



Uganda Extractive Industries Transparency Initiative



UGANDA EITI Report

For Fiscal Year 2022/23

September 2025



MOORE Insight

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1 OVERVIEW

Overview

1.1 EITI in Uganda

Uganda became a member of the EITI in August 2020, following the submission of its candidacy application demonstrating a strong commitment to improving governance in the extractive sector.

In Uganda, the UGEITI Multi-Stakeholder Group (MSG) remains responsible for overseeing the EITI implementation process. As of the 2022/2023 reporting period, the MSG is composed of twenty-five members: five representatives from civil society organizations, seven from extractive companies, and thirteen from Government institutions. Each principal member is supported by an alternate (proxy) who participates in MSG activities in cases of unavailability.

The MSG is supported by the UGEITI Secretariat, which is tasked with the day-to-day coordination and implementation of EITI activities in the country.

In July 2020, Uganda released its inaugural EITI National Work Plan for the fiscal years 2020-2022. A second Work Plan was subsequently issued in September 2023, setting forth several key objectives:

- To promote good governance and accountability in the management of extractive revenues by enhancing transparency within the extractive sector.
- To strengthen the management and accountability of revenues to ensure their effective collection, optimization, and equitable distribution.
- To build the operational and technical capacities of the Multi-Stakeholder Group (MSG) and the UGEITI Secretariat to ensure the effective implementation of the EITI.

Uganda published its first EITI Report in May 2022, covering the Fiscal Year 2019/2020. The second EITI Report, covering the Fiscal Year 2020/2021, was published in June 2023. The third EITI Report, covering the Fiscal Year 2021/2022, was published in October 2024. The country was also validated and the process was concluded in May 2024 with the country attaining a moderate

overall score of 78.5 points under the 2019 EITI Standard.

1.2 Objective

The EITI Standard requires the disclosure of comprehensive reports that ensure full transparency regarding government revenues from the extractive sector, as well as all significant payments made by oil, gas, and mining companies to the government.

This report seeks to highlight the role of the extractive sector in Uganda's economic and social development, while fostering transparency and promoting good governance throughout the entire value chain. The specific objectives for EITI implementation are clearly outlined within the EITI Standard.

1.3 Background

EITI is a multi-stakeholder initiative that brings together the governments of implementing and supporting countries, extractive companies, and civil society organizations. The International EITI Board acts as the main decision-making body and is supported by the EITI International Secretariat.

Member countries are required to implement the EITI Requirements as outlined in the EITI Standard.

The EITI Board agreed on revisions to the EITI Standard on 23 May 2023.

During the 56th EITI Board Meeting, held at the 2023 EITI Global Conference in Dakar on 12 June 2023, the [2023 EITI Standard](#) was officially launched.

From 1 January 2025, assessment of EITI implementing countries will be based on the new Standard. The 2023 Standard introduces updated and refined provisions aimed at helping countries address pressing challenges within the extractive sector. These amendments focus on the following thematic area:

- **Anti-Corruption:** Strengthening opportunities for countries and companies to use the EITI platform to identify and mitigate corruption risks in the natural resources sector.

- Energy Transition: Enhancing transparency and fostering public dialogue on energy transition by highlighting relevant policies and projecting expected revenues from oil, gas, and minerals under various market conditions.;
- Gender, social and environmental issues: promoting greater diversity in decision-making and to ensure disclosures address gender, social, and environmental issues, helping to ensure natural resources are managed for the benefit of all citizens.; and
- Revenue Collection: Promoting more comprehensive and detailed disclosures to support countries in strengthening their tax base and increasing extractive sector revenues.

1.4 Scope of Work

Moore Insight was appointed as the Independent Administrator to compile the 4th UGEITI Report, which spans the period from 1 July 2022 to 30 June 2023.

2 EXECUTIVE SUMMARY

Executive Summary

The Extractive Industries Transparency Initiative (EITI) is a voluntary mechanism aimed at strengthening the governance of public revenues derived from oil, gas, and mining resources in resource-rich countries. The EITI Standard requires the public disclosure of all significant payments made by extractive companies to governments, as well as the corresponding revenues received by governments.

In accordance with Requirement 4.1 of the 2023 EITI Standard, extractive companies and government entities, including public administrations and state-owned enterprises, are required to disclose their payments and revenues. Reporting entities are also required to provide contextual information, including production and export volumes, employment data, social contributions, and other relevant information as stipulated in the Standard.

2.1 Production and Export Data

a. Production and export in the Oil and Gas Sector

In FY 2022-23, oil and gas activities were limited to exploration and pre-production phases, with no actual production or export taking place.

b. Production in the mining sector

Uganda's mineral production value rose to UGX 248.5 billion in FY2022/23, marking a 23% increase over the previous year and signaling continued development in the sector.

The growth was driven by significant increases in the production of Volcanic Ash (+137%), Syenitic Aggregate (+125%), and Marble (+1,769%), while declines were recorded for Gold (-80%), Wolfram (-33%), and Kaolin (-32%).

Five companies contribute 89% of the total production in the sector. These are Sino Minerals Investments Company Limited, Hima Cement Limited, Tororo Cement Limited, Namekara Mining Company Ltd, and Great Lakes Iron and Steel Company Limited as presented in Section 4.1 of this report.

Production was also concentrated by mineral type, with Limestone (39%) and Iron Ore (37%) accounting for over 75% of the total value with five companies contributing 89% of the total production value. The following charts and tables, present some figures related to production in the mining sector. Further details on production are presented in Section 4.1 of this report.

Table 1: Production variance for the last three years in UGX

Mineral	2020/21	2021/22	2022/23	Variation	
	Value of the production	Value of the production	Value (*) of the production	(2020/21)- (2021/22)	(2021/22)- (2022/23)
Limestone	-	93,343,667,050	97,528,939,000	100%	4%
Iron Ore	4,232,000,000	72,828,561,355	91,136,918,400	1621%	25%
Pozzolana	-	17,752,573,840	18,790,381,500	100%	6%
Wolfram	-	6,820,192,964	4,538,419,100	100%	-33%
Gold	196,000,000	3,428,090,368	702,102,300	1649%	-80%
Kaolin	-	3,301,084,715	2,260,829,100	100%	-32%
Syenitic Aggregate	-	2,483,940,425	5,580,493,300	100%	125%
Volcanic Ash	-	1,814,098,860	4,295,247,800	100%	137%
Marble	12,293,000,000	89,539,200	1,673,205,500	-99%	1,769%
Feldspar	-	24,291,600	173,420,600	100%	614%
Granite	-	12,144,000	7,129,500	100%	-41%
Diatomite	-	7,595,000	-	100%	-100%
Ermiculite	-	-	-	-100%	0%
Other	926,000,000	-	21,769,901,800	-100%	100%
Total	17,647,000,000	201,905,779,377	248,456,987,900	1044%	23%

Table 2: Production data by company for FY 2022-23

Company	%
Sino Minerals Investments Company Limited	32%
Hima Cement Limited	29%
Tororo Cement Limited	16%
Namekara Mining Company Ltd	9%
Great Lakes Iron and Steel Company Limited	3%
OSCAR CHRISPUS BAMUSEDE	2%
KI3R Minerals Limited	2%
Gems International Limited	2%
ASMs	2%
Abasi Balinda Transporters Limited	1%
National Cement Company Uganda Limited	1%
Other	2%
Total	100%

Chart 1: Contribution to mining production by company

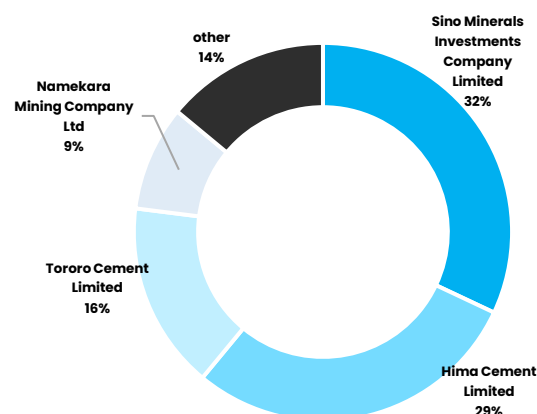
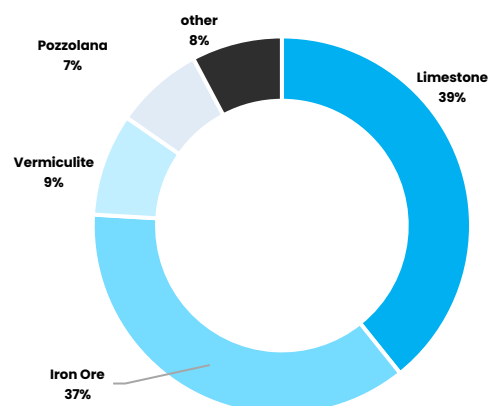


Table 3: Production data of minerals extracted for FY 2022-23

mineral	%
Limestone	39.25%
Iron Ore	36.68%
Vermiculite	8.75%
Pozzolana	7.56%
Syenitic Aggregate	2.25%
Wolfram	1.83%
Volcanic Ash	1.73%
Kaolin	0.91%
Marble	0.67%
Gold	0.28%
Feldspar	0.07%
Dimension Stone	0.01%
Granite	0.00%
Other	-
Total	100.00%

Chart 2: Contribution to mining production by mineral product in FY 22-23



c. Exports in the mining sector

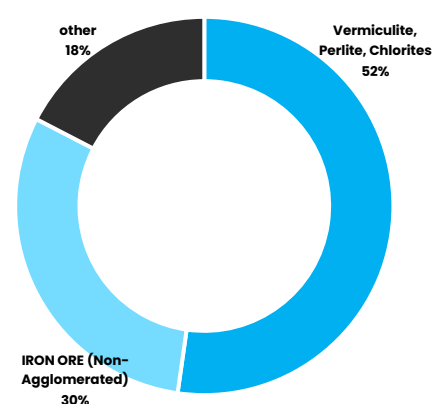
During the Fiscal Year 2022-23, the total value of exported minerals amounted to UGX 33,608,841,827, as detailed in the table below.

The analysis of the exported quantities by mineral, reported by URA, shows that Vermiculite and Iron Ore accounted for 83% of the total mineral exports value for the Fiscal Year 2022-23. The detailed analysis is outlined in section 4.1.2 of this report.

Table 4: Exportation of minerals data for FY 2022-23

Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
Vermiculite, Perlite, Chlorites	19,551,630	17,562,848,709	52.26%
IRON ORE (Non-Agglomerated)	74,386,028	10,197,367,280	30.34%
Tungsten Ores and Concentrates	90,400	2,369,788,568	7.05%
Other Ores and Concentrates	1,231,000	1,944,527,081	5.79%
Marble Blocks (Rectangular Shape)	575,859	534,749,301	1.59%
Tantalum/Vanadium/Niobium Ores	21,890	444,337,007	1.32%
Raw Salt	238,205	208,062,741	0.62%
Sulphur	169,250	130,000,752	0.39%
Other	300,764	217,160,388	0.65%
Total	96,565,026	33,608,841,827	100%

Chart 3: Contribution by mining exports in FY 22-23



Further details on export data is presented in Section 4.1 of this report.

2.2 Contribution to Uganda's Economy

In FY2022/23, Uganda's mining and quarrying sector contributed UGX 2,685.76 billion in revenues, accounting for 1.47% of national GDP. There was a slight increase of 0.04% from the previous year (1.43%). Of this, 0.46% came from the formal sector and 1.01% from informal activities. The oil and gas sector remained in the pre-production phase and made no significant GDP contribution, with first oil production expected in 2026.

Table 5: Contribution of the mining sector to the GDP at current prices

				2022/23 Vs. 2021/22		2021/22 Vs. 2020/21	
Description / Period	2022/23	2021/22	2020/21	Variance	Variance %	Variance	Variance %
Total Current GDP (in billion UGX)							
GDP Mining & quarrying	2,685.76	2,327.09	2,796.17	358.67	15.41%	-469.08	-16.78%
Formal mining & quarrying	846.26	857.39	622.27	-11.13	-1.30%	235.12	37.78%
Informal mining & quarrying	1,839.50	1,469.70	2,173.90	369.8	25.16%	-704.2	-32.39%
GDP at Current Price	183,004.39	162,749.95	148,310.25	20,254.44	12.45%	14,439.70	9.74%
Contribution to GDP (%)							
GDP Mining & quarrying	1.47%	1.43%	1.89%	-	0.04%	-	-0.46%
Formal mining & quarrying	0.46%	0.53%	0.42%	-	-0.07%	-	0.11%
Informal mining & quarrying	1.01%	0.90%	1.47%	-	0.11%	-	-0.56%

The contribution of the extractive sector to government revenues during FY 2022-23 was as follows:

Table 6: Contribution of the extractive sector to the Government revenues during the FY 22-23

Description	Amount (UGX billion)	Contribution in %
Mining & Quarrying revenues	230.228	0.49%
Oil & Gas revenues	299.946	0.64%
Extractive sector revenues	530.174	1.13%
Total Government Revenues	46,921.36	100%

The Value of mineral exports reduced by 99% from UGX.18,494,910,000 in FY2021/22 to UGX.143,043,750 in 2022/2023.

Table 7: Contribution of the mining sector to national exports for FY 2022-23

Mineral	Value	Value
	(million UGX)	(million USD)
Iron ore (unrefined mineral)	143.04	0.04
Total export out of the mining sector	143.04	0.04
Total export of Uganda	20,523,080.46	5,466.99
Contribution to total exports	0.001%	0.001%

In 2021, Uganda had a population of approximately 43 million, with 20.5 million individuals engaged in work, according to UBOS. Of these, 51% were involved in own-use production, and 49% held formal or informal jobs.

In FY2022/23, the extractive sector accounted for just 0.026% of Uganda's total working

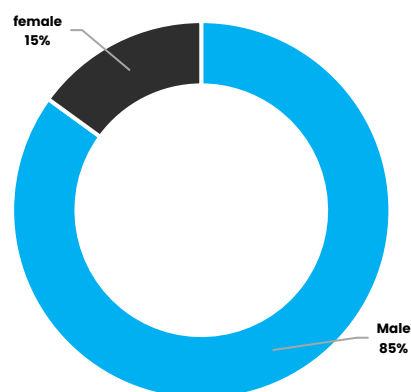
population, employing 4,613 individuals in mining and 661 in oil and gas. Of the total workforce in the sector, 15% were women and 85% were men. This highlights the sector's limited direct impact in terms of employment despite its growing economic significance.

Further details on exports data are presented in Section 4.2.2 of this report.

Table 8: Extractive sector contribution to employment in for FY 2022–23

Description	Total	Contribution
	Employment	in %
<i>Mining sector¹</i>	4,613	0.023%
<i>Oil & Gas sector¹</i>	661	0.003%
Extractive sector working population	5,274	0.026%
Total working population ¹	20,484,742	

Chart 4: employment details in the extractive sector by Gender



2.3 Revenue from the Extractive Industries

URA is a centralized government agency responsible for collecting all revenues due to the government, including those generated by extractive entities. Total extractive revenues for the last three years as reported by the URA are summarised in the table below, by government agency and by sector.

Table 9: Summary of revenues for the last three periods

Amounts in millions UGX

Government Agency	2020/21	2021/22	2022/23
	(a)	(b)	(c)
Government revenues	231,029	410,535	481,267
Social and environmental expenditure	9,324	778	48,450
Subnational Payments	997	65	457
Total	241,349	411,379	530,174
Sector			
Oil & Gas	180,268	160,898	230,228
Mining	61,081	250,481	299,946
Total	241,349	411,379	530,174

Source: UGEITI Declaration forms

In FY2022/23, revenues from the extractive sector rose by 29%, reaching UGX 530.17 billion. URA is the centralized government revenue collection agency. Steady growth noted in revenues generated from the sectors as declared by the agency, while social and environmental expenditures showed a sharp increase. Subnational payments also improved.

Chart 5: Structure of extractive sector's revenues for the fiscal year 2022-23 (in Million UGX)

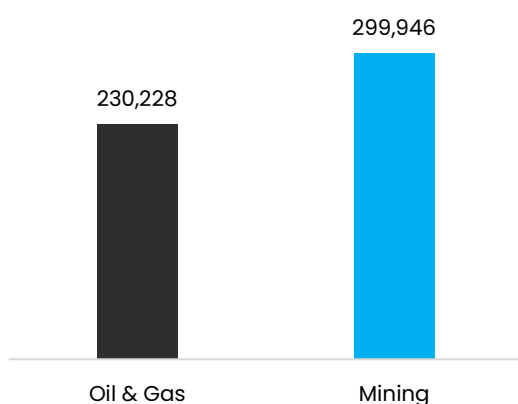
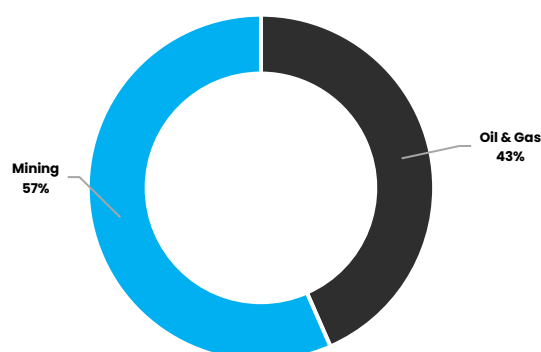


Chart 6: Structure of extractive sector's revenues for the fiscal year 2022-23 (in percentage)



2.4 Scope of the Data Collection and Reconciliation

Based on the reconciliation scope agreed by the UGEITI MSG, this reconciliation exercise covered the mining, oil and gas sectors. The UGEITI MSG agreed to include all six (6) oil and gas companies present in the country which held active licenses during the fiscal year 2022-23 as well as the fourteen (14) mining companies that made payments over the materiality threshold of UGX 750 million UGX.

Table 10: List of oil and gas entities retained in the reconciliation scope

N°	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED
4	1013866034	ORANTO PETROLEUM LIMITED
5	1013813319	ARMOUR ENERGY (UGANDA) - SMC LIMITED
6	1028063230	DGR ENERGY TURACO UGANDA-SMC LIMITED

Table 11: List of mining entities retained in the reconciliation scope

N°	TIN	Taxpayer Name
1	1000024790	TORORO CEMENT LTD
2	1000028511	HIMA CEMENT LTD
3	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
5	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
6	1009753489	METRO CEMENT LIMITED
7	1000144942	DIAMOND STEEL UGANDA LIMITED
8	1010924286	WAGAGAI MINING U LIMITED
9	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
10	1009526744	GEMS INTERNATIONAL LIMITED
11	1001365592	KAMPALA CEMENT CO. LIMITED
12	1009615135	DIRECT REDUCED IRON (DRI) LIMITED
13	1013373236	RWENZORI RARE METALS LTD.
14	1000063355	AUC MINING (UGANDA) LIMITED

Revenues included in the reconciliation scope for the fiscal year 2022-23 represent 88% of the total adjusted revenues from the mining, oil and gas sectors as detailed below:

Table 12: Reconciled revenues for the fiscal year 2022-23

Payments from	Revenues FY 2022-23		Revenues by sector	
	(UGX million)	% Contribution	Oil & Gas	Mining
	(a)+(b)		(a)	(b)
Reconciled revenue (*)	467,298	88%	230,228	237,070
Unilateral disclosure by Government Agencies (**)	13,969	3%	0	13,969
Unilateral disclosure by companies (**)	48,907	9%	48,491	416
Total revenues (a)+(b)	530,174	100%	251,456	251,455

(*) Reconciled revenues detailed by extractive entity in Section 5 of this report

(**) Unilateral disclosure by Government Agencies and by companies are detailed in Section 4.4.2 of this report

The UGEITI MSG agreed to include the Uganda Revenue Authority (URA) within the scope of reconciliation. Government revenues received from companies whose payments fell below the materiality thresholds set by the UGEITI MSG were included through unilateral disclosures made by government agencies

Reconciliation results

The unresolved discrepancies after adjustments are detailed in Section 5 of this report and are summarized as follows:

Table 13: Unresolved discrepancies for the fiscal year 2022-23

	Extractive companies (UGX)	Government (UGX)	Difference (UGX)	%
Total payments declared	323,824,023,131	467,297,551,219	(143,473,528,088)	(30.70%)

The discrepancy is primarily due to the submission of partially completed declaration forms of companies. Secondly, several of the companies have a large part of their activities not related to the extractive industry.

2.5 Completeness and Data Quality

Comprehensiveness

Out of the twenty companies included in the reconciliation scope, ten companies submitted declaration forms, while the remaining ten companies did not submit forms. Of the latter ten, two (2) companies namely, DGR ENERGY TURACO UGANDA- SMC LIMITED and ARMOUR ENERGY (UGANDA) had their licenses and PSAs expire in May 2025. Neither company sought renewal of their respective licenses, and their offices were not accessible during the reconciliation exercise. They therefore did not submit any declaration forms.

The revenues reported by the URA for the ten companies that did not submit declaration forms represent 27.5% of the extractive sector's revenues and are detailed as follows:

Table 14: Companies that did not meet the reporting deadline for the Fiscal year 2022-23

No.	Company	Revenue	Contribution %
1	HIMA CEMENT LTD	96,424,559,378	18.2%
2	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	15,896,550,452	3.0%
3	METRO CEMENT LIMITED	9,662,252,418	1.8%
4	DIAMOND STEEL UGANDA LIMITED	9,516,251,780	1.8%

No.	Company	Revenue	Contribution %
5	GEMS INTERNATIONAL LIMITED	2,782,995,301	0.5%
6	DIRECT REDUCED IRON (DRI) LIMITED	2,244,171,800	0.4%
7	ARMOUR ENERGY (UGANDA) -SMC LIMITED	1,251,317,517	0.2%
8	DGR ENERGY TURACO UGANDA- SMC LIMITED	1,163,406,476	0.2%
9	RWENZORI RARE METALS LTD.	933,651,784	0.2%
10	AUC MINING (UGANDA) LIMITED	895,496,344	0.2%
Total		145,632,541,381	26.5%

All government agencies submitted the declaration forms. The detail of their data submission is presented in Annex 26 of this report.

Conclusion:

Given the observations outlined above, we cannot conclude with reasonable assurance that the EITI data presented comprehensively covers all significant revenues and payments from the extractive sector in Uganda for the year 2022-2023.

Data quality and assurance

Out of the twenty companies included in the reconciliation scope, six (6) companies submitted signed declaration forms while fourteen (14) companies did not submit signed declaration forms by the deadline set for data collection. The revenues reported by the URA for these companies represent 65.3% of the extractive sector's revenues and are detailed as follows:

Table 15: Non signed declaration forms for extractive entities for the fiscal year 2022-23

N o.	Company	Revenue	Contribution %
1	TOTALENERGIES EP UGANDA	30,296,802,333	24.6%
2	CNOOC UGANDA LTD	65,464,883,693	12.3%
3	ARMOUR ENERGY (UGANDA) -SMC LIMITED	1,251,317,517	0.2%
4	DGR ENERGY TURACO UGANDA- SMC LIMITED	1,163,406,476	0.2%
5	HIMA CEMENT LTD	96,424,559,378	18.2%
6	NATIONAL CEMENT COMPANY UGANDA LIMITED	3,667,186,350	0.7%
7	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	15,896,550,452	3.0%
8	METRO CEMENT LIMITED	9,662,252,418	1.8%
9	DIAMOND STEEL UGANDA LIMITED	9,516,251,780	1.8%
10	SINO MINERALS INVESTMENTS COMPANY LIMITED	3,415,948,274	0.6%

N o.	Company	Revenue	Contribution %
11	GEMS INTERNATIONAL LIMITED	2,782,995,301	0.5%
12	KAMPALA CEMENT CO. LIMITED	50,937,443	0.0%
13	RWENZORI RARE METALS LTD.	933,651,784	0.2%
14	AUC MINING (UGANDA) LIMITED	895,496,344	0.2%
Total		6,284,127,674	65.3%

UGANDA NATIONAL OIL COMPANY LIMITED and TORORO CEMENT LTD both submitted signed reporting templates; however, these templates were not certified by an external auditor. Additionally, only two companies out of the twenty in the reconciliation scope submitted a complete set of financial statements covering the fiscal year 2022-2023, namely, SINO MINERALS INVESTMENTS COMPANY LIMITED and KAMPALA CEMENT CO. LIMITED. Finally, URA and DGSM submitted signed reporting templates but none of the government agencies had its declaration forms certified by the Auditor General (AG). The detail of their data submission is presented in Annex 26 of this report.

Conclusion:

Based on the above, we cannot conclude that the revenues included in this report were subject to credible, independent audit, applying international auditing standards.

2.6 Recommendations

The following key recommendations and actions are proposed to strengthen the EITI process in Uganda:

Table 16: List of recommendations for the fiscal year 2022-23

N ^o	Recommendations
1	Strengthen the Legal and Institutional Basis for EITI Reporting (EITI Requirement 4.1)
2	Improve Beneficial Ownership and Contract Transparency (EITI Requirement 2.4 and 2.5)
3	Enhance Environmental and Social Expenditure Reporting (EITI Requirement 6.1)
4	Improve Public Disclosure of Financial Information by Reporting Entities (EITI Requirement 4.1(c))
5	Enhance Transparency of Project-Level Capital and Operating Expenditures (EITI Requirement 4.10)
6	Develop a Framework for measurement, reporting and verification of Greenhouse Gas Emissions in the Extractive Sector (EITI Requirement 3.4)



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29 September 2025

3 CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR



3.1 Overview of the extractive industries including the main prospecting activities

3.1.1 Overview of oil and gas sector

Exploration for petroleum in Uganda dates back to the 1920s, focusing initially on Buliisa District, but it was not until renewed efforts in the 1980s that meaningful progress occurred. The industry's breakthrough came in 2006 with the discovery of the Mputa-1 well, Uganda's first commercially viable oil discovery in the Lake Albert Basin. Since that landmark discovery, exploration activities in the Albertine Graben have identified 21 oil fields, several of which have been comprehensively studied and advanced to the development stage. The most notable ongoing development projects are the Kingfisher and Tilenga projects.

Uganda's total petroleum resources are estimated at 6.5 billion barrels of Stock Tank Oil Initially In Place (STOIIP). Of this volume, approximately 1.4 billion barrels are considered recoverable, with around 1.0 billion barrels classified as reserves ready for commercial development, while the remaining 0.4 billion barrels fall into the category of contingent resources. Beyond oil, the Albertine Graben also holds an estimated 600 billion standard cubic feet (BCF) of natural gas, encompassing both associated gas and free gas (non-associated gas) resources.

Commercial oil production is expected to commence in 2026, following more than a decade of sustained efforts in policy formulation, promotion, licensing, exploration, appraisal, development and regulation. These milestones have been achieved through the collective contributions of key stakeholders in Uganda's petroleum sector, including the Directorate of Petroleum under the Ministry of Energy and Mineral Development, the Petroleum Authority of Uganda and the International Oil Companies (IOCs).

Production will come from two main projects: Tilenga, operated by TotalEnergies Exploration and Production, and Kingfisher, operated by China National Offshore Oil Company (CNOOC). Together, they are expected to produce up to 230,000 barrels of oil per day (bopd), with about 60,000 bopd refined locally and 170,000 bopd exported via the East African Crude Oil Pipeline (EACOP).¹

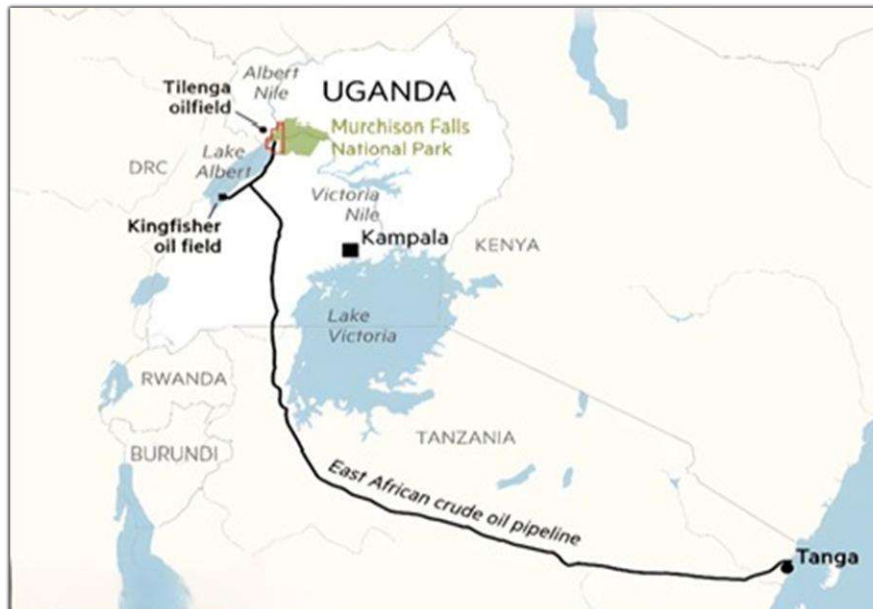
The EACOP pipeline, stretching 1,443 kilometres from Kabaale in Hoima district, western Uganda to the Marine Storage Terminal and Load Out Facility at Chongoleani, Tanga District in Tanzania, is a critical component of Uganda's oil export infrastructure. Within Uganda, 296 kilometres of pipeline is being constructed. Despite facing delays due to environmental and social assessments, construction is actively underway. Key developments include the award of engineering, procurement, and construction (EPC) contracts, completion of land acquisition processes, and continued site preparation.²

¹ Tilenga Field Development Plan (Directorate of Petroleum, Government of Uganda), presented at the 10th East African Petroleum Conference & Exhibition, 2023, page 5 and page 12. <https://www.petroleum.go.ug/media/attachments/2022/12/19/eapce23.pdf>

² East African Crude Oil Pipeline (EACOP) Project Overview, Directorate of Petroleum - Midstream Projects. <https://www.petroleum.go.ug/index.php/departments/midstream/eacop-east-african-crude-oil-pipeline>

The pipeline is being implemented as a joint venture between international and national oil companies, with TotalEnergies holding a 62% stake, CNOOC 8%, and the national oil companies of Uganda (Uganda National Oil Company) and Tanzania (Tanzania Petroleum Development Corporation) each holding 15%. The total estimated cost for the pipeline is between USD 3.6 and 4 billion. These arrangements were formalized under the Host Government Agreement, Shareholders Agreement and Transportation and Tariff Agreement signed on 11th April 2021, which govern both the project's structure and the responsibilities of each stakeholder³

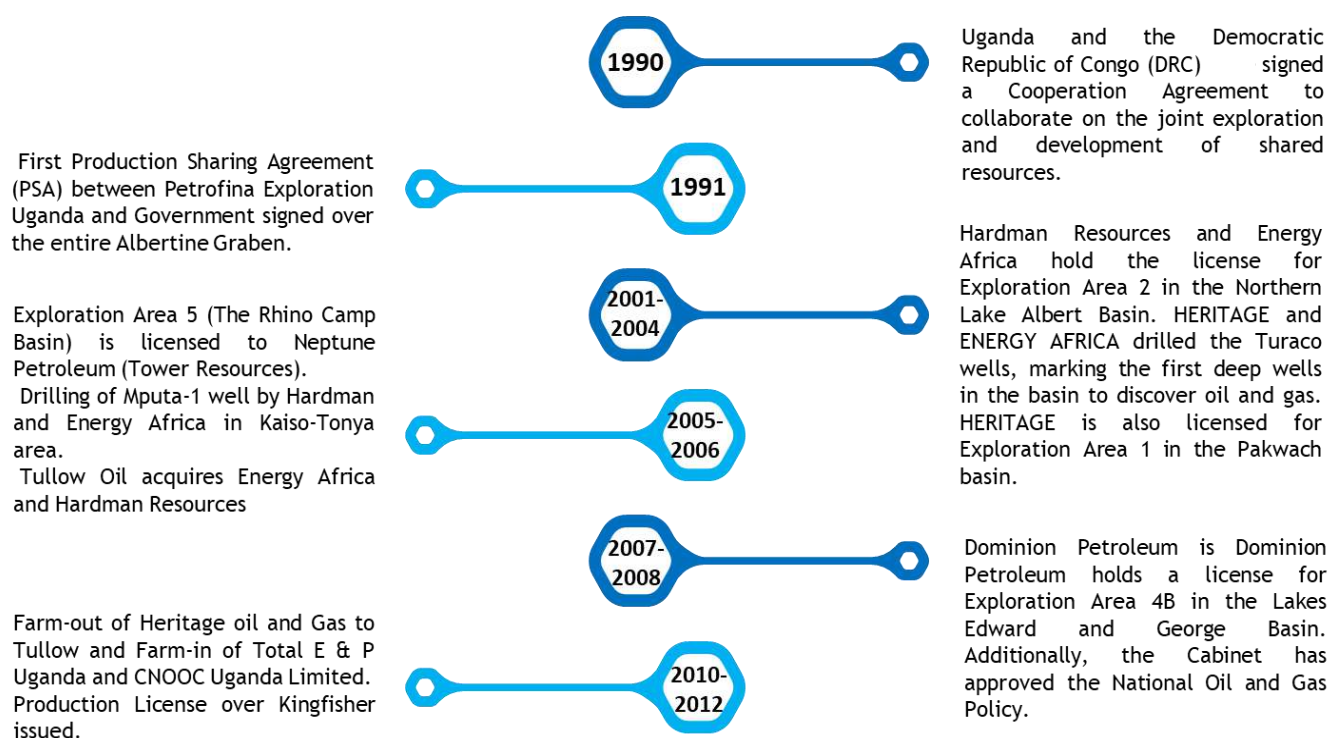
Chart 7: Map of the East African Crude Oil Pipeline (EACOP) Route



The following figure provides an overview of key milestones in the history of Uganda's oil and gas sector:

³ EACOP Host Government Agreement & JV Structure, Directorate of Petroleum - Midstream Department.
<https://www.petroleum.go.ug/index.php/departments/midstream/eacop-east-african-crude-oil-pipeline>

Chart 8: Oil and gas exploration history in Uganda



A Memorandum of Understanding on Commercialisation has been signed between the government and licensed oil companies, outlining three key options: exporting crude, refining it, and using crude for power generation

Tullow has announced a Sale and Purchase Agreement (SPA) to transfer its interests to Total. Additionally, three exploration licenses have been issued as part of the initial licensing process.

Minister announces the second licensing round for petroleum exploration.

In April 2021, key oil agreements including the Host Government Agreement (HGA), Tariff and Transportation Agreement (TTA), and Shareholders Agreement (SHA) were signed. These agreements facilitated the approval and awarding of engineering, procurement, and construction (EPC) contracts by oil companies and the government. Additionally, the Government of Uganda (GoU) approved the Resettlement Action Plan (RAP) for the East African Crude Oil Pipeline (EACOP) project on the Ugandan section.

Uganda finalized and approved development plans, began drilling and pipeline construction, and awarded engineering, procurement, and construction contracts.

Commercial oil production is expected to begin, with refining starting at the Uganda refinery and crude oil exports commencing via the East African Crude Oil Pipeline, ramping up to peak production of around 230,000 barrels per day.

2013

2014

2016

2017

2018

2019

2020

2021

2022

2023

2024

2025

The Petroleum (Exploration, Development and Production) Act of 2013 has been enacted. Total and Tullow have submitted applications for the potential award of Production Licenses covering sixteen discoveries.

Six Production Licenses have been issued to Tullow Uganda Operations Pty, while three Production Licenses have been granted to Total E&P Uganda. Additionally, HERITAGE has acquired the first 2-D seismic data in Uganda, covering 170 line kilometers.

The Local Content Policy aims to enhance capacity building and empower local businesses within the Oil and Gas Sector. It designates 17 Engineering, Procurement, and Construction (EPC) services specifically for Ugandan companies. These services include catering, camp construction, security, transportation, clearing and forwarding, hospitality, land surveying, customs clearance, and more

Tullow has agreed to sell its entire interest to Total for USD 575 million in cash, along with contingent payments following the first oil production. Additionally, Uganda became the 54th member state of the Extractives Industry Transparency Initiative (EITI) in August 2020.

TotalEnergies EP Uganda, CNOOC Uganda Limited, the Uganda National Oil Company (UNOC), and the Tanzania Petroleum Development Corporation (TPDC) have announced the Final Investment Decision (FID) for Uganda's upstream and EACOP oil and gas projects, with a planned investment of USD 10 billion

Upstream and pipeline construction continued, refinery development progressed, and community resettlement activities were carried out.

3.1.2 Overview of the mining sector

a) Mining exploration history in Uganda

Uganda's mining sector has historically been characterized by artisanal and small-scale mining (ASM), with limited large-scale production. The sector primarily focuses on the extraction of industrial minerals such as limestone and pozzolanic materials used in cement production. Notably, the Kilembe Mine, established in the 1950s, produced over 217,000 tonnes of blister copper, along with cobalt, phosphates, and limestone. Other minerals, including tungsten, tin, beryl, niobium, tantalum, and gold, have been extracted, often through informal means.⁴

1950's

217,000 tonnes of blister copper

After 1986, improvements in global commodity prices and a more favorable business environment in Uganda increased the mining sector's attractiveness to investors. This led to a surge in applications for mining licenses and the discovery of various mineral deposits. Some of these deposits remain in the exploration phase, while others have been developed for production⁴.

In recent years, the Ugandan government has implemented reforms to formalize ASM activities and attract private investment. The enactment of the Mining and Minerals Act, 2022, and the Mining and Minerals (Licensing) Regulations, 2023, aim to strengthen the legal and institutional framework governing the sector. Additionally, the Uganda Mining Cadastre Portal has been updated to enhance transparency and accessibility of licensing information⁵

b) Artisanal and Small-Scale Mining (ASM)

Overview of the ASM sector in Uganda⁶

In Uganda, the Mining and Minerals Act of 2022 defines artisanal mining as operations conducted under an artisanal mining license, not exceeding a depth of ten meters, in accordance with the legal provisions. Artisanal and small-scale mining (ASM) plays a vital role in Uganda's mining industry, contributing significantly to local development and job creation. By 2018, it was estimated that ASM provided over 1 million direct and indirect jobs, impacting approximately 10% of Uganda's population (MEMD, 2023). Although the sector remains largely informal and excluded from GDP calculations, formal ASM operations generated UGX 713.5 million in national revenue between 2014 and 2021⁷.

Artisanal and small-scale mining (ASM) activities are widespread in Uganda, with over 80% of the country's mining workforce engaged in this sector. Key ASM areas include Tiira, Busitema, and Mawero in Busia District; Sigulu Island in Namayingo District; and Chepkarate and Komerimeri in Amudat District. Additionally, districts such as Nakapiripirit, Moroto, Kaabong, Mubende, Kassanda, and others continue to witness active ASM operations, which play a crucial role in driving the sector's growth⁷

80%

of Uganda's Mining Workforce in ASM

Artisanal and small-scale mining (ASM) in Uganda comprises a range of activities, including the development of underground workings, the operation of small-scale processing plants, quarrying, and alluvial mining along riverbanks and beds. The ASM sector is a major contributor to the country's mineral output, accounting for the bulk of gemstone production and over 90% of the extraction of metallic minerals, industrial minerals (such as gypsum, limestone, and pozzolanic materials), as well as building materials including clay, sand, and aggregates. Building minerals are extracted in most

⁴https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf

⁵<https://dgsm.go.ug/the-new-mining-and-minerals-act-2022/>

⁶ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

⁷https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf

districts, whereas mining for other commodities is largely concentrated in the southwest, central, and eastern regions of the country.⁸

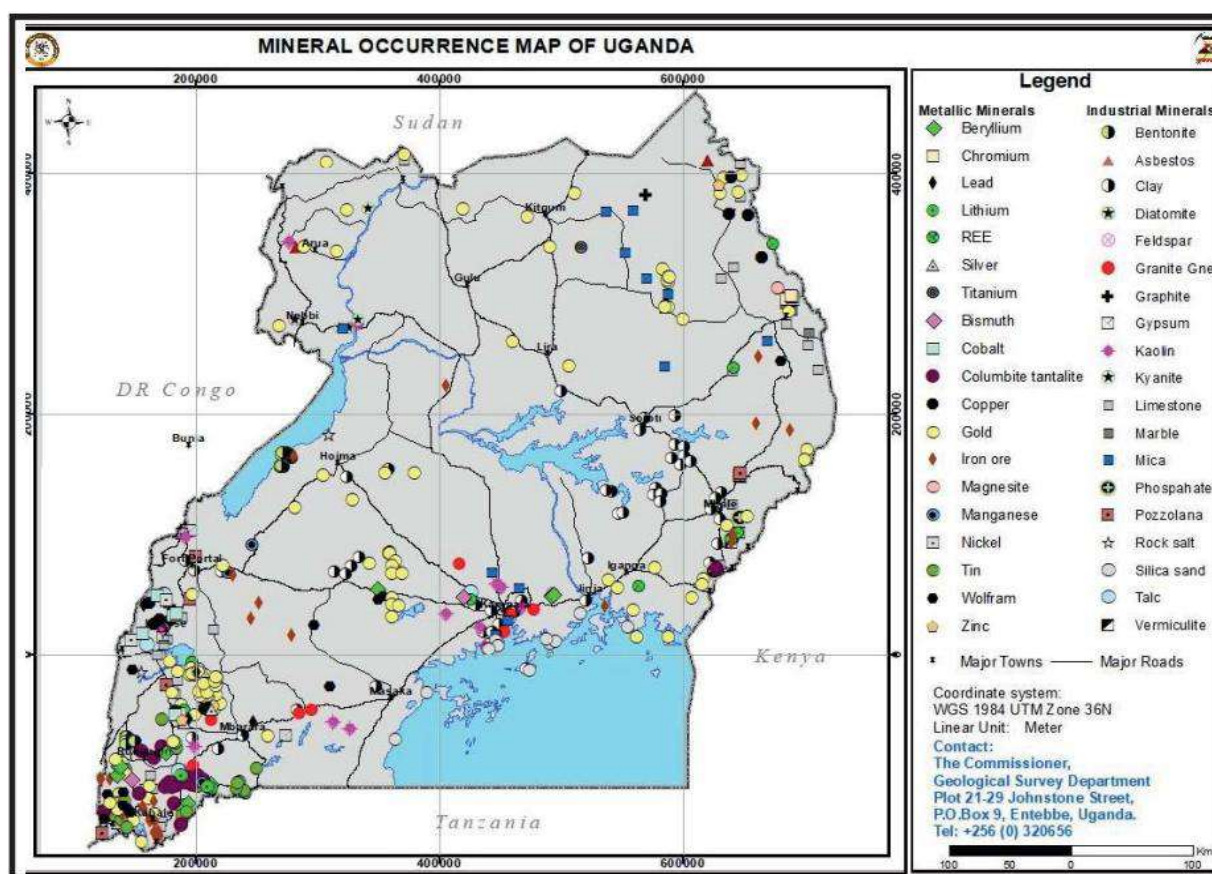
Artisanal and small-scale miners (ASMs) dominate the gold industry in Uganda and are distributed across several regions. These regions include:

- Karamoja Region (Amudat, Abim, Nakapiripirit, Napak, Kaabong, Moroto, Nabilatuk, and Kotido)
- Eastern Region (Busia, Bugiri, and Namayingo districts)
- Central Region (Kyegegwa, Mubende, and Kassanda districts)
- Kigezi Region (Kisoro and Kabale)
- Ankole Region (Bushenyi and Buhweju districts)

The gold industry in Uganda is significantly shaped by these artisanal and small-scale mining activities.⁷

The current active ASM areas in Uganda are illustrated on the map below:

Chart 9: Map showing the active ASM areas in Uganda⁹



The challenges affecting both artisanal and small-scale miners are prevalent in the ASM sub-sector in Uganda. As a result, Government of Uganda recognized the importance of regulation, organization, and formalization of ASM sector to not only improve the working conditions of miners, but also minimize the loss of government revenue. The Mining and Mineral Policy of 2018 sought to organize and legalise artisanal and small-scale mining in Uganda.

⁸<https://dgsu.go.ug/the-new-mining-and-minerals-act-2022/>

⁹ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

The charts below outline the challenges facing the ASM sub-sector in Uganda, along with recommended measures for its development.

Chart 10: ASM sub-sector challenges in Uganda

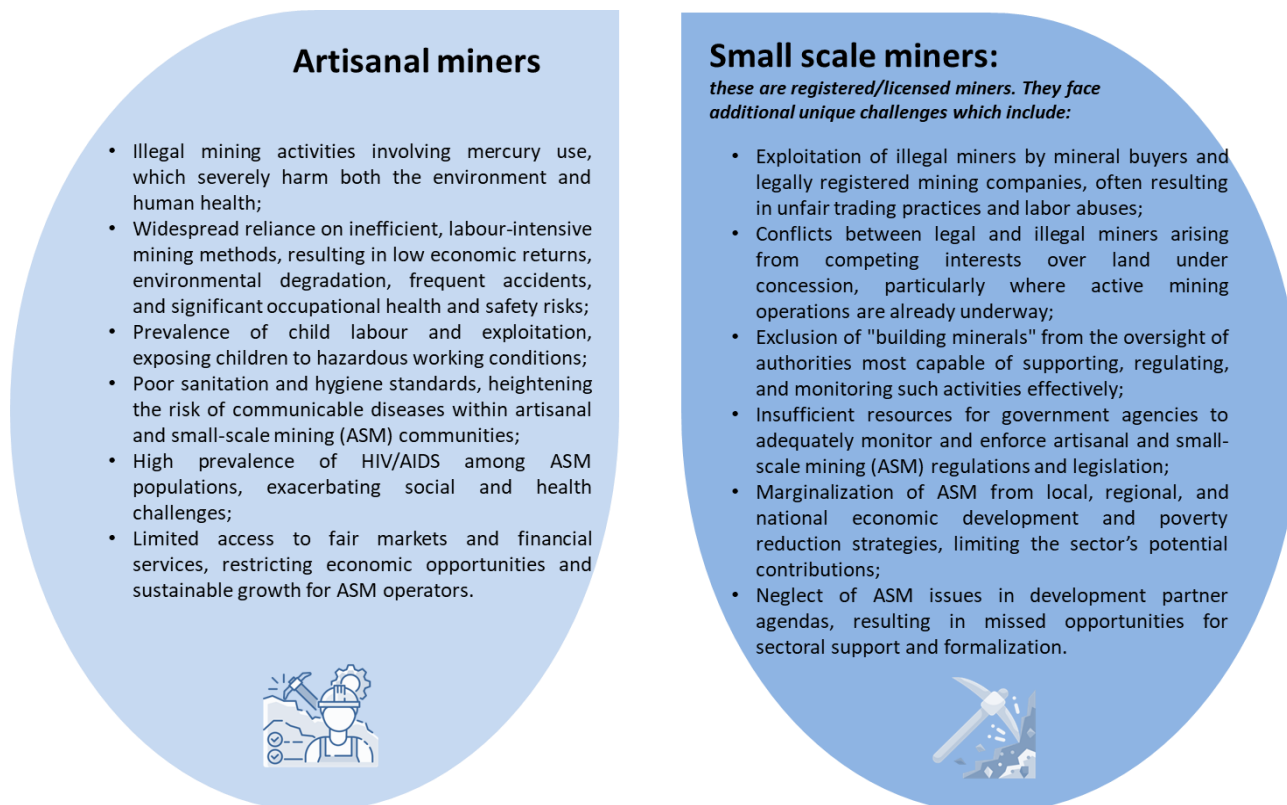
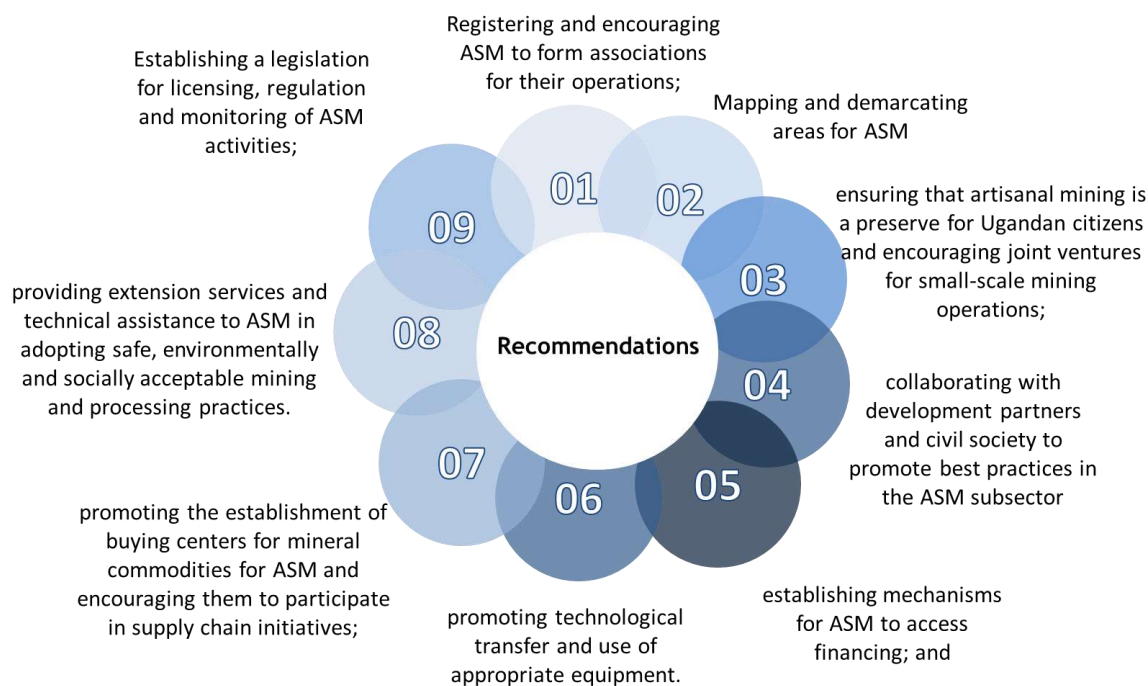


Chart 11: ASM sub-sector development recommendations¹⁰



¹⁰ Mining and Minerals Policy (2018)

In 2025, Uganda continues to advance the formalization of its artisanal and small-scale mining (ASM) sector through the ACP-EU Development Minerals Programme, a collaborative initiative with the European Union (EU) and the Organisation of African, Caribbean and Pacific States (OACPS), implemented by the United Nations Development Programme (UNDP). The programme's third phase emphasizes enhancing the competitiveness and incomes of ASM enterprises (ASMEs), promoting sustainable practices, and integrating ASM into inclusive Development Minerals value chains. Key focus areas include capacity building, environmental and social safeguards, and support for women-led ASMEs across the value chain.

