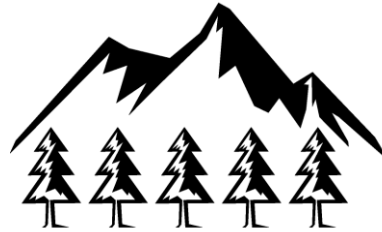
(Transport of extractive products)

Scoping aspects

Optional sectors covered by EITI



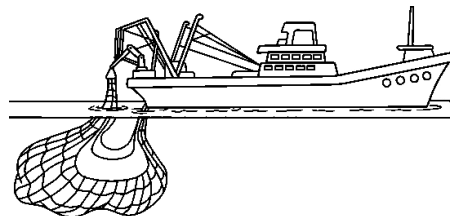
- **Forestry sector**



- **Agriculture sector**



- **Fisheries sector**



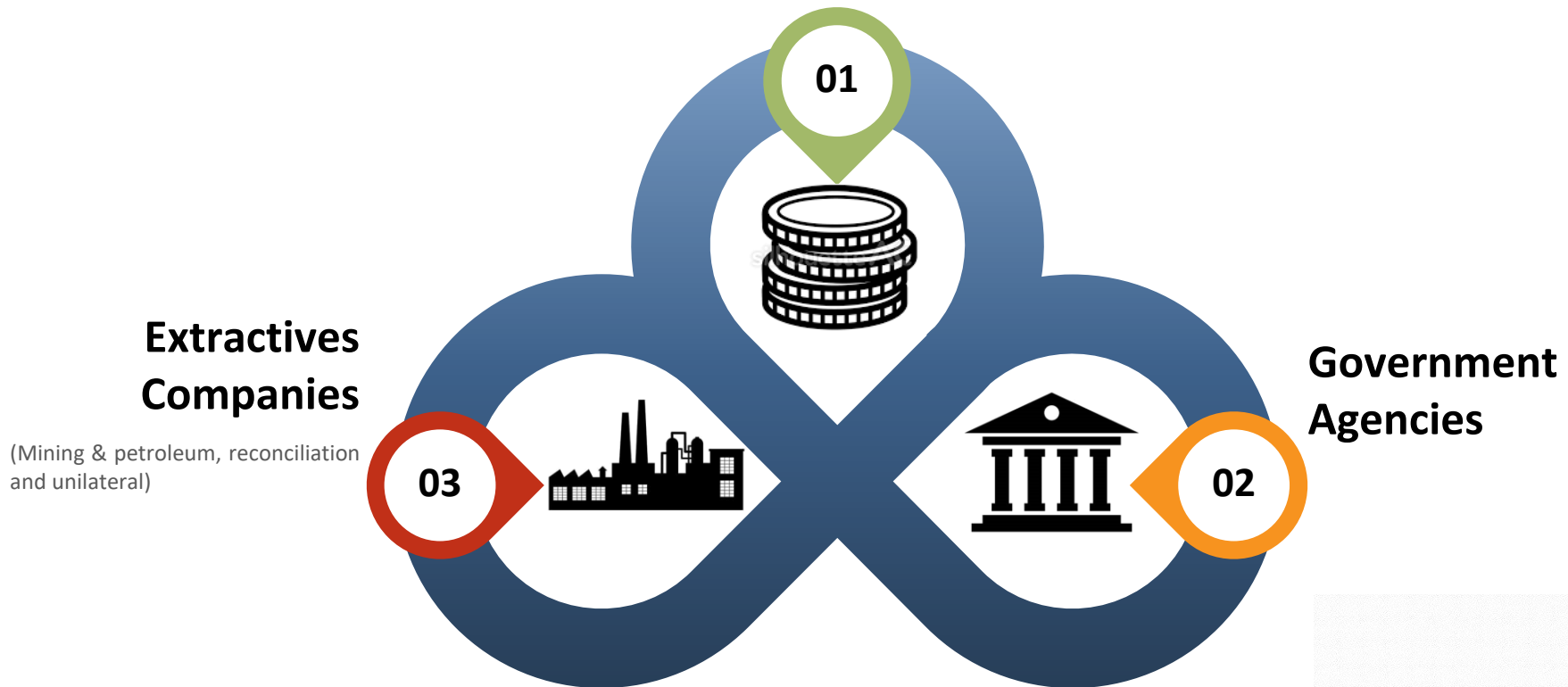
Scoping aspects

Optional sectors covered by EITI



Payment flows

(Revenues collected by government, social and environmental contributions)



Contents



1. Scope of sectors



2. List of extractive entities in the reconciliation scope



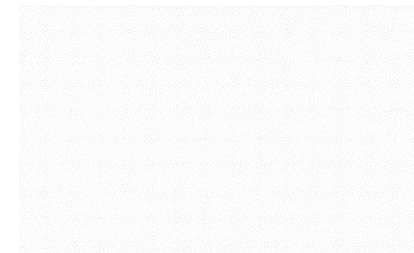
3. List of payment streams in the reconciliation scope



4. List of Government agencies in the reconciliation scope



5. List of contextual information



List of extractive entities in the reconciliation scope



List of companies for Oil sector

N ^o	TIN	Name of Petroleum Companies
1	1000171284	TOTALENERGIES EP UGANDA
2	1008571187	CNOOC UGANDA LTD
3	1013866034	ORANTO PETROLEUM LIMITED
4	1013940113	ARMOUR ENERGY LIMITED

All four oil and gas companies present in Uganda with active licenses during the fiscal year 2021/22 should be included in the reconciliation scope without applying any materiality threshold.