As part of these efforts, the Biometric Registration of Artisanal and Small-Scale Miners (BRASM) project, initiated in 2021 by the Mines Department (formerly named Directorate of Geological Survey and Mines), aimed to establish a comprehensive database of ASM participants, including miners, service providers, dealers, and agents. This registry captures biometric and demographic information such as names, gender, age, location, association affiliations, and National Identification Numbers (NINs). By 2023, BRASM had successfully registered 6,211 artisanal miners across the districts of Busia, Namayingo, Buhweju, Kassanda, and Mubende.¹¹

The Ministry of Energy and Mineral Development (MEMD) has played a pivotal role in the training and mobilization of Artisanal and Small-scale Mining Enterprises (ASMEs) to promote responsible and sustainable mining practices. As of the reporting period, a total of 350 ASMEs comprising 3,913 miners, including 1,945 women, have been trained and sensitized across 25 districts in Uganda.¹²

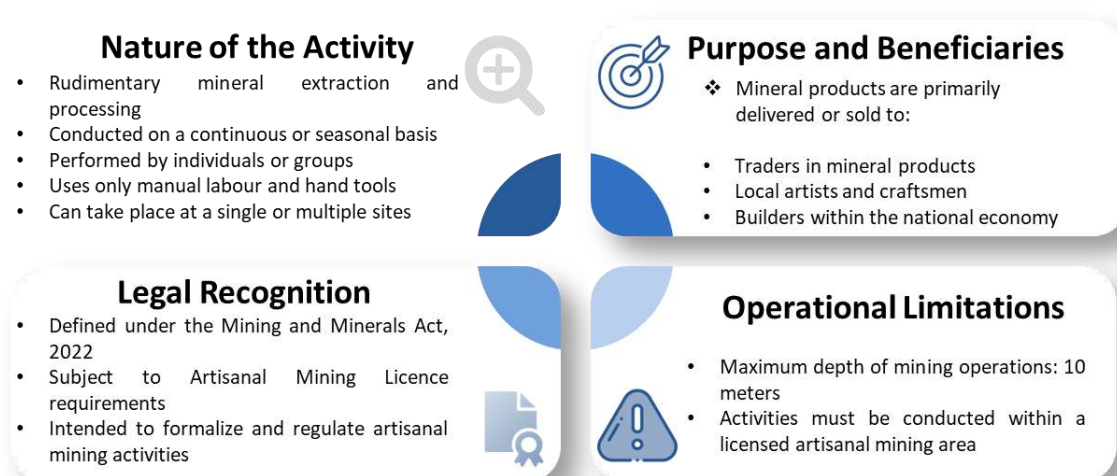
In addition, MEMD is in the final stages of preparing the official launch of the Formalization and Business Development Strategy for the Development Minerals sector, aimed at strengthening the operational, environmental, and economic capacities of ASMEs nationwide.¹³

Reforms in the ASM sector.

The Mining and Minerals Act of 2022 modernizes Uganda's regulatory framework for artisanal and small-scale mining (ASM), replacing the 2003 Act. It introduces key reforms in structuring, registration, licensing, and oversight, including a new licensing system that distinguishes between artisanal and small-scale mining. These changes aim to improve formalization, accountability, and sustainability in the ASM sub-sector.

The Artisanal Mining definition, as outlined by the Mining and Minerals Act of 2022, is specified as follows:

Chart 12: Artisanal Mining definition under the Mining and Minerals Act 2022



¹¹<https://www.monitor.co.ug/uganda/news/national/why-small-scale-miners-have-their-work-cut-out-4377732>

¹²https://www.undp.org/sites/g/files/zskgke326/files/2024-07/devmin_uganda_march_01.pdf?utm

¹³<https://trustafrica.org/wp-content/uploads/2024/09/TRUSTAFRICA-Uganda-Policy-Brief-2024.pdf?utm>

The criteria for the establishment of artisanal mining areas, as adopted by the Mining and Minerals Act 2022, are detailed in the figure below:

Chart 13: Artisanal Mining Areas, according to the Mining and Minerals Act 2022¹⁴



The Mining and Minerals Act 2022 outlines the criteria for obtaining licenses for Artisanal and Small-Scale mining. The table below details these eligibility requirements.

Chart 14: Artisanal and Small-Scale mining licenses eligibility criteria¹⁵



¹⁴ The Mining and Minerals Act 2022, Article 95.

¹⁵ The Mining and Minerals Act 2022, Article 96 (Artisanal mining Licences) and Article 85 (Small-Scale mining licenses)



3.2 Legal and Institutional Framework

3.2.1. Legal framework of the oil and gas sector

To ensure effective governance of Uganda's oil and gas sector, the Government has developed a well-structured policy and legal framework. This framework incorporates a series of legislative measures designed to facilitate a conducive environment for the exploration, appraisal, development and production of oil and gas. It also emphasizes the need for

transparency, accountability, and environmental protection in the management of the sector.

A detailed overview of these policies and laws is provided in the following section.

a) Legislation governing the Oil and Gas sector

The chart below summarizes the key policies, laws, and regulations.

Chart 15: Oil and gas sector legal framework



Policies

Policies regarding oil and gas management in Uganda.

- ✓ The National Oil and Gas Policy for Uganda (NOGP), 2008.
- ✓ The Oil and Gas Revenue Management Policy for Uganda, 2012.



Laws and regulations

Laws and regulations governing oil and gas sector

- ✓ The Model Production Sharing Agreement (MPSA), 2016;
- ✓ The Petroleum (Refining, Conversion, Transmission And Midstream Storage) Act, 2013;
- ✓ Public Finance Management (PFMA) Act, 2015;
- ✓ Petroleum and Supply Act, 2003;
- ✓ Wildlife Act, 2019;
- ✓ National Forestry and Tree Planting Act, 2003;
- ✓ Public Health Act, (Cap. 281 of the laws of Uganda);
- ✓ Water Act, (Cap. 152 of the laws of Uganda);
- ✓ The Petroleum (Exploration, Development and Production) Regulations, 2016;
- ✓ The Upstream National Content Regulations, 2016;
- ✓ The National Oil and Gas Policy for Uganda (NOGP), 2008.
- ✓ The Oil and Gas Revenue Management Policy for Uganda, 2012.
- ✓ Upstream Metering Regulations, 2016;
- ✓ Upstream HSE Regulations, 2016;
- ✓ The Constitution of the Republic of Uganda;
- ✓ Presidential Guidance On Minerals, 2011;
- ✓ The Petroleum (Exploration, Development, and Production) Act, 2013;
- ✓ Income Tax Act, (Cap. 340 of the laws of Uganda);
- ✓ National Environment Act, 2019;
- ✓ The East African Crude Oil Pipeline (EACOP) Special Provisions) Act, 2021;
- ✓ Draft National Petroleum Policy, 2023;
- ✓ The Companies Act, 2012;
- ✓ Leadership Code Amendment Act, 2017 and 2021;
- ✓ Anti-money Laundering Act, 2013;
- ✓ The Whistleblowers Protection Act, 2010; and
- ✓ Inspectorate Of Government Act, 2002.

Annex 1 provides a summary of the relevant laws. A comprehensive analysis of anti-corruption legislation is detailed in section 3.2.4.

b) Ongoing reform

A new National Petroleum Policy (NPP) is under preparation as part of broader reforms in Uganda's petroleum sector. The final draft is currently under review by the Ministry of Energy and Mineral Development.

Since 2002, Uganda's petroleum industry has been guided by the Energy Policy and, subsequently, the National Oil and Gas Policy (2008). A comprehensive sector review conducted in 2020 documented several key achievements, including the discovery of 6.5 billion barrels of oil, increased foreign direct investment, the creation of employment opportunities, and the establishment of essential regulatory institutions. Despite these advancements, the review also identified continuing challenges such as limited reserves, supply security issues, low levels of local participation, and environmental sustainability concerns. In response to these findings, the review recommended the development of a comprehensive National Petroleum Policy aimed at building on previous successes and addressing the identified gaps.



Review conducted in 2020

**6.5 billion barrels
Discovered**

The new National Petroleum Policy (NPP) is centered on sustainable growth in Uganda's petroleum industry, with the objective of using the country's resources to support socio-economic development. The policy sets out nine key objectives aimed at transforming the sector, including:

- ✓ Increasing petroleum reserves;
- ✓ Efficient resource management;
- ✓ Adding value to produced petroleum;
- ✓ Ensuring a stable supply of high-quality petroleum products;
- ✓ Building local capacity;
- ✓ Maximizing national participation in the industry;
- ✓ Promoting environmental and social responsibility;
- ✓ Enhancing safety standards; and
- ✓ Ensuring transparency and accountability across the sector.

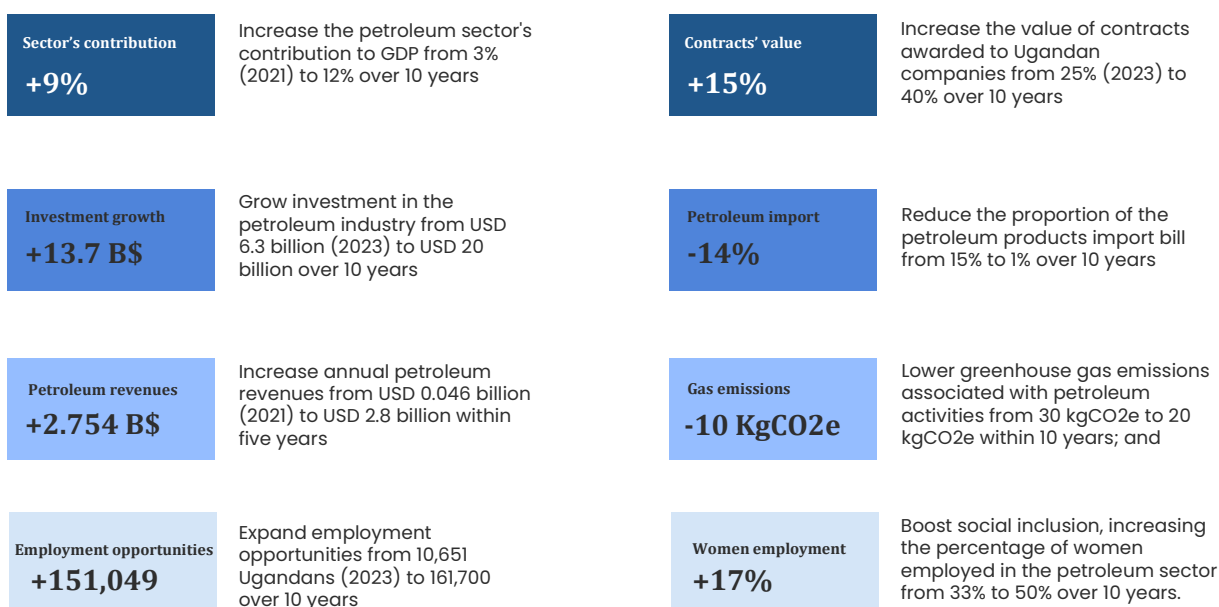


NPP Objectives

Each objective is supported by specific actions aimed at driving targeted outcomes and enhancing overall sector performance. Further details are provided in Annex 2.

The Government is firmly committed to using the NPP as a tool to address energy poverty, transform Ugandan society, and leverage regional and global value chains amid rising energy demand. Over the ten-year implementation period, the NPP is expected to deliver the following outcomes:

Chart 16: NPP expected outcomes





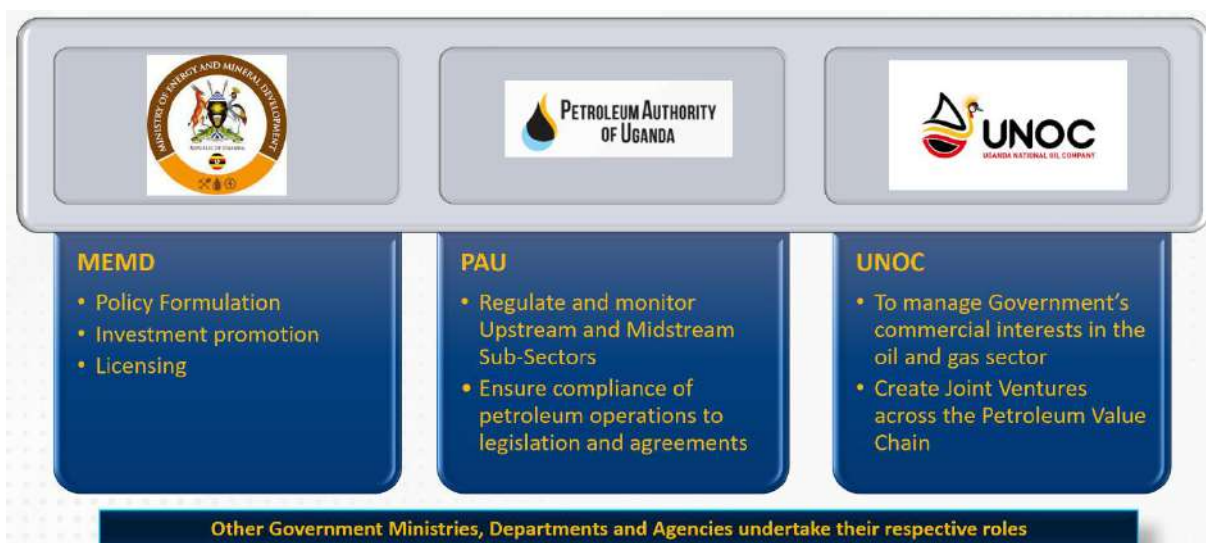
Central to the NPP's execution will be the development of detailed five-year implementation frameworks. These documents will outline clear responsibilities, key activities, and implementation timelines, all harmonized with Uganda's broader national development priorities as outlined in the Fourth National Development Plan (NDP IV) and Vision 2040.

These long-term frameworks will serve as the foundation for the creation of Annual Costed Work Plans. Financing for the work plans will primarily be sourced through MDAs' Ministerial Policy Statements, with the possibility of additional support from Development Partners when necessary.



The Ministry of Energy and Mineral Development (MEMD) will lead and coordinate the implementation of the National Petroleum Policy (NPP), ensuring it aligns with national goals under Cabinet oversight. As the central coordinating body, MEMD will oversee the Petroleum Authority of Uganda (PAU), responsible for regulation, and the Uganda National Oil Company (UNOC), which manages commercial interests. District Local Governments will also support petroleum activities in their regions, aligning local efforts with national objectives. Detailed roles of all relevant Ministries, Departments, and Agencies follow.

Chart 17: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)



c) Institutional framework of the Oil and Gas sector:

The key government institutions engaged in Uganda's oil and gas sector are detailed in the chart below^{16,17}:

Chart 18: Institutional framework in the Oil and gas sector



A summary of the institutional framework is presented in Annex 3.

¹⁶ Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

¹⁷ National Oil and Gas Policy Uganda, page 45.

d) Fiscal regime of the Oil and Gas activities

The Uganda Revenue Authority (URA) collects the following key tax revenues from the oil and gas industry:

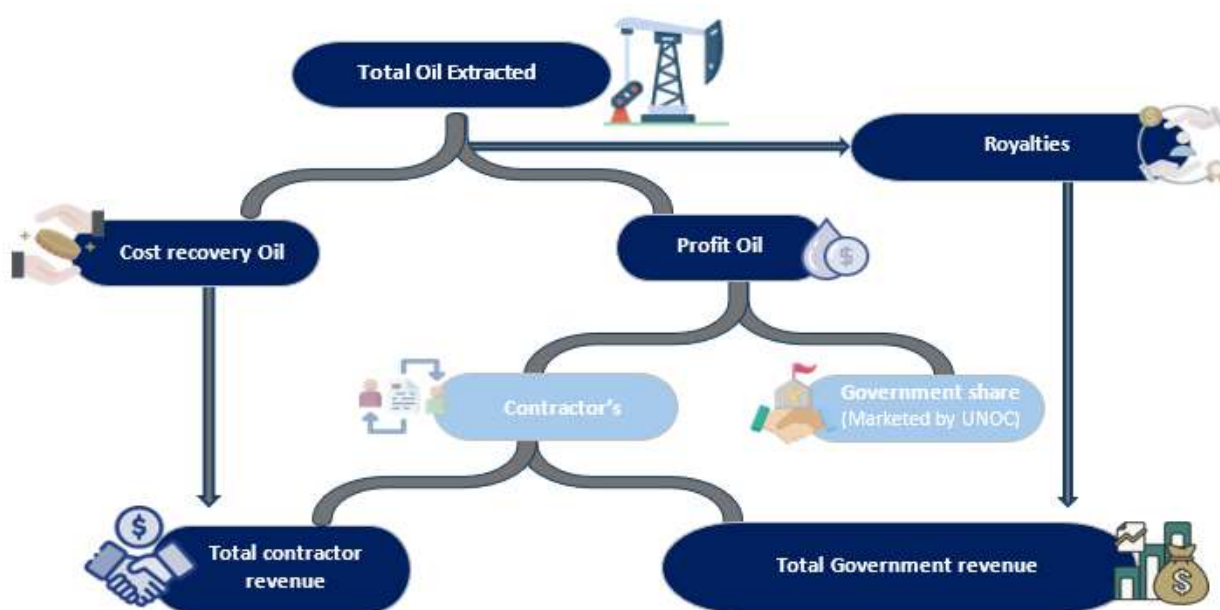
Chart 19: Key Revenue streams in the Oil and gas sector



Fiscal Regime under Production Sharing Agreements (PSAs)

Uganda's petroleum sector operates under a fiscal framework based on Production Sharing Agreements (PSAs). Through these agreements, the government partners with oil companies, which receive a fixed share of the extracted resources as compensation. The main components of the PSA fiscal arrangement—such as royalties, cost recovery oil, profit oil, and income tax—are outlined in the figure below.

Chart 20 Fiscal Regime under Production Sharing Agreements (PSAs)¹⁸



Charter for Fiscal Responsibility

In August 2021¹⁹, the Ministry of Finance, Planning, and Economic Development introduced the Charter for Fiscal Responsibility, setting forth fiscal policy objectives designed to promote sustainable socio-economic transformation and enhance household incomes. Following this, in September 2021²⁰, the Opposition in Parliament proposed alternative fiscal policy recommendations in response to the Charter. The government's commitment to these objectives was reaffirmed with the release of the final version of the Charter in February 2022²¹.

3.2.2. Legal framework of the Mining Sector

To regulate its mining sector, the government of Uganda has established a robust legal and institutional framework. This framework includes a range of laws and policies designed to facilitate the exploration, development, and production of mineral resources. A comprehensive overview of the legislation, policies, and fiscal regime governing the mining sector is provided in the below section:

¹⁸ Source: *The Oil and Gas Revenue Management Policy for Uganda, 2012*

¹⁹ <https://parliamentwatch.ug/wp-content/uploads/2021/09/Charter-for-Fiscal-Responsibilities-FY-20212022-FY-20252026.pdf>

²⁰ <https://parliamentwatch.ug/wp-content/uploads/2021/09/Opposition-Response-to-Charter-of-Fiscal-Responsibility.pdf>

²¹ <https://www.ugeiti.org/wp-content/uploads/2023/11/Charter-for-Fiscal-Responsibility.pdf>

a) Legislation governing the Mining Sector:

Key policies, laws, and regulations governing the mining sector include the following:

Chart 21: Legal framework for the mining sector



Policies

Policies regarding mining management in Uganda.

- ✓ Mining and Minerals Policy, 2018: Aims to develop the mining sector through investment, value addition, national participation, and socio-economic transformation, while ensuring sustainable and responsible mineral development.



Laws and regulations

Laws and regulations governing the mining sector

- ✓ Constitution of Uganda : Grants Parliament the authority to regulate mineral exploitation, royalty sharing, and restoration of lands.
- ✓ Mining and Minerals Act, 2022: Consolidates and reforms mineral resource laws, and strengthens the sector's administrative framework.
- ✓ Mining (Licensing) Regulations, 2019: Provides procedures for licensing, access to mining cadastre, and environmental protection in mining.
- ✓ East African Community Customs Management Act, 2004: Exempts mining companies from import duty on machinery and inputs for exploration and development.
- ✓ Public Finance Management Act, 2015: Defines how mining revenues are collected, managed, invested, and accounted for, with strong transparency and oversight measures.
- ✓ Public Health Act: Ensures that mining activities consider public health risks and implement necessary controls.
- ✓ Income Tax Act: Regulates taxation of dividends, interest, royalties, and management fees, including withholding taxes on payments to non-residents.
- ✓ National Environment Act, 2019: Addresses environmental concerns in mining, including climate change and hazardous chemicals, and mandates environmental impact assessments.
- ✓ International Conference on the Great Lakes Region Act, 2017: Implements regional protocols against illegal exploitation of natural resources.
- ✓ Companies Act, 2012 (Amended): Governs the registration and incorporation of businesses, including those in the mining sector.

Annex 5 provides an overview of the various applicable laws, while a comprehensive explanation of anti-corruption legislation is detailed in Section 3.2.4.

b) Recent reform

The Mining and Minerals Act 2022, which came into effect on 18 October 2022 after its parliamentary approval on 17 February, replaces the 2003 Mining Act. The key changes brought by this new legislation are outlined in the chart below

Chart 22: Summary of main reforms according to the Mining and Minerals Act, 2022



Institutional framework reforms :

- Designates the Minister of Energy and Mineral Development as the licensing grant authority for minerals rights, licences and permits;
 - Clarifies and strengthens the functions of the Departments within the DGSM; and
 - Designation of the Mining Cadastre Department.
- Further details are presented in Section 3.2.2.b of this report.



Contract and licence allocation reforms :

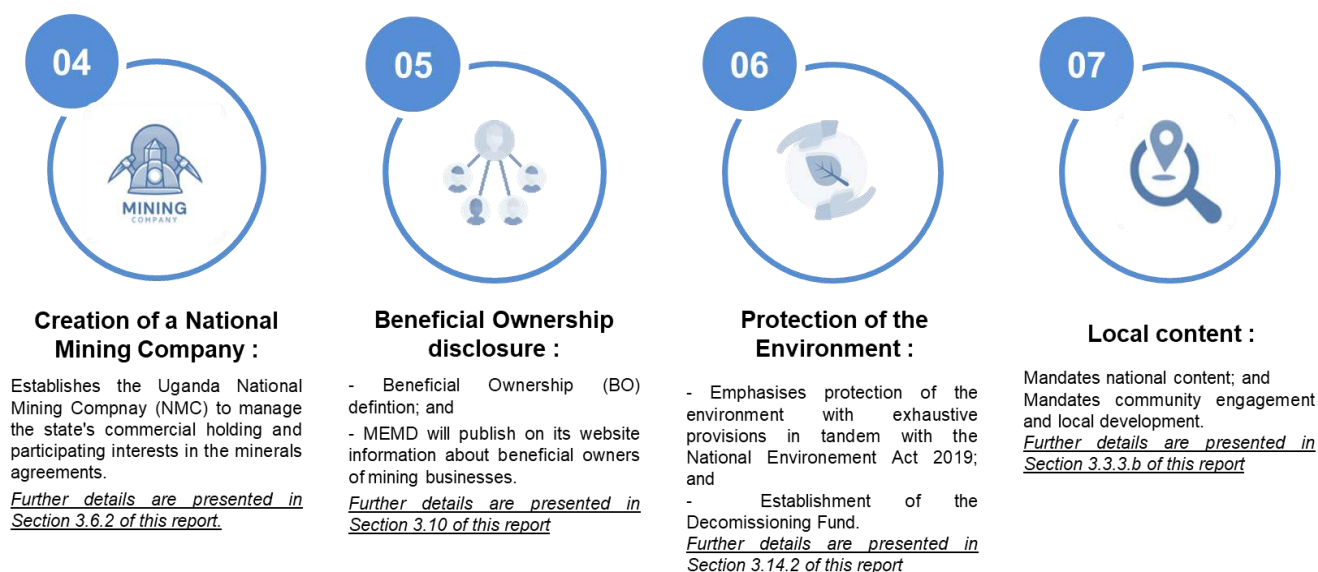
- Introduces new mineral rights and licences including classifying mining licences in thresholds; and
 - Provides for mineral agreements including production sharing arrangements.
- Further details are presented in Section 3.3.1.a of this report.



Fiscal regime reforms

Introduces new financial provisions including state equity participation, royalties sharing proportions.
Further details are presented in Section 3.2.2.c of this report.

Chart 22 (continued): Summary of main recent reforms according to the Mining and Minerals Act, 2022



c) Institutional framework of the Mining Sector

Overview of the institutional framework

The following outlines the primary government agencies engaged in Uganda's mining sector:

Chart 23: Mining sector institutional framework

Ministry of Energy and Mineral Development (MEMD)

MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.

Uganda Revenue Authority(URA)

Uganda Revenue Authority(URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the MD to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.

Directorate of Geological Survey and Mines (DGSM)

Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.

Kilembe Mines Limited (KML)

Kilembe Mines Limited (KML) is a public enterprise, 99,99% owned by the government of Uganda, managed under the Public Enterprise Reform and Diversitude Act. Located in Kilembe at the foothills of the Rwenzori Mountains, it holds over 4 million tonnes of Copper deposits and unknown quantities of cobalt ore, making it Uganda's largest copper mine.



A summary of the different institutional framework is presented in Annex 4

Institutional framework reforms

A range of reforms to the institutional framework for the administration, management, and regulation of the mineral subsector were introduced by the new mining law. These reforms are detailed below:

Functions of the Minister

The new Mining and Minerals Act 2022 assigns the Minister for Energy and Mineral Development the authority to grant and revoke mineral rights, licenses, permits, and other authorizations. Previously, these responsibilities were held by the head of the Department of Geological Surveys and Mines (DGSM). The figure below illustrates the primary functions and powers of the Minister of Energy and Mineral Development as stipulated in the Mining and Minerals Act:

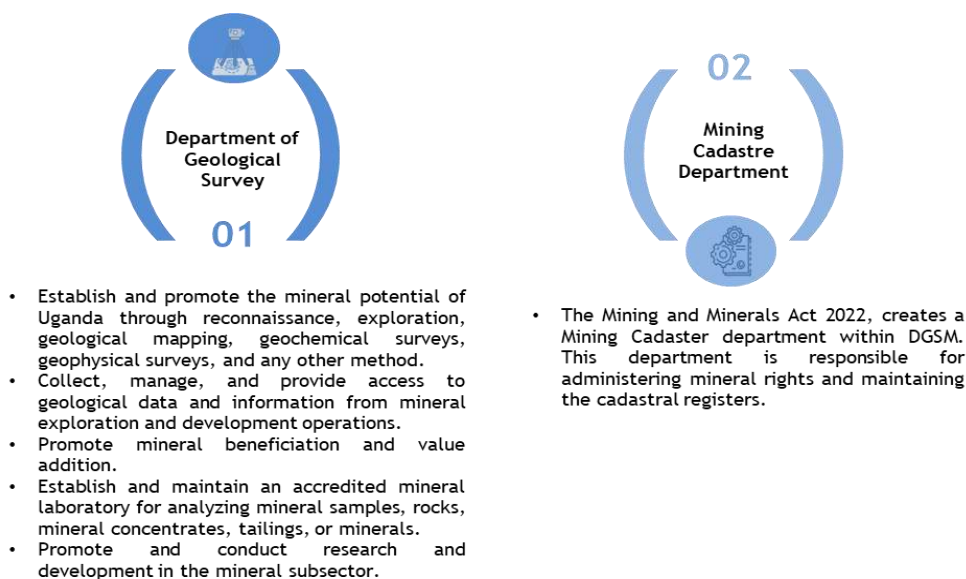
Chart 24: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act, 2022²²



Functions of the Directorate of Geological Surveys and Mines (DGSM):

The DGSM is responsible for regulating and managing mineral and mining activities in Uganda. It oversees the departments of geological surveys, mines, and geothermal resources. The chart below highlights the main functions of each department as defined by the Mining and Minerals Act 2022.

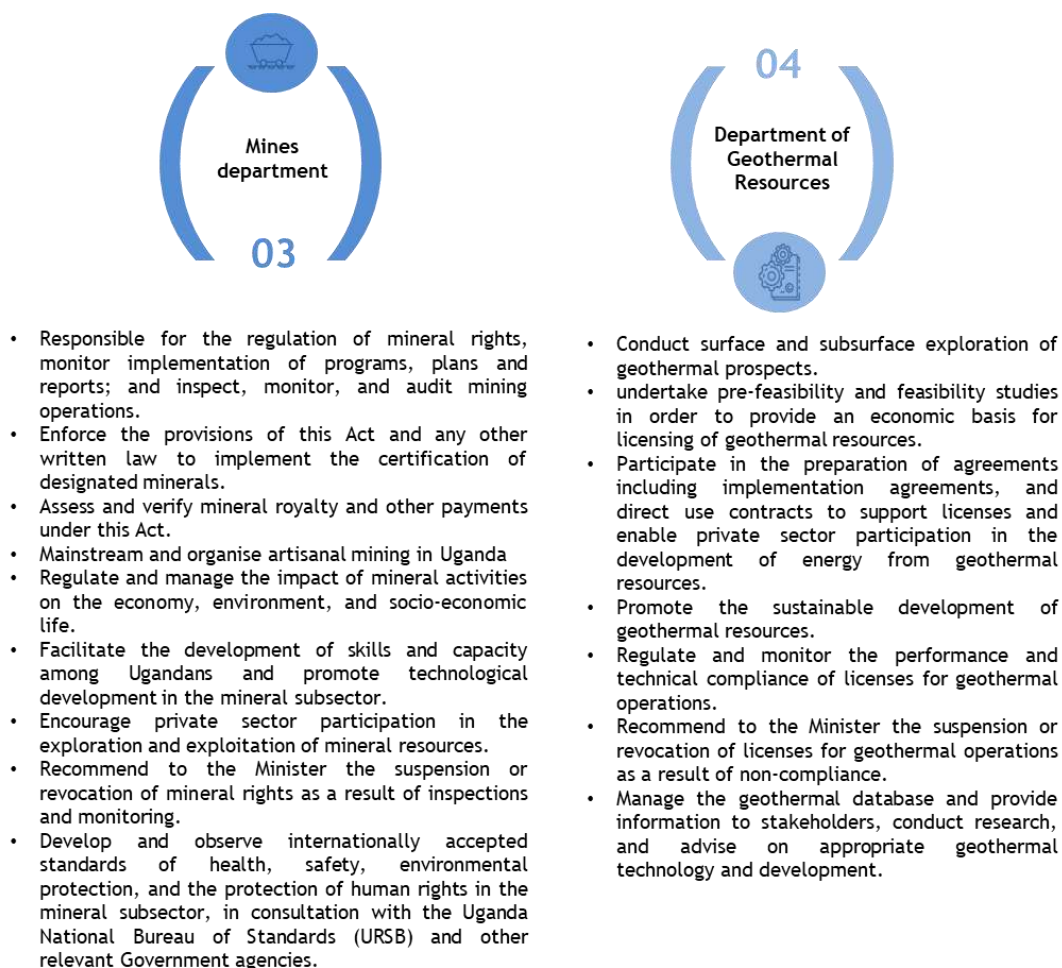
Chart 25: DGSM departments functions according to Mining and Minerals Act, 2022²³



²²The Mining and Minerals Act 2022, Articles 17 and 18.

²³The Mining and Minerals Act 2022, Article 19.

Chart 25 (Continued): DGSM departments functions according to Mining and Minerals Act, 2022²⁴



As outlined in the Mining and Minerals Act 2022, the chart below presents the key responsibilities of the Mining Cadastre Department.

Chart 26: Mining Cadastre Department functions according to the Mining and Minerals Act, 2022²⁵



²⁴The Mining and Minerals Act 2022, Article 19.

²⁵The Mining and Minerals Act 2022, Article 20.

d) Fiscal regime of the Mining activities

Overview of the fiscal regime

In 2022, the Government of Uganda introduced the Tax Expenditure Governance Framework to improve transparency and minimize revenue leakages, in line with the objectives set out in the Domestic Resource Mobilisation Strategy (FY 2019/20-2023/24).

Uganda's fiscal regime for the mining sector combines statutory tax provisions with contractual agreements between the government and mining companies. The Ministry of Energy and Mineral Development is in the process of operationalizing various regulations under the new Mining and Minerals Act, 2022. Currently, the sector's taxation is governed by the Income Tax Act, Cap. 340, and the Value Added Tax Act, Cap. 349, of the Laws of Uganda.

Mining license and permit holders are required to make specific payments related to their operations, as stipulated in the Mining Act, 2022, and the Mining (Licensing) Regulations, 2019. These payments are guided by both the terms set in their licenses and individual agreements with the government.

Chart 27: Main payment streams from the mining sector

Payment streams specific to the mining sector (Non-Tax revenues)

Royalties

The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.

Licenses Fees

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Annual mineral rents

These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license.



Main taxes applicable to the mining sector (Tax revenues)

Value Added Tax (VAT)

Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.

Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.

Income Tax

Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses. A company only has income tax to pay when it has a taxable profit.

Fiscal regime reforms

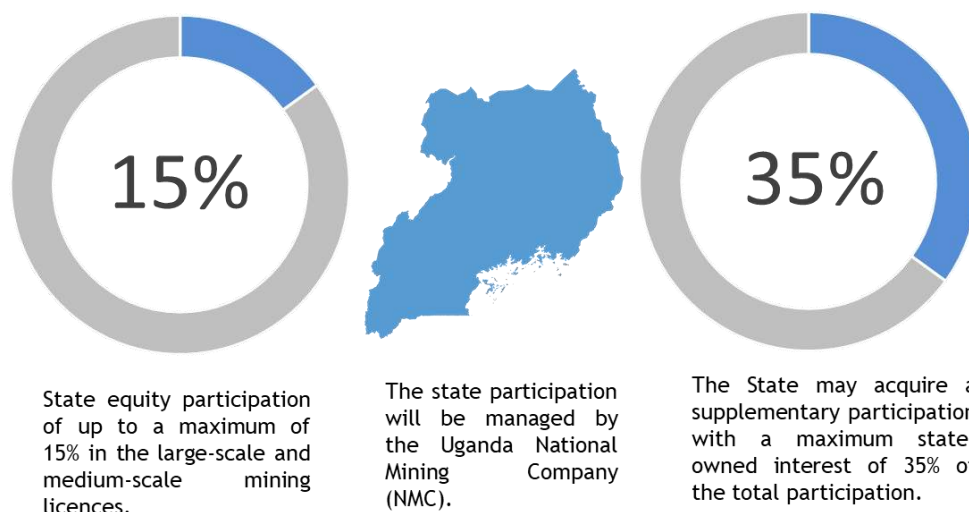
The key modifications to the fiscal regime of the mining sector as stipulated by the Mining and Minerals Act 2022 are outlined below:

Introduction of State Equity participation²⁶

The Mining and Minerals Act, 2022, includes provisions for state equity participation in medium- and large-scale mining operations.

The chart below outlines the key elements of these provisions as set out in the Act.

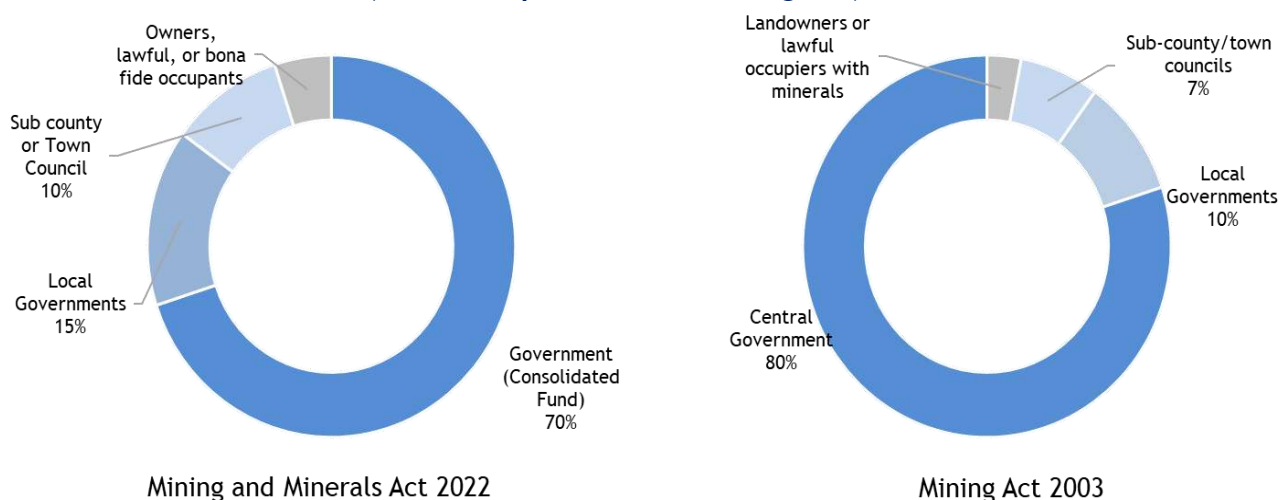
Chart 28: State equity participation under the Mining and Minerals Act, 2022²⁶



Revising the mining royalties sharing proportions²⁷

Under the Mining and Minerals Act 2022, the proportions for mining royalties have been adjusted to allocate 70% to the Central Government, 15% to Local Government, 10% to sub-county/town councils, and 5% to the owners, lawful, or bona fide occupants of the land. This contrasts with the Mining Act 2003, where the Central Government received 80%, Local Governments 10%, sub-county/town councils 7%, and landowners or lawful occupiers with minerals 3%.

Chart 29: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022 compared to the Mining Act, 2003



²⁶The Mining and Minerals Act 2022, Article 179.

²⁷The Mining and Minerals Act 2022, Article 180.

3.2.3. National energy transition

In December 2023, Uganda launched the Uganda Energy Transition Plan, developed in collaboration with multiple international partners, including the International Atomic Energy Agency. The Agency provided input and played a role in validating the plan's technical rigor and ambition. This Energy Transition Plan presents a comprehensive approach designed to balance economic development, energy security, and environmental sustainability. It aims to guide Uganda's shift toward a low-carbon economy through investments in renewable energy, enhanced energy efficiency, and the responsible management of extractive industries, ensuring that the advantages of this transition are equitably distributed across the population.

According to the Ministry of Energy and Mineral Development (MEMD), the primary goals of the plan include:

- Achieving universal access to electricity and clean cooking technologies by 2030
- Modernizing and diversifying Uganda's energy portfolio and promoting efficient energy use across all sectors to drive industrialization, reduce poverty, and foster socioeconomic development
- Guaranteeing a secure and affordable energy supply
- Reducing energy-related emissions in alignment with Uganda's conditional climate targets, which aim for a 20% reduction from baseline levels by 2030
- Establishing Uganda as a central energy hub within the East African region



By 2030

-20% energy-related emissions

The Energy Transition Plan (ETP) is designed to capitalize on Uganda's abundant renewable energy resources and its petroleum reserves to create a resilient, secure, and sustainable energy system. The plan envisions a future in which every household, school, and healthcare facility has access to reliable and affordable electricity. It also supports the expansion of the industrial sector and enables efficient transportation both domestically and across national borders. Furthermore, the ETP positions Uganda to meet the rising energy demands of neighbouring countries, reinforcing its role as a regional energy leader.

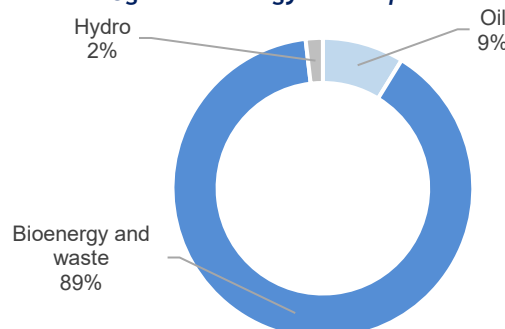
By steering the country away from dependence on traditional, high-emission energy sources and toward cleaner, renewable alternatives, the Energy Transition Plan aligns with international climate goals while addressing Uganda's growing energy needs and supporting its broader economic ambitions.

The main components of the ETP are detailed in the following sections:

3.2.3.(a) Status of Uganda's Energy system

In Uganda, bioenergy continues to serve as the primary source of energy, mainly in the form of wood and charcoal used for cooking and heating. Between 2010 and 2021, the country's reliance on bioenergy remained largely unchanged, underscoring a sustained dependence on traditional biomass due to the limited availability of modern energy alternatives. In 2021, approximately 89% of Uganda's final energy consumption was derived from bioenergy and waste, with the majority sourced from solid biomass fuels.

Chart 30: Uganda's energy consumption in 2021



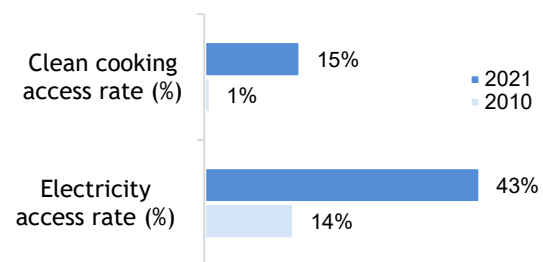
This pattern is reflected more broadly across East Africa, where bioenergy constitutes a significant portion of the total energy supply. The widespread use of traditional biomass in the region is driven by a predominantly rural population and restricted access to modern energy infrastructure. According to the International Energy Agency (IEA), by 2019, biofuels such as wood and charcoal accounted for around 45% of Africa's total energy supply. This high share illustrates the extent to which many African

countries, including those in East Africa, continue to rely heavily on traditional energy sources, particularly in rural areas where modern alternatives remain scarce.²⁸

Despite these challenges, electricity access in Uganda has improved considerably over the past decade. In 2010, only 14% of the population had access to electricity, but this figure rose to 43% by 2021, indicating notable progress. However, no East African country has yet achieved universal electricity access. As of 2018, Kenya led the region with an access rate of approximately 75%, followed by Tanzania, which was approaching 38% by 2020. In contrast, Burundi lagged significantly behind, with only about 10% of its population having electricity access as of 2021.²⁹

Access to clean cooking energy remains a major issue in East Africa, where most of the population continues to depend on traditional biomass fuels such as wood and charcoal. As of 2022, approximately 923 million people in sub-Saharan Africa, including East Africa, lacked access to clean cooking solutions, which represents about three-quarters of the population. This challenge is largely attributed to rapid population growth surpassing the pace at which clean cooking infrastructure and technologies are being expanded.³⁰

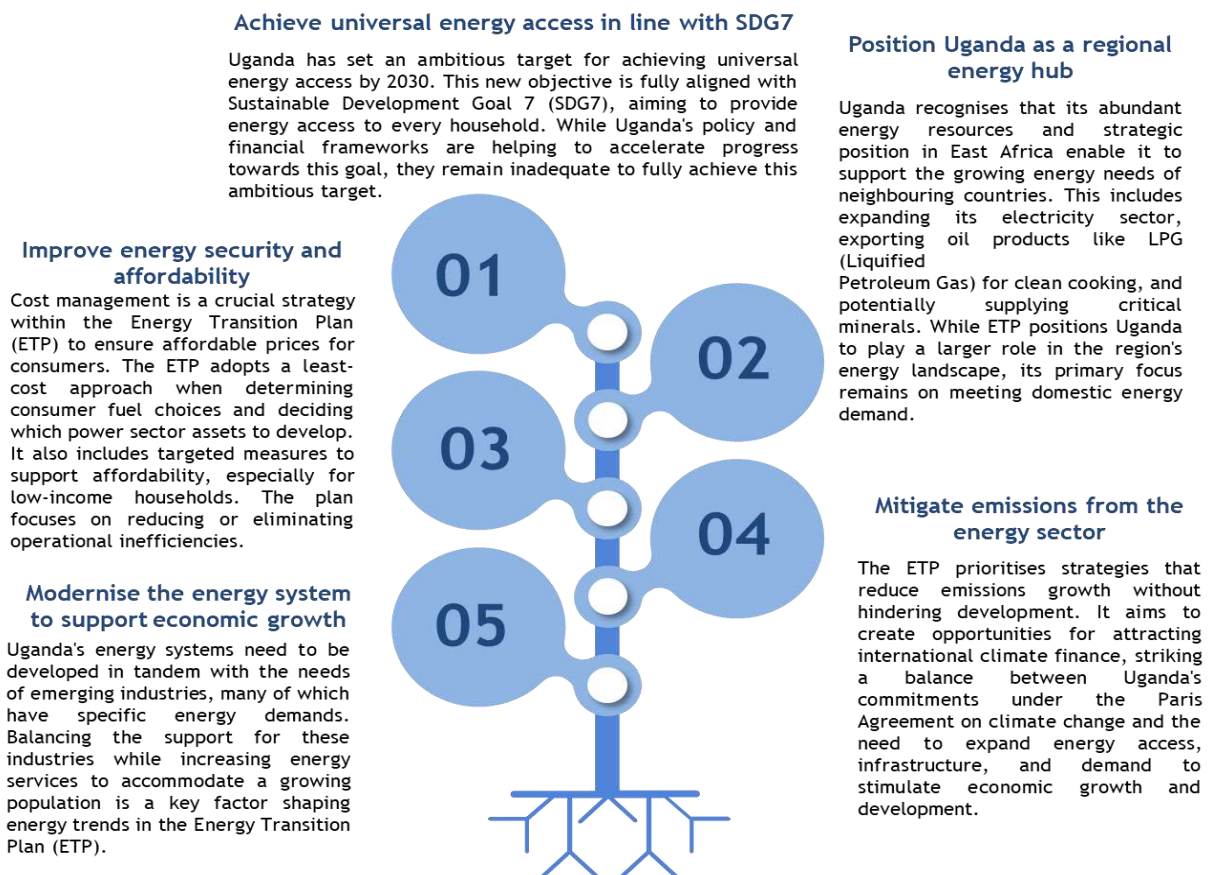
Chart 31: Access to electricity and clean cooking



3.2.3.(b) Principles of the ETP and Scenario descriptions

The foundational objectives guiding the development of the ETP scenario have been consolidated into five main priorities, as detailed below:

Chart 32: Principles of the ETP and Scenario descriptions



²⁸ <https://www.iea.org/data-and-statistics/data-product/world-energy-balances>

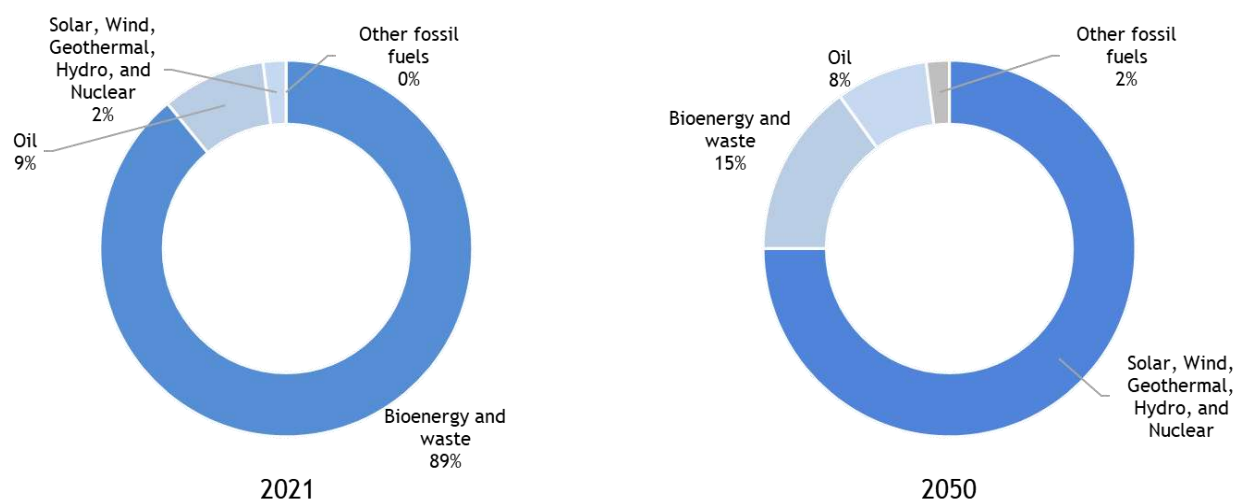
²⁹ <https://dialogue.earth/en/energy/can-renewables-ease-africas-energy-access-crisis/#:~:text=East%20Africa,10%25%20access%20as%20of%202021.>

³⁰ <https://cleancooking.org/news/new-tracking-sdg7-report-calls-for-urgent-action-on-clean-cooking/>

3.2.3.(c) Overview of the ETP

As energy demand continues to grow, there is a concerted effort to reduce reliance on solid biomass, which currently accounts for nearly 90% of final energy consumption. The objective is to shift households, service sectors, and industries toward cleaner, more efficient energy solutions for cooking, water heating, and other uses by 2030, substantially decreasing the use of traditional solid biomass. By 2050, any remaining bioenergy is expected to be sourced sustainably, including from liquid biofuels, biogas, recovered solid bio-waste, and responsibly processed solid biomass.

Chart 33: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050



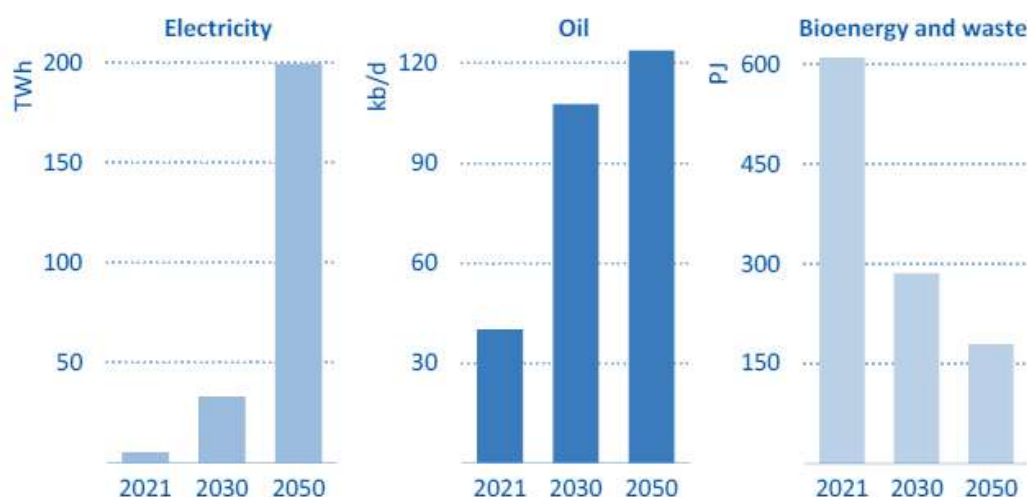
To meet growing energy needs while transitioning to modern energy sources, Uganda plans a significant expansion of electricity generation, with output expected to rise from the current 5 TWh to 200 TWh by 2050. This shift aims to reduce dependence on biomass and ensure that electricity accounts for 56% of total energy consumption by mid-century. Demand for oil is also projected to increase, especially in the buildings and transport sectors, with liquefied petroleum gas (LPG) playing a key role in achieving universal access to clean cooking solutions.



By 2050
56% Electricity Share
+195 TWh generated

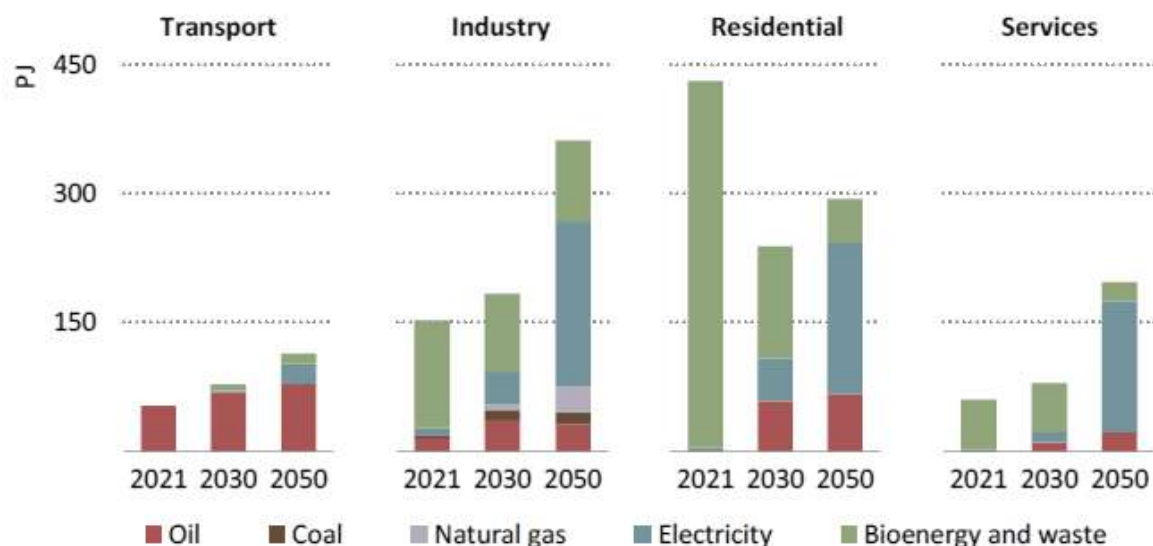
Uganda intends to harness its domestic oil reserves alongside its vast renewable energy potential—including solar, geothermal, hydro, bioenergy, and wind—to produce low-emission electricity in alignment with its climate goals. Coal, which is currently imported for industrial use, will be largely phased out and replaced by natural gas imported from Tanzania to support lower-emission industrial growth. By 2050, coal and natural gas together are expected to contribute less than 2% to the country's total energy demand.

Chart 34: Energy demand by fuel in the Energy Transition Plan, 2021-2050



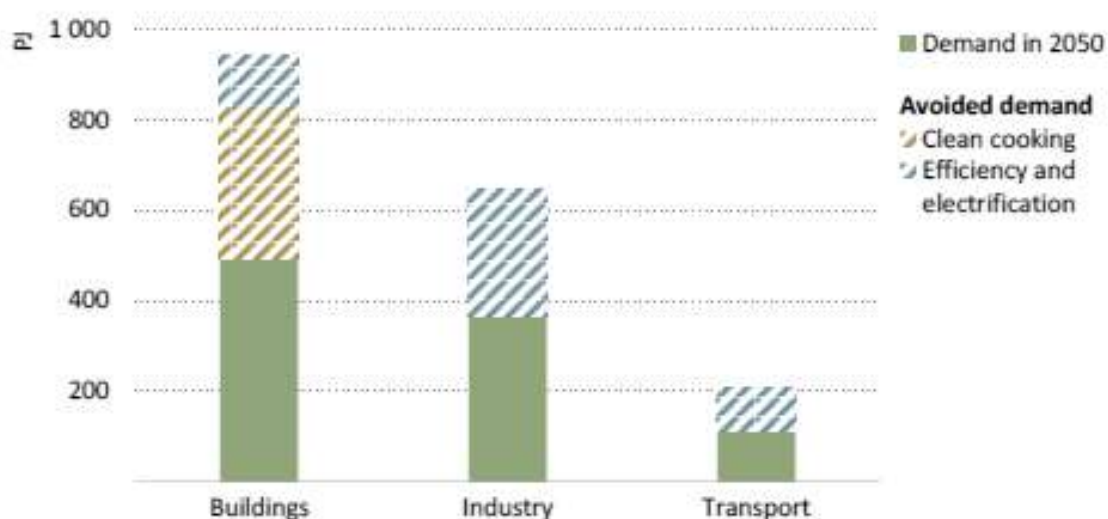
In the coming decades, substantial expansion is expected across key industries such as steel, cement, oil refining, and critical mineral mining. Each of these sectors has unique energy requirements, as detailed in the Energy Transition Plan (ETP). For example, steel and cement production require high-temperature heat, which may still rely on fossil fuels to maintain cost competitiveness. However, the ETP emphasizes a strong overall commitment to adopting lower-emission energy alternatives wherever possible.

Chart 35: Total final consumption by sector and by fuel in the ETP, 2021-2050



To alleviate supply pressures and lower energy costs, the ETP places a strong emphasis on energy efficiency. Supporting this effort, along with the Integrated Energy and Resources Master Plan, is the upcoming Energy Efficiency and Conservation Bill. This legislation will establish formal policies, regulations, and enforcement frameworks to promote energy efficiency. It is expected to drive substantial reductions in energy use by introducing mandatory minimum energy performance standards for buildings and appliances, while also promoting the adoption of clean cooking technologies.

Chart 36: Avoided and realised total final consumption in the Energy Transition Plan, 2050



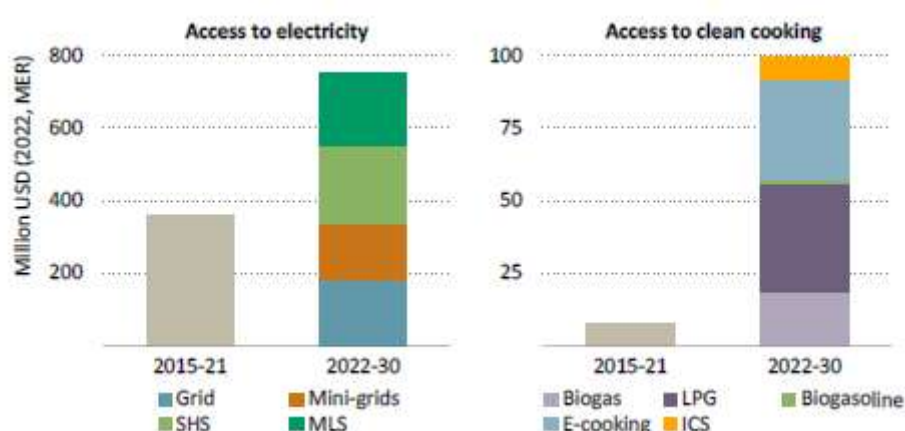
3.2.3.(d) Realisation of the ETP

Investment

Uganda needs to secure significant investments across multiple energy sectors, such as power generation, expanding electricity access, and boosting consumer spending on efficient stoves, appliances, and electric vehicles. To reach universal electricity access and clean cooking by 2030, the country needs to prioritize annual investments of approximately USD 850 million, with nearly 90% directed toward electricity supply.

At present, the investment levels for electricity access and clean cooking are far below the necessary amounts. Investment in electricity must more than double, while funding for clean cooking needs to increase thirteen times to meet the Energy Transition Plan (ETP) goals.

Chart 37: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030



Around USD 2.1 billion is invested annually in expanding, refurbishing, and upgrading electricity transmission and distribution networks. Approximately 40% of this funding targets high-voltage grid expansion to reduce losses and curtailment, while the remaining 60% is allocated to extending access and improving distribution grids. After 2030, an increasing share of distribution upgrades will support the development of electric vehicle charging infrastructure. Investments in battery storage remain modest during this decade, mainly focused on off-grid systems, but are expected to rise to about USD 300 million in the early 2030s to help decrease dependence on oil-powered generation.



B\$ 2.1 annual investments

**40% on high voltage Grid
60% on extending distribution grid**

In the oil sector, investment in the latter half of the decade centers primarily on refining, particularly the construction of the Hoima refinery. Continued investment will also be necessary to maintain oil production starting in 2025. From 2026 to 2030, annual investments in oil and gas supply, refining, and processing average around USD 1 billion, but this is projected to decline sharply once the Hoima refinery is completed.

Demand-side investments are also set to increase substantially. About USD 1.2 billion per year will be needed for energy efficiency improvements and the electrification of end uses, including retrofitting public buildings for energy efficiency, developing electric public transport, and modernizing industrial energy use.

Financing

Uganda needs to mobilize a variety of financing sources, especially from private institutions, to ease the pressure on public finances and keep energy services affordable. At present, private investment in Uganda's energy sector is largely concentrated in oil and gas, while development finance institutions (DFIs) provide about 80% of funding for the power sector. The goal by 2030 is to reach a

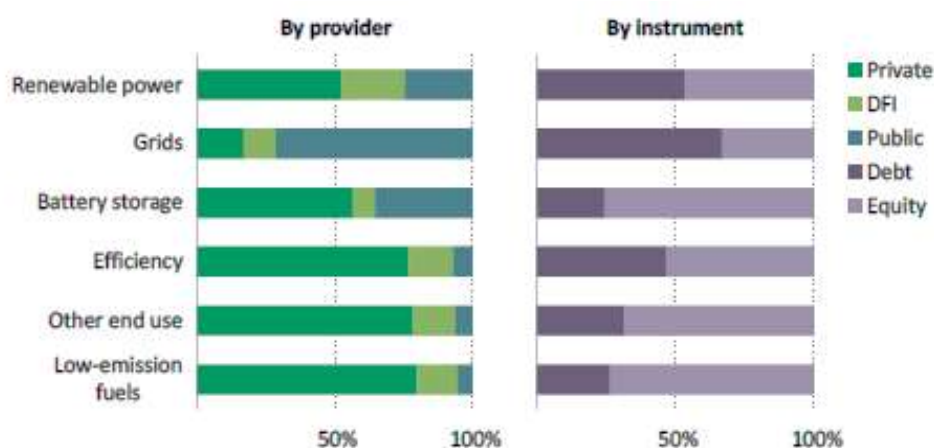
level more in line with the sub-Saharan African average, where the private sector contributes over half of energy investments.

Concessional support is vital to attract private financing, particularly to cover pre-development costs and reduce project risks. Across Africa, nearly USD 30 billion in concessional funds is required to leverage USD 90 billion in private investment for energy projects by 2030. Financial instruments like subordinated debt, equity, guarantees, and capacity-building grants will improve project bankability and lower risk.

Equity financing is becoming increasingly important, especially for emerging markets and early-stage companies in Uganda's off-grid sector. Expanding access to equity will help support start-ups and the growth of mini-grid initiatives, as equity is generally less available than debt in emerging markets.

There is also significant potential to strengthen the involvement of domestic financial institutions and pan-African banks in energy investments. Currently, international investors dominate Uganda's oil, gas, and power sectors, but local capital—particularly from SMEs and pension funds—could play a key role in off-grid and utility-scale projects if backed by concessional funding, capacity building, and other financial mechanisms.

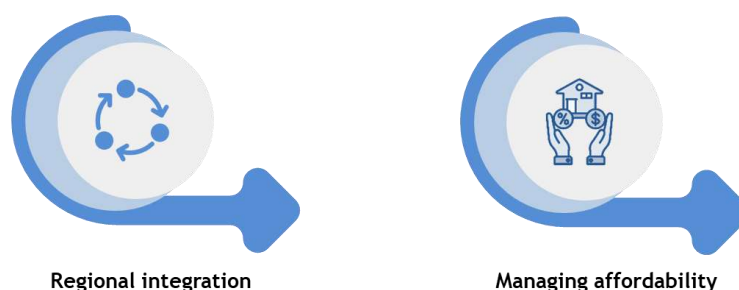
Chart 38: Sources of finance for clean energy projects in sub-Saharan Africa (excluding South Africa) in the Sustainable Africa Scenario, 2030



Key enablers

The chart below illustrates the strategic focus areas that are critical for achieving Uganda's Energy Transition Plan:

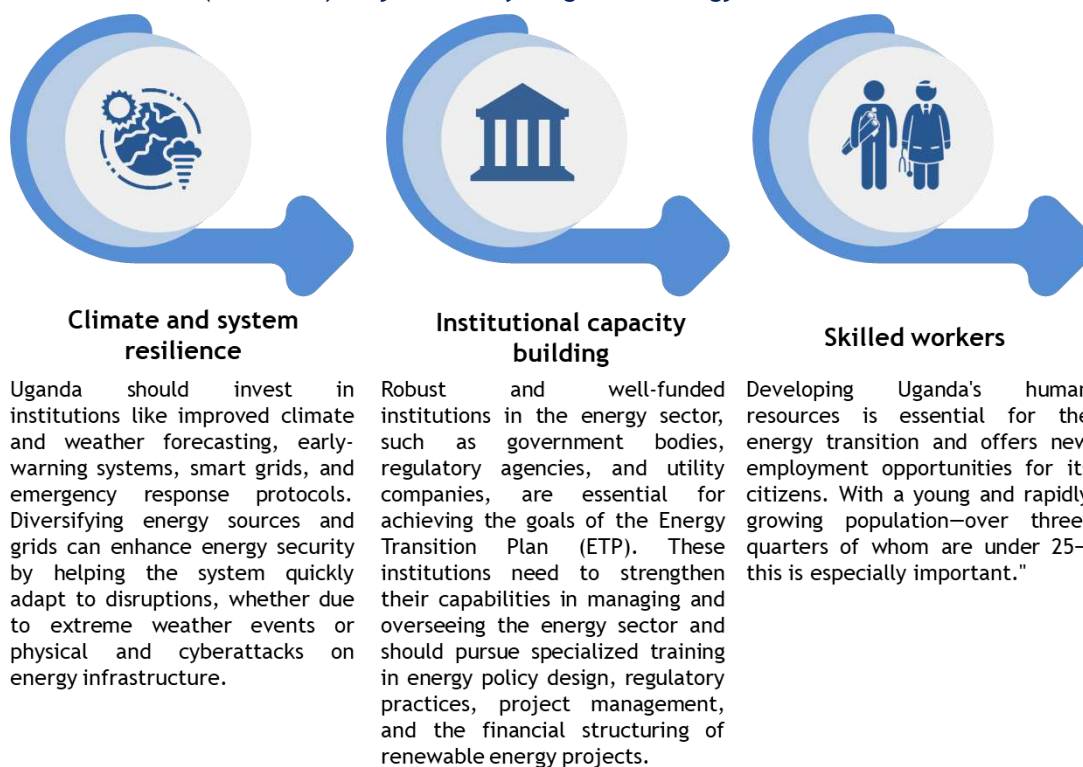
Chart 39: Key Enablers for Uganda's Energy Transition Plan



Regional integration
Regional interconnection plans are crucial for the Energy Transition Plan, particularly the development of new electricity connections and the enhancement of existing ones with neighbouring countries such as Kenya, Tanzania, the Democratic Republic of Congo (DRC), Rwanda, and South Sudan. Uganda already has transmission lines that are either in place or planned for each of these countries.

Managing affordability
Uganda should focus on pricing and support measures specifically targeted at the most vulnerable households, rather than implementing broad-based energy subsidies, which tend to be inefficient, often favor the wealthier, and are challenging to eliminate.

Chart 39 (Continued): Key Enablers for Uganda's Energy Transition Plan



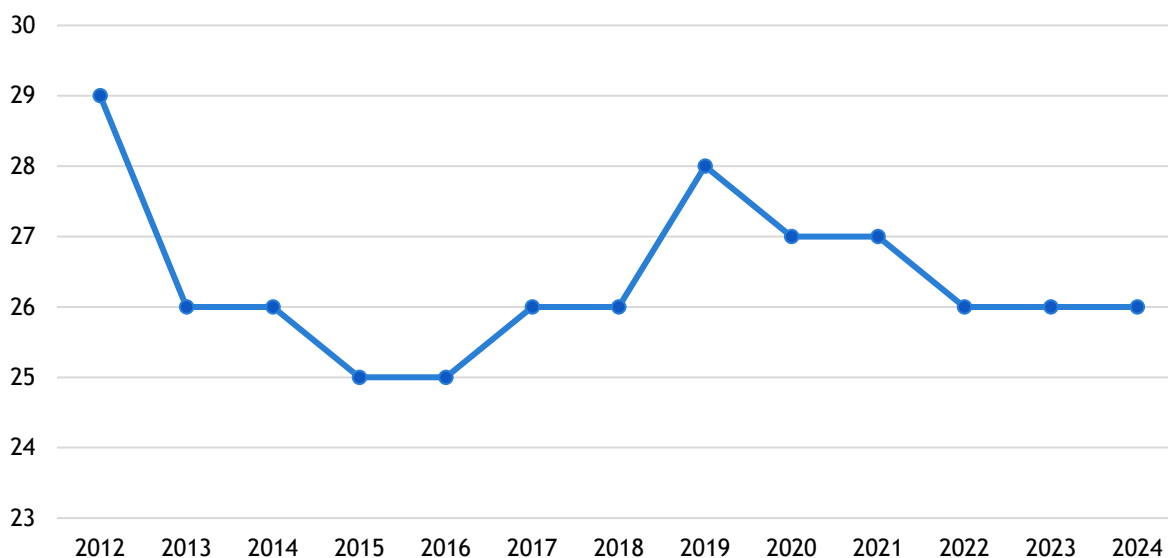
3.2.4. The Anti-corruption landscape in Uganda

A key advancement in the 2023 EITI Standard is its strengthened focus on anti-corruption measures, highlighting the critical need for effective mechanisms to promote transparency and accountability. The revised Standard places particular emphasis on the establishment of strong oversight systems to prevent and address corruption, especially in resource-rich sectors.

3.2.4.(a) Uganda Corruption Perceptions Index (CPI)

The Corruption Perceptions Index (CPI), published annually by Transparency International, evaluates countries and territories based on how corrupt their public sectors are perceived to be. It scores 180 countries and territories on a scale from 0 to 100—where 0 reflects a perception of widespread corruption and 100 signifies a perception of a very clean, corruption-free public sector.³¹ Uganda's score evolution from 2012 to 2024 is detailed below.

³¹ Transparency International: www.transparency.org/en/cpi/2024/index/uga

Chart 40: Uganda CPI from 2012 to 2024³².

The Worldwide Governance Indicators (WGI)³³ project compiles both aggregate and individual measures of governance for more than 200 countries and territories, spanning from 1996 to the present. These indicators are drawn from hundreds of variables across 31 data sources, reflecting a wide range of stakeholder perceptions regarding governance.

The WGI evaluates governance across six key dimensions:

- **Voice and Accountability:** Assesses the extent to which citizens can participate in selecting their government, and includes freedoms of expression, association, and access to a free media.
- **Political Stability and Absence of Violence/Terrorism:** Measures the probability of political instability or government overthrow through unconstitutional or violent means, including terrorism.
- **Government Effectiveness:** Evaluates the quality and independence of public services and the civil service, the effectiveness of policy formulation and implementation, and the government's credibility in adhering to these policies.
- **Regulatory Quality:** Reflects the ability of the government to formulate and implement effective regulations that promote private sector development.
- **Rule of Law:** Captures public confidence in the legal system, including enforcement of laws, protection of property rights, the functioning of the police and judiciary, and levels of crime and violence.
- **Control of Corruption:** Reflects perceptions of the degree to which public power is used for private gain, encompassing both petty and grand corruption, and state capture by elites or private interests.

An analysis of Uganda's WGI scores reveals a general trend of stagnation and decline across most dimensions. Voice and Accountability has shown slight fluctuations with a marked decline in recent years. Political Stability and Absence of Violence has seen minor improvements but remains volatile. Government Effectiveness and Regulatory Quality have declined, particularly in the most recent periods. Rule of Law has remained persistently low and relatively unchanged. Control of Corruption continues to record consistently low scores.

Overall, the data highlight ongoing governance challenges in Uganda, with minimal progress observed across the six governance dimensions. Further details are provided in the analysis below.

³² Transparency International: www.transparency.org/en/cpi/2024/index/uga

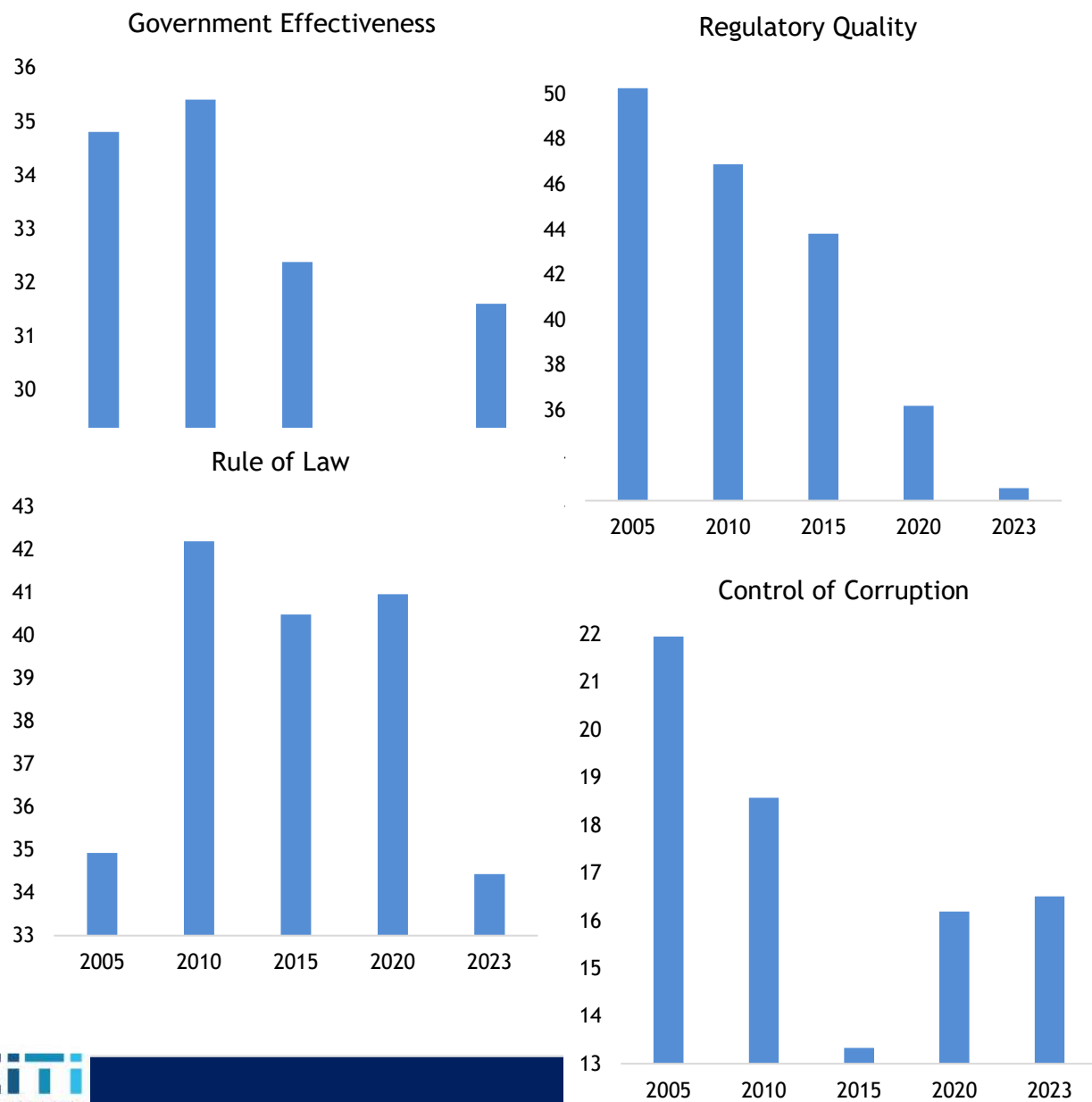
³³ Worldwide Governance Indicators (WGI), World Bank:

<https://www.worldbank.org/en/publication/worldwide-governance-indicators/documentation>

Chart 41: Uganda Worldwide Governance Indicators (WGI)



Chart 41 (Continued): Uganda Worldwide Governance Indicators (WGI)³³



The following is a detailed summary of the key good governance indicators from the 2022 Worldwide Governance Indicators (WGI).

Table 17: Worldwide Governance Indicators (WGI)³³

# Indicator	2005		2010		2015		2020		2023	
Voice 1 and Accountability	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank
Highest	Denmark	1	Norway	1	Norway	1	Norway	1	Norway	1
Uganda	Uganda	148	Uganda	147	Uganda	145	Uganda	147	Uganda	145
Lowest	Eritrea	209	North Korea	212	Turkmenistan	204	North Korea	208	North Korea	205
Political 2 Stability No Violence										
Highest	Finland	1	Greenland	1	Greenland	1	Greenland	1	Jersey	1
Uganda	Uganda	186	Uganda	178	Uganda	167	Uganda	173	Uganda	171
Lowest	Somalia	207	Somalia	212	Syrian Arab Republic	211	Syrian Arab Republic	213	Syrian Arab Republic	212
3 Government Effectiveness										
Highest	Finland	1	Singapore	1	Singapore	1	Singapore	1	Singapore	1
Uganda	Uganda	134	Uganda	136	Uganda	143	Uganda	150	Uganda	146
Lowest	Somalia	205	Somalia	210	Somalia	211	Yemen		South Sudan	213
4 Regulatory Quality										
Highest	Hong Kong	1	Hong Kong	1	Singapore	1	Singapore	1	Singapore	1
Uganda	Uganda	109	Uganda	112	Uganda	119	Uganda	135	Uganda	144
Lowest	North Korea	210	North Korea	210	North Korea	211	North Korea	211	North Korea	213
5 Rule of Law										
Highest	Finland	1	Finland	1	Finland	1	Finland	1	Finland	1
Uganda	Uganda	137	Uganda	123	Uganda	126	Uganda	125	Uganda	140
Lowest	Somalia	210	Somalia	212	Somalia	211	Venezuela	211	Somalia	213
Voice 6 and Accountability										
Highest	Finland	1	Denmark	1	New Zealand	1	Denmark	1	Denmark	1
Uganda	Uganda	161	Uganda	172	Uganda	183	Uganda	177	Uganda	178
Lowest	Somalia	206	Somalia	211	South Sudan	211	South Sudan	211	South Sudan	213

The laws regulating the fight against corruption are detailed in section 3.2.4: Laws Regulating Corruption. The presentation and description of the Inspectorate of Government, the agency leading the fight against corruption, are detailed in section 3.2.1.c: Institutional Framework of the Oil and Gas Sector.

3.2.4.(b) Legal framework regulating corruption

The laws listed below (and previously mentioned in Section 3.2.1 detailing the legal framework) govern the work of the IG:

✓ Leadership Code Act (Amended 2017 and 2021)

- **Asset Declaration:** Public officials have to declare their income, assets, and liabilities.
- **Verification and Enforcement:** Inspectorate of Government verify the accuracy of declarations and investigate non-compliance or discrepancies. There are penalties for leaders who fail to comply with the declaration requirements.
- **Conflict of Interest:** The Act introduced stricter regulations on conflicts of interest, requiring leaders to declare any personal or financial interests that could influence their official duties. This provision aimed to prevent corruption and promote integrity in public service.
- **Leadership Code Tribunal:** Establishment of the Leadership Code Tribunal, a quasi-judicial body responsible for hearing cases related to breaches of the Leadership Code. This tribunal provides a formal avenue for addressing complaints and enforcing the Leadership Code.
- **Sanctions and Penalties:** The 2021 amendment outlined more specific sanctions and penalties for violations of the Leadership Code, including reprimands, fines, and potential dismissal from public office. This reinforced the consequences of non-compliance.
- **Public Access to Declarations:** It also allowed for increased public access to leaders' declarations, enhancing transparency and enabling the public to hold leaders accountable.
- **Oversight and Enforcement:** The Act establishes bodies responsible for monitoring compliance, investigating breaches, and enforcing the law, such as the Inspectorate of Government.



✓ Anti-Money Laundering Act (2013)

- **Creation of the Financial Intelligence Authority,** body responsible for overseeing the implementation of anti-money laundering measures. The FIA collects, analyses, and disseminates financial intelligence related to suspected money laundering activities.
- Financial institutions, businesses, and other entities are required to report to the FIA about any suspicious transactions that may be linked to money laundering.
- Financial institutions should conduct thorough due diligence on their customers. This includes verifying the identity of customers and beneficial owners and assessing the risk of money laundering.
- Criminalisation of money laundering and penalties for individuals and entities found guilty of the offense (imprisonment, fines, and the confiscation of assets);
- Cooperation with other countries and international organizations in combating money laundering (sharing information, coordinating efforts to trace and recover assets);
- The Act grants authorities the power to freeze and forfeit assets that are suspected to be involved in or derived from money laundering activities; and
- FIA is tasked with raising public awareness about money laundering and promoting compliance with the Act among financial institutions and the general public.

✓ The Whistleblowers Protection Act (2010)

- Protection to whistleblowers who disclose information about illegal activities in good faith (immunity from civil, criminal, and disciplinary proceedings);
- Confidentiality of the identity of the whistleblowers and of the information revealed.
- Possibility for the Whistleblowers to report misconduct to the IG, Uganda Police Force and other relevant agencies.
- **Scope of Disclosures:** corruption, abuse of office, gross mismanagement, and violations of the law (public and private sector entities).

- Prohibition of any form of retaliation against whistleblowers, such as dismissal, demotion, suspension, or harassment. Employers or individuals guilty of retaliating against whistleblowers can face legal penalties.

✓ Inspectorate Of Government Act (2002)

- Establishment of the IG as an independent institution with the mandate to combat corruption, promote adherence to the rule of law, and ensure good governance in public administration.
- IG is granted broad powers to investigate, arrest, and prosecute individuals involved in corruption and other forms of misconduct. It can also order the suspension of public officers under investigation and direct the recovery of public funds lost through corruption.
- Independence of the IG, ensuring that it operates without interference from any individual or authority. The IG reports directly to Parliament, enhancing its autonomy in executing its duties.
- The IG headed by the Inspector General of Government (IGG) and assisted by Deputies (DIGGs). The IGG and DIGGs are appointed by the President with the approval of Parliament and serve fixed terms.
- IG is authorised to prosecute cases related to corruption, abuse of office, and other offenses falling within its jurisdiction. It can initiate legal proceedings in courts of law to bring offenders to justice.
- The IG is required to submit regular reports to Parliament, detailing its activities, findings, and recommendations.

3.2.4.(c) Presentation of the Inspectorate of Government (IG)

In Uganda, the Inspectorate of Government (IG) plays a central role in aligning with these expectations and demonstrates the country's commitment to upholding principles of good governance. A summary of the institution's mandate and operations is presented below:

i. Governing Laws for Inspectorate of Government

The laws regulating the work of the IG are presented in section 3.2.4.(a).

ii. IG Publications

As part of its mandate, the Inspectorate of Government (IG) regularly publishes a variety of reports that summarize its activities, findings, and achievements.³⁴ In the context of the Extractive Industries Transparency Initiative (EITI), these reports play a vital role in promoting transparency and accountability within the oil and gas sector. They provide essential insights into the effectiveness of anti-corruption measures and ethical standards applied within the public sector, including the management of extractive resources.

The reports can be categorized into two main types:

- Bi-annual performance reports to Parliament: These reports are published bi-annually and addressed to Parliament. They cover the period from 2009 to 2023. The most recent report available online (as of the preparation of this report) is the 49th Bi-annual Performance Report to Parliament, covering the period January to June 2023³⁵, published on September 4, 2023.
- Other reports: The IG also publishes a variety of additional reports on diverse topics. Notable examples include publications on corporate and development plans, annual reports on corruption trends in Uganda, the Government Communication Strategy, newsletters, and the National Anti-Corruption Strategy.

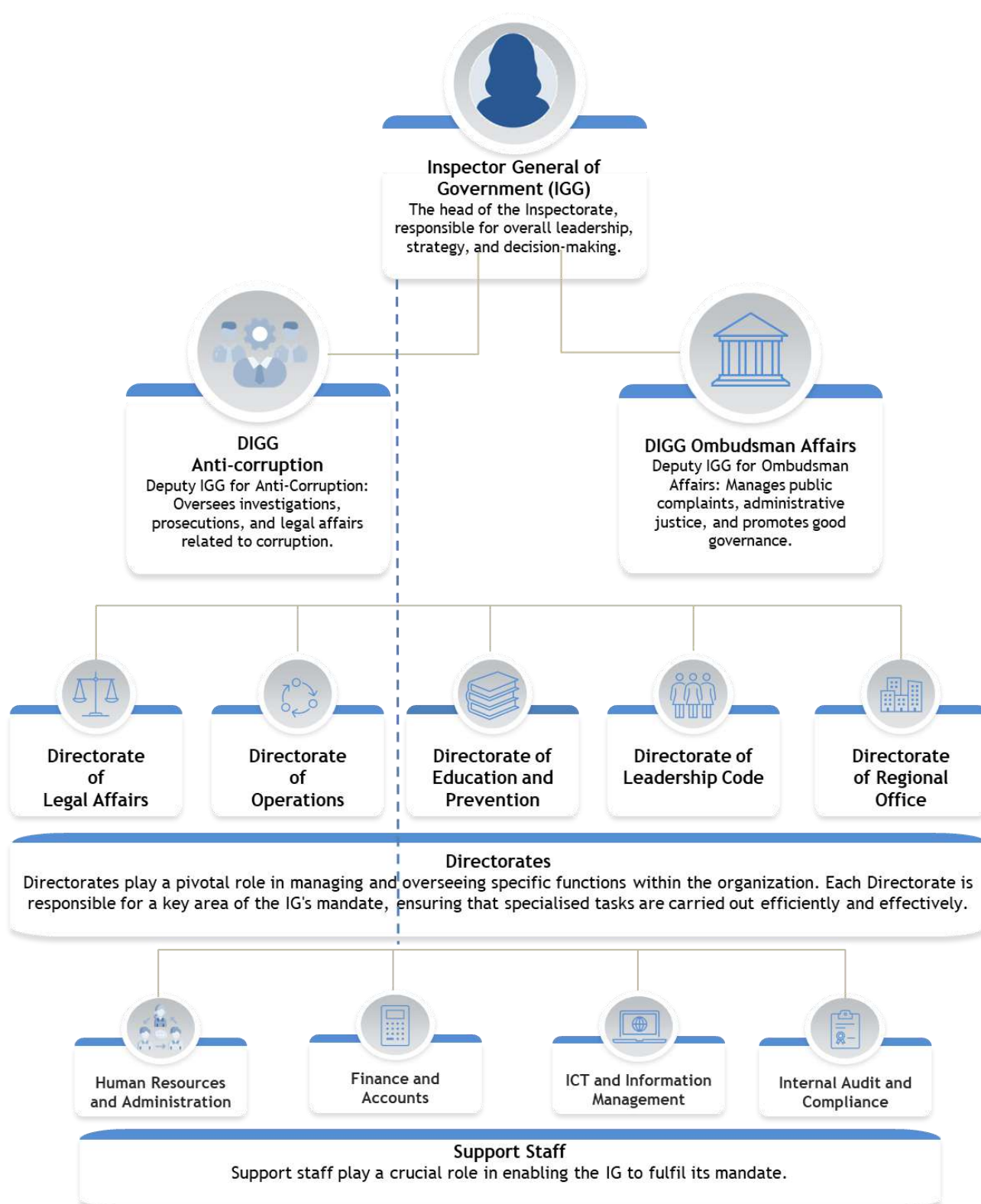
iii. Composition and Organogram

The organogram of the IG could be summarised as follows:

³⁴ <https://www.igg.go.ug/publications>

³⁵ https://www.igg.go.ug/media/files/publications/IG_Report_to_Parliament_Jan_-_June_2023.pdf

Chart 42: IG organogram



iv. **Mandates and authority:**

The chart below presents the IG's mandates according to the applicable laws:

Chart 43: IG's mandates and authority



3.3 Contract and license allocations

3.3.1. Contract and license allocations in the oil and gas sector

a) Procedure for the award of Oil and Gas blocks

Reconnaissance Permit

In accordance with the Petroleum (Exploration, Development and Production) Act, 2013, applications for a reconnaissance permit must be submitted to the Minister of Energy and Mineral Development using Form 2, as prescribed in Schedule 2 of the Petroleum (EDP) Regulations, 2016. The application is required to include the following³⁶:

Chart 44: Information required for the reconnaissance permit application



The Minister may grant the reconnaissance permit within 90 days of receiving the application, subject to the applicant's fulfilment of all stipulated requirements. Once issued, the permit remains valid for a period of 18 months from the date of issuance.³⁷

Petroleum Exploration License (PEL)

According to Section 52 of the Petroleum (Exploration, Development and Production) Act, 2013, the Minister is obligated to publish a notice identifying areas available for exploration licensing. This notice must appear in the Uganda Gazette and in at least one national and international newspaper.

The bidding process is designed to promote competition, non-discrimination, transparency, accountability, and fairness. It typically includes stages such as pre-qualification, request for proposals, and evaluation, as stipulated in the Petroleum (Exploration, Development and Production) Regulations, 2016.³⁸

The Minister evaluates bids and awards exploration licenses in line with Uganda's commitment to sustainable resource management and national content promotion.

The bidding process for Petroleum Exploration Licenses (PELs) in Uganda is guided by a set of core principles established under the Petroleum (Exploration, Development and Production) Act, 2013, and its supporting regulations. These principles aim to ensure a fair, transparent, and competitive

Chart 45: Principles of the PEL competitive bidding process



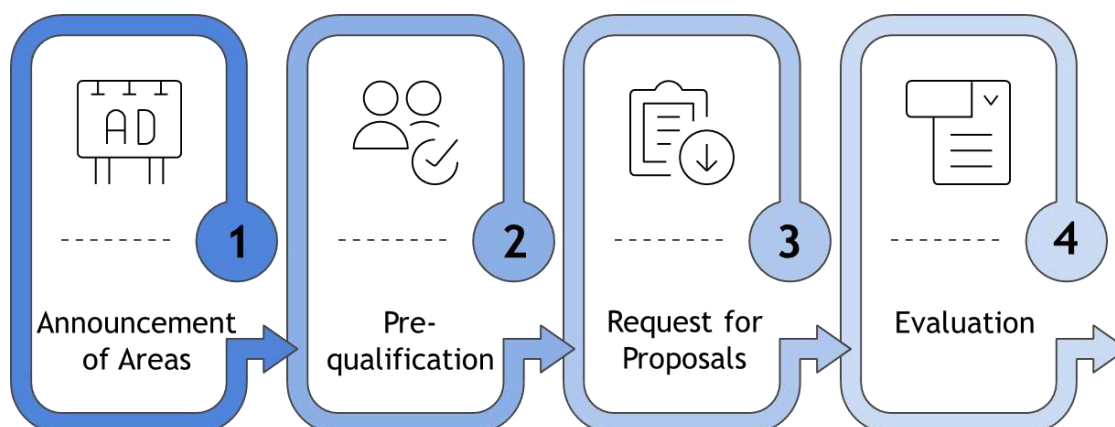
³⁶ Regulation 8 of the Petroleum EDP Regulations, 2016

³⁷ Section 51 of the Petroleum EDP Act, 2013.

³⁸ Regulation 12 of The Petroleum EDP Regulations, 2016.

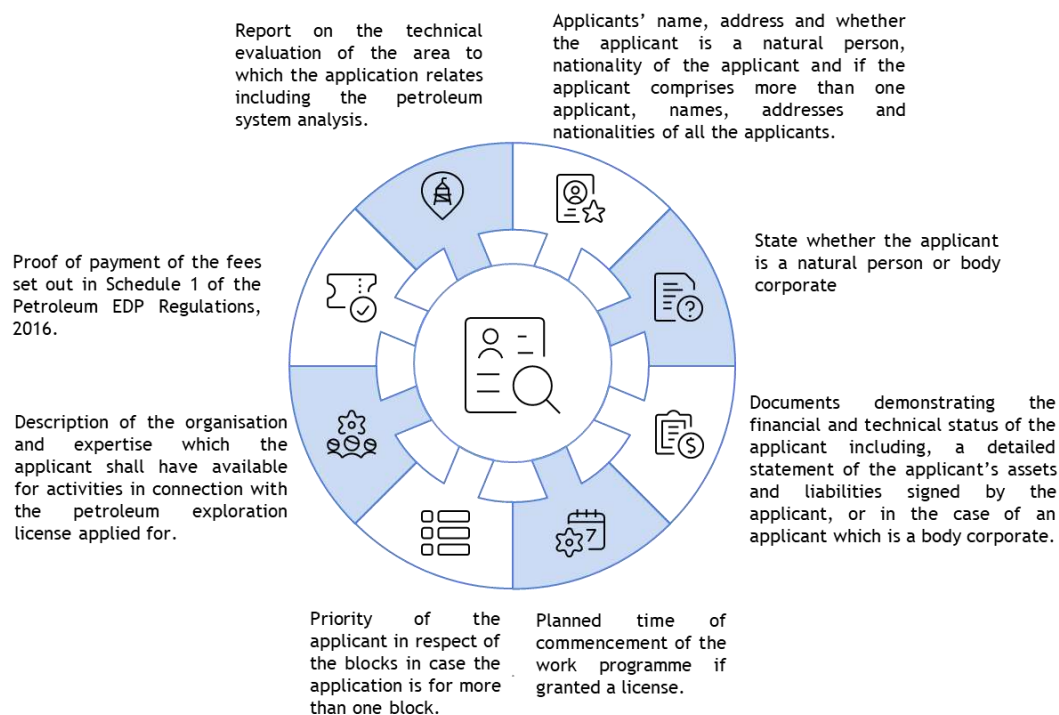
licensing regime. Transparency is emphasized through clear disclosure of bidding criteria and award decisions. Equal opportunity is guaranteed for all prequalified applicants, ensuring a level playing field. The process also promotes national participation by encouraging local partnerships and the inclusion of Ugandan content in petroleum activities. Furthermore, bidders are expected to uphold environmental and social responsibility, complying with national standards and safeguards. Only applicants with demonstrable technical and financial capabilities are considered, ensuring the sector attracts competent investors. Finally, efficient resource development is a key priority, aiming to optimize Uganda's petroleum resources for the benefit of its citizens.

Chart 46: Stages of the PEL competitive bidding process



To apply for a Petroleum Exploration License (PEL), applicants are required to complete Form 4, as provided in Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. The application must be submitted in writing to the Minister and shall include the following³⁹:

Chart 47: Information required for the Petroleum Exploration Licence (PEL) application



In accordance with Section 58 of the Petroleum (Exploration, Development and Production) Act, 2013, a Petroleum Exploration License (PEL) is issued using Form 5 as outlined in Schedule 2 of the Petroleum EDP Regulations, 2016. The bidding process for PELs begins with a formal announcement published in

³⁹ Regulation 13 of the Petroleum EDP Regulations, 2016.

the Uganda Gazette, national and international newspapers, as well as other electronic and print media. This notice specifies the area open for exploration and provides a minimum submission period of three months for interested bidders.

Once granted, a PEL remains valid for a term not exceeding two years from the date of issuance. License holders may apply for renewal, which must be submitted no later than ninety (90) days before the license expires, subject to the conditions and procedures outlined in the relevant petroleum regulations.

Permit to operate drilling rig

A valid license issued by the Petroleum Authority of Uganda (PAU) is a prerequisite for the operation of a drilling rig⁴⁰.

An application for drilling consent must include the following key components⁴¹:

- **Well Proposal:** This should provide comprehensive details including the proposed well location, blow-out prevention measures, the well plan, and a geological, geophysical, and engineering prognosis. It must also outline the expected formation fluids and include a formation evaluation plan.
- **Drilling Programme:** This must describe the drilling rig specifications and present a detailed drilling plan.

Prior to the commencement of drilling operations, the operator is required to submit a comprehensive report detailing the proposed drilling technique, estimated duration, materials to be used, and the associated safety measures. This report must conform to the naming conventions, format, and structure prescribed in Form 12 of Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.

Facility license






















To install, operate, or use a facility for petroleum activities in Uganda, a Facility License is mandatory under Section 95 of the Petroleum EDP Act, 2013. The application for this license must be submitted in writing to the Minister of Energy and Mineral Development and may be granted upon consultation with the Petroleum Authority of Uganda (PAU). The application must comply with the format and requirements outlined in Form 11 of Schedule 2 of the Petroleum EDP Regulations, 2016. This includes technical specifications of the facility, safety systems, environmental safeguards, and an implementation plan. The Facility License ensures that all petroleum infrastructure—such as pipelines, processing plants, and storage depots—is developed and operated in line with national safety, environmental, and technical standards. The licensing process aims to safeguard public health, the environment, and Uganda's petroleum resources. The application for a Facility license must include the following⁴²:

⁴⁰ Section 93 of the Petroleum EDP Act, 2013.

⁴¹ Regulation 42 of the Petroleum EDP Regulations, 2016

⁴² Regulation 25 of the Petroleum EDP Regulations, 2016

Chart 48: Information required for the Facility License application

Characteristic	Requirement
 Applicant Information	The name, address and principal place of business of the applicant
 Ownership Details	Particulars of the owner or shareholder of the applicant if the applicant is not a natural person
 Abilities Documentation	Documents demonstrating the administrative, financial and technical abilities of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant
 Project Feasibility	Project justification and feasibility details
 Tariff & Access	A description of tariff levels, third party access strategies and planning for extra capacity;
 Facility Description	A description of the proposed facility to be constructed or operated, including basic designs, diagrams, feedstock and utilities, where appropriate;
 Technology Details	A list of process technologies and relevant licensors;
 Maintenance Plan	A maintenance plan or schedule
 Timeline	The planned time of commencement and completion of the facility
 Configurations	Configurations and capacities including utilities
 Project Description	A technical and economic description of the project including the proposed technical and financial partners;
 Supply Scheme	Proposed feedstock supply and product evaluation scheme
 Safety Measures	Safety measures to be adopted in the course of the operations, including measures to deal with emergencies
 Impact Assessment	The possible environmental, social and economic impacts of the project and possible mitigation strategies;
 Employment Plan	The applicant's proposals for the employment and training of Ugandan citizens and technology transfer
 Procurement Plan	The applicant's proposals with respect to the procurement of goods and services obtainable in Uganda or supplied by Ugandan citizens and companies
 Private Interests	Impacts of the project on private interests, including the interests of affected landowners and holders of other rights
 Organisation Plan	Preliminary organisation plan
 Decommissioning	A decommissioning plan for the facility
 Consents & Permits	Consents and permits required under any other applicable law
 Payment Evidence	Evidence of payment of the prescribed fees

The duration of a facility license is specified within the license agreement and may be renewed for an additional period at the discretion of the Minister.⁴³

Petroleum Production License (PPL)

An application for a Petroleum Production License (PPL) may be submitted either by a holder of a Petroleum Exploration License (PEL) who has made a petroleum discovery within an exploration area, or by any other individual, regardless of whether they hold a PEL.

However, the PEL holder who has made the discovery retains the exclusive right to apply for a production license covering the relevant block or blocks within the exploration area.

The application for a PPL must be submitted in writing to the Minister, using Form 8, as specified in Schedule 2 of the Petroleum EDP Regulations, 2016.⁴⁴

The chart below details all Information required for the Petroleum Production License (PPL) application.

Chart 49: Information required for the Petroleum Production License (PPL) application

Applicant Identification



The name, address; and where the applicant is a natural person, the nationality of the applicant. Indicate whether the applicant is a natural person or a body corporate.

Representative Information



The name and address of the authorised representative of the applicant in Uganda, where applicable.

Experience Details



Information concerning experience and technical competence of the applicant with respect to the activities to which an application for a production license relates.

Financial Status



Documents demonstrating the financial and technical status of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant.

Organisation Expertise



Description of the organisation and expertise which the applicant shall have available in Uganda and elsewhere for activities in connection with the area or areas to which an application for a petroleum production license relates.

Payment Evidence



Evidence of payment of the fee set out in Schedule 1 of the Petroleum EDP Regulations, 2016

The application must also include a Petroleum Reservoir Report (PRR) and a Field Development Plan (FDP).⁴⁵

Individuals who do not hold a Petroleum Exploration License (PEL) may apply for a Petroleum Production License (PPL) following a public announcement by the Minister declaring areas open for bidding. The Minister is required to process such applications or bids within 180 days from the date of receipt. Additionally, there is a provision for the joint award of a PPL to both the applicant and the Uganda National Oil Company (UNOC).

⁴³Regulation 27 of the Petroleum EDP Regulations, 2016

⁴⁴Regulation 19 of the Petroleum EDP Regulations, 2016

⁴⁵Section 71 of the Petroleum EDP Act, 2013

The PPL is issued in accordance with Section 75 of the Petroleum EDP Act, 2013, and must conform to the format prescribed in Form 9 of Schedule 2 of the Petroleum EDP Regulations, 2016. The license is valid for a maximum period of 20 years, with the possibility of renewal for an additional term of up to five years. Applications for renewal must be submitted using Form 10, as outlined in Schedule 2 of the Petroleum EDP Regulations, 2016.

Annual Production Permit (APP)

The Annual Production Plan (APP) serves as the mechanism through which the licensee's annual production schedule is reviewed and approved. Upon receipt of an application, the Minister may authorize, for a specified period, the quantity of petroleum that may be produced or injected at any given time.

To initiate the APP process, the licensee must submit an application to the Minister using Form 13, as prescribed in Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.

The application must be accompanied by a comprehensive report addressing field-related considerations, including alternative production schemes. Furthermore, the Minister is responsible for approving any test production of a reservoir, including the duration, volume, and any associated conditions governing such test production activities.⁴⁶

The application for the APP must include⁴⁷:

Chart 50: Information required for the Annual Production Permit (APP) application

Applicant Identification



The name and address of the applicant.

Related licence



The license to which the application relates.

Grant Date



Date of granting the license.

Production schedule



Proposed production schedule.

Product Comparison



A comparison between the levels applied for and the original production levels with an explanation of any deviation, where applicable.

Reservoir Capacity



Production capacity of the reservoir.

Proposed Rate



Production rate proposed.

⁴⁶ Section 96 of the Petroleum EDP Act, 2013.

⁴⁷ Regulation 69 of the Petroleum EDP Regulations, 2016.

Process for awarding contracts⁴⁸

Under the Petroleum EDP Act, 2013, the allocation of petroleum exploration areas must follow a process that is open, transparent, and competitive, ensuring fairness and accountability in access to Uganda's petroleum resources. According to Section 52 of the Act, the Minister of Energy and Mineral Development, with the approval of the Cabinet, is responsible for declaring specific areas open for bidding. This declaration must be communicated publicly through the Uganda Gazette, national and international newspapers, and various electronic and print media platforms, thereby ensuring wide visibility to potential investors.

Once Cabinet has granted approval, the Minister is legally required to report to Parliament within fifteen (15) days, providing full details on the areas designated for petroleum exploration licensing. The bidding notice must also include the exact location of the exploration blocks and provide a submission period of not less than three (3) months, allowing ample time for potential applicants to prepare and submit bids.⁴⁹

In accordance with Section 52 of the Petroleum (Exploration, Development and Production) Act, 2013, petroleum exploration licenses in Uganda are primarily awarded through open, transparent, and competitive bidding processes. However, under exceptional circumstances, the law allows for direct applications to the Minister of Energy and Mineral Development. These exceptions are strictly regulated to ensure transparency and protection of public interest, and are only granted under clearly defined national interest provisions.

All interested parties must submit a written application to the Minister, along with the prescribed fee, in response to a formal public announcement declaring specific areas open for licensing. These announcements are disseminated through the Uganda Gazette, national and international newspapers, and other electronic media. The Petroleum Authority of Uganda (PAU) ensures that all applications comply with the applicable laws and technical guidelines.

To date, Uganda has conducted two competitive licensing rounds:

First Licensing Round (2015-2017)

Announced in February 2015, this inaugural round offered six blocks totalling approximately 2,674 km² within the Albertine Graben, Uganda's most promising petroleum basin. The process followed the guidelines of the National Oil and Gas Policy (2008) and the Petroleum Act, 2013. It was concluded in 2017 with the award of:

- Two Petroleum Exploration Licenses (Ngassa Deep and Ngassa Shallow Contract Area) to Oranto Petroleum Ltd, and
- One Petroleum Exploration license (Kanywataba block) to Armour Energy Ltd.