List of extractive entities in the reconciliation scope



Company	Sum of Collected Amount	%
ARMOUR ENERGY LIMITED	454 636 570	1%
CNOOC UGANDA LTD	10 455 748 322	13%
ORANTO PETROLEUM LIMITED	1 663 158 630	2%
TOTALENERGIES EP UGANDA	56 449 032 728	70%
UGANDA NATIONAL OIL COMPANY LIMITED	11 200 678 812	14%
Grand Total	80 223 255 062	100%

List of extractive entities in the reconciliation scope



List of companies for mining and quarrying sectors

#	Company	Revenue declared by URA covering FY 2021-22	Cumulative %	Revenue declared by URA covering FY 2021-22 after applying estimated adjustments	Cumulative %
1	TORORO CEMENT LTD	290,351,412,424	52.38%	25,378,305,399	37.29%
2	HIMA CEMENT LTD	109,551,193,140	72.15%	9,783,409,405	51.67%
3	NATIONAL CEMENT COMPANY UGANDA LIMITED	66,273,176,864	84.11%	104,710,044	51.82%
4	KAMPALA CEMENT CO. LIMITED	21,908,195,885	88.06%	425,843,501	52.45%
5	GOODWILL (UGANDA) CERAMIC CO.LIMITED	16,118,822,140	90.97%	116,535,431	52.62%
6	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	9,626,959,782	92.70%	97,604,934	52.76%
7	VIRAT ALLOYS LIMITED	8,290,548,383	94.20%	4,621,856	52.77%
8	DIAMOND STEEL UGANDA LIMITED	6,074,797,258	95.30%	6,074,797,258	61.69%
9	METRO CEMENT LIMITED	5,601,107,393	96.31%	5,601,107,393	69.92%
10	WAGAGAI MINING U LIMITED	3,489,497,102	96.94%	3,489,497,102	75.05%
11	NAMEKARA MINING COMPANY LIMITED	2,708,339,270	97.43%	2,708,339,270	79.03%
12	SINO MINERALS INVESTMENTS COMPANY LIMITED	1,807,475,605	97.75%	1,807,475,605	81.69%
13	MHK GENERAL AGENCIES LIMITED	1,051,198,042	97.94%	1,051,198,042	83.23%
14	ABASI BALINDA TRANSPORTERS LIMITED	1,044,253,493	98.13%	1,044,253,493	84.76%
15	Q3 HOLDINGS LIMITED	787,817,616	98.27%	787,817,616	85.92%
16	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	721,012,272	98.40%	721,012,272	86.98%
17	SAMTA MINES & MINERALS (U) LIMITED	677,488,179	98.52%	677,488,179	87.98%
18	EAST AFRICAN CHAINS UGANDA LIMITED	559,224,753	98.62%	559,224,753	88.80%

List of extractive entities in the reconciliation scope



List of companies for mining and quarrying sectors

#	Company	Revenue declared by URA covering FY 2021-22	Cumulative %	Revenue declared by URA covering FY 2021-22 after applying estimated adjustments	Cumulative %
18	EAST AFRICAN CHAINS UGANDA LIMITED	559,224,753	98.62%	559,224,753	88.80%
19	DELTA REFRACTORIES LIMITED	434,603,429	98.70%	434,603,429	89.44%
20	BUSIA SUGAR AND ALLIED LTD.	430,846,000	98.78%	430,846,000	90.07%
21	HILLMARKS LIMITED	389,488,286	98.85%	389,488,286	90.64%
22	Mr. MEGHANI SIKANDER	386,458,687	98.92%	386,458,687	91.21%
23	GEMS INTERNATIONAL LIMITED	371,669,792	98.99%	371,669,792	91.76%
24	KAMUNTU INVESTMENTS LIMITED	368,626,688	99.05%	368,626,688	92.30%
25	SUNBELT MINING GROUP LTD	320,163,887	99.11%	320,163,887	92.77%
26	Mr. PETER LOKWANG	304,994,812	99.17%	304,994,812	93.22%
27	INTERNATIONAL UNIVERSITY OF EAST AFRICA LTD	291,387,311	99.22%	291,387,311	93.65%
28	GREATLAKES REGIONAL DISTRIBUTORS LTD	278,819,922	99.27%	278,819,922	94.05%
29	DAO MARBLE LIMITED	254,579,153	99.32%	254,579,153	94.43%
30	AFRICAN PALLIATIVE CARE ASSOCIATION LIMITED BY GUARANTE	248,262,058	99.36%	248,262,058	94.79%
31	RWENZORI RARE METALS LTD.	242,481,140	99.40%	242,481,140	95.15%
Other companies (159 companies)		3,300,706,418	100%		100.00%

554,265,607,184

The remaining 159 mining companies to be part of the EITI scope through unilateral disclosure by Government Agencies.