Second Licensing Round (2019-2021)

Launched on 8 May 2019 at the East African Petroleum Conference and Exhibition in Mombasa, Kenya, the second round offered five blocks in the Albertine Graben:

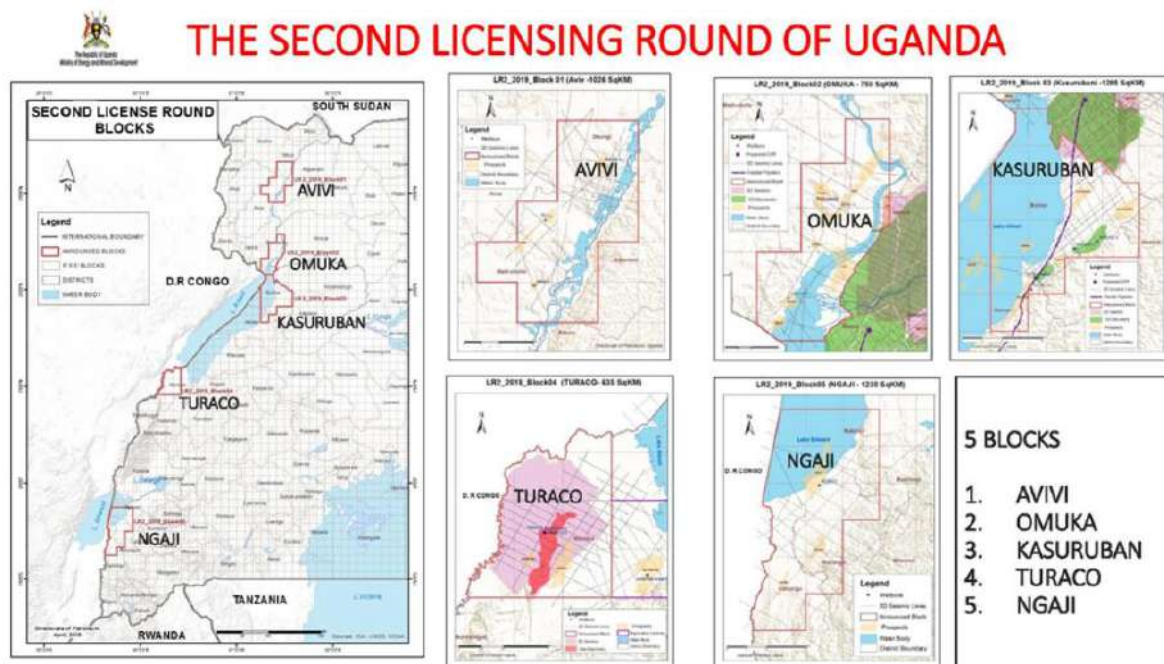
- Avivi Block - 1,026 km²
- Omuka Block - 750 km²
- Kasuruban Block - 1,285 km²
- Turaco Block - 637 km²
- Ngaji Block - 1,230 km²

⁴⁸<https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁴⁹Section 52 of the Petroleum EDP Act 2013 page 42

These blocks were awarded after a comprehensive evaluation of bids, with contracts and PSAs finalized in 2021. The awarded blocks are illustrated in official maps published by the Ministry of Energy and Mineral Development and the PAU.⁵⁰

Chart 51: Map of the blocks offered in the second licensing round⁵¹



The second licensing round was structured into three main phases:

Request for Qualification (RfQ):

Following the official announcement of Uganda's second petroleum licensing round, the Ministry of Energy and Mineral Development (MEMD) published a Notice of Request for Qualification (RfQ) through both national and international print and electronic media platforms, including the Ministry's official website. Interested firms and consortia were invited to submit their Applications for Qualification (AfQ) by the initial deadline of 22 May 2019. However, in light of the global COVID-19 pandemic, the deadline was extended to 30 September 2020, to accommodate challenges faced by potential applicants.

By the extended deadline, six companies had submitted their AfQs and registered for the evaluation process. The evaluation was conducted by the Second Licensing Round Committee, chaired by MEMD and comprising representatives from the Ministry of Justice and Constitutional Affairs (MoJCA), the Ministry of Finance, Planning and Economic Development (MoFPED), and the Petroleum Authority of Uganda (PAU). The evaluation process occurred between October and December 2020.

Upon completion of the assessment, four applicants were shortlisted to proceed to the bidding stage:

- TotalEnergies E&P (France),
- DGR Energy Turaco Uganda SMC Limited (DEUL) (Australia),
- Uganda National Oil Company Limited (UNOC) (Uganda),

50 Sources:

- *Petroleum (Exploration, Development and Production) Act, 2013, Sections 52-54*
- *Petroleum EDP Regulations, 2016*
- *Ministry of Energy and Mineral Development: <https://www.petroleum.go.ug>*
- *Petroleum Authority of Uganda - Licensing Round Updates (2015 & 2019)*
- *National Oil and Gas Policy for Uganda, 2008*

⁵¹ <https://pau.go.ug/petroleum-exploration-in-uganda/>

- A Joint Venture between Petro Afrik Energy Resources East Africa Ltd (Uganda) and Niger Delta Petroleum Resources Ltd (Nigeria).

Request for Proposals (RfP):

Following the issuance of the Request for Proposals (RfP) on January 5, 2020, four pre-qualified companies were invited to submit their bids. By the extended deadline of June 30, 2021, only two companies—DGR Global Limited (Australia) and the Uganda National Oil Company (UNOC)—submitted proposals. Out of the five blocks offered, bids were received for only three: UNOC submitted proposals for the Omuka and Kasuruban blocks, while DGR Global submitted proposals for the Kasuruban and Turaco blocks. No bids were received for the Avivi and Ngaji blocks.

Evaluation and Award:

The evaluation of the RfPs was conducted between 30 June and 31 August 2021, by an inter-agency committee led by the Ministry of Energy and Mineral Development (MEMD). Based on the results, UNOC was awarded the Petroleum Exploration License (PEL) for the Kasuruban block, and a Production Sharing Agreement (PSA) was signed with MEMD on January 9, 2023. The Turaco block was later awarded to DEUL on 12 May 2023.

In January 2025, Uganda announced plans to launch its third petroleum exploration licensing round during the 2025/2026 fiscal year. This initiative aims to open new areas for oil and gas exploration, potentially including regions beyond the Albertine Graben, such as the Moroto-Kadam and Kyoga basins in the north and northeast of the country. The government has been conducting preliminary surveys in these basins to assess their oil and gas potential. This strategic move is part of Uganda's broader efforts to expand its petroleum sector and attract further investment.

The technical and financial criteria used to grant petroleum licenses and contracts

During the Second Licensing Round launched in the fiscal year 2019/20, the Government of Uganda applied a structured and transparent evaluation framework based on specific technical and financial criteria to assess applications for Petroleum Exploration Licenses (PELs). The criteria aimed to ensure that only competent and financially capable entities with demonstrated technical expertise in oil and gas exploration were selected. Key evaluation components included the applicant's past experience in exploration activities, proposed work program, financial strength and funding plan, technical and operational capacity, and commitment to local content development and environmental stewardship. This approach was consistent with the Petroleum (Exploration, Development and Production) Act, 2013 and aligned with Uganda's National Oil and Gas Policy objectives of maximizing resource benefits and ensuring sustainable petroleum operations.

Table 18: Technical and financial criteria used during the second licensing round

Evaluation Phase	Technical and Financial criteria
Preliminary Examination	MEMD shall confirm that the following documents and information have been provided in the proposal. If any of these documents or information is missing, the offer shall be rejected: <ol style="list-style-type: none"> Proposal submission sheet in the format provided; Declaration of Ethical Code of Conduct; Registered or Notarized Power of Attorney; Proposal Securing Declaration form Joint Bidding Agreement /Co-operation Agreement (where applicable); Evidence of purchase of data; and A Parent Company Guarantee in case the bidder is an affiliate or subsidiary.
Detailed Technical Evaluation	1) Proposed Work programme The proposed work program has been assessed based on the below parameters: <ol style="list-style-type: none"> Geological assessment and understanding of the block(s) applied for; Proposed work program activities; and

Evaluation Phase	Technical and Financial criteria
	<p>c) Estimated costs and timelines.</p> <p>2) Technical Capability</p> <p>The Technical Capability has been assessed based on the below parameters:</p> <p>a) Company's/JV Experience; and</p> <p>b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.</p> <p>3) Financial Capability</p> <p>Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity.</p> <p>a) Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability:</p> <ul style="list-style-type: none"> - Financial statements for the last three (3) years (where applicable) audited by a Certified Auditor. In the case of a Joint Venture, each Joint Venture member shall be required to submit such documents; - Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable; - The necessary guarantees (Financial Undertaking and/or Parent Company Guarantees) depending on the source and nature of Financing i.e., Debt or Equity, to the tune of the amount required to carry out the proposed work programme in the first Exploration phase; - Evidence of any third-party funding arrangements, for example copies of any commercial loans/overdraft agreements, director/shareholder loan agreements, parent company loan agreements etc; and - Funds committed to execution of work programmes and other obligations of the Bidder including those overseas during the first two years from award of the Petroleum Exploration License. <p>b) In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria:</p> <ul style="list-style-type: none"> - A Current Ratio of 1.00 or better, (i.e., ratio of Current Assets to Liabilities falling due in less than 12 calendar months). A Bidder with a Current Ratio less than 1.00 must demonstrate that its working capital requirements are financed by adequate short-term funding arrangements (e.g., by a corporate parent, bank overdrafts, directors' loans etc.) and must produce evidence of the funding; - Gross Gearing of 75% or less, where Gross Gearing is Total Debt (short-term and long-term) as a percentage of the Total of Shareholders' funds (Total Debt /Shareholders Fund). A Bidder with Gross Gearing above 75% must demonstrate that it will be able to service the debt, i.e., it can meet the interest payments and any agreed capital repayment schedule. - Commitment Cover of 2.00 or better. Where Commitment Cover = Net Worth/The sum of existing (including those overseas) and proposed license commitments and Net Worth = Shareholders' Funds less Intangible Fixed Assets. - A Bidder with Commitment Cover of less than 2.00 will have to prove its capacity by reference to specific funding arrangements. Each Bidder is required to demonstrate capacity to fund the proposed work programmes as well as all its existing commitments. <p>4) Proposed Signature Bonus</p> <p>The proposed Signature Bonus in USD offered by the Bidder for the block it has bid for.</p> <p>5) X%, a proposed percentage over and above the minimum Royalty levels as stated in the MPSA</p> <p>Where X is a whole number greater or equal to 1%.</p> <p>6) National Content Plan</p> <p>The proposed National Content Plan will be assessed based on the following key areas:</p> <ul style="list-style-type: none"> - Strategy for employment of Ugandans;

Evaluation Phase	Technical and Financial criteria
	<ul style="list-style-type: none"> - Strategy for training of Ugandans; - Strategy for utilization of goods and services obtainable in Uganda; - Proposal for technology transfer; - Proposal for research and development in Uganda; and - Any additional proposal as deemed fit.

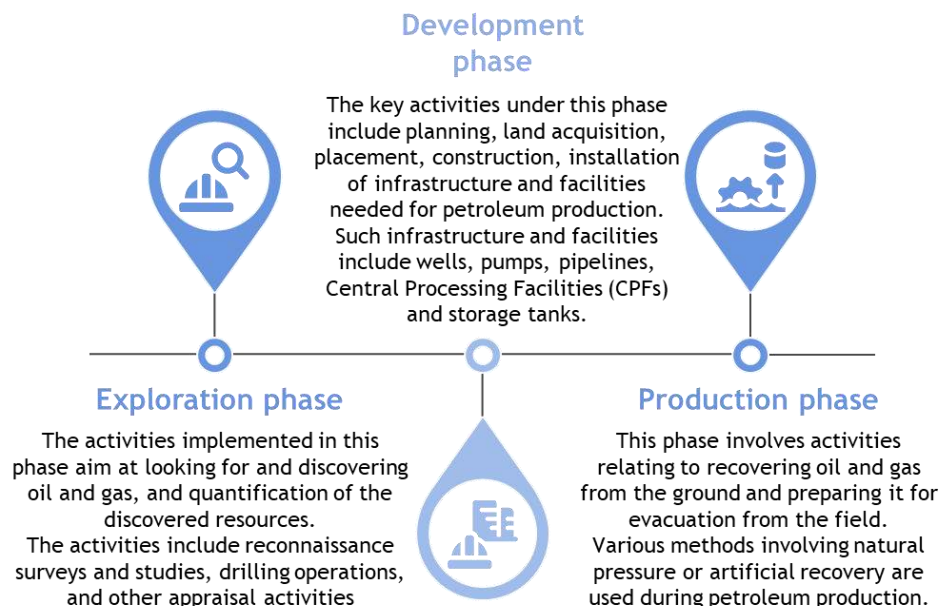
Petroleum rights transfer process

Under Section 87 of the Petroleum EDP Act, 2013, the transfer of a petroleum license is permitted, provided the license holder obtains prior written consent from the Minister of Energy and Mineral Development. The transfer process is governed by strict legal and regulatory procedures to ensure transparency, continuity of obligations, and protection of national interests. An application for transfer must be submitted in the prescribed format—currently outlined in Form 14 of Schedule 2 of the Petroleum EDP Regulations, 2016—and must include evidence of the transferee’s technical and financial capacity to meet the license obligations. Furthermore, the licensee must demonstrate full compliance with all financial, tax, and environmental obligations under Ugandan law prior to the transfer. The Minister may refuse the application if it is deemed that the transfer would not serve the national interest or if the transferee lacks the necessary qualifications.

a) Types of licenses and agreements

The UGEITI scope covers the upstream activities of the oil and gas sector in Uganda. The activities are implemented in the following phases of the petroleum value chain.

chart 52: Oil and gas extraction phases in the upstream sector



The licenses and permits required across the various phases of Uganda’s oil and gas extractive industry are summarized in Table 19. With the exception of the reconnaissance permit, these licenses and permits function as administrative instruments under a Production Sharing Agreement (PSA). A PSA is a contractual arrangement between the Government and petroleum companies, conferring the rights and responsibilities necessary to conduct upstream petroleum operations. Accordingly, such licenses and permits—excluding the reconnaissance permit—are only valid when issued in connection with an active PSA.

In addition, specific licenses and permits are required for midstream operations, which include the processing, conversion, and transportation of petroleum, as well as for downstream activities, encompassing the marketing and trading of refined petroleum products. While transport revenue information is presented in Section 3.11 of this report in alignment with EITI Requirement 4.4, it should be noted that midstream and downstream activities are not covered in this report, as they currently fall outside the scope of Uganda's EITI reporting framework.

Table 19: Type of licenses and permits in the oil and gas upstream sector

Types of licenses/Permits	Description	Duration	Reference
Exploration Phase			
Reconnaissance Permit	<p>The reconnaissance permit is granted to a person intending to carry out reconnaissance surveys. These permits are non-exclusive as they may be issued to different persons in respect of different reconnaissance activities in the area or areas, and therefore do not confer property rights to the holder.</p> <p>The reconnaissance permit allows the undertaking of preliminary petroleum activities for the purpose of acquiring data and includes geological, geophysical geochemical surveys and drilling of shallow boreholes for calibration.</p>	A reconnaissance permit shall remain in force for 18 months from the date of issue.	<p>The Petroleum EDP Act 2013; Sections 48 to 51.</p> <p>Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016</p>
Petroleum Exploration License (PEL)	<p>The PEL confers a licensee with the exclusive right to explore for petroleum, and to carry on such petroleum activities and execute such works as may be necessary for that purpose, in the exception area.</p> <p>The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for being granted a production license over any block or blocks in that area.</p>	A PEL shall remain in force: <ul style="list-style-type: none"> - for the period stipulated in the license but not exceeding 2 years after the date of being granted the license and- for a subsequent period not exceeding 2 years where the license is renewed except that the license shall not be renewed more than twice. 	<p>The Petroleum EDP Act 2013; Sections 52 to 68.</p> <p>Regulations 11 to 17 and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016</p>
Permit to operate drilling rig	<p>Licensees can only operate a drilling rig with a permit obtained from the Petroleum Authority of Uganda (PAU).</p> <p>The operator is required before drilling a well to submit a detailed report on the technique to be applied, the duration, materials to be used and the safety measures to be undertaken.</p>	<p>The licensee shall, before drilling any well, submit to PAU an application for consent to drill:</p> <ul style="list-style-type: none"> - Not less than 2 months before the spudding of an exploration well; and - Not less than 15 days before the spudding on an appraisal well or a development well. 	<p>The Petroleum EDP Act 2013; Sections 93 to 95.</p> <p>Regulation 42 and Schedule 2 (Form 12) of the Petroleum EDP Regulations, 2016</p>
Development and construction Phase			
Facility license	<p>A Facility license is required to install, operate, or use a facility to carry out a petroleum activity.</p> <p>The Facility license is granted based on the technical competence, capacity, experience and financial strength of the applicant, the licensee's safety measures and the applicants plan for construction and operation of the facility.</p>	<p>The duration of the license is specified in the license agreement and can be renewed as the Minister may determine. While a Facility license, remains in force, it shall, subject to any other law and conditions of the license, confer on the licensee the right to install, place, operate or use a facility.</p>	<p>The Petroleum EDP Act 2013; Sections 82 and 83.</p> <p>Regulations 25 to 28 and Schedule 2 (Form 11) of the Petroleum EDP Regulations, 2016</p>
Production Phase			
Petroleum Production License (PPL)	The holder of a PEL who has made a discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL.	PPL shall continue in force: <ul style="list-style-type: none"> - for the period for which the application has been made but not exceeding 20 years after the date of the granting of the license; and 	<p>The Petroleum EDP Act 2013; Sections 69 to 80.</p> <p>Regulations 18 to 21</p>

Types of licenses/Permits	Description	Duration	Reference
	The PPL allows the undertaking of activities relating to recovering oil and gas from reservoir and preparing it for evacuation from the field area. The EDP Act, 2013 also provides for rights conferred by the PPL to include the sale or otherwise disposal of the licensee's share of petroleum recovered.	- for any period for which the license is renewed.	and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016
Annual Production Permit (APP)	The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.	The licensee shall submit an application for a production permit annually.	The Petroleum EDP Act 2013; Section 96. Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016

b) Petroleum licenses and permits awarded and transferred during FY 2022-23

The transfer of petroleum licenses is permitted under Section 87 of the Petroleum EDP Act, 2013, however, it requires written consent from the Minister of Energy and Mineral Development. With the Minister's approval, a petroleum license holder may transfer the license at any time. Applications for such transfers must be made in the prescribed form and manner, ensuring they meet all financial obligations under Ugandan law. The Petroleum Exploration, Development and Production Department (PEDPD) reported that no licenses were transferred during the 2022-2023 period.

During the 2022-2023 period, Uganda awarded two petroleum exploration licenses as part of the Second Licensing Round initiated in 2019. These licenses were granted to:

- Uganda National Oil Company (UNOC): On January 9, 2023, UNOC was awarded the exploration license for the Kasuruban block, covering approximately 1,285 km² in the Hoima, Buliisa, and Masindi districts. This license was accompanied by the signing of a Production Sharing Agreement (PSA) with the Ministry of Energy and Mineral Development (MEMD). UNOC fulfilled all requisite financial obligations, including a signature bonus of USD 100,000, an annual acreage rental fee of USD 25,700, and research and training fees totalling USD 30,000⁵².
- DGR Energy Turaco Uganda SMC Limited (DEUL): On May 12, 2023, DEUL was awarded the exploration license for the Turaco block, situated in the Ntoroko district. This followed the successful negotiation of a PSA with the Ugandan government⁵³.

3.3.2. License allocations in the Mining Sector

a) Awarding procedures for mining licenses and other permits

In Uganda, the awarding procedures for mining licenses and permits are governed by the Mining and Minerals Act, 2022⁵⁴, which replaced the Mining Act of 2003. This updated legal framework was enacted to enhance transparency, streamline licensing processes, and promote sustainable mineral resource management. The licensing process is managed by the Directorate of Geological Survey and Mines (DGSM) ⁵⁵ under the Ministry of Energy and Mineral Development (MEMD) ⁵⁶.

Requirements

⁵² <https://www.unoc.co.ug/unoc-signs-production-sharing-agreement-awarded-exploration-license/>

⁵³ <https://www.pau.go.ug/exploration-and-appraisal-of-oil-and-gas-discoveries>

⁵⁴ [https://bills.parliament.ug/attachments/The%20Mining%20and%20Minerals%20Act,%202022%20\(Returned%20by%20H.E%20the%20President\).pdf](https://bills.parliament.ug/attachments/The%20Mining%20and%20Minerals%20Act,%202022%20(Returned%20by%20H.E%20the%20President).pdf)

⁵⁵ <https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

⁵⁶ https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf

The licensing application requirements for the mining sector can be summarized as outlined below:

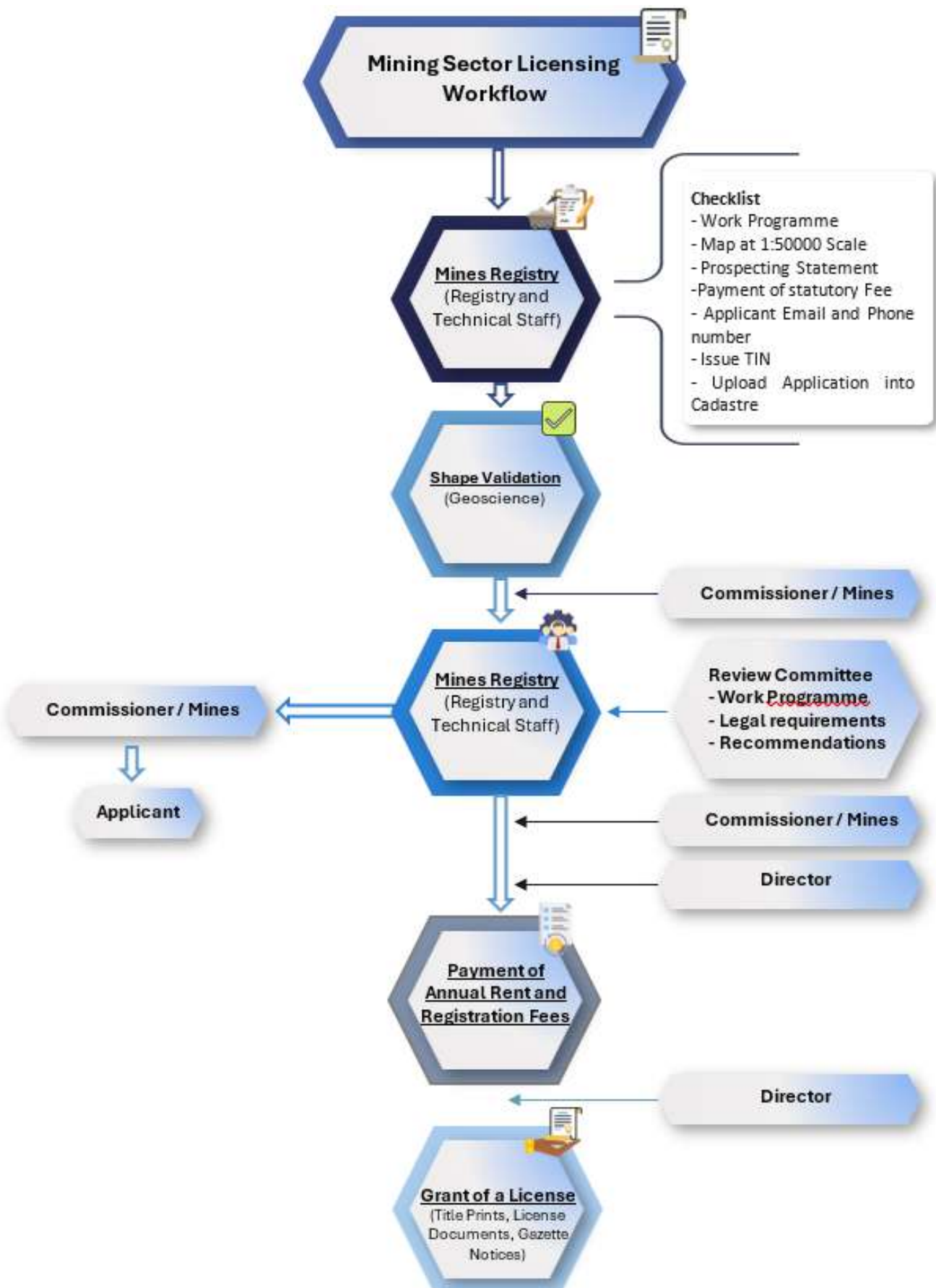
Chart 53: The licensing application requirements for the mining sector

1	Mineral Dealer's License (MDL): For individuals, valid identification and a completed Form 13 are required, along with a bank statement and payment of statutory fees. Companies need a certificate of incorporation and similar documentation.
2	Prospecting License (PL) Must be a Ugandan citizen with valid identification, complete Form 2, and pay statutory fees. Companies require a certificate of incorporation and a power of attorney.
3	Exploration License (EL) Requires a valid PL and documentation including a prospecting return, a map, and a work program. Applicants must also provide a project brief and financial evidence.
4	Retention License (RL) A valid EL is necessary, along with a feasibility study, completed Form 4, and proof of financial capacity
5	Mining Lease (ML) Applicants must have a PL, EL, RL, or Location License. Required documents include a feasibility study, environmental assessments, and Form 7.
6	Goldsmith's License (GSL) Individuals need valid identification and a completed Form 14, along with a bank statement and annual fees. Companies follow similar requirements.
7	Export Permit Requires a valid MDL or mineral right, along with a completed Form 12 and proof of royalty payment.
8	Import Permit: Must have a valid MDL and include an export permit and completed Form 12, along with application fees.
9	Movement Permit: Requires a valid MDL or mineral right and proof of royalty payment.

All applications must be submitted through the Uganda Mining Cadastre Portal to ensure digital tracking and transparent licensing.

Process

The process can be outlined and summarized as shown in the figure below:

Chart 54: Licensing process in the mining sector⁵⁷

b) Types of mining licenses and permits

Mining licenses and permits

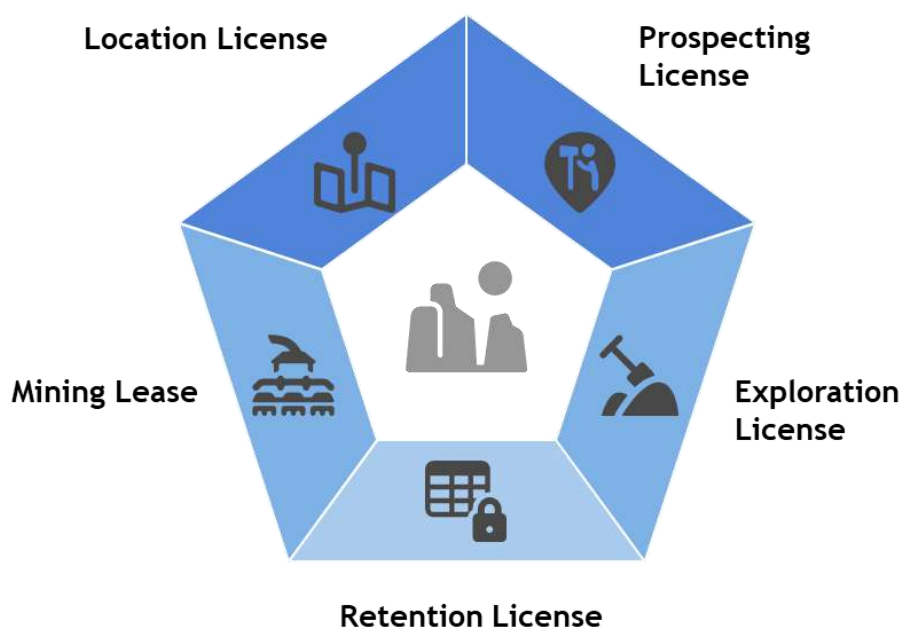
Under the Mining Act of 2003, mineral activities such as prospection, exploration, and production were regulated through specific licenses, including the Prospecting License, Exploration License, Mining Lease, and Location License. The Act also granted authority to the Minister responsible for mineral development to enter into a Mineral Agreement with individuals or entities holding an exploration license or mining lease. These agreements served as legally binding frameworks that outlined mutual obligations between the government and the license holder. Typically, such agreements included provisions on:

- The minimum required exploration or mining operations and associated timelines.
- The minimum expenditure levels for exploration activities.
- The methodology for conducting these operations.
- Stipulations regarding the processing of minerals, whether in whole or in part within Uganda.
- The basis for determining the market value of discovered minerals.
- Financial and insurance arrangements.
- Procedures for resolving disputes, which could be addressed through international arbitration or by appointing a sole expert.

With the enactment of the Mining and Minerals Act, 2022, which came into force during the 2022/2023 fiscal year, these provisions were reaffirmed and strengthened. The new legislation emphasizes transparency, contract disclosure, and alignment with Uganda's national development goals. According to the Ministry of Energy and Mineral Development's Annual Report 2022/2023, the government continued to utilize Mineral Agreements for strategic projects, particularly where substantial investment, risk, or government participation was involved. The Act further requires that summaries of such agreements should be made public and, where applicable, subjected to parliamentary review to enhance accountability.

The chart below details the various mineral rights that were granted under the Mining Act of 2003:

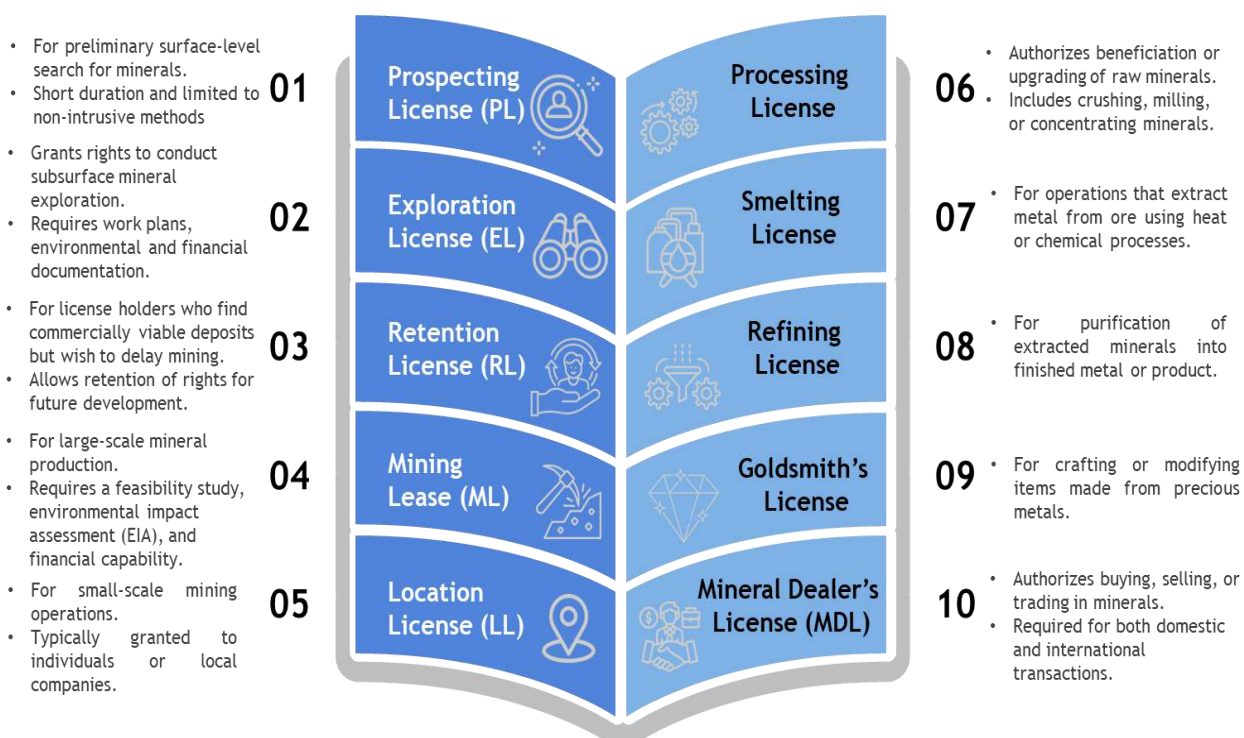
Chart 55: Mineral rights according to the Mining Act, 2003



The available types of licenses for mining operators under the 2003 Mining Act included the following:

57 Data related to the mineral licensing (Procedure and requirements) received from DGSM.

Chart 56 Type of licenses in the mining sector according to the Mining Act, 2003



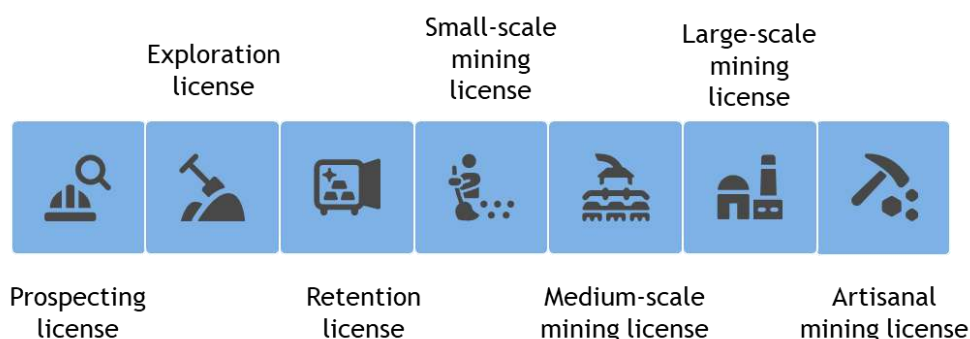
c) Reforms for contract and licence allocation

New mineral rights and licenses

Under the Mining and Minerals Act, 2022, Uganda updated and expanded its licensing framework to better regulate mineral exploration and production. In addition to retaining the prospecting, exploration, and retention licenses from the previous Mining Act, 2003, the 2022 legislation introduced four new categories of mineral rights: the large-scale mining license, medium-scale mining license, small-scale mining license, and artisanal mining license. These new classifications aim to promote orderly development across different scales of mining operations, enhance regulation, and improve transparency in the sector. Each license is tailored to the scale, technical requirements, and environmental considerations of the respective mining activity.⁵⁸

The chart below outlines the Mineral rights according to the Mines and Minerals Act 2022 while Annex 6 details the characteristics of the new mineral rights.

Chart 57: Mineral rights according to the Mining and Minerals Act, 2022



⁵⁸ The Mining and Minerals Act 2022, Article 15.

Introduction of a model mining agreement⁵⁹

The Mining and Minerals Act, 2022 provides for the establishment of mineral agreements between the Minister of Energy and Mineral Development and any individual engaging in activities or operations conducted under an exploration license or a large-scale mining license, particularly in cases involving highly capital-intensive and complex projects. Additionally, the Act requires the Minister to develop a model mining agreement, subject to parliamentary approval. The mineral agreement must incorporate the terms and conditions outlined in the Mining and Minerals Act, 2022, including the following:

Chart 58: Terms and conditions of the mineral agreement according to the Mines and Minerals Act 2022



b) Mining licenses awarded and transferred during FY 2022-23

According to the Mineral Development Program /DGSM, MEMD, 4 mining licenses were awarded during the fiscal year 2022-23:

- Exploration Licenses (EL): 04
- Location Licenses (LL): 00
- Mining Lease (ML): 00

⁵⁹ The Mining and Minerals Act 2022, Articles 28 and 29.

The list of licenses granted in the FY 2022-23 is included in Annex 9 of this report.

The Mines Department (formerly named DGSM) confirmed that there were no licenses transferred during the fiscal year 2022/23. The DGSM also confirmed that no mineral agreements were signed or granted in the mining sector during the reporting period.

3.3.3. National Local Content

In accordance with Article 244 of the Constitution of Uganda, the Mining and Minerals Act, 2022 reaffirms that all mineral resources are vested in Government on behalf of the citizens. This Act introduces comprehensive measures to ensure that mineral exploitation contributes to the socio-economic development of the country.

Under the 2022 Act, companies engaged in mineral activities are obligated to:

- Prioritize the employment and training of Ugandan citizens, ensuring skill development and knowledge transfer.
- Procure goods and services from Ugandan enterprises, promoting local business growth.
- Implement local content plans that detail strategies for maximizing Ugandan citizen's participation in mining operations.

These provisions align with the objectives of the "Buy Uganda Build Uganda" (BUBU) policy, which advocates for the utilization of locally produced goods and services to support domestic industries.

Furthermore, the Act mandates the establishment of the Uganda National Mining Company (UNMC), a state-owned entity tasked with managing the government's commercial interests in the mining sector, including a free equity stake of up to 15% in large and medium-scale mining operations.

a) Oil and gas sector

Procurement of goods and services

In accordance with Section 125 of the Petroleum EDP Act, 2013, licensees and their contractors and subcontractors are mandated to prioritize the procurement of goods produced or available in Uganda and services rendered by Ugandan citizens and companies. They are also required to submit annual reports detailing their achievements in utilizing Ugandan goods and services to the Petroleum Authority of Uganda (PAU) within sixty days after each calendar year.

During the 2022-2023 fiscal year, significant progress was made in enhancing local content within Uganda's oil and gas sector. The National Supplier Database (NSD) was expanded to include over 3,000 qualified entities, with 2,389 being Ugandan and 612 foreign. Over 360 companies secured contracts directly from licensed oil firms (Tier 1 contractors), with Ugandan entities constituting 83% of this total. Additionally, approximately 1,400 companies were contracted as Tier 2 subcontractors, with further engagements at Tier 3 level.

Training and employment of Ugandans

Under Section 126 of the Upstream Law, licensees are required to submit a comprehensive program for the recruitment and training of Ugandans within twelve months of receiving a license, and annually thereafter, for approval by the Authority. Likewise, Section 54 of the Midstream Law obligates licensees involved in midstream operations to provide a similar detailed recruitment and training program for Ugandans.

To ensure compliance, the Petroleum (Exploration, Development, and Production) (Local Content) Regulations require licensees to submit a National Content program, a National Content performance report, and National Content reports from contractors and subcontractors. Furthermore, an annual Recruitment and Training Plan must be submitted to the Petroleum Authority of Uganda (PAU), in accordance with Regulations 7, 17, and 18.

Employment in the sector reached 13,067 individuals, with 11,752 (90%) being Ugandan nationals. However, the share of Ugandans directly employed by licensees dropped to 67.7% (689 out of 1,018), while expatriates rose to 32.3%.

A total of 852 procurements valued at USD 501.2 million were conducted in 2023. Ugandan companies secured 720 contracts (84.5%), worth USD 257.8 million (51.4%), while foreign companies accounted for 48.5% of the contract value. Community suppliers received USD 14.2 million.

Training expenditures surged to USD 8.2 million in 2023, with USD 709,668 allocated to public officers and USD 6 million for licensee staff. Enterprise development efforts focused on capacity-building for Ugandan businesses with over 380 companies trained.⁶⁰

b) Mining sector

Overview of the mining sector local content

Procurement of goods and services

In accordance with Section 41(j) of the Mining and Minerals Act, 2022, applicants for an exploration license are required to submit a statement outlining their procurement plan for goods and services that are available within Uganda. This statement must also include a commitment to prioritize the use of locally available goods and services, in compliance with the Act and other applicable laws.

Similarly, Section 60(n) stipulates that applicants for a large-scale mining license must provide a report identifying the goods and services required for mining operations that can be sourced locally. The report should also detail the applicant's proposals for procuring these locally available resources.

Training and employment of Ugandans

The Mining and Minerals Act, 2022 aims to maximize Uganda's socio-economic gains from the mining sector. It underscores the significance of technology transfer, research and development, as well as the recruitment, training, and advancement of Ugandan nationals. The Act also places a strong emphasis on prioritizing the procurement of goods and services that are locally available. The following is a summary of the key local content provisions introduced under the Mining and Minerals Act, 2022:

Knowledge Transfer and Training Commitment:

- Mineral rights holders are obliged to actively promote the transfer of knowledge and expertise to Ugandan citizens.
- They must develop and maintain appropriate management and technical capacity, including the establishment of necessary facilities to support technical operations.
- Within twelve (12) months of being granted the mineral right, they are required to submit a comprehensive plan outlining the recruitment, training, and career advancement of Ugandans, with subsequent updates submitted annually.

Employment of Ugandan Citizens:

- Mineral rights holders are required to employ and train Ugandans, and must implement a succession plan to gradually replace expatriates with qualified local personnel.
- Mandatory training and capacity-building programs must be established to enhance the skills and competencies of Ugandan employees.
- While non-citizen technical experts may be engaged where necessary, concerted efforts should be made to ensure their eventual substitution with Ugandan professionals.
- Collaboration with academic and research institutions, particularly in areas such as research and environmental management, is strongly encouraged.

⁶⁰ Source : reported by PAU, September 2025

- License holders must develop an organizational structure that includes a clear recruitment plan, projected staffing levels, and defined targets for Ugandan workforce participation.
- They are also expected to support socially responsible investments and fulfill community development obligations through formal community development agreements.

Preference for Local Goods and Services:

- Mineral rights holders, along with their contractors and subcontractors, are required to give preference to goods manufactured or readily available in Uganda, as well as services rendered by Ugandan citizens and locally registered companies.
- A comprehensive procurement plan must be prepared, emphasizing the sourcing of local goods and services, particularly within the designated area of operation.
- This procurement plan must be submitted to the Minister for review and approval, which is to be granted within thirty (30) days, subject to compliance with the relevant provisions.
- Additionally, an annual report outlining the execution of the approved procurement plan and its outcomes must be submitted to the Minister.

Technology Transfer:

- Applicants for large-scale, medium-scale, or small-scale mining licenses are required to include clear commitments to promote and maximize the transfer of technology to Ugandan nationals.
- License holders are also obligated to maintain accurate and up-to-date geological maps, geophysical data, and other technical records at their registered address within Uganda.

Research and Training:

- The Minister, in collaboration with relevant stakeholders and local government authorities, is empowered to initiate or commission research aimed at the conservation and optimal utilization of mineral resources.
- Capacity building through training programs for officers within the Directorate and other public officials is mandated to promote sustainable management and development of the country's mineral resources.

c) Mining sector local content reforms

The Mining and Minerals Act, 2022 is designed to enhance Uganda's share of benefits from the mining sector. To achieve this, the Act emphasizes the importance of technology transfer, research, and the recruitment, training, and advancement of Ugandan citizens. It also prioritizes the procurement of goods and services that are locally available.

Annex 8 provides a summary of the main local content reforms in the mining sector according to the Mines and Minerals Act 2022.

3.4 Register of licenses

3.4.1. Register of petroleum licenses

The Petroleum (Exploration, Development and Production) Act, 2013 mandates the Minister to keep a Petroleum Register documenting all granted petroleum licenses. In addition, the Petroleum Authority of Uganda (PAU) is tasked with developing and maintaining a centralized database of entities involved in petroleum operations. To meet this obligation, PAU launched the National Supplier Database (NSD) in 2017. Publicly accessible information on current petroleum operators—including block locations, geographical coordinates, and project terms—is available through multiple platforms, including the PAU website.: <https://facts.pau.go.ug/facts/licensing/licenses/all>

3.4.2. Register of Mining rights

The Mining Cadastre Map Portal is publicly available on:

<https://portals.landfolio.com/uganda/>.

Public access to licensing information is facilitated through an online cadastral portal, which serves as a comprehensive source for details related to extractive licenses. Users can search by license code or holder name to retrieve key information, including the identity of the licensee, license status, application and award dates, expiry date, the type of commodity produced, and the geographic coordinates and size of the licensed area. This system enhances transparency by making critical licensing data readily available to stakeholders

According to the DGSM, there were 233 mineral rights in existence during the FY 2022-23 as detailed in the table below:

Table 20: Number of mineral rights in existence during FY 2022-23

Description	Number of active licenses
Exploration License (EL)	160
Mining Lease (ML)	43
Location License (LL)	30
Total	233

Source: DGSM

The Portal⁶¹ provides a snapshot of mining licenses but does not allow access to historical data on withdrawals, transfers, or renewals from previous years. Additionally, it does not support extracting the status of active licenses in an open data format. Nonetheless, the Directorate of Geological Survey and Mines (DGSM) has provided a register of active licenses during the fiscal year 2022-23, detailing license numbers, holder names, types, grant dates, expiry dates, acreage, and districts, as presented in Annex 9 of this report. Public access to the online cadastral system enables users to view information on license holders, coordinates of licensed areas, application award dates, license durations, and the commodities being produced.

The Online Mining Cadastre, established under the Mining (Licensing) Regulations (2019), manages all mineral rights and mineral dealer operations in Uganda, encompassing licensing, communication, reporting, and payments. Regulation 5 further stipulates that the Commissioner must maintain a mining cadastre that includes records of:

- All mining rights and mineral agreements granted.

⁶¹<https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

- A sequential application number reflecting the date and time of acceptance.
- The full name, nationality, and address of the applicant, including telephone numbers and email addresses.
- The date and time on which the complete application is received.
- The date when the Commissioner granted or denied an application for a mineral right, a mineral dealer's right, or an import/export permit.
- The date the applicant was notified about the application's outcome.
- The date the applicant accepted the grant offer.
- The date the mineral right, mineral dealer's right, or permit was registered as issued.

3.5 Disclosure of licenses and contracts

Uganda's legal framework upholds the right to access public information, primarily through Article 41 of the Constitution, which guarantees citizens the right to obtain information held by the state or its agencies—except in cases where disclosure may compromise national security or infringe on individual privacy. The Access to Information Act, 2005⁶², operationalizes this constitutional provision by outlining the procedures and categories of accessible information. Complementing this, the Public Procurement and Disposal of Public Assets (PPDA) Act, 2003 (as amended), requires transparency in public procurement processes. It mandates the publication of key documents such as tender notices, bidding materials, and award announcements. While these laws promote openness, they also include safeguards to protect confidential information, particularly when disclosure would violate third-party agreements. Information is typically disseminated through multiple channels, including government websites, the Uganda Gazette, newspapers, and other media platforms.

3.5.1 Disclosure of PSAs and Petroleum Rights

In alignment with Requirement 2.4 of the Extractive Industries Transparency Initiative (EITI) Standard, countries engaged in the exploitation of oil and gas resources are urged to ensure public access to contracts and licenses governing these activities. Uganda's upstream oil and gas sector predominantly operates under a Production Sharing Agreement (PSA) framework, which delineates the rights and responsibilities of license holders. These arrangements are primarily regulated by the PSA terms alongside the Petroleum (Exploration, Development and Production) Act of 2013 and its associated 2016 Regulations.

Under Section 151 of the Petroleum (EDP) Act, 2013, the Minister is empowered—upon receipt of applicable fees—to disclose all relevant agreements and licenses, including any modifications, consistent with the provisions of the Access to Information Act, 2005. However, confidentiality remains a significant consideration; both the 2016 Model PSA and the Petroleum (EDP) Act include clauses designed to protect sensitive information. Specifically, Article 33 of the Model PSA stipulates that no confidential information may be published or shared with third parties without the explicit written consent of the concerned party, except in narrowly defined circumstances such as disclosure to legal advisors, auditors, or designated government authorities, who are bound to maintain confidentiality.

Furthermore, Sections 152 and 153 of the Petroleum (EDP) Act impose strict limitations on the dissemination of data submitted by licensees. Section 152 designates such data as confidential, permitting release only with prior ministerial approval or for official use by the Authority in the context of relinquishment procedures. Section 153 further restricts the sharing of licensee reports, limiting access to ministers or public officials unless explicit licensee consent is obtained.

Despite these legal confidentiality safeguards, the Multi-Stakeholder Group (MSG) has proactively advanced initiatives to promote transparency by facilitating the public disclosure of contracts. This

⁶²<https://judiciary.go.ug/files/downloads/access%20to%20informatioinformation%20Act2005.pdf>

effort aligns with the mandatory disclosure requirement that came into effect on January 1, 2021, marking a significant step toward greater openness in Uganda’s extractive sector governance.

In November 2021, two prominent oil and gas operators, TotalEnergies EP Uganda and CNOOC Uganda Ltd, formally communicated their consent to the Ministry of Energy and Mineral Development stating their willingness to publicly disclose the respective Production Sharing Agreements (PSAs) through separate letters.

Subsequently, in July 2024, the Attorney General of Uganda provided official guidance to the Minister of Finance, Planning, and Economic Development, affirming that disclosure of these contracts would not constitute a violation of confidentiality provisions, provided the companies’ consent is secured.

Additionally, Section 207 of the Mining and Mineral Act, 2022, imposes a legal obligation on the Minister to publish all mineral agreements entered into by the Uganda National Mining Company, alongside all mineral rights, licenses, and permits—including those that lapsed within the reporting year—on the Ministry’s official website.

Ongoing engagement with industry stakeholders has resulted in renewed commitments from TotalEnergies and CNOOC Uganda Ltd to facilitate PSA disclosure. To advance this initiative, high-level consultations are planned involving the Minister of Energy and Mineral Development, the Attorney General, and the Minister of Justice and Constitutional Affairs, with the objective of operationalizing the contract disclosure roadmap.⁶³

3.5.2 Disclosure of contracts and licenses in the mining sector

Uganda’s mining sector has recently experienced important changes with the introduction of the Mining and Minerals Act, 2022. One major change is the adoption of a new Model Mining Agreement. This agreement adds a production-sharing option, which can be used when minerals have already been discovered and measured.

These agreements can be signed with companies that hold either an exploration license or a mining lease. While the mining sector continues to operate mainly under a licensing system, the new agreement provides more flexibility for advanced mining projects.

The main rules that guide the responsibilities and rights of license holders are found in the Mining and Minerals Act, 2022, the Mining (Licensing) Regulations, 2019, and the specific terms outlined in each license or agreement⁶⁴

According to Section 4 of the Mining (Licensing) Regulations (2019), “Subject to the Constitution and the Access to Information Act, 2005, a person may:

- access information on mineral rights and dealings in minerals from the online Cadastre; or
- obtain hard copies of any information included in the cadastre upon payment of the fees prescribed in Schedule 3 of these Regulations.”

Section 207 of the Mining and Minerals Act, 2022 mandates that the Minister shall publish on the Ministry website all Mineral Agreements entered into by the Uganda National Mining Company, along with all mineral rights, licenses, and permits, including those that expired during the year.

The Directorate of Geological Survey and Mines (DGSM) has confirmed that access to copies of licenses will be granted in accordance with existing regulations. The procedure for obtaining these documents involves several steps:

⁶³ TotalEnergies and CNOOC wrote to the Minister of Energy and Mineral Development to this effect.

⁶⁴ Section 18 of the Mining Act, 2003.

- The applicant must submit a formal request for a search and an extract of the license documents.
- A search fee of UGX 200,000 per hour or part of an hour will be assessed.
- A fee of UGX 100,000 per page of the registered document will be applied for copies or extracts.
- Both payments must be made to the Uganda Revenue Authority (URA).
- Upon completion of these payments, the applicant will receive a copy of the license documents.

3.6 Beneficial ownership

In a renewed push for transparency and governance reform within Uganda's extractive sector, significant strides were made starting in 2021. One of the key milestones was a dedicated training session on Beneficial Ownership Transparency (BOT), conducted in May 2021 for the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG)⁶⁵. This session was led by a consultant from the EITI International Secretariat and concluded with the identification of a series of actionable steps.

Uganda's accession to the Extractive Industries Transparency Initiative came at a pivotal moment, reinforcing the ongoing work by the Uganda Registration Services Bureau (URSB) to improve frameworks around Beneficial Ownership (BO).

The responsibility to advance legal, policy, and institutional reforms for BO disclosure—especially for companies in extractive industries—was acknowledged as a shared obligation among UGEITI MSG members, including representatives from government, civil society, and the private sector. These reforms were to be pursued both jointly and independently, depending on each stakeholder's mandate.

Furthermore, the importance of continued collaboration with the EITI International Secretariat and peer countries already implementing BO disclosure was underscored, particularly in terms of accessing technical support and resources.

As a direct outcome of the May 2021 training, the MSG's 12th meeting established a National Beneficial Ownership Committee (NBOC). The Committee brought together officials from the URSB, Financial Intelligence Authority, Ministry of Justice and Constitutional Affairs, and other relevant ministries, with the purpose of coordinating national efforts on BO transparency. Its core responsibilities included:

- Crafting a Ugandan definition of beneficial ownership.
- Performing a gap analysis of current legal and institutional frameworks to guide a reform strategy.
- Linking BO transparency initiatives to broader national reform goals.
- Defining reporting standards for Politically Exposed Persons (PEPs).
- Deciding on the appropriate level of detail for BO information disclosure.
- Designing data collection forms for BO declarations.
- Implementing systems to ensure accuracy and timely updates of BO information.
- Supervising the creation of Uganda's BO register.

To bolster the Committee's effectiveness, the UGEITI Secretariat, with support from the EU Delegation to Uganda, engaged a consultant in September 2022 for a three-month assignment focused on supporting the NBOC's operations. This included a capacity-building workshop for both the Committee and the Secretariat, held in October 2022.

⁶⁵<https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf>

Following this, UGEITI participated in a consultative meeting from December 20-21, 2022, aimed at formulating regulations for beneficial ownership. These efforts culminated in January 2023 with the formal issuance of the Companies (Beneficial Ownership) Regulations, 2023, by the Minister of Justice and Constitutional Affairs.

In a continued effort to localize and broaden the impact of Beneficial Ownership (BO) reforms, UGEITI organized a regional dissemination workshop on August 23, 2023, in Hoima, a key district in the Bunyoro sub-region⁶⁶. The event was designed to bridge national-level transparency efforts with local governance realities by drawing a direct connection between the findings of the FY 2020/21 EITI Report and the broader significance of BO disclosure. Approximately 50 participants—including representatives from local government, civil society organizations, private sector entities, and the media—took part in the workshop. The session featured an in-depth presentation on the concept of beneficial ownership, emphasizing its critical role in enhancing accountability, combatting corruption, and protecting human rights within extractive communities. Additionally, officials from the Uganda Registration Services Bureau (URSB) provided a comprehensive update on the evolving BO legal framework. This included an overview of the Companies and Partnerships (Amendment) Acts, 2022, which introduced enforceable requirements for BO disclosure, the establishment of BO registers, mandatory declaration protocols for companies, and clearly defined penalties for non-compliance. The engagement marked a strategic step in ensuring that subnational stakeholders not only understand but also actively participate in Uganda's journey toward full Beneficial Ownership transparency.

3.6.1 Uganda's legal reforms on Beneficial Ownership disclosure

The Companies (Amendment) Act 2022⁶⁷ and the Partnership (Amendment) Act 2022⁶⁸

The legal framework governing business entities in Uganda underwent important revisions in 2022 through two key legislative updates: the Companies (Amendment) Act, 2022 and the Partnership (Amendment) Act, 2022. These amendments introduced substantial changes to the Companies Act, 2012 and the Partnership Act, 2010, with both new Acts receiving presidential assent on 7 September 2022 and officially coming into force on 16 September 2022.

A major outcome of these amendments is the formal requirement for all registered companies and partnerships to disclose Beneficial Ownership (BO) information. In line with this, the legislation mandates the creation and maintenance of a register of beneficial owners, aimed at improving transparency and curbing illicit financial practices.

Defining Beneficial Ownership

The updated Acts provide clear definitions of what constitutes a beneficial owner:

- Under the Partnership (Amendment) Act, 2022, a beneficial owner is defined as a natural person who ultimately owns or controls a partnership, exercises ultimate authority over it, or on whose behalf transactions within the partnership are executed.
- According to the Companies (Amendment) Act, 2022, a beneficial owner refers to a natural person who either directly or indirectly owns or controls a company, has ultimate authority over its operations, or benefits from transactions conducted within the company.

Requirements for Maintaining Beneficial Ownership Registers

As stipulated in the amended laws, every limited liability partnership and registered company in Uganda is now obligated to maintain a detailed register of beneficial owners. This register must include personal details of each beneficial owner, describe the nature of their interest or control within the entity, and specify the date on which their beneficial ownership ceased, if applicable.

⁶⁶ <https://www.ugeiti.org/wp-content/uploads/2023/09/Dissemination-of-EITI-Report-FY-2020-2021-and-awareness-creation-on-Beneficial-ownership.pdf>

⁶⁷ <https://ursb.go.ug/storage/publications/downloads/the-companies-amendment-act-no-16-of-2022-1676021575.pdf>

⁶⁸ <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-act-no-21-of-2022-1676023340.pdf>

These legislative updates mark a crucial step in Uganda's broader effort to enhance corporate transparency, align with international standards, and support the fight against money laundering and financial secrecy.

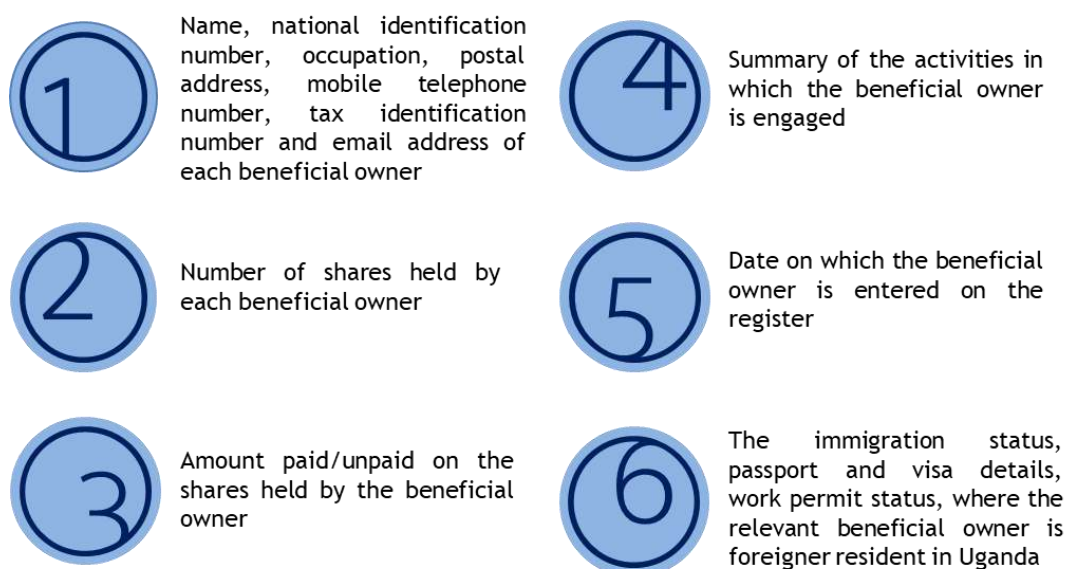
Companies (Beneficial Owner) Regulations, 2023⁶⁹ and the Partnership (Beneficial Owner) Regulations, 2023⁷⁰,

On 5 January 2023, the Minister of Justice and Constitutional Affairs introduced two new statutory instruments to reinforce Uganda's beneficial ownership transparency regime. These are the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023. The new regulations serve to operationalize provisions from the 2022 amendments to the Companies and Partnership Acts, offering detailed procedures and compliance requirements for entities in maintaining their registers of beneficial owners.

Information Required in Beneficial Ownership Registers

Under both sets of regulations, entities are required to collect and maintain specific information about each beneficial owner. The registers must capture the details set out in the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023, ensuring uniformity and accuracy in disclosure practices across corporate and partnership structures.

Chart 59: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023



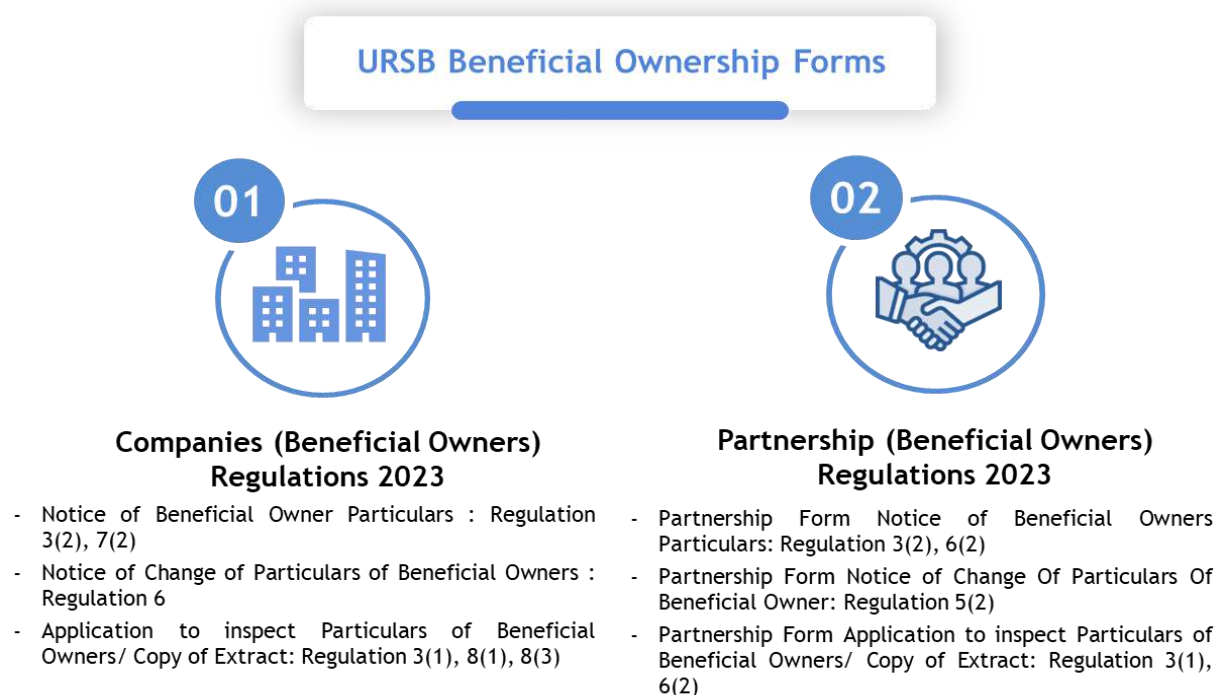
Beneficial Ownership Forms

The different Beneficial Ownership Forms, as outlined in the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, are shown in the chart below:

⁶⁹ <https://ursb.go.ug/storage/publications/downloads/companies-beneficial-owner-regulations-2022-1676022079.pdf>

⁷⁰ <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-regulations-2023-1676023559.pdf>

Chart 60: URSB Beneficial Ownership Forms



The Beneficial Ownership forms provided by the Uganda Registration Service Bureau (URSB) can be accessed on its website at <https://ursb.go.ug/forms/business-ownership-forms>

Inspection of information on beneficial owners by the public

Access to Beneficial Ownership (BO) information for companies and partnerships in Uganda is publicly available through the Uganda Registration Services Bureau (URSB). Individuals seeking this information must use Form 3, as prescribed in Schedule 1 of both the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023.

Upon submitting the completed form and paying the applicable fee as listed in Schedule 2 of the regulations, any member of the public may request to:

- Review the registered details of a company or partnership's beneficial owners, or
- Obtain a certified copy or extract of documents containing those details.

The URSB has set the following access fees:

- UGX 25,000 - to inspect the particulars of a beneficial owner.
- UGX 25,000 - per copy for obtaining extracts or documents containing BO information for a company or limited liability partnership.

The Mining and Minerals Act, 2022⁷¹

Definitions adopted

Beneficial Ownership and Control adopted are defined as follows:

- Beneficial Ownership refers to the control, possession, custody, or enjoyment by any person, directly or indirectly, of a reasonably significant economic interest in a given legal entity, or the receipt of significant economic benefits from such a legal entity, even if formal ownership or title is in the name of another person or entity.

⁷¹ <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

- Control indicates ownership of greater than five percent (5%) of the share capital of a company and the possession, whether directly or indirectly, of the power to direct or influence the management or policies of an entity, either through the ability to exercise voting power, by contract, or by other means.

Beneficial ownership disclosure

The introduction of Beneficial Ownership (BO) disclosure requirements is outlined in the Mining and Minerals Act 2022. Companies applying for a mineral right license must:

- Provide accurate information regarding beneficial ownership as part of their application or bid documents. They are also obligated to notify the Minister of any changes to this information within one month of any such change occurring, throughout the duration of the mineral right or license.
- The Minister shall ensure that all beneficial ownership information related to holders of mineral rights, licenses, or permits is promptly published and maintained in a publicly accessible format on the Ministry's website.

3.6.2 Status update on establishment of the Beneficial Ownership register

Uganda has significantly reformed its legal framework to support Beneficial Ownership (BO) transparency through amendments to four major statutes. The revised legislation now in effect includes the Companies (Amendment) Act, 2022, the Partnerships (Amendment) Act, 2022, the Trustees Incorporation (Amendment) Act, 2022, and the Cooperative Societies (Amendment) Act, 2022. Together, these updates introduce clear obligations for collecting and submitting BO information and establish enforcement measures for non-compliance.

In August 2023, the Uganda Registration Services Bureau (URSB) launched a secure online portal granting direct access to BO data for authorized government bodies. Twenty-three institutions were invited to designate officers for access, each allowed one main user account and up to four sub-accounts. By the end of the year, nineteen entities—including the Uganda Police Force and the Bank of Uganda—had been activated and were using the system to obtain BO records in real time.

To promote consistent compliance, URSB now requires all company registrations to include a completed BO information form. For companies already in existence, updating BO details through the Online Business Registration System (OBRS) has been made mandatory. As part of this enforcement drive, a data migration and cleanup initiative was launched on June 10, 2023, aimed at updating entity records and capturing essential BO information within the digital registry.

Complementary measures have also been introduced to ensure data quality and accountability. The OBRS platform now requires valid email addresses and phone numbers for all registered entities, and submitted personal data is cross-referenced with the National Identification and Registration Authority (NIRA) for verification. URSB has begun enforcing compliance through public notices, reminders to file annual returns, and the removal of entities inactive for over five years. Companies struck off the register must apply for reinstatement within twelve months if they wish to continue operations.

The strengthened regulatory framework includes penalties for non-compliance, as outlined in the Companies (Amendment) Act and the Companies (Beneficial Ownership) Regulations. These cover failures to submit BO information and making false declarations—offences that URSB monitors and addresses on a case-by-case basis.

A public notice was also issued, requiring all legal entities registered with URSB to submit their BO information to the Registrar of Companies within 30 days of the announcement, using standard forms provided on the URSB website.

Although Uganda has made substantial progress, including being removed from the Financial Action Task Force (FATF) grey list on 23 February 2024, challenges persist—particularly regarding the verification of BO data submitted by foreign nationals and Ugandans residing abroad, due to limitations in current validation mechanisms beyond punitive measures for false reporting.

Following the adoption of the legal reforms mentioned above, URSB has undertaken the following activities:

Chart 61: Activities undertaken by URSB on establishment of the BO Register



Stakeholder Engagement

On January 11, 2023, URSB issued a public notice on the requirement to submit beneficial owners' information. This includes that all legal entities registered with the URSB are required to file their beneficial owners' information within 30 days from the date of the notice.

URSB had a stakeholder engagement to discuss the beneficial owners Regulations with support from Transparency Uganda and UGEITI at Fairway Hotel on 20th-21st December 2022.

Public Notice Issued



ICT Support Request

URSB wrote to over 60 stakeholders informing them of the developments in the law and inviting them for a webinar on the same. Consequently, URSB held two Stakeholder engagements on the implementation of the beneficial ownership (1000 participants on the call) on 8th and 10th February 2023.

URSB has requested the Ministry of Information and Communications Technology and National Guidance (ICT & NG) to support the incorporation of beneficial owner information filing in the Online Business Registration System (OBRS). Pending this development, new companies are required to fill and upload the beneficial owner form as part of the registration documents on OBRS.

Stakeholder Webinar



Media Outreach

URSB have held talk-shows on beneficial ownership via local radio and TV channels and more are lined-up to happen.

Over 12,000 entities' BO forms have been processed. URSB estimate the pending unprocessed forms to be 18,000.

BO Forms Processed



3.6.3 Access to Beneficial Ownership data by the public

Upon payment of the fee specified in Schedule 2 of the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, individuals can apply to URSB to inspect the particulars of beneficial owners or obtain an extract from a document containing details on beneficial owners of any limited liability partnership. The Mining and Minerals Act, 2022 mandates that the Minister shall promptly publish and maintain all beneficial ownership information of mineral rights, license, or permit holders in a publicly accessible format on its website. Furthermore, companies included in the UGEITI reconciliation scope have been asked to provide declarations regarding legal and beneficial ownerships in the declaration forms.

Consequently, the following information was requested:

- **Name of beneficial owner and nationality:** full name(s) of the company's beneficial owner(s) and information on their identity(ies) including:
 - Name of any politically exposed person where any owner is also a 'politically involved person', this should be mentioned.
 - Identifying details: additional details are required to narrow down a beneficial owner to one individual.
- **Contact:** details of the beneficial owner such as a business address.
- **Means of control:** a description of how the beneficial owner and any politically engaged persons exercises control over the company.
- **Signed statement of accuracy:** a senior official from the company should sign a statement to confirm that the information provided is accurate.

Detail of legal and beneficial ownership reported by the extractive companies selected in the scope are presented in Annexes 11 and 12 of this report. URSB submitted also a declaration form for the legal ownerships as presented in Annex 13 of this report.

3.7 State participation

The PFMA 2015, section 3, defines a State-Owned Enterprise (SOE) as a company where the Government is able to:

- control the composition of the board of directors;
- cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or
- control more than fifty percent (50%) of the issued share capital, excluding any shares that carry no rights to participate beyond a specified amount in a distribution of either profits or capital.

3.7.1. State participation in the Oil and Gas sector

The Uganda National Oil Company (UNOC) holds the commercial interests of the Government in the oil and gas sector. Established under Section 42 of the Petroleum (Exploration, Development and Production) Act and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, both of 2013 and incorporated as a Limited Liability Company on 12 June 2015 under the Companies Act⁷², 2012, UNOC is wholly owned by the Government of Uganda⁷³. The rules governing the financial relationship between the government and UNOC, including fund transfers, retained earnings, reinvestment, and third-party financing, are defined in the publicly available Petroleum

⁷² <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

⁷³ <https://www.unoc.co.ug/we-we-are/>

(Exploration, Development and Production) Act, 2013, and the Companies Act⁷⁴, 2012. UNOC's mandate encompasses:⁷⁵

Chart 62: UNOC mandate in the oil and gas sector



UNOC shareholding structure

UNOC has two shareholders - the Ministry of Energy & Mineral Development (MEMD) and the Ministry of Finance, Planning and Economic Development (MoFPED). The company has two wholly owned subsidiaries: Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

The structure of UNOC's capital and shareholders, along with details of shareholdings, are illustrated in the figure below:

⁷⁴<https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

⁷⁵ Section 43 of the Petroleum (EDP) Act, 2013.

Chart 63: UNOC shareholding structure⁷⁶

The Uganda National Oil Company (UNOC) holds a 15% participating interest in petroleum production activities on behalf of the Government of Uganda. Acting as the State's nominee, UNOC currently oversees the government's share in nine production licenses, which together span 13 discovered oil and gas fields.

The conditions governing UNOC's equity participation are detailed in Uganda's Model Production Sharing Agreement (PSA), a publicly accessible document. This agreement outlines the financial and operational obligations tied to different types of equity—whether full-paid, free equity, or carried interest—across various project phases. According to the PSA model, the Government, or its designated nominee, has the option to enter into a Joint Venture Agreement with the licensee. A formal decision must be communicated to the licensee within 120 days of receiving the Petroleum Production License application.

Furthermore, the PSA specifies that during the development and production phases, the licensee is responsible for covering the nominee's costs. These expenses are recoverable, meaning they will be reimbursed using the Government's or nominee's portion of Cost Petroleum. This structure ensures that Uganda's participation in petroleum projects is both strategically guided and financially sustainable.

Main roles of UNOC in the oil and gas sector

Upstream

Within Uganda's upstream oil and gas sector, the Uganda National Oil Company (UNOC) plays a dual strategic role⁷⁷: It manages the Government's interest in petroleum production licenses and spearheads initiatives to sustain oil production through the investigation and proposal of new petroleum exploration ventures. Currently, UNOC oversees the State's participation in nine active production licenses, which collectively encompass 13 oil and gas fields tied to two major projects—Kingfisher and Tilenga.

In the Kingfisher and Kaiso Tonya areas, operations are led by CNOOC Uganda Limited, with equity distributed among three partners: UNOC holds a 15% stake, while CNOOC and TotalEnergies Uganda hold 28.33% and 56.67%, respectively⁷⁸. A similar ownership structure exists in the Tilenga project,

⁷⁶ Source: Uganda National Oil Company (UNOC).

⁷⁷ <https://www.unoc.co.ug/upstream/>

⁷⁸ <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

which spans two blocks operated by TotalEnergies. Here too, UNOC maintains a 15% participating interest, with CNOOC and TotalEnergies Uganda retaining 28.33% and 56.67% shares, respectively⁷⁹.

Midstream⁸⁰

Uganda's midstream oil and gas operations are managed through two fully owned subsidiaries of the Uganda National Oil Company (UNOC): the Uganda Refinery Holding Company Limited (URHC) and the National Pipeline Company (Uganda) Limited (NPC). These entities are central to advancing the country's midstream infrastructure.

URHC plays a pivotal role by overseeing Uganda's participation in the Oil Refinery Project⁸¹ where it holds a 40% equity stake. The Government of Uganda signed a Memorandum of Understanding (MoU) and an Implementation Agreement with Alpha MBM Investments to be the project lead investor in 2023. URHC is currently working with the lead investor for the development of the crude oil refinery in Uganda. The project involves the construction of a 60,000 bopd oil refinery at Kabaale in Hoima, along with a 211-kilometre multi-product pipeline that will evacuate refined products from the refinery to a storage terminal at Namwabula, Mpigi District.

Beyond the refinery, UNOC is also responsible for the planning and development of the oil and gas industrial park in Kabaale, Hoima District which spans an area of 29.57 km². This strategic site is set to host a range of key facilities, including Uganda's second international airport, a crude oil export terminal, and petrochemical and fertilizer industries, positioning it as a cornerstone of Uganda's energy and industrial future⁸². The construction of Kabalega International Airport—a critical facility supporting the oil project—has reached nearly 90% completion.

Within Uganda's midstream oil and gas sector, the NPC is tasked with the ownership, operation, and maintenance of the country's oil and gas pipeline infrastructure. One of its most significant undertakings is its participation in the East African Crude Oil Pipeline (EACOP) project⁸³—a 1,443-kilometre pipeline that will transport Uganda's crude oil from Kabaale to the Chongoleani Peninsula near Tanga Port in Tanzania. In this project, NPC represents Uganda's national interest with a 15% equity stake.

Beyond EACOP, NPC is responsible for managing oil and gas storage terminals that support upstream, midstream, and downstream activities. The company also plays a vital role in establishing strategic national oil and gas reserves and is actively pursuing partnerships to advance its mandate and strengthen Uganda's petroleum infrastructure.

Governance

UNOC's governance structure is anchored in Section 44 of the Petroleum (Exploration, Development and Production) Act of 2013, which stipulates that the company is governed by a Board of Directors. Members of the Board are appointed by the President and their appointments are subject to Parliamentary approval.

Comprehensive information about the Board composition and executive management is available on UNOC's official website.

3.7.2. State participation in the mining sector

Kilembe Mines Limited (KML)

⁷⁹<https://www.unoc.co.ug/upstream/the-tilenga-project/>

⁸⁰ Reported by PAU, September 2025

⁸¹<https://www.unoc.co.ug/midstream/>

⁸²<https://www.unoc.co.ug/midstream/kabaale-industry-park/>

⁸³<https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/>

Overview of Kilembe Mines Limited (KML) as a public enterprise:

- Ownership structure: 99.99% Government of Uganda (GoU) and 0.01% Administrators of the Estate of G.D.K. Rukidi III.
- Legal framework under the Public Enterprise Reform and Divestiture Act (PERD Act), managed by the Ministry of Finance.
- The custodian of Kilembe Mines which is Uganda's largest copper mine, with deposits of copper in excess of 4,000,000 tonnes and undetermined amounts of cobalt ore. It is located in Kilembe, at the foothills of the Rwenzori Mountains in the Western Region of Uganda⁸⁴.

History and Structure of KML

- Established in July 1950 as a joint venture between Frosbisher Limited and Ventures Limited.
- Acquired by Falconbridge of Africa in 1962⁸⁵.
- Full ownership transferred to the GoU in 1975.
- Ceased copper mining activities in 1982 due to falling global prices and diversification into other activities (e.g., hydroelectric power generation, lime sales)⁸⁶.

KML's Role as Asset Custodian

- KML's role as a custodian of Kilembe's copper and cobalt assets.
- Responsibility for maintaining the assets until a new operator is identified by the GoU to resume mining activities.

Concession Agreement and Current Status

- In 2013, Concession Agreement signed with Tibet-Hima Mining Company Limited to revive mining activities.
- Termination of the concession in 2018.
- KML's current mandate to oversee and maintain assets, ensuring readiness for future exploitation.

KML's Participations

- Acquisition of a 25% stake in Kasese Cobalt Company Limited (KCCL) in 2001 for UGX 17,426,428,620⁸⁷.
- KCCL's role was cobalt recovery from former copper mines and metal refining operations⁸⁸.

Financial Reporting and Audits

- Compliance with the Companies Act 2012⁸⁹.
- Annual financial statements prepared following International Financial Reporting Standards (IFRS).
- Auditing of financial statements by the Auditor General in accordance with the National Audit Act, 2008.

Going Concern and Future Outlook

- Alignment with Uganda's Fourth National Development Plan (NDPIV) 2025/26-2029/30.
- Government priorities for increasing copper exploitation and value addition.

⁸⁴<https://ugandatourismcenter.com/place/kilembe-mines/>

⁸⁵<https://ugandatourismcenter.com/place/kilembe-mines/>

⁸⁶ Report of the Auditor General on the financial statements of KML for the financial year ended 30th June 2015: <http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

⁸⁷<http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf>

⁸⁸<https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm>

⁸⁹<https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

- Kilembe as a key location for future mining activities.
- April 2022⁹⁰ public announcement by the Ministry of Energy and Mineral Development on the steps to resume operations.
- Restoration of the mines by the UPDF Engineering Brigade.
- Reinstatement of shareholders from the late G.D.K. Rukidi III's estate.
- Invitation for investors to express interest in a Production Sharing Agreement (PSA).

Revival of Kilembe Mines⁹¹

On the 3rd of March, 2025, Government of Uganda signed its first mineral production sharing agreement with Sarrai Group Limited along with Nile Fibreboard Limited as the best bidder for the redevelopment of Kilembe Mines.

The agreement was signed by the Hon. Ministers of: Energy and Minerals Development; Finance, Planning and Economic Development; and Hon. Ministers of State for Minerals Development (MEMD) and Privatization (MoFPED) on behalf of Government and Sarrai Group Limited as the investor awarded the license to redevelop the mines along with Government.

Sarraai Group Limited and Nile Fibreboard Limited emerged as the best bidders out of the fourteen (14) companies that bided for the concession. The Government's interests will be managed by the Uganda National Mining Company after Kilembe Mines Ltd officially handed over its assets to the UNMC on April 17, 2025.

Creation of a National Mining Company

The Uganda National Mining Company (UNMC) is a statutory company wholly owned by Government of Uganda. It was established on April 25, 2024, under the Mining and Minerals Act, CAP 159, to represent and manage Uganda's commercial interests and participation in the mineral industry both local and internationally.⁹² This legislative reform strengthens state involvement and oversight in the mining sector by anchoring participation through the UNMC.⁹³ The chart below highlights the primary responsibilities of Uganda National Mining Company (UNMC) as outlined under the Mining and Minerals Act, CAP 159⁹⁴:

⁹⁰ Press release, Ministry of Energy and Mineral Development, 12 April 2022

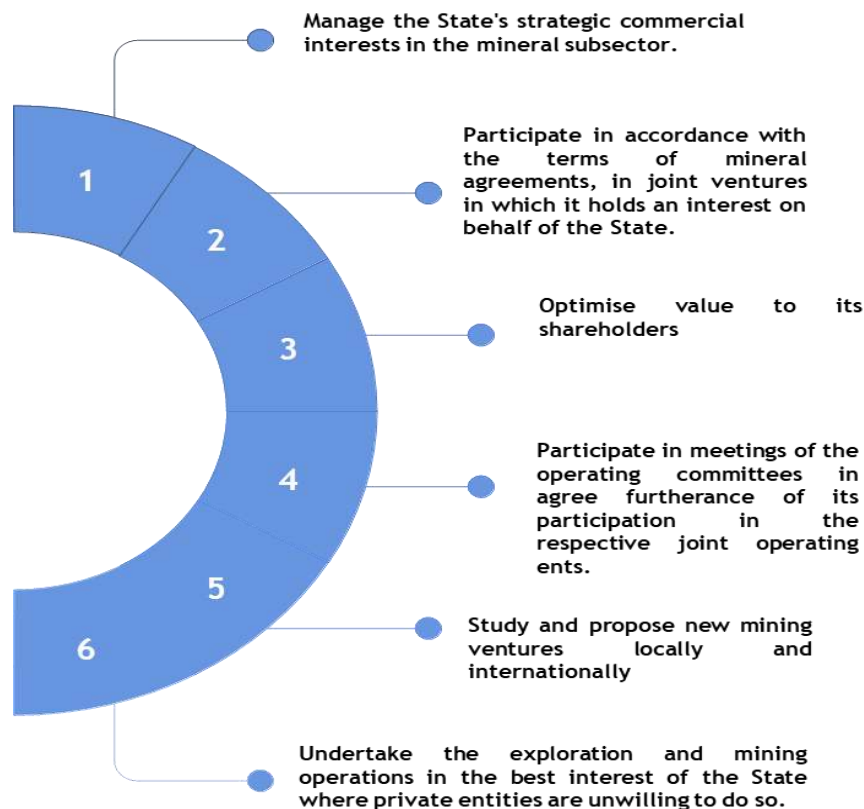
⁹¹ <https://dgsm.go.ug/redevelopment-of-kilembe-mines/>

⁹² <https://unmc.co.ug/about-us/who-we-are/>

⁹³ The Mining and Minerals Act 2022, Articles 21.

⁹⁴ The Mining and Minerals Act 2022, Articles 22.

Chart 64: Functions of Uganda National Mining Company (NMC)



Funds of Uganda National Mining Company⁹⁵

The UNMC operations are funded by the Consolidated Fund. It operates under the oversight of its shareholders with the Ministry of Energy and Minerals Development (MEMD) holding 51% shares and the Ministry of Finance, Planning and Economic Development (MoFPED) holding 49%. Its funding is also managed under the Public Finance Management Act 2015.

Board of directors of Uganda National Mining Company⁹⁶

The UNMC nine-member Board of Directors was inaugurated and sworn in by Minister of State for Mineral Development following Cabinet approval on November 4, 2025. The Board is diverse, with expertise in geoscience, mining, metallurgy, mining economics, business administration, and mining law. At least one-third of its members are women.⁹⁷

Annual report and accounts of Uganda National Mining Company⁹⁸

The law requires NMC Board of Directors to submit to the annual general meeting:

- The audited accounts of revenues and expenditure in respect of the State's participating interests; and
- an annual report containing an overview of the participating interests managed by the company, including a resource account.

⁹⁵ The Mining and Minerals Act 2022, Articles 25.

⁹⁶ The Mining and Minerals Act 2022, Articles 23.

⁹⁷ <https://unmc.co.ug/about-us/board-of-directors/>

⁹⁸ The Mining and Minerals Act 2022, Articles 24.

3.8 Exploration activities

3.8.1 Oil and gas sector

a) Licences awarded in 2022-23

During FY 2022-2023, the Government of Uganda awarded two additional exploration licenses, bringing the total number of active petroleum exploration licenses to five by the end of the fiscal year. These include:

- Kasuruban Contract Area - licensed to the Uganda National Oil Company (UNOC), covering 1,285 km² across Buliisa, Hoima, and Masindi districts.
- Turaco Contract Area - licensed to DGR Energy Turaco Uganda SMC Limited, covering 635 km² in the Ntoroko district.
- Kanywataba Contract Area - previously awarded and remained active.
- Ngassa Shallow & Deep Contract Areas⁹⁹ - previously awarded and remained active.

Table 21: Active exploration licences in the oil and gas sector during 2022-23

License Area	Licensee	Date of Award	District(s)	Area (km ²)	Status
Kasuruban Contract Area	Uganda National Oil Company (UNOC)	2 nd February 2023	Buliisa, Hoima, Masindi	1,285	Active (New License)
Turaco Contract Area	DGR Energy Turaco Uganda SMC Limited (DEUL)	12 th May 2023	Ntoroko	635	Active (New License)
Kanywataba Contract Area	Armour Energy Uganda Limited (AEUL)	14 th September 2017	Ntoroko	344	Active (Ongoing)
Ngassa Shallow & Deep Contract Areas	Oranto Petroleum Limited (OPL)	10 th October 2017	Hoima	410	Active (Ongoing)

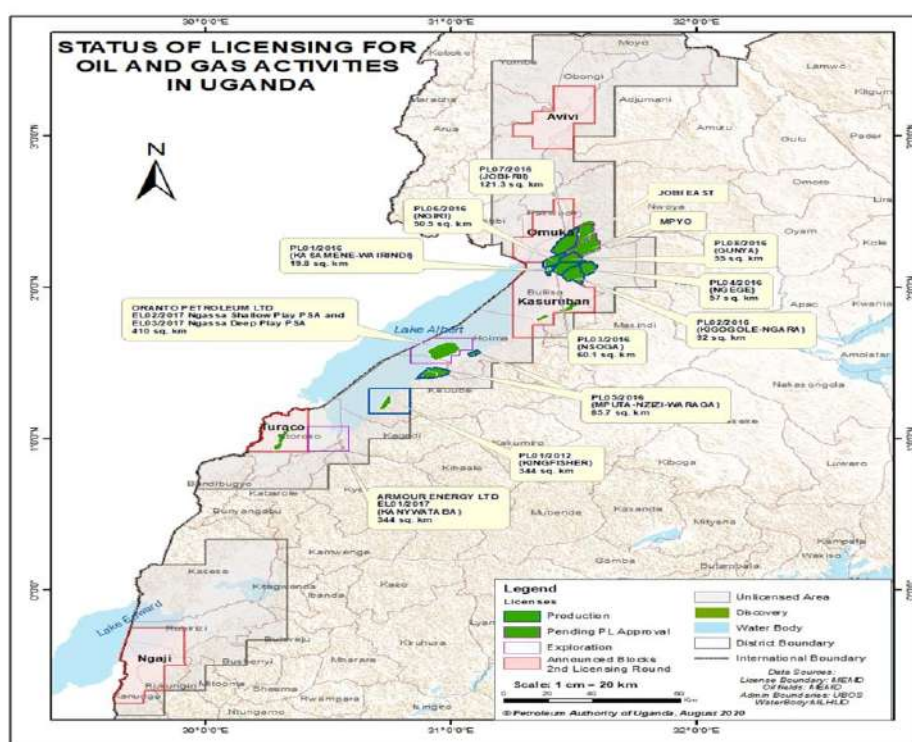
Source: PAU, September 2025

Two (2) companies namely, DGR ENERGY TURACO UGANDA- SMC LIMITED and ARMOUR ENERGY (UGANDA) -SMC LIMITED, had their licences and PSAs expire in May 2025. Both companies did not seek renewal of their respective licences.

There were no new petroleum exploration licenses awarded during FY 2022-2023 as confirmed by the PEDPD (*formerly named Directorate of Petroleum*).

⁹⁹ The Ngassa Contract Area has two stratigraphic petroleum exploration licenses: One for the Shallow area and another for the deep area.

Chart 65: Status of licensing for oil and gas sector in Uganda



b) Main projects in the oil and gas upstream sector in Uganda

The table below gives an overview of the main active projects in the oil and gas upstream sector in Uganda:

Table 22: Main projects in the oil and gas upstream sector

Project	Description	Estimated production capacity	Shareholding
TILENGA Project¹⁰⁰	<ul style="list-style-type: none"> The Tilenga Project covers development and production of Oil and Gas from seven (7) production licenses. The Tilenga Project is planned to develop nine (9) fields, namely; Jobi-Rii, Ngiri, Gunya, Kasamene, Wahrindi, Kigogole, Nsoga, Ngege, and Ngara. The crude will be treated at a Central Processing Facility (CPF) located in the northern edge of Lake Albert. The CPF has a four-year production plateau of approximately 190,000 barrels of oil per day (bopd). The project shall involve 35 well pads with over 400 wells (Injection and production), 100km of infield pipelines and a 24-inch 95km Buliisa-Kabaale feeder pipeline. Front-End Engineering and Design (FEED) for the Project was completed in May 2018. The Environmental and Social Impact Assessment (ESIA) was completed, and certificate issued by the 	190,000 Barrels of Oil per day during peak production.	<ul style="list-style-type: none"> TotalEnergies EP (<u>The operator</u>): 56,57% CNOOC Uganda Limited :28,33% UNOC :15%

¹⁰⁰<https://www.unoc.co.ug/upstream/the-tilenga-project/>

	<p>National Environment Management Authority in April 2019.</p> <ul style="list-style-type: none"> - Land acquisition for the priority area under this project is at 98%, civil works for the CPF and industrial area are ongoing, and two (2) rigs are in place to commence drilling, expected later in June 2023. - 		
KINGFISHER Project¹⁰¹	<ul style="list-style-type: none"> - The Kingfisher Project involves a Central Processing Facility (CPF) with a 5-year production plateau of approximately 40,000 barrels of oil per day (bopd). - The project will have 4 well pads over 31 wells (production and injection), 18km of infield pipelines and a 12-inch 46km Kingfisher-Kabaale Feeder pipeline. - Land acquisition for the priority area under this project is at 99%, civil works for the CPF and industrial area are ongoing. - One drilling rig has been deployed and so far, the upper sections of three wells on the first well pad have been completed. Drilling of the deeper sections has gone beyond 3 km of measured depth through one of the three wells. 	40,000 Barrels of Oil per day during peak production.	<ul style="list-style-type: none"> - CNOOC Uganda Limited (<i>The operator</i>): 56,57% - TotalEnergies EP : 28,33% - UNOC : 15%

a) Main players in the oil and gas upstream sector in Uganda

The figure below gives an overview of the main players in the oil and gas upstream sector during the FY 2022-23 in Uganda:

¹⁰¹<https://www.unoc.co.ug/upstream/the-kingfisher-project/>

Chart 66: Main players in the oil and gas upstream sector¹⁰²

TotalEnergies EP Uganda B.V.

- Role: Lead operator of the Tilenga Project.
- Ownership: Subsidiary of TotalEnergies (France).
- Main Activities: Development of oil fields in the Buliisa and Nwoya districts.
- Contribution: Holds a significant working interest in Uganda's upstream sector and is also a key investor in the East African Crude Oil Pipeline (EACOP).

CNOOC Uganda Ltd.

- Role: Operator of the Kingfisher Development Area.
- Ownership: Subsidiary of the China National Offshore Oil Corporation (CNOOC).
- Main Activities: Onshore development in the Kikuube district.
- Contribution: Responsible for one of Uganda's first commercial production projects.

Uganda National Oil Company (UNOC)

- Role: Government's commercial arm in the oil and gas sector.
- Main Activities:
 - Participating partner in both Tilenga and Kingfisher projects.
 - Recently awarded the Kasuruban block for exploration (2023).
- Contribution: Ensures state participation and promotes national content.



DGR Energy Turaco Uganda SMC Limited

- Role: New entrant focused on exploration.
- Ownership: Subsidiary of DGR Global Ltd (Australia).
- Main Activities: Exploration of the Turaco Block, awarded in 2023.
- Contribution: Expanding exploration frontiers in the Albertine Graben.

Armour Energy Limited (now part of DGR Global)

- Role: Previous license holder for the Kanywataba Block.
- Main Activities: Limited exploratory work; license remains active.
- Note: The company underwent corporate restructuring, and activities are expected to be absorbed by DGR Global.

ORANTO Petroleum Ltd

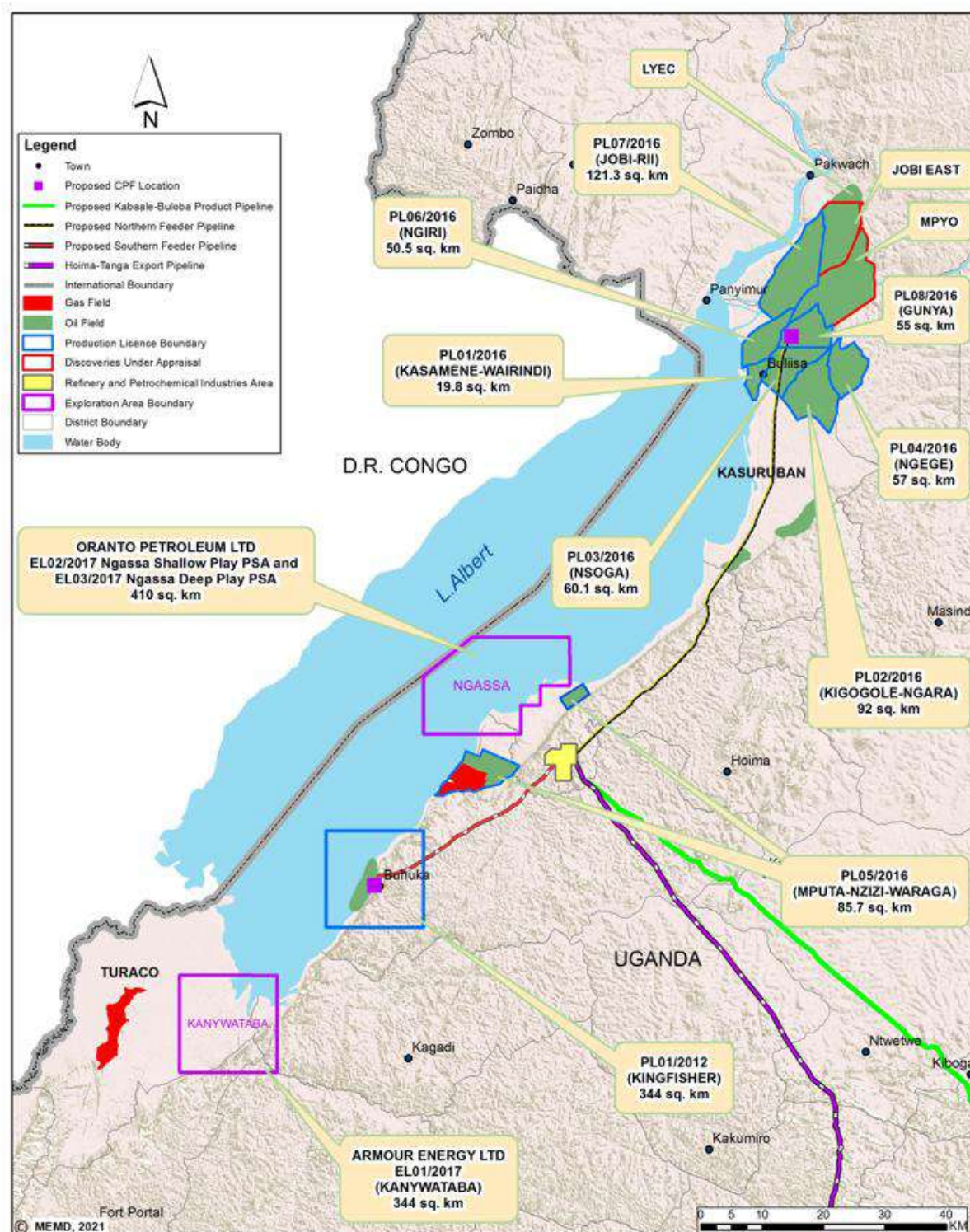
- Role: Operators for the Ngassa Shallow and Deep Contract Areas (PSA-02/2017) and Ngassa-Shallow block (PSA-03/2017).

¹⁰²<https://www.unoc.co.ug/upstream/>

Two (2) companies namely, DGR ENERGY TURACO UGANDA- SMC LIMITED and ARMOUR ENERGY (UGANDA) -SMC LIMITED, had their licences and PSAs expire in May 2025. Both companies did not seek renewal of their respective licences. They are currently not present in the country according to DOP.

The map below shows the current oil and gas exploration areas and production fields in Uganda:

Chart 67: Map showing the oil and gas exploration areas and production fields¹⁰³



¹⁰³Source :Directorate of Petroleum (DoP)

a) Geological and resources overview

Uganda's primary petroleum prospect lies within the Albertine Graben, a sedimentary basin that forms the northern part of the western arm of the East African Rift System. The Graben, which has an approximated length of 500km, extends from the borders of South Sudan and Uganda in the north to the Rwanda border in the south. It has an average width of 45km between the borders of Uganda and the Democratic Republic of Congo. The Ugandan part of the Graben measures a surface area of approximately 15,400km². As of 2023, Uganda's petroleum resources are estimated at 6.5 billion barrels of Stock Tank Oil Initially in Place (STOIIP), with approximately 1.4 billion barrels recoverable, of which 1 billion barrels are classified as reserves, in addition to about 500 billion standard cubic feet (BCF) of natural gas. Despite these substantial reserves, only 40% of the Albertine Graben has been explored to date, leaving significant potential in the unexplored areas as well as in other frontier basins such as Moroto-Kadam, Lake Kyoga, and Hoima.

Since the first commercial oil discovery in the Mputa field in 2006, exploration efforts have intensified. As of the end of FY 2022-2023, over 160 wells had been drilled (including exploration, appraisal, and development wells), with 21 confirmed oil and gas discoveries out of 36 exploration wells—reflecting a 58% exploration success rate. More broadly, the Albertine Graben has recorded an overall drilling success rate of approximately 88%, with 106 out of 121 wells encountering hydrocarbons. These figures underscore Uganda's strong upstream potential. The government continues to prioritize the development of the sector, with first oil now projected for June 2026, following notable progress in field development and infrastructure projects, including the East African Crude Oil Pipeline (EACOP) and the Tilenga and Kingfisher projects.

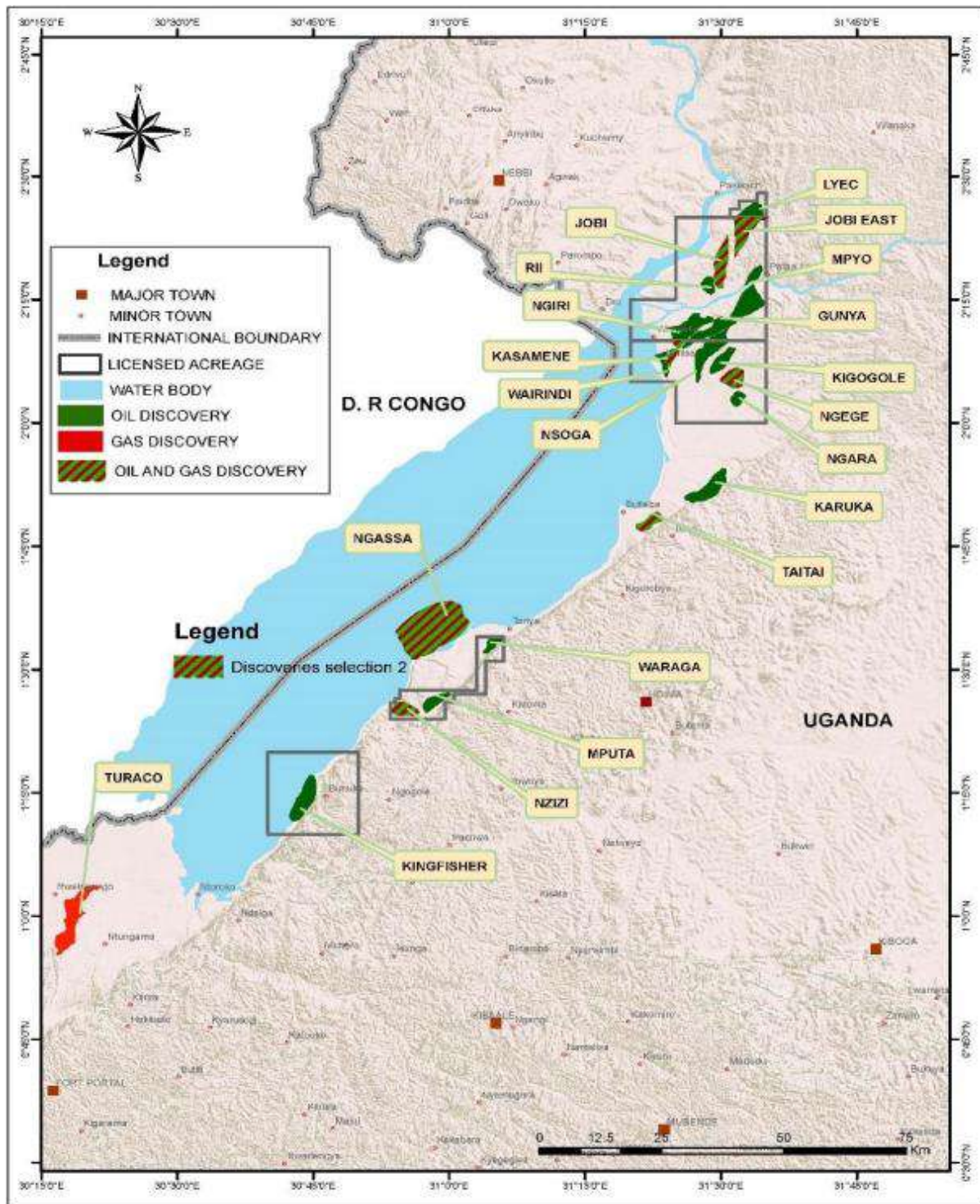
Table 23: Oil and gas discoveries in Uganda¹⁰⁴

N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO ₂)	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008
8	Ngege	Bulisa	Oil and Gas	Jun-2008
9	Karka	Buliisa	Oil	Jul-2008
10	Kasamene	Buliisa	Oil and Gas	Jul-2008
11	Kigogole	Buliisa	Oil and Gas	Aug-2008
12	Ngiri	Buliisa	Oil and Gas	Sep-2008
13	Jobi	Nwoya	Oil and Gas	Nov-2008
14	Rii	Nwoya	Oil	Jan-2009
15	Nsoga	Buliisa	Oil and Gas	Apr-2009
16	Wahrindi	Buliisa	Oil	Jun-2009
17	Ngara	Buliisa	Oil	Jul-2009
18	Mpyo	Nwoya	Oil	May-2010
19	Jobi-East	Nwoya	Oil	Apr-2011
20	Gunya	Buliisa	Oil and Gas	Jun-2011
21	Lyec	Nwoya	Oil	Jan-2013

104 <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

The map below shows the 21 oil and gas discoveries in the Albertine Graben:

Chart 68: Map showing the oil and gas discoveries in Albertine Graben¹⁰⁵



¹⁰⁵<https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

3.8.2 Mining sector

a) Exploration Licences awarded in 2022-23

As confirmed by the DGSM, 4 exploration licenses were awarded during FY 2022-23. These licenses are listed in Annex 9 of this report.