List of extractive entities in the reconciliation scope



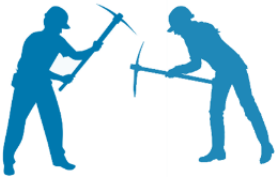
List of refineries

TAXPAYER NAME	IMPORT 2021-2022		EXPORT 2021-2022		Variance (Imports - Exports)	
	QTY (KG)	VALUE UGX	QTY (KG)	VALUE UGX	QTY (KG)	VALUE UGX
AFRICAN GOLD REFINERY LIMITED	0	0	2,421	577,870,111,822	-2,421	-577,870,111,822
AURNISH TRADING LTD	0	0	3,636	757,681,569,336	-3,636	-757,681,569,336
BULLION REFINERY LIMITED	0	0	11,08	2,333,577,024,029	-11,08	-2,333,577,024,029
METAL TESTING AND SMELTING CO. LTD	0	0	10,044	1,907,947,416,082	-10,044	-1,907,947,416,082
SIMBA GOLD REFINERY LIMITED	0	0	2,836	651,212,286,501	-2,836	-651,212,286,501
THABA	7,202	1,385,263,351	627	130,890,811,780	6,575	-129,505,548,429
Total export of the mining sector	7,202	1,385,263,351	30,644	6,359,179,219,550	-23,442	-6,357,793,956,199

Contents



1. Scoping aspects



2. List of extractive entities in the reconciliation scope



3. List of payment streams in the reconciliation scope



4. List of Government agencies in the reconciliation scope



5. List of contextual information

List of payment streams in the reconciliation scope



Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)		
1.1 PAYE	✓	✓
1.2 Withholding - Foreign Trans	✓	✓
1.3 Withholding Tax	✓	✓
1.4 Withholding - Management Fees	✓	✓
1.5 Customs Payments	✓	✓
1.6 Value Added Tax	✓	✓
1.7 Income Tax	✓	✓
1.8 Capital gain	✓	✓
1.9 Environmental Impact Assessment	✓	✓
1.10 Royalties	✓	✓
1.11 Licenses Fees	✓	✓
1.12 Annual mineral rents	✓	✓
1.13 Other payment flows	✓	✓

List of payment streams in the reconciliation scope



Payment flows	Extractive companies	Government Agencies
Social expenditure		
2.1 Mandatory social expenditure	✓	✓
2.2 Discretionary social expenditure	✓	
Environmental expenditure		
3.1 Mandatory environmental expenditure	✓	✓
3.2 Discretionary environmental expenditure	✓	
Infrastructure provisions & Barter arrangements		
5.1 Value of the benefit stream during the fiscal year 2021/22	✓	✓
Subnational payments		
6.1 Any payment made to regional authority	✓	
Quasi-fiscal expenditure		
7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC)		✓

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1. Scoping aspects



2. List of extractive entities in the reconciliation scope



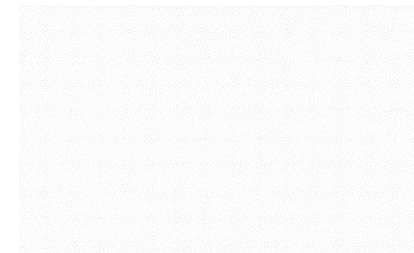
3. List of payment streams in the reconciliation scope



4. List of Government agencies in the reconciliation scope



5. List of contextual information



List of Government agencies in the reconciliation scope



List of Government Agencies within the mining and quarrying sector

N°	Government Agency	Scope
1	Uganda Revenue Authority (URA)	Reconciliation scope
2	Directorate Of Geological Survey and Mines (DGSM)	Unilateral disclosure
3	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
4	Kilembe Mines Limited (KML)	Unilateral disclosure



List of Government Agencies within the oil and gas sector

N°	Government Agency	Scope
1	Uganda Revenue Authority (URA)	Reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	Unilateral disclosure
4	Directorate of Petroleum (DoP)	Unilateral disclosure
5	Uganda Registration Services Bureau (URSB)	Unilateral disclosure

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1. Scoping aspects



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4. List of Government agencies in the reconciliation scope



5. List of contextual information

List of contextual information



Non-revenue information	EITI Ref	Companies	Government
Legal framework and fiscal regime	2.1		✓
Contract and license allocations	2.2		✓
Register of licenses	2.3		✓
Government's policy on disclosure of contracts and licenses	2.4		✓
Beneficial ownership	2.5	✓	✓
State participation in the extractive industries	2.6		✓
An overview of the extractive industries, including any significant exploration activities	3.1		✓
Production data	3.2	✓	✓
Export data	3.3	✓	✓
Greenhouse gas emissions	3.4	✓	✓
Project costs	4.10	✓	✓
Distribution of revenues from the extractive industries	5.1		✓
Contribution of the extractive industries to the economy	6.3	✓	✓



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attention**

attention

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