The DGSM confirmed that 233 exploration licenses were active during FY 2022-23. They are detailed in Annex 10 of this report.

b) Main exploration, mining and mineral processing projects in Uganda

The table below gives an overview of the main exploration, mining and minerals processing projects ongoing in Uganda:

Table 24: Main exploration, mining and minerals processing projects in Uganda¹⁰⁶

Project	Description
Mineral processing projects	
African Gold Refinery (AGR)	<ul style="list-style-type: none"> - This is the major gold refinery in the East African region with total Investment of 15 million US\$. - The facility is located near Entebbe Airport. - AGR Refinery is to serve as a regional hub responsibly sourcing gold. - It processes gold and other precious metals (such as silver and platinum) with a production capacity of 200 Kg each day in a double shift. - The Refined Products include: <ul style="list-style-type: none"> • Gold Bars (Purity 99.9%); • Small Minted Bars; and • Granulates. - The second phase of the AGR project will include: <ul style="list-style-type: none"> • Jewellery Unit; and • A commercial laboratory. <p>Refineries</p> <p>Other Gold refineries in Uganda include; Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd and Aurnish Trading Ltd. However, there are new companies such as Nuran Ventures-SMC Limited and Wagagai Ltd which is now operational. It is carrying out both mining and gold processing.</p>
Sukulu Phosphate & Steel Project	<ul style="list-style-type: none"> - Mining Lease (ML1393) - <u>Guangzhou Dong Song Energy Group Co. (U) Limited.</u> - Commodities: Phosphates, Iron Ore, Niobium, and Rare Earth Elements. - Location: Eastern Region, Tororo District - The prospect's confirmed reserves are: <ul style="list-style-type: none"> • 62.45 Mt of Phosphates (apatite) at an average grade of 11.31% P2O5; • 61.77 Mt of Iron ore at 30.12%; • 429,800 tonnes of Niobium pentoxide (Nb2O5); and • 890,600 tonnes of REEs. - The polymetallic prospect anticipates annual production of; - <ul style="list-style-type: none"> • 300,000 tonnes of fertilisers; • 300,000 tonnes of steel products;

¹⁰⁶ DGSM - Uganda Mineral Sector Investment Opportunities Handbook 2022:

https://dgsms.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf

Project	Description
	<ul style="list-style-type: none"> • 200,000 tonnes of sulphuric acid; • 300,000 tonnes of gypsum; • 100,000 tonnes of rare earth minerals; and • 40,000 tonnes of Niobium.
Kilembe Copper Mine	<ul style="list-style-type: none"> - Following the Government of Uganda's evaluation of investors to develop the mine under a Production Sharing Agreement (PSA), on the 3rd of March, 2025, Government of Uganda signed its first mineral production sharing agreement with Sarrai Group Limited along with Nile Fibreboard Limited as the best bidder for the redevelopment of Kilembe Mines.¹⁰⁷ - The agreement was signed by the Hon. Ministers of: Energy and Minerals Development; Finance, Planning and Economic Development; and Hon. Ministers of State for Minerals Development (MEMD) and Privatization (MoFPED) on behalf of Government and Sarrai Group Limited as the investor awarded the license to redevelop the mines along with Government. - Sarrai Group Limited and Nile Fibreboard Limited emerged as the best bidders out of the fourteen (14) companies that bid for the concession. The Government's interests will be managed by the Uganda National Mining Company after Kilembe Mines Ltd officially handed over its assets to the UNMC on April 17, 2025.
Dao Marble Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1291) - <u>Dao Marble Limited</u>. - Commodities: Marble. - Location: Northern Region, Moroto District - Current reserves within the lease stand at 27 Mt of Marble. - The operation is a totally integrated plant for processing marble blocks, polishing them and producing: <ul style="list-style-type: none"> • Slabs (1 Gangsaw (40% slabs) 4000 meters per month); • Tiles (1 Gangsaw (60% tiles) 6000 meters per month); and • Calcium carbonate powder (4000 tons per year). - The project investment is worth USD 8 million.
African Panther Resources Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1433) - <u>African Panther Resources (U) Ltd.</u> - Commodities: Cassiterite (Tin). - Location: Western Region, Isingiro District. - The company has completed the assessment of alluvial deposits at Nyarubungo, and has begun further exploration including a strategy for hard rock diamond drilling. - It has also installed a plant that concentrates tin ore to more than 70% purity.
Kisita Mining Company Ltd	<ul style="list-style-type: none"> - Mining Lease (ML4603) - <u>Kisita Mining Company Limited</u>. - Commodities: Gold. - Location: Central Region, Mubende District - Core drilling has so far established, 16,600 tons of mineralized vein at a grade of 5.67 g/t, for a total of 3,030 ounces (at grade of 1 g/t). - Tailings sampling: Grade-tonnage estimate of 99,400t of material at a grade of 0.9 g/t for a total of 2876 ounces. - Additional exploration is ongoing. - Construction of processing facilities ongoing. - Construction of the project camp site has been completed.

¹⁰⁷ <https://dgs.m.go.ug/redevelopment-of-kilembe-mines/>

Project	Description
Namekara Vermiculite Mine	<ul style="list-style-type: none"> - Mining Lease (ML4651) - <u>Namekara Mining Company Ltd.</u> - Commodities: Vermiculite. - Location: Eastern Region, Manafwa District - The company completed aeromagnetic survey for an estimated area of 99 square kilometres. - It also carried out reverse circulation and core drilling, resulting into an estimated reserve of 49.9MT. - Current production stands at 30,000 tonnes of concentrate per year (from 150,000 tonnes of raw ore). The Namekara deposit is considered a world-class vermiculite resource.
Building Majesties Ltd	<ul style="list-style-type: none"> - Mining Lease (ML1117) - <u>Building Majesties Ltd.</u> - Commodities: Dimension stone. - Since 2011, the company processes granite into stylish construction materials at Kiganda, Mubende district. - The company uses the latest saw technology including cutters, polishers, chamfers and profilers, as opposed to explosives. - Products include countertops for bars & offices, kitchen tops, pavers, staircase tiles & risers, bathroom tiles, outdoor tiles and roadside kerbs.
Rare Metals Limited	<p><u>Wagagai Mining U Limited¹⁰⁸</u></p> <ul style="list-style-type: none"> - This is a large-scale gold mining and refining company in Busia District. It is a subsidiary of China's Liaoning Hongda Enterprise Group. Recently commissioned by the President of Uganda, it aims at processing gold locally to 99.99% purity, ending the export of raw minerals and creating thousands of jobs. - The project is a major step in Uganda's industrialization, with proven reserves and state-of-the art refinery, positioning the country as a gold producer and adding value to its mineral resources. - <u>Mining license: LML/ML1999</u> - <u>Commodity: Gold</u> - <u>Location: Eastern Uganda - Busia</u> <p><u>Rwenzori Rare Earth Metals</u></p> <ul style="list-style-type: none"> - The Makuutu Project is owned by Rwenzori Rare Metals Limited, a Ugandan domiciled and registered company. - Rwenzori Rare Metals is majority owned by Ionic Rare Earths Limited, an Australian company listed on the Australian stock exchange. - Rwenzori Rare Metals (RRM) Limited has been conducting operations based on an exploration license that has been running since 2010 to date. - The project covers approximately 40 km across four districts of Eastern Uganda and is one of a few economically sized and undeveloped ionic adsorption clay (IAC) based REE deposits outside of Southern China. - The Project covers five (5) exploration areas that are registered. Makuutu is an advanced-stage, ionic adsorption clay-hosted project highlighted by near-surface mineralisation, significant exploration upside, excellent metallurgical characteristics and access to tier-one infrastructure. - The Project plans to produce a mixed rare earth carbonate, which by industry standards is very much a value-added product. - <u>Mining licences: (RL00007, EL00147, EL00148, EL00257, RL00234)</u> - <u>Commodities: Base Metals, Gold, Rare Earth Elements, Copper, Silver, Zinc, Cobalt, Dimension Stone, Granite, Nickel, Silver, Uranium, Zircon, Industrial Metals and Minerals</u> - <u>Location: Eastern Uganda - Iganga, Mayuge, Bugiri, Bugweri</u> <p>- <u>Tororo Cement Limited</u></p>

¹⁰⁸ <https://wagagaigoldmining.com/>

Project	Description
Other notable mining projects	<ul style="list-style-type: none"> • <i>Mining Leases:</i>(ML4474, ML4622, ML4684, ML0061, ML0593 and ML00045). • <i>Commodities:</i> Pozzolana, Limestone and Columbite. • <i>Location:</i> Eastern Region; Kapchorwa and Tororo Districts / Northern Region; Moroto District.
	<ul style="list-style-type: none"> - <u>Hima Cement Ltd</u> • <i>Mining Leases:</i>(ML0248, ML0706, ML1110, ML1744, and ML1816). • <i>Commodities:</i> Limestone. • <i>Location:</i> Eastern Region; Kapchorwa District / Western Region; Kamwenge, Kasese and Kabarole District. - <u>Kampala Cement Company Ltd</u> <ul style="list-style-type: none"> • <i>Mining Lease:</i>(ML1530). • <i>Commodities:</i> Limestone. • <i>Location:</i> Eastern Region, Kapchorwa District. - <u>National Cement Company Uganda Limited</u> <ul style="list-style-type: none"> • <i>Mining Lease:</i>(ML1607). • <i>Commodities:</i> Pozzolana. • <i>Location:</i> Eastern Region, Kapchorwa District.
Exploration projects	
Elgon Mineral Resources (U) Ltd	<ul style="list-style-type: none"> - <u>Elgon Mineral Resources (U) Ltd</u> is exploring for gold through its Exploration license in Eastern Uganda. - The company drilled 100 inclined holes ranging from 50-260 metres deep at a 50x50m grid. - It established gold mineralization hosted in sheared banded iron formations (BIF) and sheared basalts. A feasibility study is ongoing.
Sipa Exploration (U) Ltd	<ul style="list-style-type: none"> - <u>Sipa Exploration (U) Limited</u> is exploring for base metals and precious Metals through its Exploration licenses in Northern Uganda. - Geological, geochemical and ground geophysical surveys revealed massive magnetic conductors. - Drilling established nickel and other base metal anomalies. Further appraisal of the prospect on-going.
Consolidated African Resources Limited	<ul style="list-style-type: none"> - <u>Consolidated African Resources Limited</u> is exploring for base metals, gold, granite and industrial Metals through its Exploration licenses in Northern Uganda. - Trenching, pitting and drilling confirmed 400MT of potentially mineralised material (graphite). - Airborne geophysical survey anomalies reveal sub-surface continuation of graphitic layers. Further appraisal on-going.
Rockinol (U) Limited	<ul style="list-style-type: none"> - <u>Rockinol (U) Limited</u> is exploring for base metals, gold, PGM and rare earth elements through its Exploration licenses in Western Uganda. - Geochemical and Geophysical surveys have revealed anomalies of rare earth elements in Hoima, Western Uganda. - Elements Plots for different anomaly data sets have shown very good similarities.
Other notable exploration projects	<ul style="list-style-type: none"> - <u>Beta Minerals Ltd:</u> exploring for base metals, gold and PGM through its Exploration licenses in Western region of Uganda. - <u>AUC Mining (U) Limited:</u> exploring for base metals, cobalt, copper and gold through its Exploration licenses in Central region of Uganda. - <u>Gemstones International Ltd:</u> exploring for industrial minerals, kaolin and pozzolana through its Exploration licenses in Western region of Uganda. - <u>Universal Granites and Marble Limited:</u> exploring for granite through its Exploration licenses in Western, Eastern and Northern regions of Uganda.

Project	Description
	<ul style="list-style-type: none"> - <u>Great Lakes Lime Limited</u>: exploring for limestone and marble through its Exploration license in Northern region of Uganda. - <u>Optima Mines & Minerals Ltd</u>: exploring for dimension stone and granite through its Exploration license in Western region of Uganda. - <u>Sino Minerals Investments Company Limited</u>: exploring for gold through its Exploration license in Northern region of Uganda. - <u>Roraima (U) Limited</u>: exploring for base metals and gold through its Exploration license in Eastern region of Uganda.

c) Geological and resources overview

The map below published by the Directorate of Geological Survey and Mines (DGSM) presents the key mineral and construction rock deposits in Uganda. It identifies regions rich in various minerals such as gold, limestone, iron ore, vermiculite, marble, and others, which are essential for the country's construction and mining industries, as follows¹⁰⁹:

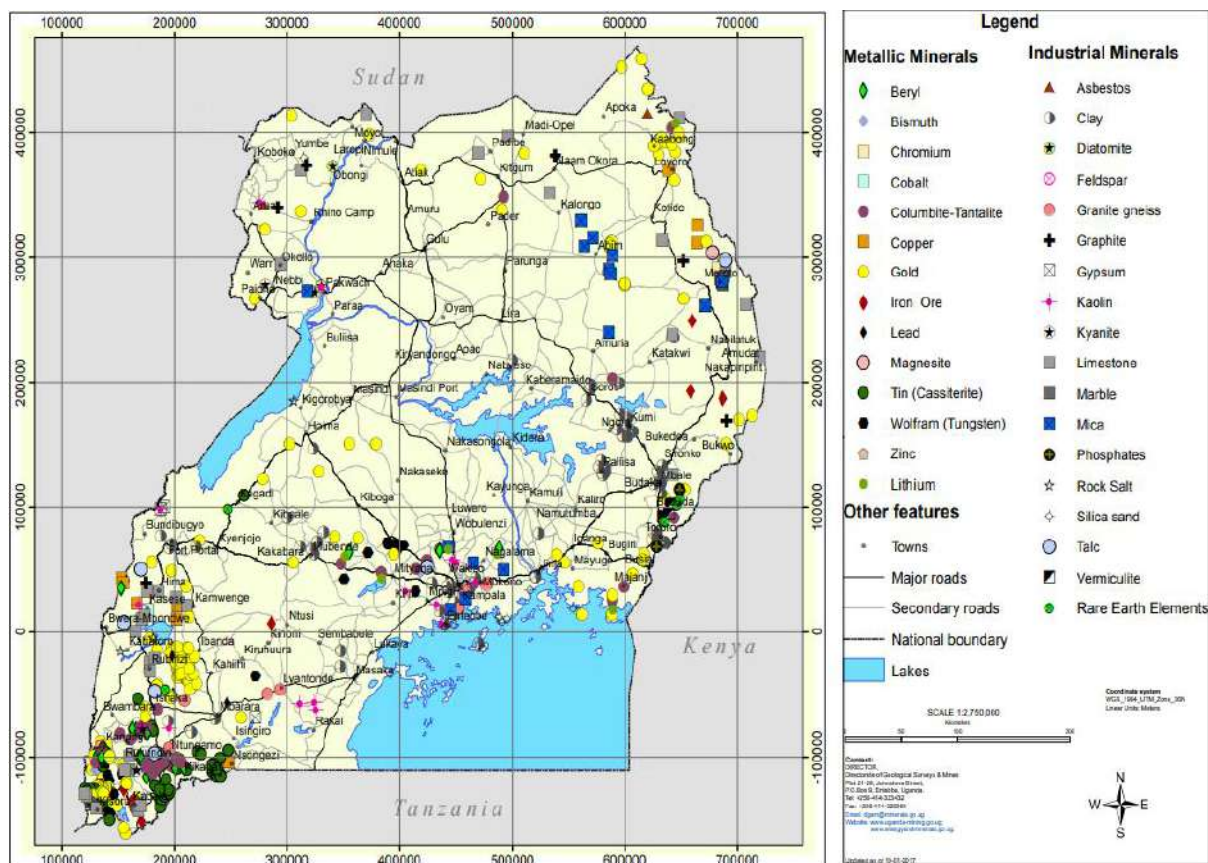
- Gold: Predominantly found in the Karamoja region, with additional deposits in Mubende and Busia.
- Limestone: Abundant in the Karamoja, Hima, and Tororo regions, crucial for cement production.
- Iron Ore: Concentrated in the southwestern region near Kabale and Kisoro.
- Marble: Found mainly in Karamoja, especially in the Moroto area.
- Vermiculite: Significant deposits near Mbale, particularly in the Bukusu region.
- Other Construction Rocks: Spread across various regions, including granite and sandstones, important for infrastructure development.

Detailed minerals descriptions are presented in Annex 14 of the report.

The map below shows the mineral occurrences in Uganda:

Chart 69: Map showing the mineral occurrences in Uganda¹¹⁰

¹⁰⁹DGSM - Uganda Mineral Sector Investment Opportunities Handbook:
https://dgs.m.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf
¹¹⁰https://dgs.m.go.ug/wp-content/uploads/2022/09/Mineral-occurrence-map-of-Uganda_A4.jpg



3.9 Greenhouse gas emissions

The 2023 EITI Standard introduced a pivotal new requirement mandating the reporting of greenhouse gas (GHG) emissions within the extractive industries. This marks a significant step forward in aligning the sector with global sustainability goals. In this section, we will outline the Legal Framework governing GHG emissions in Uganda and provide an overview of the current situation regarding these emissions.

From July 2022 to June 2023, Uganda's oil and gas exploration and development projects emitted a combined total of 53,953 tons of carbon dioxide equivalent (tCO₂e), covering Scope 1 (direct emissions from fuel combustion by owned/controlled activities) and Scope 2 (indirect emissions from purchased electricity). The emissions have been generated from the current construction and development phases of the sector¹¹¹

3.9.1 Policy and legal framework

a) Climate Change Policy 2015

The Climate Change Policy of 2015 provides the overall policy framework for ensuring that all stakeholders address the impacts and causes of climate change through coordinated adaptation and mitigation measures, promoting a climate-resilient, low-carbon development path aligned with sustainable development and a green economy. It applies to all sectors including the extractive sector.

The policy recognises that there is limited availability of alternative fuels in the country to replace existing fuels such as biomass and fossil fuels. It provides for regulating emissions and promoting the conservation and utilisation of energy, to reduce the greenhouse gases emissions. This Policy provided the basis for the enactment of the Climate Change Act, 2021.

b) Climate Change Act 2021

¹¹¹ PAU, September 2025

The Climate Change Act 2021¹¹² provides Uganda with a comprehensive legal framework to respond to the challenges of climate change and to meet its international obligations under the Paris Agreement. The Act aims to enhance national resilience to climate change impacts and promote sustainable development by mainstreaming climate change into all sectors of the economy. The law is composed by the following parts:

- Preliminary;
- Climate Change Response Measures;
- Climate Change Mechanisms;
- Measuring of Emissions, Reporting and Verification of Information;
- Institutional Arrangements;
- Financing; and
- Miscellaneous.

The main provision related to Greenhouse emissions in this law are presented below:

- Development of a National Climate Change Action Plan: this action plan should include:
 - Assessment and management of the impacts, risks, risks trends and vulnerability to climate change;
 - Responses measures and action to be taken to achieve adaptation and mitigation of climate change;
 - Measures and action to conserve and enhance sinks and reservoirs of greenhouse gases;
 - Actions to build resilience to climate change.
- Creation of the Lead Agency for the implementation of the Climate Change Action Plan;
- Sectoral Climate Change Action Plans: All relevant government sectors, including energy, transport, and agriculture, are required to develop and implement sector-specific climate change action plans. These plans must include detailed strategies for reducing GHG emissions in line with national targets and international commitments;
- Reporting and Accountability: Ministries, departments and agencies must annually report their progress in reducing Greenhouse emissions;
- Carbon Markets and Climate Finance: The Act provides a legal framework for Uganda to participate in international carbon markets and access climate finance. This includes the trading of carbon credits, which can help the country offset its emissions and generate revenue for further climate action;
- Integration with International Agreements: The Act ensures that Uganda's Greenhouse emission strategies are aligned with its international commitments, particularly the Paris Agreement. This includes adhering to the Nationally Determined Contributions, which set emission reduction targets for the country.
- We understand that the Ministry of Water and Environment has drafted regulations on climate change mechanisms (relating to carbon credit markets and non-markets), and guidelines. They are yet to be finalized for operationalization.

c) National Environment Act No. 5 of 2019

The National Environment Act No. 5 of 2019 was designed to address challenges in environmental management in the country. It introduces modern provisions to better respond to emerging environmental challenges, including climate change, pollution, and biodiversity loss. The Act aligns with Uganda's Constitution and international environmental agreements to promote sustainable development.

The key objectives of this Act are the following:

- Strengthening Environmental Governance: it establishes a more robust and transparent framework for environmental governance. It mandates the establishment of various

¹¹² <https://www.preventionweb.net/media/93572/download?startDownload=20240920>

- institutions and committees to oversee environmental management, including the National Environment Management Authority (NEMA);
- Sustainable Management of Natural Resources: it ensures that development activities do not compromise the environment. It includes provisions for environmental and social impact assessments (ESIA), strategic environmental assessments (SEA), and audits to guide responsible development.
- Pollution Control and Waste Management: it introduces measures to control pollution and manage waste. It sets out clear regulations for the disposal of hazardous waste, effluents, and emissions, and encourages the adoption of cleaner production technologies.
- Climate Change Mitigation and Adaptation: it incorporates provisions to mitigate its impacts and promote adaptation strategies. It mandates the integration of climate change considerations into national and local planning processes.
- Public Participation and Access to Information: It ensures that citizens have the right to access environmental information and participate in decision-making processes that affect their environment.

d) National Environment (Environmental and Social Assessment) Regulations, 2020

The National Environment (Environmental and Social Assessment) Regulations, S.I. No. 143 of 2020¹¹³ provides a legal framework for conducting environmental and social assessments in Uganda. The regulations were enacted to ensure that all proposed projects and developments are assessed for their potential environmental and social impacts before implementation, with the aim of promoting sustainable development and protecting Uganda's environment.

The main objectives of this regulation are to prevent and mitigate environmental degradation, and to promote sustainable development and public participation. It seeks to prevent and mitigate any adverse environmental and social impacts of proposed projects, by requiring project developers to conduct detailed assessments and implement mitigation measures. Furthermore, by integrating environmental and social considerations into the planning and decision-making processes, it ensures that development in Uganda is sustainable and does not compromise the needs of future generations. It also emphasises the importance of public participation in the Environmental and Social Assessment process. This includes consultations with affected communities, stakeholders, and the general public to gather input and address concerns related to the potential impacts of proposed projects.

During 2022-2023, Uganda made significant strides in implementing the National Environment (Environmental and Social Assessment) Regulations, S.I. No. 143 of 2020, underpinned by digital innovations and stricter enforcement regimes. In November 2023, the National Environment Management Authority (NEMA) introduced the Environment Licensing Management Information System (ELMIS), which enables online submission and processing of project briefs, ESIA's, audits, and license certificates. This marked a major leap forward in administrative efficiency and transparency

NEMA mandated that all ESIA certificate applications be processed exclusively through ELMIS, ensuring faster reviews and reducing manual delays¹¹⁴

In parallel, NEMA strengthened regulatory enforcement by implementing an Express Penalty Scheme, which came into effect on 1 April 2023. This introduced new administrative fines under Section 172 of the National Environment Act, 2019, with penalties ranging from UGX 3 million to several billion for environmental breaches, including failure to conduct ESIA's, littering, and illegal waste and wetland pollution. These fines are aimed at deterring non-compliance and complement existing criminal enforcement powers¹¹⁵

3.9.2 Overview of the current situation

¹¹³[https://nema.go.ug/sites/all/themes/nema/docs/National%20Environment%20\(Environmental%20and%20Social%20Assessment\)%20Regulations%20S.I.%20No.%20143%20of%202020.pdf](https://nema.go.ug/sites/all/themes/nema/docs/National%20Environment%20(Environmental%20and%20Social%20Assessment)%20Regulations%20S.I.%20No.%20143%20of%202020.pdf)

¹¹⁴ <https://govinfohub.go.ug/index.php/2024/04/29/nema-introduces-automated-application-and-licensing-process>

¹¹⁵ <https://www.nema.go.ug/sites/default/files/Express%20Penalty%20Documents.pdf>

The Ministry of Water and Environment of Uganda published the Updated National Determined Contribution (NDC)¹¹⁶ in September 2022. The NDC was submitted as part of Uganda commitments under the Paris Agreement. It outlines the country's strategic approach to mitigating and adapting to climate change. We present below a summary of the key points:

- **Mitigation Commitments:**
 - Reduction of greenhouse emissions by 24.7% by 2030 compared to business-as-usual (BAU) levels (if Uganda receives international support) and by 4.1% (without international support).
 - Key sectors targeted for mitigation include energy, forestry, agriculture, and waste management.
- **Adaptation Strategies:**
 - focus on building resilience across sectors such as agriculture, water, health, and infrastructure;
 - promoting climate-smart agriculture, enhancing water resource management, and improving infrastructure to withstand climate impacts.
- **Cross-cutting Issues:**
 - importance of gender equality, capacity building, and integrating climate change into national development planning.
 - need for robust monitoring, reporting, and verification (MRV) systems to track progress and ensure accountability.
- **International Support and Collaboration:**
 - necessity of financial, technological, and capacity-building support from the international community to achieve its climate goals.
 - commitment to engaging in international climate processes and enhancing cooperation with other nations.
- **Policy and Institutional Framework:** alignment with Uganda's Vision 2040 and the National Development Plan, ensuring that climate action is integrated into the broader development agenda;
- **Financial considerations:** estimation of the financial resources required for implementation.

116 https://www.mwe.go.ug/sites/default/files/library/Updated%20NDC%20_Uganda.pdf

3.9.3 Data on the greenhouse gas emission for the reporting period

The PAU submitted the data below on greenhouse gas emission for the reporting period FY 2022-23:

Table 25: Data on the greenhouse gas emission for the reporting period FY 2022-23

TILENGA PROJECT (TEPU)												
Scopes and categories	Fuel Consumed (tons)	Metric Tons of CO ₂ e	CH ₄		N ₂ O		HFCs		PFC		SF ₆	
	14222.75		CH ₄ Tons	Metric Tons of CO ₂ Equivalent	N ₂ O tons	Metric Tons of CO ₂ Equivalent	Metric tonnes of each HFC	Metric Tons of CO ₂ Equivalent	Metric tons of each PFC	Metric Tons of CO ₂ Equivalent	SF ₆ Metric Tons	Metric Tons of CO ₂ Equivalent
Scope 1: Direct emissions from owned/controlled activities		46,308.75	1.792		3.121		0.37275		0		0	
Scope 2: Application area 2: Indirect emissions from the use of purchased electricity, steam, heating and cooling (Kt CO ₂ e)		0.011										
KINGFISHER PROJECT (CUL)												
Scopes and categories	Fuel Consumed (tons)	Metric Tons of CO ₂ e	CH ₄		N ₂ O		HFCs		PFC		SF ₆	
	1193.469		CH ₄ Tons	Metric Tons of CO ₂ Equivalent	N ₂ O tons	Metric Tons of CO ₂ Equivalent	Metric tonnes of each HFC	Metric Tons of CO ₂ Equivalent	Metric tons of each PFC	Metric Tons of CO ₂ Equivalent	SF ₆ Metric Tons	Metric Tons of CO ₂ Equivalent
Scope 1: Direct emissions from owned/controlled activities		3,753.219	0.182		0.024		0		0		0	
Scope 2: Application area 2: Indirect emissions from the use of purchased electricity, steam, heating and cooling (Kt CO ₂ e)		3.88										

Source: PAU declaration form

3.10 Infrastructure and barter arrangements in the Extractive Sector

In line with EITI Requirement 4.3, countries are expected to disclose any infrastructure provisions or barter-type arrangements, including resource-backed loans, within their extractive sectors. This requirement aims to promote public understanding, ensure transparency, and allow comparisons with conventional contracts. It also enables the public to assess whether such arrangements reflect market terms and whether the resulting benefits are traceable to the national budget.

For the Fiscal Year 2022-2023, both the Mines Department (formerly named Directorate of Geological Survey and Mines) and the Petroleum Exploration, Development and Production Department (*PEDPD formerly the Directorate of Petroleum*) confirmed that no infrastructure or barter-type arrangements were in place in Uganda's extractive sector.

No reporting entity disclosed any agreements or series of agreements involving the provision of goods or services (such as loans, grants, or infrastructure works) in full or partial exchange for mining or petroleum exploration or production rights, or for physical deliveries of extracted commodities.

Therefore, no such arrangements are applicable or reportable for the Ugandan extractive industries in FY 2022-2023.

3.11 Transport of minerals

EITI Requirement 4.4 promotes transparency and accountability in revenues generated by the government or state-owned enterprises (SOEs) from the transportation of oil, gas, and minerals. This requirement is intended to shed light on the terms and flows of transportation-related revenues—such as tariffs, fees, and other payments—when extractive commodities are moved through pipelines, rail, road, or other means involving the state or SOEs.

By ensuring disclosure of transportation arrangements, including the volume transported, transportation tariffs, and the revenues received, the EITI process enhances public oversight and trust. It also enables stakeholders to assess whether these transportation agreements are commercially sound, align with market standards, and deliver fair value to the State.

3.11.1. Transport revenues of Oil and Gas

Uganda's oil journey began in 2006, when commercially viable oil reserves were confirmed in the Lake Albert Basin. To develop this resource, Uganda plans to partially refine crude domestically and export the remaining volumes via the East African Crude Oil Export Pipeline (EACOP).¹¹⁷

Pipeline Overview & Legal Framework

- The EACOP Special Provisions Act (2021) and Host Government Agreements between Uganda and Tanzania establish the pipeline's regulatory framework.
- On 24 January 2023, Uganda's Ministry of Energy granted EACOP Ltd a construction license under the Petroleum Act—allowing project works to begin.
- The pipeline runs 1,443 km (296 km in Uganda, 1,147 km in Tanzania), with a 24" diameter insulated and heated design to transport waxy crude.

Construction Progress & Technical Milestones

- Engineering, Procurement & Construction Management (EPCM) work performed by Worley and local subcontractors in both countries as of late 2023.
- As of Q1 2025, 58% overall progress was reported:

¹¹⁷ <https://www.eacop.com/overview/>

- Engineering ~98%; procurement ~83%
- 553 km of pipeline insulated; 233 km welded; 57 km coated; 17 km buried.
- In November 2023, the first 100 km of pipes were delivered to Tanzania from China.

Social and Compensation Status

- As of February 2025, Uganda had compensated 96% (3,512/3,660) of Project-Affected Persons (PAPs); 203 individuals displaced, with most opting for replacement housing.
- In neighboring Tanzania, 9,513 PAPs had signed compensation agreements, with 3.5% physically displaced and provided replacement housing.¹¹⁸

Construction Timeline & Employment

- Civil works in Uganda were set to begin in early 2024, with route completion targeted by end-2025.
- By September 2024, 47.1% completion reported, with full project completion targeted for July 2026.
- As of early 2025, 2,483 workers were deployed (90% Ugandan), contributing to over 8 million person-hours, with external training for 74 Ugandan graduates and SME engagement.

Financing & Ownership

- Project cost estimated between USD 3.5-5 billion .
- Shareholding: TotalEnergies (62%), UNOC (15%), TPDC (15%), CNOOC (8%).¹¹⁹
- Debt financing remains uncertain; many Western banks withdrew due to climate concerns. Uganda is negotiating support from Chinese and Gulf lenders.

Table 26: EACOP construction details

Area	description
Legal Licenses	Construction license granted Jan 2023
Engineering Progress	EPCM underway; civil works set for early 2024
Technical Milestones	58% completion by Q1 2025; first pipes delivered Nov 2023
Social Impact	96% PAP compensation in Uganda; Tanzanian resettlement ongoing
Timeline & Employment	Targeted completion by July 2026; 90% local workforce, 74 trained Ugandan graduates
Financing & Ownership	\$3.5-5 bn cost; financing from equity, China/Gulf lenders; major shareholders confirmed

Chart 70: Map of the East Africa Crude Oil Pipeline (EACOP)¹²⁰

¹¹⁸ <https://www.eacop.com/project-brief-september-16th-2022>

¹¹⁹ <https://www.eacop.com/project-milestones>

¹²⁰ <https://eacop.com/information-center/maps/the-route/route-description-map/>

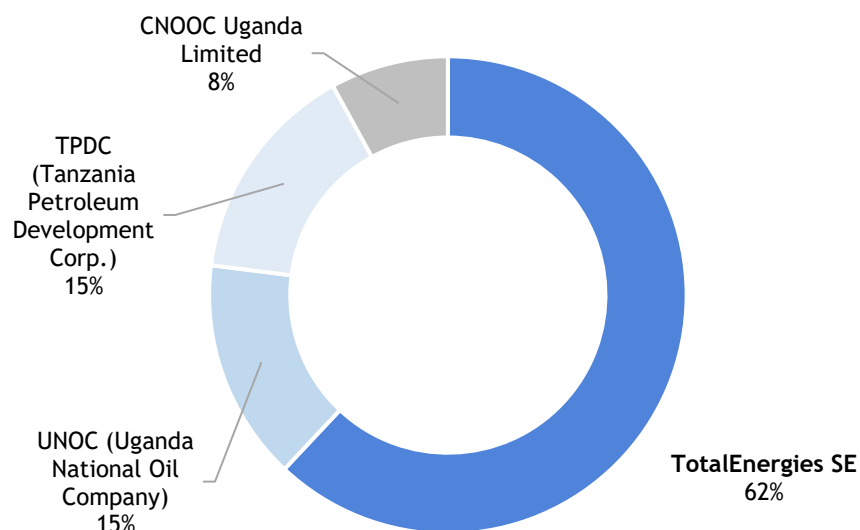


The management of the EACOP project is undertaken by the EACOP company, which has the following shareholders:

- a) the Government of Uganda (GoU), represented by the National Pipeline Company Limited (NPC), a wholly owned subsidiary of the Uganda National Oil Company (UNOC);
- b) the Government of Tanzania (GoT), represented by the Tanzania Petroleum Development Corporation (TPDC); and
- c) the Joint Venture Partners, which include TotalEnergies SE and CNOOC Uganda Limited.

The structure of the share capital and shareholders in EACOP is illustrated in the accompanying Chart:

Chart 71: EACOP company shareholding structure¹²¹



¹²¹<https://pau.go.ug/the-east-african-crude-oil-pipeline-eacop-project/>

As a shareholder, UNOC is entitled to receive a portion of the pipeline fees generated by EACOP for transporting crude oil. However, UNOC has reported that no revenues were collected from the pipeline during the reporting period, as the oil and gas sector remained in the exploration and development phase throughout the Fiscal Year 2022-23.

The implementation of the EACOP project is governed by four major agreements, which are detailed in the Table below:

Table 27: List of agreements signed in relation to the EACOP Project as reported by UNOC

Agreement	Parties	Purpose	Date
Intergovernmental Agreement (IGA)	Uganda & Tanzania	Established cross-border cooperation for EACOP; foundational in enabling subsequent agreements	Signed 25 May 2017
Host Government Agreement – Uganda (HGA-U)	Uganda & EACOP Co.	Defines rights, obligations, and legal framework in Uganda	Signed 11 April 2021
Host Government Agreement – Tanzania (HGA-T)	Tanzania & EACOP Co.	Defines rights, obligations, and legal framework in Tanzania	Signed 20 April 2021
Shareholders Agreement (SHA)	TotalEnergies, CNOOC, UNOC, TPDC & EACOP Co.	Governs equity structure, roles, and governance of EACOP Ltd	Signed 11 April 2021
Tariff & Transportation Agreement (TTA)	EACOP Co. & oil shippers (Total, CNOOC, UNOC, Uganda Govt)	Sets pipeline tariff structures and transportation obligations	Signed April 2021
Land Acquisition / RAP Framework	EACOP Co., Government, and communities	Framework for land acquisition, compensation, resettlement	Approved 2021, ongoing execution through 2023
Construction Licence – Uganda	MEMD & EACOP Ltd	Official license enabling construction in Uganda	Issued 24 January 2023
Financing Agreements (Ongoing)	EACOP Co. & financial institutions	To secure debt financing via Chinese, Gulf banks	Negotiating throughout 2022–23

During the FY 2022/2023, the PEDPD (*formerly named Directorate of Petroleum*), under the Ministry of Energy and Mineral Development (MEMD), continued to oversee and participate in the negotiation and implementation of key agreements related to the East African Crude Oil Pipeline (EACOP) project. These legal instruments, agreed between the Government of Uganda, the Government of Tanzania, and the EACOP project team, are central to facilitating the construction and operation of the pipeline. The following instruments are confirmed to remain in force and are pivotal in guiding project implementation:

i. Inter-Governmental Agreement (IGA)

Signed in 2017 between the Government of Uganda and the Government of the United Republic of Tanzania, the IGA laid the foundation for the EACOP project. It sets out the principles for cooperation, the respective roles of each government, and provides the framework for subsequent agreements including the HGAs and SHA.

ii. Host Government Agreement (HGA) - Uganda

The HGA was signed between the Government of Uganda and the EACOP Company, establishing the legal and contractual obligations of Uganda as the host country. The agreement covers land acquisition, environmental and social standards, local content, taxation, and regulatory compliance for the pipeline route within Uganda.

iii. Shareholders' Agreement (SHA)

The SHA defines the rights and responsibilities of the EACOP Company shareholders. These include:

- TotalEnergies - 62%
- Uganda National Oil Company (UNOC) via National Pipeline Company (NPC) Uganda Ltd - 15%
- Tanzania Petroleum Development Corporation (TPDC) - 15%
- CNOOC Uganda Ltd - 8% This agreement formalized the establishment of the EACOP Company and governs its financial, governance, and operational structure.

iv. Tariff and Transportation Agreement (TTA)

The TTA was signed between EACOP Company (the transporter) and the crude oil shippers: Government of Uganda, UNOC, TotalEnergies E&P Uganda, and CNOOC Uganda Ltd. It defines the transportation tariffs, delivery obligations, and operational terms for crude oil shipped via EACOP.

v. The East African Crude Oil Pipeline (Special Provisions) Act, 2021

Passed by the Parliament of Uganda in December 2021, this Act domesticates the IGA and HGA provisions. It facilitates the implementation of the pipeline project by providing the necessary legal foundation within Uganda's jurisdiction. While enacted in 2021, its implementation and operationalization continued throughout FY 2022/23. The law ensures that Uganda meets its obligations under the bilateral treaty and enables the EACOP Company to commence pipeline construction and operation.

vi. Land Acquisition and Resettlement Action Plan (RAP) Framework

As of FY 2022/2023, the land acquisition process was ongoing under a comprehensive Resettlement Action Plan (RAP) Framework. This framework provides the guidelines for compensation, stakeholder engagement, grievance redress mechanisms, and livelihood restoration for project-affected persons (PAPs). It is implemented in accordance with Ugandan law and international best practices.

vii. Construction Licence - Uganda

The construction license was issued to the EACOP Company by the Petroleum Authority of Uganda (PAU) in January 2023. This license authorizes the physical construction of the pipeline within Ugandan territory, contingent on compliance with environmental, technical, and safety standards.

viii. Financing Agreements (Ongoing)

By the end of FY 2022/2023, financing negotiations for the EACOP project were still ongoing. These agreements are expected to finalize the financial close of the project. They involve multilateral banks, export credit agencies, and commercial lenders who are assessing environmental and social risk standards before committing funds.

These instruments remained relevant during the FY 2022/2023 reporting period, with progress reported in land acquisition, stakeholder consultations, financing arrangements, and early stages of pipeline construction.

3.11.2. Transport revenues of minerals

In accordance with EITI Requirement 4.4 (2023 Standard), revenues collected by the government or state-owned enterprises (SOEs) in relation to the transportation of oil, gas, or minerals must be disclosed when they are material.

In Uganda, the transportation of minerals requires a Movement Permit¹²² issued by the Commissioner of the Mines Department (formerly named Directorate of Geological Survey and Mines). This permit is only granted to holders of a valid Mineral Dealer License (MDL) or a recognized mineral right.

In practice, mining companies typically use their own logistics or hire private transporters to move mineral products. As a result, transportation costs are treated as part of operational expenses, and the current fiscal regime does not identify any separate payment streams arising from mineral transportation.

For the fiscal year 2022/2023, no revenues were reported by government entities or companies specifically related to the transportation of extractive commodities, consistent with previous reporting periods.

3.12. Auditing and accounting

To ensure the credibility, reliability, and high quality of EITI disclosures, the Uganda EITI Multi-Stakeholder Group (MSG) established robust guidelines for the reporting process involving both government agencies and extractive companies, in alignment with EITI Requirement 4.9. These assurance mechanisms are designed to enhance trust in the data and promote transparency in the reconciliation process.

The following measures were implemented for the FY 2022-23:

- **Authorized Signatures:** All EITI declaration templates submitted by reporting entities were required to be signed by authorized senior officers:
 - For extractive companies: A senior officer at management level.
 - For government entities: A designated senior government official.
- **Independent Audit Certification:** All extractive companies within the EITI reporting scope were required to have their EITI declarations certified by an external or statutory auditor. The appointed auditor could be:
 - The company's statutory auditor; or
 - An independent auditor formally appointed for EITI certification purposes.
- **Submission of Audited Financial Statements:** All reporting entities—government and private sector alike—were required to submit their audited financial statements for the reporting period FY 2021-2023. This requirement is consistent with the commitment to transparency and the use of internationally recognized audit standards.

¹²² Regulation 41 of the Mining (Licensing) regulations, 2019.

These assurance procedures strengthen the integrity and accuracy of the EITI reporting process in Uganda, thereby increasing stakeholder confidence in the published data and reinforcing the accountability mechanisms in the country's extractive sector.

3.12.1. Audit of private companies

In Uganda, the Institute of Certified Public Accountants of Uganda (ICPAU) is the statutory body responsible for regulating the accounting profession, under the provisions of the Accountants Act, 2013 and Accountants Regulations, 2016.

Audit Requirements for Companies:

- Every company is required to appoint an external auditor at its Annual General Meeting (AGM).
- The appointed auditor shall serve from the conclusion of that AGM until the next.
- The auditor must be a member of one or more professional bodies recognized by the Accountants Act, 2013.

Auditor's Responsibilities:

- The auditor shall examine the financial statements of the company, including:
 - The balance sheet,
 - Profit and loss account, and
 - Any group accounts presented during the AGM.
- The auditor's report is required to:
 - Be read aloud during the AGM,
 - Be made accessible to all shareholders, ensuring transparency and accountability.

Professional Standards and Oversight:

ICPAU, as a full member of both the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), has adopted a number of international standards and codes that are binding on its members, including:

- IFAC Code of Ethics - issued by the *International Ethics Standards Board for Accountants (IESBA)*, this code governs the professional conduct and ethical obligations of auditors.
- International Financial Reporting Standards (IFRS) - issued by the *International Accounting Standards Board (IASB)*, these standards must be applied in the preparation and presentation of financial statements.
- International Standards on Auditing (ISAs) - issued by the *International Auditing and Assurance Standards Board (IAASB)*, these are the required benchmarks for the conduct of audits.

As part of its quality assurance framework, ICPAU members are subject to practice monitoring and peer review to ensure continued compliance with international auditing standards.

3.12.2. Audit of State-Owned Enterprises

Section 3 of the Public Finance Management Act (PFMA), 2015 defines a State-Owned Enterprise (SOE) as a company in which the Government is able to:

- Control the composition of the board of directors of the company;
- Cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or
- Control more than fifty percent (50%) of the issued share capital of the company, excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital.

The National Audit Act, 2008 requires the Auditor General to audit the accounts of all public organisations, including State-Owned Enterprises.

The auditing standards applied by the Auditor General are detailed in the section below.

3.12.3. Audit of Government Agencies

The Office of the Auditor General (OAG) is the Supreme Audit Institution of Uganda. The Constitution of the Republic of Uganda¹²³ provides for the Auditor General and for Auditing accounts of Central Government, Local Government Councils, administrative units, public organisations, private organisations and bodies. The structure and functions of the OAG are governed by the National Audit Act 2008.

The National Audit Act 2008¹²⁴ mandates the Auditor General to carry out audit accounts of all public offices, including:

- accounts of central Government, including:
 - the accounts of the Accountant General;
 - all accounting officers, except the accounting officer of the OAG;
 - all persons entrusted with the collection, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property; and
 - classified expenditure centres.
- any state-Owned enterprise (SOE);
- any Authority which is in receipt of a contribution from, or the operations of which may impose or create a liability upon the public funds of Uganda; and
- every local government council and every administrative unit.

The Auditor General shall, within six (6) months after the financial year to which the report relates, prepare and submit a report on the audit of the accounts of public offices detailed above and shall give a copy of the report to the President, the Minister responsible for the organisation audited, the Minister responsible for ethics, the public organisation concerned, the Inspector General of Government and the National Documentation Centre.

In addition, the Auditor General shall examine and audit books of accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve and submit a report to Parliament by 30 June and 31 December respectively¹²⁵.

The Auditor General's consolidated audit report for the FY 2022-23 states that the audit was conducted in accordance with the International Standards on Auditing issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAI) and in accordance with the Constitution of The Republic of Uganda and the National Audit Act 2008.

¹²³Article 154 and 163 of the Constitution of the Republic of Uganda.

¹²⁴Sections 15, 16 and 17 of the National Audit Act, 2008.

¹²⁵Section 73 of the PFMA, 2015.

The OAG audit process can be summarised as shown below.

Table 28: Summary of the OAG audit process

Stage	Description
1. Planning	- Identify entities to be audited (e.g., ministries, SOEs, local governments). - Define audit objectives, scope, and risk areas.
2. Engagement & Notification	- Officially inform the auditee of the audit. - Establish communication channels with entity management.
3. Fieldwork / Data Collection	- Conduct on-site visits to examine records and operations. - Collect financial data and review internal controls.
4. Audit Testing	- Perform tests of controls and substantive procedures. - Verify accuracy, regularity, and compliance with laws and regulations.
5. Audit Findings & Review	- Analyze audit evidence. - Document observations, anomalies, or deficiencies.
6. Draft Audit Report	- Prepare draft findings. - Share with audited entity for comments or clarification.
7. Management Response	- Audited entity provides feedback and proposed corrective actions.
8. Final Audit Report	- Incorporate management responses. - Finalize report including recommendations and audit opinion.
9. Submission	- Submit final report to: • The President • Parliament • Inspector General of Government • Responsible Ministers • NDC
10. Follow-Up	- Monitor implementation of recommendations. - May include performance audits or additional reviews.

3.13. Project cost

Cost recovery in Uganda's petroleum sector is a critical element of the fiscal regime. It ensures that oil companies can recover their investments in exploration, development, and production while allowing the government and citizens to benefit from oil revenues. Uganda's legal and regulatory framework for oil cost recovery is anchored in the Petroleum (Exploration, Development and Production) Act, 2013, the Public Finance Management Act (PFMA), 2015, and the Model Production Sharing Agreement (MPSA) ¹²⁶. This section outlines the mechanisms for cost oil and cost recovery in accordance with these laws and contractual instruments.

3.13.1. Legal Framework for Oil Cost Recovery

The Petroleum Act, 2013 provides the foundation for Uganda's cost recovery system, while specific cost recovery procedures are defined in Article 11 of the MPSA. This article details the allowable recoverable costs, annual ceiling limits, and auditing provisions. The Petroleum Authority of Uganda (PAU) oversees the implementation, audits, and compliance of cost recovery arrangements.

3.13.2. Cost Oil Mechanism

Uganda's Production Sharing Agreements (PSAs) include a cost oil mechanism that allows licensed oil companies to recover eligible investments in exploration, development, and production through a share of petroleum output. This mechanism is governed primarily by Article 11 of the Model Production Sharing Agreement (MPSA) and is supervised by the Petroleum Authority of Uganda (PAU).

a) Cost Oil Calculation

As per Article 11.3 of the MPSA, licensees are entitled to recover **up to 65%** of the **Available Crude Oil or Natural Gas** produced in any calendar year. This percentage may be reduced if the total recoverable costs are less than the ceiling. Any unrecovered balances are carried forward to the subsequent year as per Article 11.10.

b) Types of Recoverable Costs

The PSA explicitly defines the following categories as recoverable costs:

- Exploration Expenditures (Article 11.4): Includes geological and geophysical studies, seismic surveys, and drilling of exploratory wells. These costs are recoverable at 100% per annum starting from the date of first commercial production.
- Development Expenditures (Article 11.6): Comprises costs for infrastructure, pipeline construction, well development, and processing facilities. Recoverable at 100% per annum from the date of first commercial production.
- Operating Expenses (Article 11.8): Refers to costs incurred in the daily operations of oil production. These are recoverable in full within the year in which they are incurred.

c) Exclusions from Cost Recovery

The MPSA (Article 11.5) outlines non-recoverable items, including:

- Fines and penalties;
- Interest on overdue tax obligations;
- Costs unrelated to upstream petroleum activities;
- Certain taxes and levies explicitly excluded under Uganda's tax laws.

d) Cost Recovery Prioritization

If the cost oil allocated for a given year is insufficient to cover all claims, the PSA mandates the following recovery sequence (Article 11.9):

¹²⁶ <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

1. Operating Expenses
2. Interest on Development Expenditures
3. Development Expenditures
4. Exploration Expenditures

Any remaining unrecovered amounts are deferred to future periods. Unrecovered costs are carried forward into subsequent fiscal years (Article 11.10). This deferral mechanism ensures that all legitimate expenditures are ultimately recoverable, maintaining investor confidence and aligning with Uganda's long-term resource management objectives.

e) Quarterly and Annual Adjustments

Licensees are required to submit **quarterly cost recovery updates** to the Petroleum Authority of Uganda (PAU), detailing their provisional cost estimates based on ongoing petroleum operations. These quarterly submissions must be reconciled with actual incurred costs within 30 days after the close of each quarter. This process ensures that any variances between estimated and actual expenditures are identified and corrected in a timely manner, supporting transparency and audit readiness. In addition, a **final annual reconciliation** is mandated within 90 days after the end of the fiscal year, providing a comprehensive review of the total recoverable costs and ensuring full compliance with Article 11.12 of the MPSA. These rigorous reconciliation procedures are critical for validating the legitimacy of cost claims and upholding the integrity of Uganda's cost recovery framework.

f) Ring-fencing Provisions

Article 11.2 stipulates that cost recovery must be calculated separately for each contract area. This **ring-fencing** provision prohibits the consolidation of costs across different license areas, thereby ensuring that the expenses related to a specific project area are only recovered from the revenues generated within that same area. This principle promotes financial discipline, prevents cross-subsidization between projects, and enhances the transparency and accountability of the cost recovery process. It also enables more accurate assessment of each contract area's performance and resource potential, allowing both regulators and investors to better evaluate project viability and fiscal exposure.

3.13.3. Verification and Oversight

To safeguard the integrity of the cost recovery process, the **Petroleum Authority of Uganda (PAU)** is responsible for auditing the cost oil claims. The oversight framework is governed by **Article 10 of the Petroleum Act**, which mandates the PAU to regularly review cost oil claims to ensure they adhere to the terms of the MPSA.

a) Audit Mechanism

According to Article 11 of the MPSA, oil companies are required to submit detailed cost statements to the PAU. The PAU is then tasked with verifying that the costs align with those allowed under Section 89(3) of the Petroleum Act. This oversight ensures that only legitimate, necessary, and contractually compliant costs are approved for recovery, safeguarding national interests.

b) Cost Oil Ceilings

Article 11.3 of the MPSA places an annual cap on the amount of oil that can be recovered as cost oil—**65% of production**, depending on the agreement. This ceiling prevents companies from claiming all production for cost recovery, ensuring that the government retains a share of the production as **Profit Petroleum**.

If the allowable costs exceed the ceiling, the excess is carried forward into subsequent years. This carry-forward provision is covered under Article 13 of the PSAs, allowing companies to recover costs over the life of the project while ensuring that the government benefits from production each year.

3.13.4. Declared Project costs

The Petroleum Authority of Uganda (PAU) submitted a reporting template to declare Project costs during the Fiscal Year 2022-23.

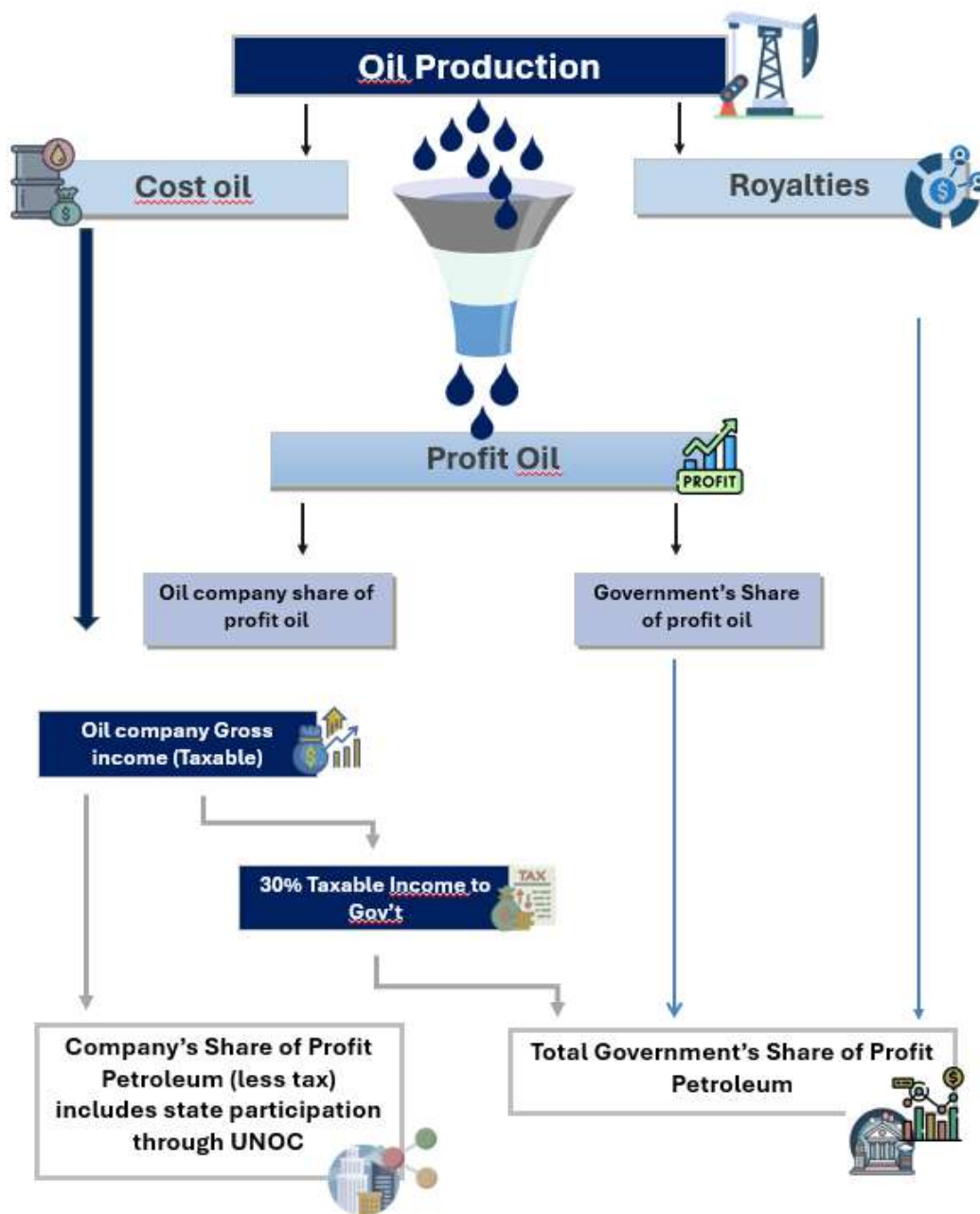
The project costs for the Fiscal Year 2022/23 amounted to UGX 3,615,560,115,475 summarised as follows:

Table 29: Project cost data during FY 2022-23

Type of costs	Amount (in UGX)
Development costs	3,031,769,978,125
CA 1	1,549,425,771,575
LA 2	552,842,755,300
EA 3A	929,501,451,250
Operational costs	282,780,731,325
CA 1	165,079,749,625
LA 2	53,132,596,500
EA 3A	64,568,385,200
Administrative costs	301,009,406,025
CA 1	124,451,134,700
LA 2	40,479,513,750
EA 3A	136,078,757,575
Total	3,615,560,115,475

It is expected that the capital expenditures incurred—related to infrastructure, drilling, and other the upstream activities—will be subject to cost recovery once production begins, in accordance with the terms of the signed Production Sharing Agreements (PSA). These expenditures are audited and verified by the Auditor General to ascertain the agreed recoverable amount.

Chart 72: Profit Petroleum calculation



3.14. Management and monitoring of environment in the extractive sector

3.14.1. Legal framework governing Uganda's environment

Uganda adopted several laws with a view to guide environmental management in the extractive sector. Since the announcement of the existence of commercially viable petroleum deposits in 2006, environmental laws and standards have been reviewed to better govern the oil and gas sector. The review of the following legislation has been undertaken:

- i. National Environmental Act Cap. 153- already completed and gazetted in 2019 as detailed in the table below.
- ii. National Environment (ESIA) Regulations, Statutory Instrument No. 153-1
- iii. National Environment (Waste Management) Regulations, Statutory Instrument No. 153-2 of 2019 as listed in the table below.
- iv. National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, Statutory Instrument No. 153-3 of 2020 as listed in the table below.
- v. National Environment (Audit) Regulations of 2020 as listed in the table below.
- vi. National Environment (Noise Standard and Control) Regulations, Statutory Instrument No. 30 of 2003, to incorporate regulation on vibrations as listed in the table below.

New regulations to guide oil and gas activities have been developed. These include:

- i. The National Environment (oil spill prevention, preparedness and response) regulations.
- ii. The Petroleum (Waste Management) Regulations.
- iii. Guidelines for management of landfills.
- iv. Strategic Environmental assessment Guidelines.

Following the coming into force of the National Environment Management Act in 2019, a number of regulations have been developed to operationalize some sections of the NEA. During the FY 2021/22, the regulations below were developed:

- National Environment (Air Quality Standards) Regulations, 2024, were introduced to safeguard public health and the environment by establishing clear national standards for air quality;
- The National Environment (Environmental Protection Force) Regulation, 2024 S.I. No. 32 of 2024;
- The National Environment (Management of Hazardous Chemicals and Products Containing Hazardous Chemicals) Regulations, 2024.

The environmental policies, laws and regulations applicable to the extractive sector are set out in Annex 15.

Environmental protection reforms in the mining sector

The key changes in relation to environmental protection according to the Mining and Minerals Act 2022, are as follows:

Table 30: Environmental protection reforms according to the Mining and Minerals Act, 2022

Area	Key Provisions	FY 2022/2023 Updates
1. Environmental Safeguards	Mineral rights holders must: <ul style="list-style-type: none"> • Preserve the natural environment. • Minimise/control waste and damage to natural, geological, biological, cultural, or archaeological resources. • Prevent and treat pollution promptly. • Avoid restricting future development. • Use best environmental practices and technology. • Conduct Environmental and social Impact Assessments (ESIAs). • Maintain annual environmental audit records. 	The National Environment Management Authority (NEMA) enhanced enforcement of ESIAs and audits. Operators faced stricter review of environmental compliance during licensing and renewal.
2. ESIA & Audit Requirements	ESIAs and Environmental Audits are mandatory for all mineral activities.	The Ministry of Energy and Mineral Development (MEMD) reported that all large-scale license

Area	Key Provisions	FY 2022/2023 Updates
3. Decommissioning Plan	<p>Reports must be submitted to NEMA and the Ministry.</p> <p>Required for closure/abandonment of any mine or facility. Must be submitted:</p> <ul style="list-style-type: none"> • At least 12 months before closure; • Preferably 4 years prior to mine closure. <p>Must include:</p> <ul style="list-style-type: none"> • Site description; • Closure/rehabilitation methods; • Timetables and safety protocols; • Inventory of contaminated areas. 	<p>applications in FY 2022/2023 required updated ESIA's and active audit compliance to proceed.</p> <p>FY 2022/2023: The MEMD began strict monitoring of decommissioning plans. Companies failing to submit plans in time were flagged for compliance review. The plan is now a condition for license retention.</p>
4. Decommissioning Fund	<p>Required for all scale licenses (large, medium, small, artisanal). Payments begin when:</p> <ul style="list-style-type: none"> • 50% of recoverable reserves are extracted; • 5 years before expiry; • On license surrender or reaching 50% of duration. <p>Fund covers rehabilitation and must be tax-deducted.</p>	<p>A new regulation (S.I. No. 72 of 2023) mandated quarterly reports on fund contributions. Companies are now required to show proof of fund deposits before renewal or new project approvals.</p>
5. Liability & Enforcement	<p>Licensees are strictly liable for environmental harm regardless of fault.</p> <p>NEMA and MEMD may:</p> <ul style="list-style-type: none"> • Suspend or revoke licenses; • Impose penalties or enforcement actions; • Mandate rehabilitation. 	<p>FY 2022/2023 saw a rise in joint inspections by NEMA and MEMD. Non-compliant sites were subjected to license suspension warnings or required to submit corrective action plans.</p>

The Regulations that are currently being drafted or reviewed include:

- The National Environment (Express, Administrative and Coercive fines) Regulations;
- The National Environment (Extended Producer Responsibility) Regulations;
- The National Environment (Noise and Vibration) Regulations, 2003;
- The National Environment (wetlands, River Banks and Lakes Shores) Regulations, 2000;
- The National Environment (District Environment and Natural Resource Committee) Regulations;
- The National Environment (National Environment Fund) Regulations.

3.14.2. Environmental management

Established in May 1995, the National Environment Management Authority (NEMA) is Uganda's principal agency for environmental governance, operating as a semi-autonomous body under the National Environment Act, 2019. NEMA is mandated to coordinate, monitor, and regulate environmental management across all sectors, including the extractive industry. In the context of oil, gas, and mineral development, NEMA ensures that companies conduct Environmental and Social Impact Assessments (ESIAs), implement Environmental Management Plans (EMPs), undertake annual environmental audits, and prepare decommissioning and rehabilitation plans. During FY 2022/2023, NEMA intensified its collaboration with the Petroleum Authority of Uganda (PAU) and the Ministry of Energy and Mineral Development (MEMD) to strengthen environmental compliance monitoring. New frameworks were introduced to improve oversight of large-scale mining operations, particularly regarding waste management, oil spill preparedness, and effluent discharge. Emphasis was placed on enforcing the precautionary principle in ecologically sensitive areas, notably the Albertine Graben. In alignment with EITI transparency standards, environmental permits and audit outcomes were made more accessible to the public, reinforcing accountability in the extractive sector. The specific responsibilities of NEMA in relation to the petroleum and mining sectors are detailed in the chart below:

Table 31: Specific roles of NEMA in the extractive sector

Responsibility Area	Petroleum Sector	Mining Sector
Environmental and Social Impact Assessments (ESIAs)	Reviews and approves ESIA reports for oil exploration, production, and pipeline projects (e.g. EACOP, Tilenga).	Reviews and approves ESIA reports for mining licenses, quarrying, and mineral processing facilities.
Environmental Monitoring	Conducts regular site inspections at drilling sites, pipelines, refineries, and associated facilities.	Monitors active mining sites and ensures compliance with approved Environmental and Social Management Plans (ESMPs).
Environmental Audits	Requires annual environmental audits by oil companies; reviews implementation of mitigation measures.	Mandates mining companies to conduct environmental audits and submit compliance reports annually.
Permitting and Licensing	Issues environmental permits for oil and gas projects (e.g. drilling, refining, waste management, emissions, effluent discharge).	Issues licenses for mineral processing, waste disposal, effluent discharge, and air/noise emissions from mining operations.
Waste and Pollution Management	Oversees hazardous waste handling, oil spill response mechanisms, and implementation of the Oil Spill Prevention & Response Regulations.	Regulates disposal of tailings, dust, acid mine drainage, and other mining-related wastes under the Waste Management Regulations.
Decommissioning and Rehabilitation	Reviews and approves decommissioning plans for wells, pipelines, and oil field infrastructure.	Ensures reclamation and rehabilitation of mined land before or after closure in accordance with closure plans.
Coordination with Sector Agencies	Works closely with the Petroleum Authority of Uganda (PAU) and Ministry of Energy to align environmental oversight with sector licensing.	Collaborates with the Directorate of Geological Survey and Mines (DGSM) on environmental provisions in mining license approvals and renewals.
Public Disclosure and Community Engagement	Publishes approved ESIA and audit reports on oil-related projects and conducts stakeholder consultations.	Ensures public participation in the review of mining projects' environmental reports and shares findings with affected communities.
Policy and Legal Framework Development	Contributes to petroleum-specific regulations such as the National Environment (Oil Spill) Regulations and guidelines for Strategic Environmental Assessment.	Participated in the development of the Mining and Minerals Act 2022 and the Mining (Licensing and Leasing) Regulations.
Emergency Response and Preparedness	Coordinates national responses to oil spills, gas leaks, or pipeline accidents in	Leads environmental responses to mining-related emergencies such as

Responsibility Area	Petroleum Sector	Mining Sector
	collaboration with PAU and Ministry of Energy.	toxic discharges, landslides, or tailings dam failures.

Additionally, several key Ministries, Departments, and Agencies (MDAs) play crucial roles in the environmental regulation and oversight of extractive industry operations:

- These institutions work in coordination with the National Environment Management Authority (NEMA) to ensure that oil, gas, and mining activities comply with Uganda's environmental laws and standards.
- Their involvement varies depending on the geographical location and nature of the extractive operations.
- Key MDAs include:
 - Ministry of Energy and Mineral Development (MEMD)
 - Petroleum Authority of Uganda (PAU)
 - Mines Department (formerly named Directorate of Geological Survey and Mines)
 - Uganda Wildlife Authority (UWA)
 - Ministry of Water and Environment
 - Uganda National Bureau of Standards (UNBS)
 - Local government authorities
- Each entity contributes to specific aspects such as:
 - Licensing
 - Environmental monitoring
 - Biodiversity protection
 - Water resource management
 - Community engagement
- Together, these roles strengthen environmental governance in Uganda's extractive sector.

Projects within extractive sector are associated with a range of environmental and social challenges. Prior to commencement of the oil and gas projects, Strategic Environmental Assessment (SEA) of petroleum operations was undertaken to ensure that environmental issues and concerns are considered during early decision making and integrated into laws/regulations and major Policies, Plans and Programs associated with the sector. This led to strengthening of the policy, legal and regulatory framework, which included update of existing environment laws and development of new laws as detailed in Section 4.14.3.(c).

Presided over by the National Environment Management Authority (NEMA) in collaboration with other government regulatory agencies, the ESIA process led to project approval by NEMA through issuing the ESIA approval certificates with conditions of approval which together with the ESMPs are implemented by the developers, inspected and monitored by government agencies and audited by third party environment audit firms annually. Government oversight on the environmental issues is also undertaken by reviewing operational/activity reports and deployment of field monitors.

To be able to undertake regulatory oversight for the oil and gas industry, institutional strengthening and capacity building has been undertaken. NEMA has established an oil and gas division and established regional office in Masindi to handle oil and gas operations, while the PAU has a Directorate of Environment, Health and Safety which undertakes regulatory oversight, and ensures compliance to the laws and industry best practices on environment and social aspects.

In 2022, Uganda also finalised the development and launched the National Oil Spill Contingency Plan (NOSCP), a national framework document to guide oil spill preparedness and response. The oil and gas operators also undertook studies and developed oil spill contingency plans for the respective projects.

Special focus has been put in managing potential oil and gas project impacts in protected areas like Murchison falls. Wildlife specialist studies continued to be conducted for example elephant collaring, giraffe, crocodile, fish, water studies, bird counts, habitat mapping, and other wildlife data acquisition continued, to guide monitoring. The wildlife monitoring conducted included bi-annual wildlife behaviour and stress monitoring as well as real time wildlife tracking to monitor the interaction between wildlife and oil and gas projects.

On the social front, the Government of Uganda together with the Licencees developed the Land Acquisition and Resettlement Framework in 2016 which laid down procedures and guidelines for land acquisition and resettlement of Project Affected Persons (PAPs) for the oil and gas sector. In the FY 2022/23, project affected persons included 727 for Kingfisher Project, 5444 for Tilenga Project and 3660 for EACOP and compensation percentage rates stood at 100% for Kingfisher, 97% for Tilenga and 90% for EACOP. Resettlement houses stood at 56 for Kingfisher, 247 for Tilenga and 177 for EACOP.¹²⁷

In addition to compensation and resettlement houses, the PAPs and community members have benefited from Livelihood Restoration Programs including agriculture (crop and livestock), bee keeping, fisheries development and farming, vocational training and business development support. 1080 households for Kingfisher Project, 3400 households for EACOP and 4528 households for Tilenga Project had participated and benefitted from various Livelihood Restoration Programs.¹²⁸

4.14.3.(a) Environmental Management and social concerns of the extractive industry in Uganda¹²⁹

The development of mining and petroleum sites come with potential environmental and social impacts, especially at the end of project life cycles. Projects within Uganda's extractive sector are associated with a range of environmental and social challenges. The National Environment Act, Cap 181, and supporting regulations require that all developers in the extractive sector undertake proper decommissioning and site restoration as part of responsible project closure. Restoration involves returning a site to a condition that is as close as possible to its original ecological and social state, thereby preventing long-term degradation and supporting community resilience. During the FY 2022/23, NEMA executed critical regulatory functions, including:

- Reviewing over 145 Environmental and Social Impact Assessments (ESIAs) and 400 Environmental Audits. Of the ESIAs reviewed, only one project was subjected to public disclosure process due to its significant environmental and social impacts i.e. the Makutu Rare Earth Elements project; and
- Issued 40 permits/licenses.

NEMA also conducted, during FY 2022-23, compliance inspections across major projects, such as:

- Oil & Gas Developments: The Tilenga Project, Kingfisher Development Area, Kanywataba areas and the East African Crude Oil Pipeline (EACOP).
- Mining Operations: Wagagai Gold Mine, Makuutu Rare Earth Elements, Sukulu Phosphate Project, and artisanal gold mining areas in Mubende, Kasanda, and Busia.

NEMA also implemented, during FY 2022-23, proactive measures to enhance sectoral resilience:

- Supported the development of Tier-2 Oil Spill Contingency Plans for Hoima, Buliisa, and Kikuube districts.
- Reviewed the Tier-1 Oil Spill Response Plans submitted by International Oil and Gas operators, including CNOOC Uganda Limited and TotalEnergies EP Uganda.
- Conducted capacity-building workshops for District officers from 14 districts, equipping them with skills for effective monitoring and enforcement of oil and gas development.
- NEMA developed a sensitivity atlas for the Albertine Graben, identifying ecologically vulnerable zones to guide risk mitigation strategies.

¹²⁷ Source: reported by PAU, September 2025

¹²⁸ Source: reported by PAU, September 2025

¹²⁹ Source: reported by NEMA, September 2025

According to the National Environment Management Authority (NEMA), the following restoration efforts were observed at selected sites that have undergone inspection. It should be noted that this is not an comprehensive list of all sites with operational licenses or ESIA approvals.

Table 32: Status of site decommissioning and restoration in mining projects

Project	Location	Developer	Restoration status
Pozzolana mining in Kanyatete	Kanyatete village, Kyakaigo parish, Harugongo sub county, Kabarole district	Gems International Limited	Site is undergoing natural restoration; no active restoration measures observed.
Pozzolana mining project in Buzinda	Buzinda village, Kyakaigo parish, Harugongo sub county, Kabarole district	Abasi Balinda Transporters Limited	Naturally restoring without clear evidence of structured restoration activities.
Mineral exploration project in Ekininga (EL1677)	Kakanzhu and Nyakabingo villages, Kakanju sub county, Igara county, Bushenyi district	C31 Uganda SMC Limited	Site has been restored.
Pozzolana mine	Kyambura parish, Kichwamba sub county, Rubirizi district	Industrial Minerals Limited	Site decommissioned but left to restore naturally; no formal restoration undertaken.
Gold mining and base metals facility in Kasyoha	Kasyoha Central Reserve, Kitomi Forest Ibanda	C-Asian mining and minerals limited	Site decommissioned but not restored; currently undergoing passive/natural recovery.
Gold mining project in Kyambura	Kyambura Reserve, Wildlife Rubirizi district	C-Asian mining and minerals limited	Site restored with visible signs of successful ecological recovery.
Bentonite mining project in Nyamitooma	Nyamitooma 2 village, Rukungiri parish, Bwambara sub county, Rujumbura county, Rukungiri district	Prosper Wood Works Limited	Mined in 2020 but did not restore well and fully
Selective alluvial gold mining project	Along river Mpanga, Kicuzi-Kamira, Nsika sub county, Buhweju district	Kara Gold Uganda Limited	Site was abandoned; partial natural restoration occurring over time.

Table 33: Status of site decommissioning and restoration in oil and gas projects

Developer	Well sites	Remark
CNOOC	Nzizi (02)	Sites have undergone partial restoration. Vegetative cover is reemerging; wellheads remain fenced off for monitoring or future use. Access roads are still in place.
	Mputa (05)	
	Waraga (03)	
TotalEnergies	MPYO	Fully restored and surrendered back to government.
EP Uganda	JOB1 EAST	Restoration appears successful.
	Wairindi	Site now submerged; no restoration possible.
	Ngiri 2	Partially restored; currently used as crude oil storage and equipment laydown area.
	Kigogole	Legacy wells partially restored; vegetative cover is visible, but full restoration is incomplete.
	Kasemene	
	Ngege	

4.14.3.(b) Environmental and social impact assessments (ESIA)

As outlined in Sections 10-11 of the National Environment Act No. 5 of 2019, the National Environment Management Authority (NEMA) is mandated to collaborate with relevant Lead Agencies in reviewing Environmental and Social Impact Statements (ESIS) and Project Briefs (PBs) submitted by project developers, including those in the extractive sector. Companies undertaking oil, gas, and mining activities are required to conduct Environmental and social Impact Assessments (ESIAs) alongside environmental mitigation plans.

These ESIA reports are reviewed by NEMA and shared with Lead Agencies for assessment of the acceptability of the proposed projects, with independent verifications often conducted to ensure the adequacy of environmental safeguards. In line with Section 146 of the Act, ESIAs and related environmental information must be publicly accessible upon official request and payment of a prescribed fee.

Regulation 51 (1) of the National Environment (Environmental and Social Assessment) Regulations, 2020 states that “Subject to the Constitution, Access to Information Act, 2005 and any other written law, documents pertaining to the environmental and social impact assessment process submitted to the Authority under these Regulations shall be public documents”. While NEMA confirms that these documents are public, they are currently only accessible in person due to limited digital infrastructure. The decision to publicly disclose an ESIS depends on factors such as the significance of the project’s potential negative impacts, whether the project is transboundary, public interest, and feedback from Lead Agencies and stakeholders during consultations. In FY 2022/2023, NEMA reported continued enforcement of these provisions, including oversight of major projects like EACOP, Tilenga, and Kingfisher.

These projects underwent extensive public disclosure and review processes, including public hearings and multi-agency technical evaluations. For example, the EACOP ESIA report, submitted in January 2019, was subject to a joint review by several Ministries, Departments, and Agencies, followed by a field excursion to verify environmental considerations. During the reporting period, NEMA also carried out field inspections along the EACOP route to assess environmental compliance, mitigation of noise and vibration impacts, compensation progress, and reconstruction of community infrastructure, demonstrating the agency’s active role in upholding environmental standards in the extractive sector.

As required under Sections 10-11 of the National Environment Act No. 5 of 2019, the National Environment Management Authority (NEMA) collaborates with relevant Lead Agencies to review Environmental and Social Impact Statements (ESIS) and Project Briefs (PBs) submitted by extractive companies, which are required to conduct Environmental and social Impact Assessments (ESIAs) and propose mitigation measures. Once submitted, these reports are shared with Lead Agencies for technical evaluation and often independently verified.

According to Section 146 of the Act, all ESIA-related information must be publicly accessible upon request and payment of a prescribed fee, although full online access remains limited. During FY 2022/2023, NEMA intensified its efforts to improve transparency and public participation by distributing translated Information, Education and Communication (IEC) materials—such as booklets, maps, and posters—in local languages (Luganda, Kiswahili, Runyankole, and Runyoro) across 174 villages in 10 districts along the EACOP route.

Public disclosure activities included three public hearings in Rakai, Kakumiro, and Mubende, as well as ten public dialogues conducted in November 2019. Additional public engagement sessions were held at the district level with support from the PAU. Similar procedures were followed for the Tilenga and Kingfisher projects, including public hearings in Buliisa and Kikuube districts.

Public feedback was incorporated into the review process, and the International Oil Companies (IOCs) were required to revise their ESIS accordingly. Following these revisions and stakeholder consultations, the ESIs for EACOP, Tilenga, and Kingfisher were approved. In FY 2022/2023, NEMA also conducted field inspections along the EACOP route to assess the implementation of environmental mitigation measures, monitor compensation and resettlement progress, and verify the reconstruction of community infrastructure, thereby reaffirming its commitment to environmental oversight in the extractive sector.

4.14.3.(c) Responses to environmental and social issues

During FY 2022/2023, the National Environment Management Authority (NEMA) and related agencies continued to implement and strengthen regulatory and management responses to environmental and social challenges in Uganda's extractive sector:

- The National Environment (Waste Management) Regulations, finalized earlier, have been actively enforced with a focus on the safe interim storage and handling of mercury and other hazardous wastes linked to mining activities.
- The National Environment (Industrial and Consumer Chemicals Control) Regulations were finalised and aims at better regulating the chemical use and minimize environmental risks.
- Development of the National Environment (Air Quality) Regulations were finalised and aim at addressing the increase of air pollution concerns around oil and mining operations.
- The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations were reviewed and updated to tighten controls on water pollution, with new guidelines circulated to local authorities and extractive companies.
- NEMA intensified support to local governments to enact ordinances restricting mercury use, building on earlier examples such as the Buhweju District ordinance. Several other districts have begun adopting similar local laws in 2023.
- The Uganda Wildlife Authority updated management plans for Queen Elizabeth National Park (QENP) and Murchison Falls Conservation Area (MFCA), incorporating lessons learned from ongoing oil exploration and pipeline development.
- The National Forestry Authority continued implementing forest management plans for critical reserves in the Albertine Graben, with reforestation initiatives launched in selected degraded areas during 2023.
- The Department of Fisheries Resources (DFR) completed additional fisheries baseline surveys on Lake Albert and the Albert Nile to monitor impacts from ongoing extractive activities and inform conservation measures.
- The Ministry of Lands, Housing and Urban Development progressed physical planning efforts, including finalizing the basin-wide Albertine Graben development plan covering 25 districts, and advancing urban and rural growth centre planning in Buliisa, Butiaba, Sebugoro, and refinery-adjacent towns.

- Enforcement of the gas flaring ban was strengthened following observed environmental and health concerns during early exploration phases.
- Continued decommissioning and site restoration efforts were reported for exploration facilities, improving compliance with environmental standards (refer to Annex 20).
- NEMA maintained and expanded its program of joint monitoring, environmental audits, and stakeholder coordination, enabling quicker response to emerging environmental and social issues in the sector during FY 2022/2023.

3.14.3. Context of carbon credits in Uganda¹³⁰

The Primary law in relation to carbon credit activities in Uganda is the Climate Change Act, 2021. The Ministry of Water and Environment has drafted regulations on climate change mechanisms (relating to carbon credit markets and non-markets), and guidelines; and yet to be finalized for operationalization.

Additionally, other laws and regulations, such as the National Environment Act No. 5 of 2019, the National Environment (Environmental and Social Assessment) Regulations, 2020, among others, provide for developments relating to carbon credit activities.

During the Fiscal Year 2022-23, no revenues were generated from the carbon credits by the Authority. Nonetheless, the Authority had a programme running on carbon credits in 2015, that is the Municipal Waste Compost Programme. The programme was registered in April, 2010 under the Clean Development Mechanism and on Jan 7, 2015 the first 16,549 carbon credits were issued (equivalent to USD 215,137) by the UNFCCC to eight (08) urban councils on the programme, namely Mukono, Jinja, Mbale, Soroti, Lira, Fort-Portal, Kabale, and Kasese. These carbon credits were sold to the World Bank's Community Development Carbon Fund, creating a revenue stream for the programme.

The certification process of the carbon credits issued/validation is not yet in place however with the formulation of the regulations and guidelines on climate change mechanisms (carbon credit markets and non-markets), the next step will be putting in place the certification process of the same, under the Ministry of Water and Environment.

3.15. Notes towards Gender Sensitive UGEITI Reporting and Implementation

The EITI International Secretariat's Guidance Note 30 emphasizes that societal factors—such as gender, indigeneity, race, class, location, age, and ability—shape how stakeholders experience the extractive sector, including their access to information and participation in decision-making. In Uganda, socio-cultural norms still restrict access to productive resources like labour and income, disproportionately affecting women in a male-dominated industry. Despite this, women play vital but often unrecognized and undervalued roles in sustaining the extractive value chain and local communities.

Notably, during FY 2022-2023, the Uganda National Oil Company (UNOC) launched the Women in Energy and Extractives Network (WEEN) on 11 May 2023 to mentor and support women, enhance their leadership, and integrate gender perspectives in sector policies and decision-making¹³¹.

The Uganda EITI Multi-Stakeholder Group also prioritized gender-sensitive governance in its 2022/23 work plan, backing capacity-building and inclusive dialogue.

¹³⁰ Source: reported by NEMA, September 2025

¹³¹ https://www.unoc.co.ug/breaking-barriers-empowering-women-through-ween-a-bold-new-initiative/?utm_source=chatgpt.com

Complementing these efforts, Uganda's **Companies (Amendment) Act 2022** and **Mining and Minerals Act 2022** now mandate gender-disaggregated employment data and broaden stakeholder inclusion.

Civil society initiatives—such as IMPACT's "Digging for Equality"—have also influenced artisanal mining regulations to ensure women's access to cooperatives and expanded roles in mining governance. These combined efforts show increasing momentum toward gender-responsive extractive sector governance in Uganda. Empowering women not only promotes equity and community well-being but also strengthens the economic performance and sustainability of the extractive industries.

3.15.1. Legislative & Policy Framework for Gender Equality in Uganda

Uganda is a signatory to numerous international and regional treaties on gender equality and women's empowerment, including the Sustainable Development Goals (SDGs) and Africa's Agenda 2063. Domestically, the country has built a strong legal and policy framework to advance gender equity in all sectors, including extractives. Article 21 of the 1995 Constitution guarantees equality before the law, while Article 32 provides for affirmative action for marginalised groups. The **Mining and Minerals Act 2022** introduces gender equity obligations for license applicants, requiring them to present plans promoting inclusion in operations and decision-making.

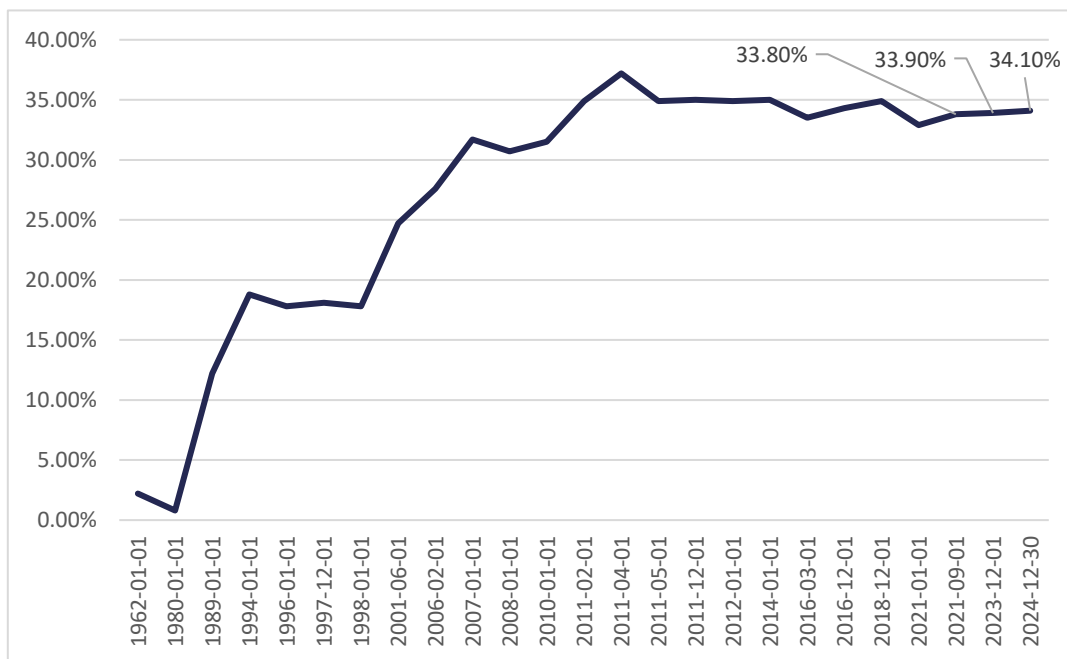
The **Employment Act 2006** prohibits discrimination in hiring and provides maternity protection, while the **Employment Policy (2011)** sets out objectives to eliminate gender-based workplace barriers. Uganda's **Third National Development Plan (NDP III, 2021-2025)** adopts a Human Rights-Based Approach (HRBA), compelling all sectors, including mineral development, to integrate gender, equity, and human rights into policies and programs. Other key instruments include the **Local Government Act**, which mandates gender-sensitive administration; the **Land Act (1998)**, which secures spousal consent and women's rights to customary land; and the **National Women's Council Act (1993)**, which empowers women's mobilisation and participation in national development. The **National Gender Policy (2007)** mandates ministries to address inequalities, while the **National Industrialization Policy (2020)** promotes gender-sensitive investment and prioritises support for women- and youth-led enterprises.

The **Mining and Mineral Policy (2018)** and the **Petroleum Act (2013)** further embed gender equity principles, with the latter requiring at least three women on the PAU board. The **Equal Opportunities Commission**, established under the Equal Opportunities Act (2007), monitors compliance with gender and equity standards across government sectors. Finally, the **Public Finance Management Act (2015)** institutionalises gender-responsive budgeting; notably, Uganda's national budget gender and equity compliance score improved from under 50% in FY 2015/16 to approximately 70% by FY 2021/22, demonstrating significant progress in mainstreaming gender equity in public financial management.

3.15.2. Context of gender mainstreaming in Uganda

Over recent years, there has been a notable increase in the representation of women in Uganda's parliament. We present below the evolution of the women representation based on the data provided by Inter-Parliamentary Union (IPU)¹³²:

¹³² <https://data.ipu.org/parliament/UG/UG-LC01/>

Chart 73: Representation of Women in the parliament since 1962

Over the past years, Uganda has demonstrated consistent progress in promoting women's political representation at both national and local levels, although gaps remain. As of mid-2025, women hold 34.1% of seats in Uganda's 555-member Parliament, up slightly from 33.8% in 2022, maintaining the country's position above the global average. This progress is supported by constitutional provisions such as the 146 reserved District Woman Representative seats and reinforced by legislative leadership, including the election of a woman, Hon. Anita Annet Among, as Speaker of Parliament in March 2022. Compared to its neighbours, Uganda fares well: it surpasses Kenya (21.8%), South Sudan (28.5%), and the Democratic Republic of Congo (12.8%), and aligns closely with Tanzania (36.7%), though it still lags behind Rwanda's exceptional 61.3%, the highest in the world. Uganda ranks 37th globally for women's representation in national parliaments, according to the Inter-Parliamentary Union (IPU)—the world's oldest international parliamentary organisation, which promotes gender equality, dialogue, and human rights in legislatures worldwide. However, women's representation remains largely confined to reserved seats, and progress has plateaued. At the subnational level, a 2022-2023 study by the Economic Policy Research Centre (EPRC), with support from UN Women, revealed that although women make up nearly half of elected councillors in local government, they remain underrepresented in top executive positions such as district chairpersons, which continue to be dominated by men.

These findings underscore that while Uganda has made important strides toward gender equity in political representation, deeper reforms—such as expanding pathways for women to contest open parliamentary and executive seats, strengthening support systems, and reducing sociopolitical barriers—are essential to achieving meaningful gender parity.

A study titled 'Women's Participation in Politics at the Local Government Level in Uganda'¹³³ prepared by the Economic Policy Research Centre (EPRC) with financial support from UN Women, summarizes the representation of men and women in local government. The table below provides details of this representation:

¹³³ https://africa.unwomen.org/sites/default/files/2022-06/Women%20Participation%20in%20Politics%20at%20the%20LG%20in%20Uganda_Occasional%20Paper%2053.pdf

Table 34: 2019 Parish Councils' composition by sex

Elective position (openly contested seats - Available for both males & females)	Men		Women		Total Valid observations
	Count	%	Count	%	
LCII Chairperson	5,175	93.5%	361	6.5%	5,536
General Secretary	4,714	83.7%	921	16.3%	5,635
Secretary for Finance	1,477	26.5%	4,092	73.5%	5,569
Secretary for Information, Education and Mobilisation	3,979	71.4%	1,597	28.6%	5,576
Secretary for Older Persons	3,902	91.6%	359	8.4%	4,261
Secretary for Production and Environmental Protection	3,329	61.0%	2,130	39.0%	5,459
Secretary for PWDS	3,508	82.3%	753	17.7%	4,261
Secretary for Security	5,234	96.0%	217	4.0%	5,451
Secretary for Women Affairs	239	4.7%	4,803	95.3%	5,042
Secretary for Youth	4,202	91.5%	391	8.5%	4,593
Vice Chairperson/Secretary for Children Welfare	4,275	74.9%	1,433	25.1%	5,708
All positions (including reserved seats for women only)	40,034	70.1%	17,057	29.9%	57,091

Under the Local Governments Act, parish councils are required to ensure that **women constitute at least one-third of council membership**, reflecting Uganda's affirmative action framework in governance. Despite this mandate, actual representation has remained **below the legal threshold**, with women holding **around 30 %** of parish council seats as of the latest available data.

This underrepresentation raises concerns, especially given the elevated role of parish councils within the Parish Development Model and their influence on grassroots resource allocation and decision-making.

Additionally, representation of women at the village leader level is even lower, with only **approximately 3 % of LC I chairpersons being women**, indicating persistent gender imbalances in the leadership tier of local government.

These findings emphasize the need for stronger implementation of gender quotas, capacity-building, and community engagement strategies to ensure that women meaningfully participate at the most local levels of governance.

Table below presents the employment rate by Gender, by age and occupational level:

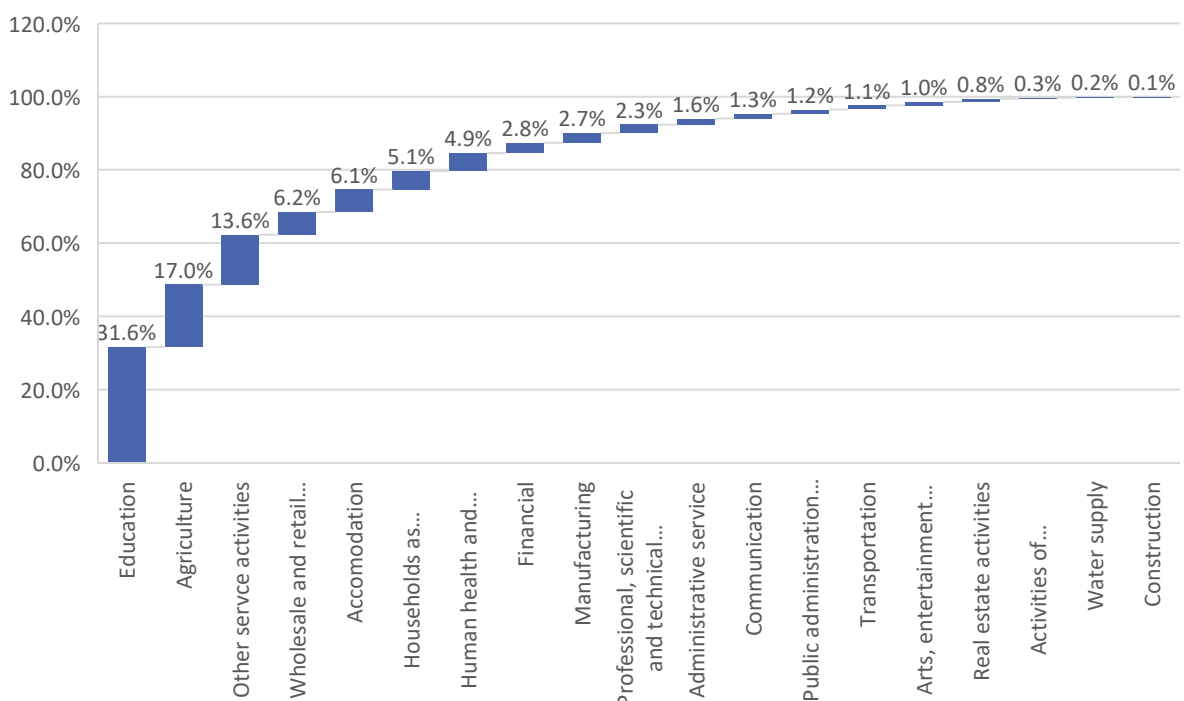
Table 35: Employment rates of men and women, by age and educational level

	Men (%)	Women (%)	Gender employment gap (p.p)
Employment Rate	73.6	66.8	-6.8
Age group (years)			
15-24	52	46.3	-5.7
25-49	88.9	78.8	-10.1
50-64	85.3	79.1	-6.2
Educational level			
Primary or less	87.1	79	-8.1
Secondary	87.5	71.5	-16.0
Tertiary or more	86.1	70.7	-15.4

The employment rate for women in Uganda remains lower than that of men, with a persistent gender employment gap of **6.8 percentage points**, according to the *National Labour Force Survey 2021*

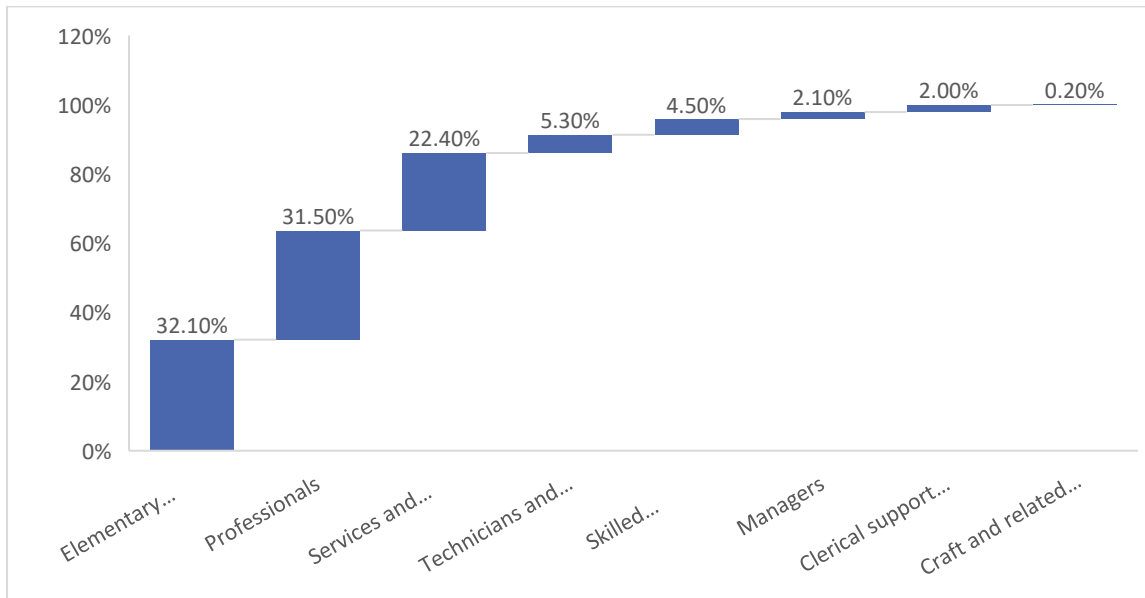
published by the Uganda Bureau of Statistics (UBOS). This disparity is evident across all age groups and education levels but becomes more pronounced at higher levels of education. While men's employment rates remain relatively stable regardless of educational attainment, women's employment tends to decline as their education increases—highlighting structural barriers that limit women's access to opportunities in the formal labour market. In terms of sectoral distribution, women in Uganda are primarily employed in **education (31.6%)**, **agriculture (17%)**, and **other service activities (13.6%)**. Together, these three sectors account for approximately **62%** of total female employment, reflecting a concentration of women in traditionally feminised and often lower-paying sectors. These trends underscore the need for more targeted policies to promote women's participation in higher-value sectors such as industry and technology, where their representation remains limited.

Chart 74: Women's share of wage employment by sector, as a percentage of women's total employment



The distribution of women's employment by occupation in Uganda highlights persistent gender segmentation in the labour market. According to the *National Labour Force Survey 2021* (UBOS), the largest share of employed women are in **elementary occupations (32.1%)**, followed closely by **professionals (31.5%)**, and **services and sales workers (22.4%)**. Combined, these three occupational categories account for **86.0%** of all employed women, indicating a high concentration in low- and mid-skilled, and service-oriented jobs. In contrast, only **2.1%** of employed women are found in **managerial positions**, slightly below the **2.4%** recorded for men. This minimal presence of women in leadership roles underscores persistent barriers to upward mobility and representation in decision-making positions across both the public and private sectors.

Chart 75: Women's share of employment by occupation, as a percentage of women's total employment



The UN Women study highlights several key recommendations aimed at reducing the gender pay gap and promoting labour market equality in Uganda. First, it emphasizes that addressing wage disparities and broader labour market inequalities is essential not only for enhancing women's socioeconomic status, but also for achieving social justice. These challenges are shaped by job segregation, unequal caregiving responsibilities, societal norms, and workplace discrimination. To effectively tackle them, a comprehensive and inclusive strategy is required—one that actively involves government, employers, civil society, and individuals.

The report recommends that the Ugandan government strengthen its legal framework to enforce the principle of equal pay for equal work. This includes ensuring transparency in recruitment, prohibiting the collection of personal information such as marital status, banning gender-based pay discrimination, and requiring the public disclosure of salary scales. Employers are also encouraged to clearly define salary structures and provide accessible grievance mechanisms for reporting discrimination and violations of labour rights.

To overcome occupational and sectoral segregation, targeted strategies are needed to promote women's entry into traditionally male-dominated sectors. These include gender-sensitive recruitment, specialized training programs, safer work environments, and policies to support women returning to the workforce after maternity or other career breaks.

Finally, the study calls for improved data collection on wage distribution to better track and understand the gender pay gap. Public policy should aim to enhance women's access to quality education, promote their inclusion in higher-paying sectors, and reduce the burden of unpaid care work. Addressing the unexplained portion of the pay gap will also require stronger regulation of the private sector and active efforts to shift cultural norms that limit women's economic opportunities.

Over the past two decades, Uganda has made significant progress in the advancement of gender equality and empowerment of women in political, economic, and social spheres. This is evidenced by among others:

- 1) The recognition of the rights of women in the Uganda Constitution including the guarantee of equality. It outlaws discrimination and obliges the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom in order to redress the imbalances which exist against them.
- 2) Various laws have been passed which promote and protect the rights of women, including the Land Act, the Domestic Violence Act, the Anti-Trafficking Act and the Employment Act.
- 3) Affirmative action in politics has enabled women to participate in governance and decision making both at national and local government levels with 368 men and 188, so women are represented at a level of 33.81% at parliamentary level.¹³⁴
- 4) On 11th May 2023, the Women in Energy and Extractives Network (WEEN) was launched and is a platform that supports gender integration in the operations of the Energy and Extractive Industry.
- 5) It is also important to recognise that individual institutions have their own groups which support responsibly.

A recent report by the World Bank estimates that companies in extractive industries rarely employ women at a rate higher than ten (10) percent, and many at less than five (5) percent. In terms of employment in Uganda's extractive sector, women represent 11% of the workforce as detailed in Section 4.2.4 of this report and summarised below:

Table 36: Summary of Gender parity in the extractive sector

Description	Male		Female		Total
	Male	%	Female	%	
Mining sector	3,659	86%	586	10%	4,203
Oil & Gas sector	693	70%	292	35%	268
Total	4,352	83%	878	11%	4,471

Source: Extractive Companies in the reconciliation scope

Despite the progress in promoting gender equality, gender gaps still exist which need to be addressed in the energy and extractive industry. Gender inequality in access, control and ownership of productive resources is of varying degrees in the different regions of the country. In addition to regional disparities, there is also disparity between rural and urban income levels. Gender disparities exist due to high poverty levels, low literacy rates, negative cultural practices, and institutional weaknesses. Gender inequalities in resources, responsibilities, and entitlements as well as social vulnerabilities have constrained the development process. Gender based inequality limits economic growth and exacerbates poverty.

Women are an essential part of artisanal mining, taking on roles from panning and processing, to trading goods and services. They rely on the income from this informal mining economy to support their households and dependents. Yet, at the most basic level, women's diverse and active participation in the artisanal sector, and the gendered experience of artisanal mining, is often ignored¹³⁵. An array of norms and taboos limit women's participation in various aspects of ASM. These range from their presumed weakness to issues of immodesty, to taboos against women entering shafts or pits. The work possibilities for women were strongly shaped by family and community pressures concerning their gendered 'duties'. While women earn less overall than men at ASM sites, there were noteworthy successes: women who managed to accumulate capital to invest in diversifying their sources of income.¹³⁶

Natural resource related development projects that change patterns of use of land, water, and other natural resources have significant effects on women. Over the last 5 years, different resettlement

¹³⁴ https://data.ipu.org/node/180/data-on-women?chamber_id=13479

¹³⁵ <https://impacttransform.org/wp-content/uploads/2017/10/women-in-artisanal-and-small-scale-mining-uganda.pdf>

¹³⁶ <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56530/IDL-56530.pdf>

exercises have been undertaken and have resulted in losses incurred by both men and women, each affected differently. Resettlement losses arise due to land acquisition, through expropriation, and use of “eminent domain” or other regulatory measures to obtain land and assets. This may result in loss of livelihoods and resources and breakdown of community networks and social services. Loss of resources for subsistence and income may lead to hardship, social tensions, and impoverishment. The affected persons have no option but to rebuild their lives, incomes, and asset base.

The challenges and constraints that women face have been continuously highlighted in the different forums and as a result the Government and Industry are being more intentional in developing and implementing initiatives that alleviate the impact of such constraints. Some of the interventions that have been introduced include.

- Development of a Gender Strategy for the Energy, Mineral and Petroleum Development programmes
- Gender-based budgeting and planning
- Women platforms that strengthen and empower women in areas of leadership, business and capacity development

This process of economic and social dislocation could, and often does, exacerbate existing gender disparities and inequalities. In many societies, women do not enjoy land and property rights, have lower levels of education than men do, work in the informal sector, experience restricted mobility, and carry responsibilities for meeting basic needs such as water, fuel, and fodder. Hence, economic and social disruption may result in greater hardships for women than for men. In all situations of change, affected persons—individually and as a community—are differentially impacted.

Gender issues in extractive industries cannot be adequately addressed unless rights and equity concerns are identified and tackled. Through the MSG, the country should be aware of the particular discrimination and vulnerability that women face, which could be aggravated during oil, gas and mining operations, if not addressed.

4. EXTRACTIVE SECTOR IN FIGURES

We summarise in the table below information collected that relates to the Requirements for the 2022/23 UGEITI report:

Table 37: Contextual information

Non-revenue information	requiremen t Ref	Extractive companies	Government Agencies
Production data	3.2	✓	✓
Export data	3.3	✓	✓
Comprehensive disclosure of taxes and revenues	4.1	✓	✓
Sale of the state's share of production or other revenues collected in kind	4.2		✓
Transactions related to state owned enterprises	4.5	✓	✓
Subnational payments	4.6	✓	✓
Level of disaggregation	4.7	✓	✓
Revenue management and distribution	5.1		✓
Subnational transfers	5.2		✓
Additional information on revenue management and expenditures	5.3		✓
Social expenditures and environmental payments	6.1	✓	✓
Quasi fiscal expenditures	6.2		✓
Contribution of the extractive sector to the economy	6.3		✓

4.1. Production and exports data in the extractive sector

4.1.1. Oil and Gas' production and export data

During the fiscal year 2022-23, the oil and gas sector remained in the exploration and pre-production stage. The PEDPD (*formerly named Directorate of Petroleum*) and the Petroleum Authority of Uganda (PAU) confirmed that there was no production or export of oil and gas during this period.

4.1.2. Minerals' production and export data

a) Production

The summary below presents the production volumes and values for the past three years, based on data provided by the Mines Department (*formerly named Directorate of Geological Survey and Mines*).

Table 38: Production variance in value for the last three years in UGX

Mineral	2020/21 Value of the production	2021/22 Value of the production	2022/23 Value (*) of the production	Variation (2020/21)- (2021/22)	(2021/22)- (2022/23)
Limestone	-	93,343,667,050	97,528,939,000	100%	4%
Iron Ore	4,232,000,000	72,828,561,355	91,136,918,400	1621%	25%
Pozzolana	-	17,752,573,840	18,790,381,500	100%	6%
Wolfram	-	6,820,192,964	4,538,419,100	100%	-33%
Gold	196,000,000	3,428,090,368	702,102,300	1649%	-80%
Kaolin	-	3,301,084,715	2,260,829,100	100%	-32%
Syenitic Aggregate	-	2,483,940,425	5,580,493,300	100%	125%
Volcanic Ash	-	1,814,098,860	4,295,247,800	100%	137%
Marble	12,293,000,000	89,539,200	1,673,205,500	-99%	1769%
Feldspar	-	24,291,600	173,420,600	100%	614%
Granite	-	12,144,000	7,129,500	100%	-41%
Diatomite	-	7,595,000	-	100%	-100%
Ermiculite	-	-	-	-100%	0%
Other	926,000,000	-	21,769,901,800	-100%	100%
Total	17,647,000,000	201,905,779,377	248,456,987,900	1044%	23%

(*) The quantities were valued based on the unit prices provided in the Mines Department (*formerly named Directorate of Geological Survey and Mines*) FY2022/23 Performance Report

The total value of mineral production rose by 23% in FY2022/23 compared to the previous year, reflecting a continued recovery in the sector. The increase was driven by strong growth in minerals such as Volcanic Ash (+137%), Syenitic Aggregate (+125%), and Marble (+1,769%). However, this growth was partially offset by declines in Gold (-80%), Wolfram (-33%), and Kaolin (-32%). The overall trend indicates a stabilisation of the sector following the sharp rebound recorded in FY2021/22.

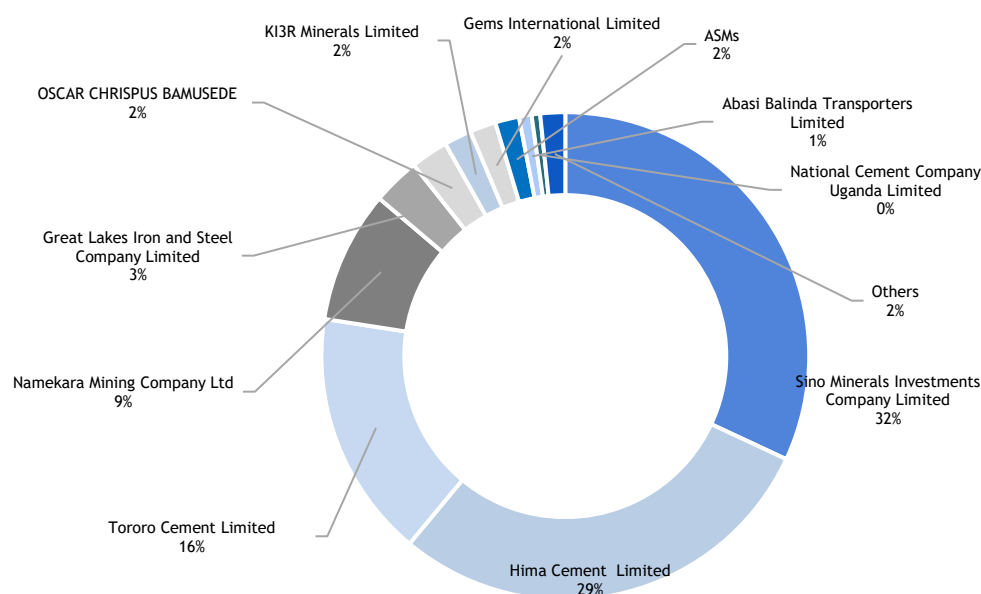
Production by company

The production data reported by the Mines Department (formerly named Directorate of Geological Survey and Mines) indicates that five companies account for 89% of the total production value, highlighting a high level of concentration within the sector.

Table 39: Production data in value by company for FY 2022-23

Company	Value in UGX	%
Sino Minerals Investments Company Limited	79,371,592,750.15	32%
Hima Cement Limited	72,265,640,659.34	29%
Tororo Cement Limited	40,765,702,201.88	16%
Namekara Mining Company Ltd	21,743,255,800.00	9%
Great Lakes Iron and Steel Company Limited	7,800,723,838.21	3%
OSCAR CHRISPUS BAMUSEDE	6,185,000,164.32	2%
KI3R Minerals Limited	4,519,649,849.72	2%
Gems International Limited	4,295,247,800.00	2%
ASMs	3,940,091,513.41	2%
Abasi Balinda Transporters Limited	2,070,714,731.20	1%
National Cement Company Uganda Limited	1,401,849,749.53	1%
Other	4,097,518,842.22	2%
Total	248,456,987,900	100%

Chart 76: Contribution to mining production in value by company in FY 22-23



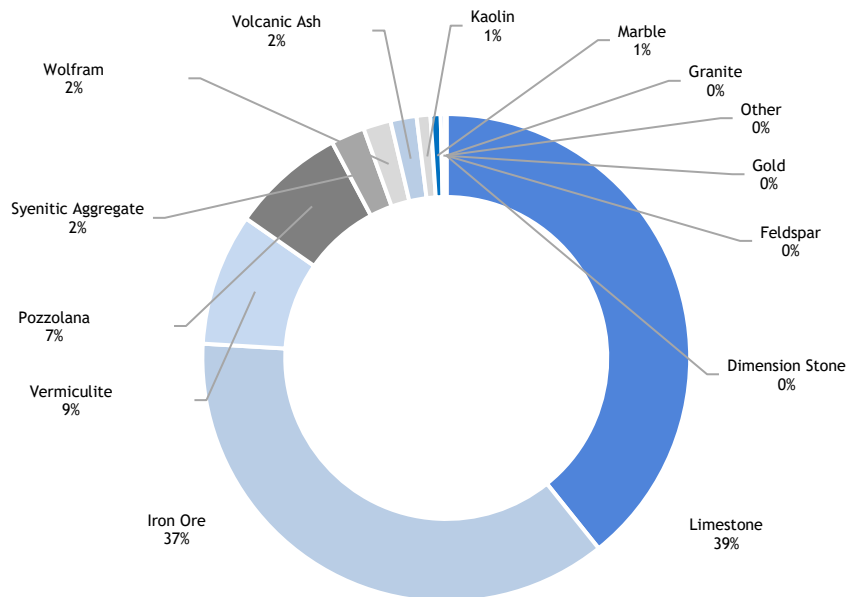
Production by Mineral

The analysis of production quantities by mineral, as reported by Mines Department (formerly named Directorate of Geological Survey and Mines) for FY2022/23, shows that Limestone and Iron Ore together accounted for over 75% of the total production value, maintaining their dominance in Uganda's mining sector. Vermiculite and Pozzolana followed, contributing nearly 9% and 8% respectively. The remaining minerals each accounted for less than 3% of the total value, indicating a continued concentration of production around a few key resources.

Table 40: Production data of minerals extracted in FY 2022-23

mineral	Quantity (Kgs)	Value of the production (in UGX)	%
Limestone	798,261,533	97,528,939,000	39.25%
Iron Ore	187,276,466	91,136,918,400	36.68%
Vermiculite	20,940,300	21,743,255,800	8.75%
Pozzolana	900,077,999	18,790,381,500	7.56%
Syenitic Aggregate	182,428,680	5,580,493,300	2.25%
Wolfram	63,110	4,538,419,100	1.83%
Volcanic Ash	201,749,543	4,295,247,800	1.73%
Kaolin	5,099,843	2,260,829,100	0.91%
Marble	15,281,418	1,673,205,500	0.67%
Gold	34	702,102,300	0.28%
Feldspar	299,280	173,420,600	0.07%
Dimension Stone	320,000	26,646,000	0.01%
Granite	78,000	7,129,500	0.00%
Other	3,622,700	-	-
Total	2,315,498,905	248,456,987,900	100.00%

Chart 77: Contribution to mining production by mineral product in FY 22-23



Production reconciliation

The tables below provide a summary of the differences between the quantities reported by extractive companies and those reported by the Mines Department (formerly named DGSM) as follows.

Table 41: Production reconciliation

Company	Type	Company	DGSM	Difference	
		Qty in KG	Qty in KG	Qty in KG	Value in UGX
Hima Cement Limited	Limestone	-	565,271,000	(565,271,000)	(69,062,930,672)
	Pozzolana	-	153,413,000	(153,413,000)	(3,202,709,987)
Sino Minerals Investments Company Limited	Iron Ore	163,100,000	163,100,000	-	-
Tororo Cement Limited	Limestone	182,000,120	182,000,120	-	-
	Pozzolana	584,131,800	620,271,900	(36,140,100)	754,474,909
	Syenitic Aggregate	114,399,840	182,428,680	(68,028,840)	(2,081,002,208)
Gems International Limited	Volcanic Ash	-	201,749,543	(201,749,543)	(4,295,247,800)
National Cement Company Uganda Limited	Pozzolana	-	67,150,000	(67,150,000)	(1,401,849,750)
Metro Cement Limited	Pozzolana	-	46,285,970	-46,285,970	(966,284,072)
Kampala Cement Company Ltd	Pozzolana	10,487,000	2,276,280	8,210,720	171,410,214
Total					(81,593,089,183)

b) Exports

Export by mineral

In line with the Presidential Directive on minerals dated 24th November 2011, as outlined in Annex 11 of the 2020/2021 report, the export of unprocessed minerals was deemed a criminal offense. However, according to declarations submitted to the Uganda Revenue Authority (URA), certain companies were granted authorization to proceed with mineral exports. During the FY 2022-23, the total value of exported minerals amounted to UGX 33,608,841,827, as detailed in the table below:

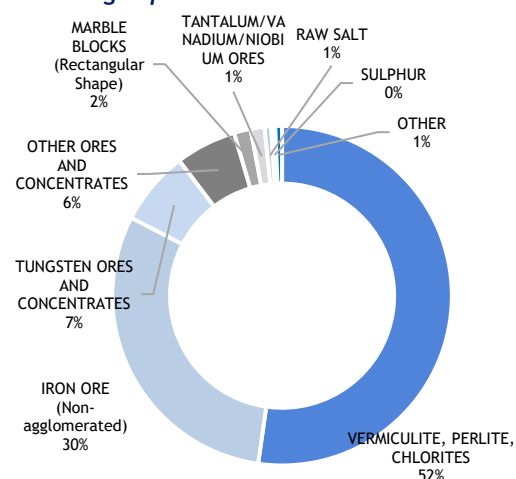
Table 42: Exportation of minerals data for FY 2022-23

Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
Vermiculite, Perlite, Chlorites	19,551,630	17,562,848,709	52.26%
IRON ORE (Non-Agglomerated)	74,386,028	10,197,367,280	30.34%
Tungsten Ores And Concentrates	90,400	2,369,788,568	7.05%
Other Ores And Concentrates	1,231,000	1,944,527,081	5.79%
Marble Blocks (Rectangular Shape)	575,859	534,749,301	1.59%
Tantalum/Vanadium/Niobium Ores	21,890	444,337,007	1.32%
Raw Salt	238,205	208,062,741	0.62%
Sulphur	169,250	130,000,752	0.39%
Other	300,764	217,160,388	0.65%
Total	96,565,026	33,608,841,827	100%

Source: URA

The analysis of the exported quantities by mineral, reported by URA, shows that Vermiculite and Iron Ore accounted for 83% of the total mineral exports value for the Fiscal Year 2022-23.

Chart 78: Contribution by mining exports in FY 22-23



4.2. The contribution of the extractive sector to the economy

4.2.1. Extractive sector contribution to GDP

Mining sector

Based on macroeconomic data from the Uganda Bureau of Statistics (UBOS), the mining and quarrying sector contributed UGX 2,685.76 billion to the national GDP in the fiscal year 2022/23. This represents 1.47% of GDP at current basic prices, with 0.46% attributed to formal sector activities and 1.01% to informal sector operations. This marks an increase from the previous year's contribution (1.43%), as illustrated in the table below.

Table 43: Contribution of the mining sector to the GDP at current prices

				2022/23 Vs. 2021/22		2021/22 Vs. 2020/21	
Description / Period	2022/23	2021/22	2020/21	Variance	Variance %	Variance	Variance %
Total Current GDP (in billion UGX)							
GDP Mining & quarrying	2,685.76	2,327.09	2,796.17	358.67	15.41%	-469.08	-16.78%
Formal mining & quarrying	846.26	857.39	622.27	-11.13	-1.30%	235.12	37.78%
Informal mining & quarrying	1,839.50	1,469.70	2,173.90	369.80	25.16%	-704.20	-32.39%
GDP at Current Price	183,004.39	162,749.95	148,310.25	20,254.44	12.45%	14,439.70	9.74%
Contribution to GDP (%)							
GDP Mining & quarrying	1.47%	1.43%	1.89%	-	0.04%	-	-0.46%
Formal mining & quarrying	0.46%	0.53%	0.42%	-	-0.07%	-	0.11%
Informal mining & quarrying	1.01%	0.90%	1.47%	-	0.11%	-	-0.56%

Source: Uganda Bureau of Statistics (UBOS)¹³⁷.

Oil and gas sector

The oil and gas sector was still at the exploration and pre-production stage during the FY 2022-23, and therefore, there was no significant contribution from the oil and gas sector to the GDP. The government, in collaboration with international oil companies, has targeted 2025 as the commencement of oil production.

4.2.2. Extractive sector contribution to the national exports

Mining sector

The Value of mineral exports reduced significantly by 99% from UGX.18,494,910,000 in FY2021/22 to UGX.143,043,750. Notably, there were no iron ore exports by Kamuntu Investments Ltd, which had exported iron ore worth UGX 608 million in the previous reporting period due to a ban on raw mineral exports in the quest for value addition for the country to have optimal benefits from its mineral resources. Details are outlined in the table below:

Table 44: Contribution of the mining sector to the State exports for FY 2022-23

Mineral	Value	Value
	(million UGX)	(million USD) ¹³⁸
Iron ore (unrefined mineral)	143.04	0.04
Total export out of the mining sector ¹³⁹	143.04	0.04

¹³⁷ https://www.ubos.org/wp-content/uploads/statistics/AGDP-Publication-Tables_June-Release-2023_24.xls

¹³⁸ Average exchange rate for FY 2021-22 is 3,752 according to Ministry of Finance, planning and Economic Development Macroeconomic & Fiscal performance report Annual report 2021-22.

¹³⁹ Annual report of the MEMD, for FY 2022-23.

Total export of Uganda ¹⁴⁰	20,523,080.46	5,466.99
Contribution to total exports	0.001%	0.001%

Oil and gas sector

As stated above, the oil and gas sector was still at the exploration and pre-production stage during the FY 2022-23, and, therefore, there was no contribution from the oil and gas sector to the total exports of the country.

4.2.3. Extractive sector contribution to the State revenue

The contribution of the extractive sector to government revenues during the FY 2022-23 was as follows:

Table 45: Contribution of the extractive sector to the Government revenues during the FY 22-23

Description	Amount in UGX billion	Contribution in %
Mining & Quarrying revenues	230.228	0.49%
Oil & Gas revenues	299.946	0.64%
Extractive sector revenues	530.174	1.13%
Total Government Revenues ¹⁴¹	46,921.36	100%

4.2.4. Extractive sector contribution to employment

Uganda's population was approximately 43 million in 2021, as reported by the UBOS Labour Force Survey (ALFS) 2021. Of the 20.5 million individuals engaged in work that year, 51% were involved in own-use production, while 49% held jobs in formal or informal employment. Data gathered during the reconciliation process for FY 2022/23 indicates that employment in the extractive sector accounted for just 0.026% of the country's total working population. Details are outlined in the table below.

Table 46: Extractive sector contribution to formal employment in for FY 2022-23

Description	Total Employment	Contribution in %
Mining sector ¹⁴²	4,613	0.023%
Oil & Gas sector ¹⁴³	661	0.003%
Extractive sector working population	5,274	0.026%
Total working population ¹⁴⁴	20,484,742	

The detailed information on direct employment in mining, oil and gas sectors collected from different reporting entities are as follows:

Mining sector

NSSF reported data on direct employment as follows:

¹⁴⁰ MACROECONOMIC & FISCAL PERFORMANCE REPORT FINANCIAL YEAR 2022/23 <https://mepd.finance.go.ug/reports.html>, Ministry of Finance, Planning and Economic Development, average exchange rate 3,754

¹⁴¹ Report of the Auditor General to Parliament for the financial year ended 30 June 2023: <https://www.oag.go.ug/consolidatedreports>

¹⁴² Data received from NSSF.

¹⁴³ Data received from NSSF.

¹⁴⁴ UBOS Annual Labour Force Survey (ALFS) 2021.

Table 47: Direct employment in the mining sector reported by NSSF

Employer	Nationality Breakdown			Gender Breakdown		Total
	Foreigner	Ugandan	Not Available	Female	Male	
Wagagai Mining (u) Limited	35	1,777	3	1,815	96	1,719
Mota-Engil Engenharia E Construcao Afric	42	850	9	901	152	749
Kampala Cement Co. Ltd	20	386	9	415	52	363
Total E & P Uganda Bv	98	181	6	285	93	192
Hima Cement Limited	1	281		282	48	234
Tororo Cement Ind.	59	181		240	17	223
Cnooc Uganda Ltd	53	165		218	62	156
International University Of East Africa	4	150		154	60	94
Uganda National Oil Company Ltd		148	1	149	62	87
Sino Minerals Investments Company Limite	6	103		109	16	93
National Cement Company Uganda Ltd	19	78	1	98	8	90
Huahui International Group Company Limit	6	82	1	89	6	83
Abasi Balinda Transporters Limited	1	71		72	8	64
Metro Cement Limited	6	53		59	6	53
Uganda Development Corporation		53		53	33	20
Rwenzori Rare Metals Limited	1	44		45	13	32
Samta Mines & Minerals (u) Limited	2	39	1	42	13	29
Q3 Holdings Limited		37		37	4	33
Sunbelt Mining Group Ltd	2	30		32	-	32
Greatlakes Regional Distributors		29		29	8	21
Multitask Services Ltd		26		26	2	24
Megha Stone Quarry Namubiru Ltd		25		25	1	24
Greenstone Resource Limited	3	16		19	1	18
MPower STEEL COMPANY LIMITED	1	12		13	-	13
Redsun International Company Limited		11		11	-	11
Guangzhou Dongsong Energy Group (u) Co L	1	9		10	3	7
Global Orex Investments Smc Limited		8		8	1	7
Shining Rock Investments Uganda Ltd		8		8	2	6
Sipa Exploration Uganda Limited		6		6	-	6
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	1	4		5	1	4
Oranto Petroleum Limited		5		5	1	4
ARMOUR ENERGY (UGANDA) - SMC LIMITED		4		4	1	3
Auc Mining (u) Ltd		3		3	-	3
Bresun Enterprises (u) Limited		2		2	-	2
TERRA RARA UGANDA LTD		2		2	-	2
Inventive Capacity Consults Limited		1		1	-	1
Mulago Hill Diagnostics Ltd		1		1	-	1
Royal Transit Limited		1		1	1	-
Total	361	4,882	31	771	4,503	5,274

Source: NSSF

The analysis of the declared monthly salaries by NSSF for the mining companies is presented below:

Table 48: Pay gap analysis

Gender	Number	Average Monthly Salary
Female	771	7,929,555
Male	4,503	6,577,867

Source: NSSF

The average monthly salary for female employees in the mining sector is 21% higher than that of their male counterparts. However, due to the absence of occupational-level data in the available dataset, a more comprehensive analysis requires additional information and documentation. Several factors may help explain the observed pay disparity:

- Women constitute only 15% of the total workforce in the mining sector, potentially indicating a concentration in higher-paying positions that skews the average salary upward.
- Female employees may be more frequently employed in higher-paying or managerial roles, such as administrative, technical, or specialized functions, which typically offer greater remuneration.

- It is also possible that women in the sector possess higher levels of education or specific technical qualifications—such as degrees in mining engineering or geology—that enable access to better-paying jobs compared to men in less specialized roles.

Artisanal and Small-Scale Mining (ASM)

Artisanal and small-scale mining provides an important source of labour intensive, non- agricultural rural and peri-urban work for more than 190,000 Ugandans, almost 50% of which are women. Unlike large scale mining, such as that undertaken at the Kilembe mines until the late 1970's, most ASMs in Uganda is highly manual, somewhat disorganised and largely unlicensed. Despite the rudimentary methods used, more than 90% of most mineral production in Uganda is attributed to ASM and, when indirect labour, induced labour and Ugandan dependency ratios are considered, an estimated 4.2 million Ugandans directly rely on the ASM subsector.¹⁴⁵

Oil and gas sector

Four oil and gas companies (Total, CNOOC, Oranto and UNOC) retained in the scope reported their employment data. It is detailed in the table below.

Table 49: Direct employment in the oil and gas sector reported by Oil and Gas companies

Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
	Permanent	Temporary	Permanent	Temporary	
Male	268	180	175	70	693
Female	182	86	20	4	292
Total	450	266	195	74	985

Source: Oil and gas companies reporting templates

Details are provided in Annex 21.

4.3. Level of disaggregation

The MSG agreed to:

- Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams.
- Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability.
- Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.

To this end, the MSG adopted the normative definition of 'project' in Uganda's oil and gas sector at its 13th meeting as follows: "the operational activities that are governed by a single agreement and form the basis for payment liabilities with government, where agreement is the Production Sharing Agreement (PSA) or Exploration License." All Payment streams specific to the oil gas and sector (non-tax revenues) detailed in Section 3.2.1.(D) of this report are levied at project level.

For the mining sector, the definition was as follows: "the activities that are governed by a single License and form the basis for payment liabilities with government." All Payment streams specific to the mining sector (non-tax revenues) detailed in Section 3.2.2.(d) of this report are levied at project level.

¹⁴⁵ https://delvedatabase.org/uploads/resources/MEMD-2009-National-ASM-Strategy-Uganda_Hinton.pdf.

4.4. Analysis of reported data

4.4.1. Analysis of total extractive revenues

Total extractive revenues are made up of the reconciled revenues after adjustments, unilateral disclosure of payments by extractive entities and unilateral disclosure of revenues by Government Agencies as set out in the table below.

Table 50: Summary of revenues variance for the last three periods

Amounts in millions UGX

Government Agency	2020/21	2021/22	2022/23	Variation	
	(a)	(b)	(c)	(c) - (a) %	(c) - (b) %
Uganda Revenue Authority URA	231,029	410,535	481,267	42%	17%
Social and environmental expenditure	9,324	778	48,450	-100%	6127%
Subnational Payments	997	65	457	-100%	603%
Total	241,349	411,379	530,174	36%	29%

Source: UGEITI Declaration forms

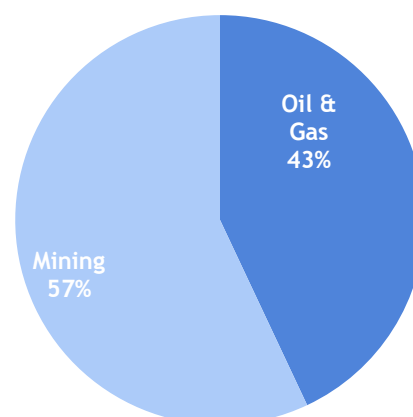
a) Analysis of total revenues - contribution by sector

The analysis of Government revenues by sector contribution indicates that the mining sector contributed to 57% of the total extractive revenues during the FY 2022-23. The table below shows the contribution of each sector

Table 51: Analysis of total revenues by sector for the last three years in millions UGX

Sector	FY 2020/21	FY 2021-22	FY 2022-23	Contribution %
Oil & Gas	180,268	160,898	230,228	43%
Mining	61,081	250,481	299,946	57%
Total	241,349	411,379	530,174	100%

Chart 79: Contribution by sector for the fiscal year 2022-23



An analysis of the figures for FY 2022/23 shows that Oil & Gas revenues increased significantly by 43%, rising from UGX 160,898 million in 2021/22 to UGX 230,228 million. Mining sector revenues also grew, increasing by 20% from UGX 250,481 million to UGX 299,738 million. As a result, the total combined revenue for both sectors rose by 29% compared with the previous year, climbing from UGX 411,379 million to UGX 529,966 million, with Mining contributing 57% of the total and Oil & Gas 43%.

Extractive Sector in Figures

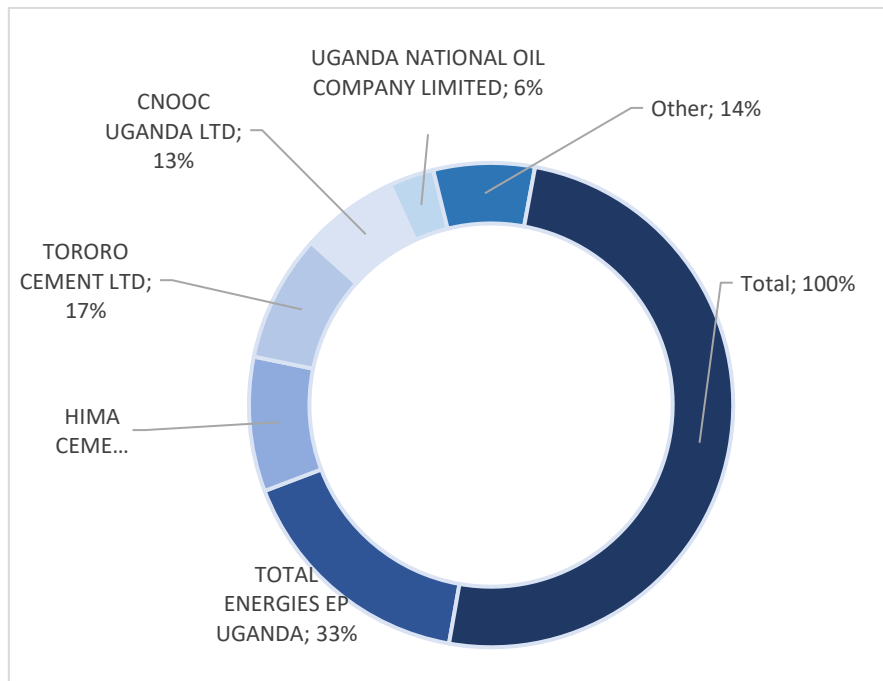
b) Analysis of total revenues - contribution by extractive entity

Table 52: Revenue contributions of top 5 extractive companies in millions UGX

Company	Revenues FY2021-22	Revenues FY2022-23	VAR in%	Contribution%
TOTAL ENERGIES EP UGANDA	124,192	174,566	41%	33%
HIMA CEMENT LTD	3,594	96,425	2583%	18%
TORORO CEMENT LTD	91	87,846	96434%	17%
CNOOC UGANDA LTD	34,806	69,444	88%	13%
UGANDA NATIONAL OIL COMPANY LIMITED	-	30,090	100%	6%
Other	248,696	71,803	-71%	14%
Total	411,379	530,174	28%	100%

Source: UGEITI Declaration forms

Chart 80: Extractive companies' contribution for 2022-23 in millions UGX



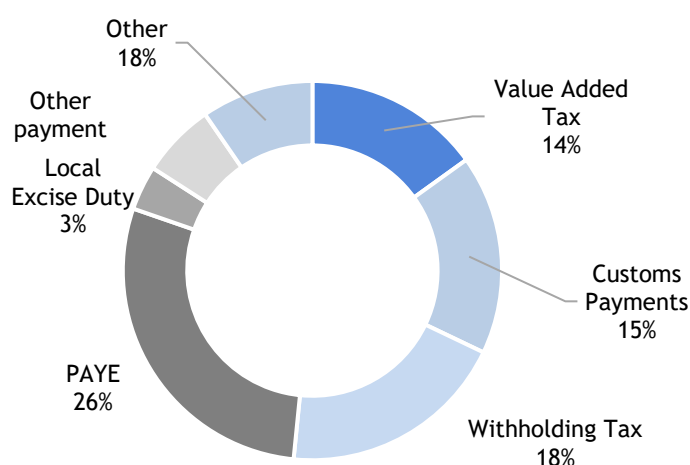
c) Analysis of total revenues - contribution by revenue stream

Table 53: Analysis of total revenues by payment stream for the last two years in millions UGX

Payment stream	Revenues FY 2021-22	Revenues FY 2022-23	VAR in %	Contribution %
Value Added Tax	66,428	72,525	9%	14%
Customs Payments	70,951	81,959	16%	15%
Withholding Tax	97,940	93,782	-4%	18%
PAYE	133,732	138,200	3%	26%
Local Excise Duty	8,167	18,248	123%	3%
Other payment flows	4,360	30,449	598%	6%
Other	29,801	95,011	219%	18%
Total	411,379	530,174	29%	100%

Source: UGEITI Declaration forms

Chart 81: Contribution by payment flows for 2022-23



4.4.2. Unilateral disclosure of revenue streams

In accordance with EITI Requirement 4.1.d, Government Agencies are required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below the agreed materiality threshold.

Government Agencies have been requested to unilaterally disclose aggregated revenue streams collected from extractive entities that have not been included within the reconciliation scope. Extractive companies have unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures are summarised in the table below.

a) Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by payment streams as follows:

Table 54: Summary of unilateral disclosures by Government Agencies and presented by payment streams for the fiscal year 2022-23

Payment description	Total (UGX)
PAYE	4,782,652,452
Withholding Tax	986,016,467
Customs Payments	3,651,593,853
Value Added Tax	2,144,324,471
Income Tax	518,891,544
Environmental Impact Assessment & other NEMA fees	77,196,385
Royalties	112,237,398
Licenses Fees	226,164,860
Annual mineral rents	1,189,121,610
Other payment flows	281,425,885
Total	13,969,624,925

Source: UGEITI Declaration forms

The detail of unilateral disclosures made by Government Agencies by extractive company is presented in **Annex 18** of this report.

b) Social and environmental expenditure disclosed by extractive entities

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages Multi Stakeholder Groups to apply a high standard of transparency to social payments and transfers. It should take note of the parties involved in the transactions, the materiality of these payments and transfers to other benefit streams. These payments may be reported even though it is not possible to reconcile them.

Table 55: Summary of social and environmental expenditure reported by companies for the fiscal year 2022-23

Payment in UGX	TOTALENERGIES EP UGANDA	CNOOC UGANDA LTD	ORANTO PETROLEUM LIMITED	NATIONAL CEMENT COMPANY UGANDA LIMITED	Total
Mandatory social expenditure	8,567,463,197	-	236,888,005	-	8,804,351,202
Discretionary social expenditure	25,874,605,212	3,954,805,158	-	3,250,991	29,832,661,361
Mandatory environmental expenditure	9,807,197,883	4,287,500	-	1,003,000	9,812,488,383
Discretionary environmental expenditure	-	-	-	-	0
Total	44,249,266,292	3,959,092,658	236,888,005	4,253,991	48,449,500,946

Source: UGEITI Declaration forms

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in **Annex 22** of this report.

c) Sub-national payments disclosed by extractive entities

Extractive companies included in the reconciliation scope unilaterally reported the following sub-national payments:

Table 56: Summary of sub-national payments reported by companies for the fiscal year 2022-23

Company	Amount paid (UGX)
TORORO CEMENT LTD	285,565,185
NATIONAL CEMENT COMPANY UGANDA LIMITED	122,478,750
TOTALENERGIES EP UGANDA	20,100,000
CNOOC UGANDA LTD	19,950,000
KAMPALA CEMENT CO. LIMITED	9,040,000
TOTAL	457,133,935

Source: UGEITI Declaration forms

The detail of sub-national payments declared unilaterally by extractive entities for the FY 2022-23 is presented in **Annex 23** of this report.

a) Quasi-fiscal expenditures

None of the reporting entities reported Quasi-fiscal expenditures.

4.5. Collection and Distribution of Extractive Revenues

This section provides an overview of critical components of Uganda's public financial management framework as it relates to the extractive sector. It covers the budget process, including budget execution and oversight, revenue collection and allocation mechanisms, and systems for accountability and financial reporting. Additionally, it outlines the auditing procedures applied to revenues derived from oil, gas, and mining activities. The section also presents relevant information on the management and status of the Petroleum Fund, as well as financial governance practices within the mining sector.

4.5.1. Budget Process

Uganda continues to employ a transparent and participatory approach to budget preparation, actively involving a wide range of stakeholders to ensure that national budget priorities reflect citizens' needs and aspirations. According to the Open Budget Survey 2023, Uganda ranked second in Africa, after South Africa, with a transparency score of 59 out of 100, underscoring its commitment to fiscal openness and public accountability. The Ministry of Finance, Planning and Economic Development (MoFPED) has strengthened this commitment by making key budget documents—such as the National Budget Framework Paper, Ministerial Policy Statements, Approved Estimates of Revenue and Expenditure, and Citizen's Guides—publicly accessible online for FY 2022/2023 via the Budget Information Portal. These efforts have improved access to real-time budget and expenditure information, enhancing public scrutiny and fostering greater trust in the management of public resources, including those generated from the extractive sector.

Uganda's budget process is governed by a robust legal and regulatory framework designed to enhance transparency, efficiency, and accountability in public financial management. Key instruments include the 1995 Constitution, the Public Finance Management Act (PFMA), 2015, its attendant Public Finance Management Regulations, 2016, and the Local Government Act, 1997. The PFMA, enacted on 23 February 2015, was introduced to consolidate and replace fragmented financial laws, clearly delineate the roles of Parliament and the Executive in the budget process, and improve the management of public resources, particularly revenues from the extractive sector.

The PFMA provides binding timelines for budget preparation, approval, execution, and oversight. Notably, it established a Charter for Fiscal Responsibility, which outlines fiscal rules and targets over an electoral cycle. The Act also institutionalized the integration of gender and equity considerations into national budgets, a requirement monitored annually by the Equal Opportunities Commission. In addition, it strengthened control over supplementary budgets, introduced penalties for non-compliance or mismanagement of public funds, and provided comprehensive provisions for the transparent management of oil revenues, including their collection, allocation, and reporting through the Petroleum Fund.

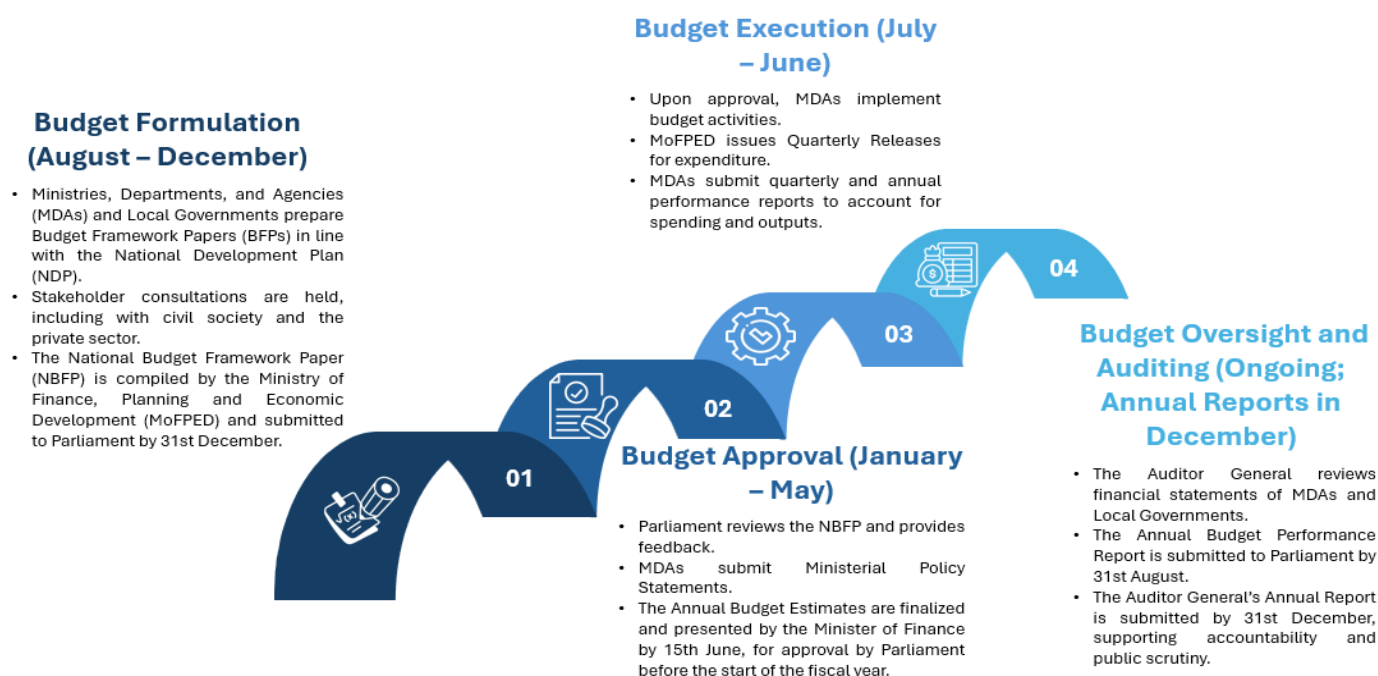
During FY 2022/2023, these mechanisms remained central to Uganda's efforts to uphold fiscal discipline and transparency, particularly in light of increasing revenues from the extractive industries. Budget documents and oil revenue data were made publicly available through the Budget Information Portal, further reinforcing public access to information and enabling monitoring of compliance with PFMA provisions.

Furthermore, the Public Finance Management Act (PFMA), 2015, along with its accompanying Public Finance Management Regulations, 2016, sets out specific timelines and procedural requirements for the preparation, approval, execution, and oversight of the national budget. These provisions ensure a predictable, structured, and accountable budgeting process, reinforcing fiscal discipline and transparency across all levels of government.

4.5.1.(a) The Budget Cycle

The budget cycle in Uganda starts in July of each year and ends in June of the subsequent year. The cycle goes through four (4) main stages: - (i) Budget Planning, (ii) Budget Preparation and Approval, (iii) Budget Execution, and (iv) Budget Oversight. The budget cycle is illustrated in Figure below.

Chart 82: Uganda's Budget Cycle



4.5.1.(b) Budget Planning

Uganda's budget process formally begins with the National Budget Conference, typically held in October. During this conference, the Minister of Finance, Planning and Economic Development presents the Budget Strategy Paper (BSP), which outlines the government's strategic goals for inclusive growth and development, and redefines national priorities for the upcoming fiscal year. The conference serves as a platform for building consensus among stakeholders on critical components of the budget process, including:

- The overall budget strategy and key priorities for the next fiscal year;
- The Indicative Medium-Term Fiscal Framework (MTFF) and the Medium-Term Expenditure Framework (MTEF);
- Lessons and challenges emerging from the Government Annual Performance Review, conducted by the Office of the Prime Minister.

Local Governments play a central role in operationalizing national budget priorities at the community level. To support the preparation of Local Government Budget Framework Papers (LGBFPs), the Ministry of Finance, in collaboration with key government agencies, conducts a series of regional consultative workshops. These workshops engage local political leaders, technical officers, and heads of departments, and aim to:

- Communicate government priorities for the upcoming financial year;
- Share Indicative Planning Figures (IPFs) for local governments;
- Discuss local service delivery constraints and proposed interventions.

Regional consultations also include participation from Members of Parliament, allowing them to contribute to budget discussions relevant to their constituencies.

Civil society engagement is formally integrated into the budget process through structured dialogue with groups such as the Civil Society Budget Advocacy Group (CSBAG), a coalition of NGOs working to promote budget transparency, accountability, and citizen participation.

4.5.1.(c) Budget preparation and approval

Following Cabinet approval of the proposed budget strategy and priorities, the First Budget Call Circular is issued by the Ministry of Finance, Planning and Economic Development (MoFPED) by 15 September each year, in accordance with the deadlines stipulated in the Public Finance Management Act, 2015. This circular provides strategic guidance to all government institutions, instructing them to prepare and submit their Budget Framework Papers (BFPs). The BFPs must align with national priorities, expenditure ceilings established under the Medium-Term Expenditure Framework (MTEF), and applicable policy and administrative guidelines to ensure the development of a credible and realistic budget.

Once submitted, individual BFPs are consolidated into the National Budget Framework Paper (NBFP), which is submitted to Cabinet and Parliament by 31 December for review. These bodies typically approve the NBFP, often suggesting refinements to reflect emerging priorities or policy shifts. Thereafter, MoFPED conducts further consultations with stakeholders, including development partners, to finalize the projected resource envelope.

The final expenditure ceilings and Cabinet/Parliament recommendations are communicated to institutions through the Final Budget Call Circular, issued on 15 February. This enables entities to prepare their final budget estimates, which are then reviewed, consolidated, and submitted to

Parliament by 1 April. Upon Parliamentary approval, the national budget is publicly announced and takes effect on 1 July, marking the start of the new fiscal year.

4.5.1.(d) Key budget preparation timelines

In accordance with the Public Finance Management Act of 2015, the below chart outlines the mandatory timelines for budget preparation:

Table 57: Budget preparation timelines

Date	Activity	Responsible Entity
15 September	Issuance of First Budget Call Circular (BCC) with strategic priorities and ceilings	Ministry of Finance, Planning and Economic Development (MoFPED)
October	National Budget Conference to present Budget Strategy Paper and engage stakeholders	MoFPED
31 December	Submission of National Budget Framework Paper (NBFP) to Parliament and Cabinet	MoFPED
15 February	Issuance of Final Budget Call Circular with approved ceilings	MoFPED
1 March	Submission of Ministerial Policy Statements (MPS) by all Votes	Line Ministries / Government Votes
1 April	Submission of Annual Budget Estimates to Parliament	MoFPED
15 June	Parliament approves the national budget before start of fiscal year	Parliament
1 July	Start of new fiscal year and budget implementation	All Government Entities

4.5.1.(e) Budget Execution

Following Parliamentary approval, budget execution in Uganda officially commences on 1 July, marking the start of the fiscal year. This phase encompasses the release of funds, the implementation of approved activities, and the ongoing monitoring and reporting of financial and physical performance. The Ministry of Finance, Planning and Economic Development (MoFPED) oversees the issuance of quarterly cash limits to Ministries, Departments, Agencies (MDAs), and Local Governments based on their approved work plans and budget allocations. To ensure accountability and alignment with development objectives, MDAs are mandated to submit Quarterly Performance Reports and Annual Budget Performance Reports detailing progress made, expenditures incurred, and challenges encountered. These are reviewed by MoFPED, the Office of the Prime Minister (OPM), and the Parliamentary Budget Committee.

In FY 2022/2023, the Government of Uganda continued to implement programme-based budgeting, where resource allocation and performance tracking are organized around sectoral programmes rather than institutions. This was guided by the Programme Implementation Action Plans (PIAPs) under the Third National Development Plan (NDPIII). Furthermore, gender and equity responsive budgeting remained a statutory obligation under the Public Finance Management Act, 2015, with the Equal Opportunities Commission conducting compliance assessments across all sectors. Execution and reporting processes are managed through the Integrated Financial Management System (IFMS), with expenditure and budget data published on the Budget Information Portal, thereby enhancing transparency and accountability in the use of public resources, including revenues from the extractive industries.

4.5.1.(f) Budget oversight

Budget oversight in Uganda plays a vital role in promoting transparency, accountability, and the efficient use of public resources. This oversight function is anchored in the Public Finance

Management Act (PFMA), 2015, which outlines the mechanisms for monitoring budget execution, performance reporting, and financial audits. Several key institutions are responsible for ensuring effective oversight. The Parliament of Uganda, through its Budget Committee and sectoral committees, reviews and approves budget proposals, scrutinizes expenditure reports, and holds government entities accountable for public spending. The Office of the Auditor General (OAG) conducts annual audits of public finances—including the Petroleum Fund and revenues from the extractive sector—and submits these reports to Parliament by 31 December each year. The Parliamentary Public Accounts Committee (PAC) examines these audit reports and recommends corrective measures in cases of financial mismanagement or inefficiency. The Equal Opportunities Commission (EOC) contributes to budget oversight by evaluating the national budget's compliance with gender and equity standards, issuing a mandatory Certificate of Compliance as stipulated by the PFMA. Additionally, the Office of the Prime Minister (OPM) oversees performance monitoring through the Government Annual Performance Review (GAPR), ensuring that budget implementation aligns with Uganda's Third National Development Plan (NDPIII).

In FY 2022/2023, all statutory budget documents, including the Annual Budget Performance Report, Quarterly Budget Execution Reports, and the Auditor General's Annual Report, were published in line with the PFMA timelines. The OAG also carried out financial and value-for-money audits across numerous Ministries, Departments, and Agencies (MDAs) and Local Governments, with specific audits focusing on resource flows related to the extractive sector. These reports were made publicly accessible via the Office of the Auditor General's website, reinforcing Uganda's commitment to transparency and good financial governance.

Chart 83: Budget oversight



The primary aim of budget oversight is to monitor financial flows and evaluate the execution of government programs in relation to established goals and targets outlined in performance contracts. Essential budget documents are accessible online, ensuring transparency and public availability through the budget information website www.budget.go.ug.

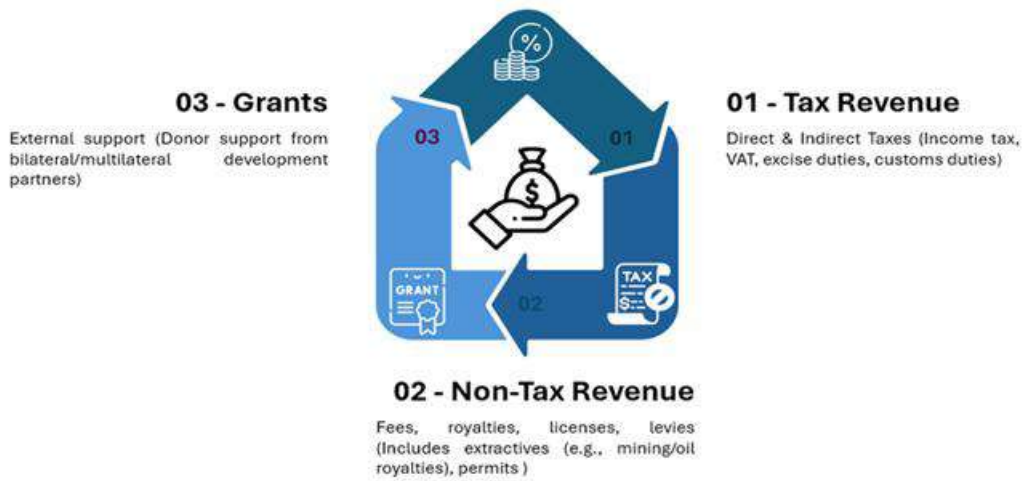
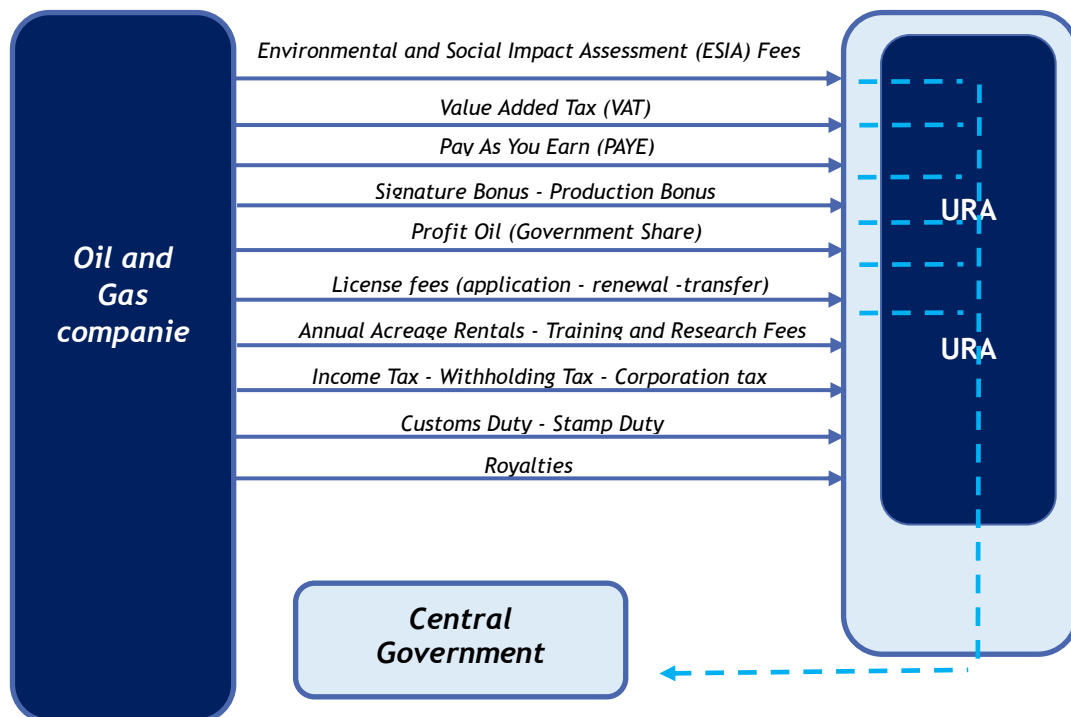
4.5.1.(g) Annual Financial Report

The Public Finance Management Act of 2015 mandates the preparation of consolidated financial statements for the Government. These statements must adhere to the International Public Sector Accounting Standards (IPSAS) modified cash basis of accounting and are to be completed within three months following the end of the fiscal year.

4.5.2. Revenue Collection

The national budget serves as the Government's framework for collecting and allocating funds to provide services to the citizens of Uganda. This budget cycle runs from July 1 to June 30, marking the fiscal year. Revenue is generated from various sources, including taxes (both direct and indirect), non-tax revenues (such as fees, royalties, duties, and levies), as well as grants from development partners. The diagram below illustrates the primary sources of Government revenue.

Chart 84: Main sources of the Government revenue

Chart 85: Revenue collection diagram for the oil and gas sector¹⁴⁶

--- Transfer

¹⁴⁶ PAYE and VAT are not remitted to the Petroleum Fund

4.4.2.(a) Collection of Oil and Gas revenues

The Uganda Revenue Authority (URA) is the principal agency responsible for assessing, collecting, and remitting petroleum revenues into the Petroleum Fund. The oil and gas companies operating in Uganda are legally obligated to make various types of payments to the URA. These payments include royalties, signature bonuses, surface rentals, license fees, corporate income tax, withholding tax, and other related levies.

Once received by URA, these funds are transferred directly to the Petroleum Fund at BoU. The collection framework thus ensures a clear and auditable trail of petroleum revenues—from private sector operators to the national account. This structure is critical in ensuring that oil revenues are transparently managed and contribute meaningfully to national development.

4.4.2.(b) Collection of revenues from the Mining sector

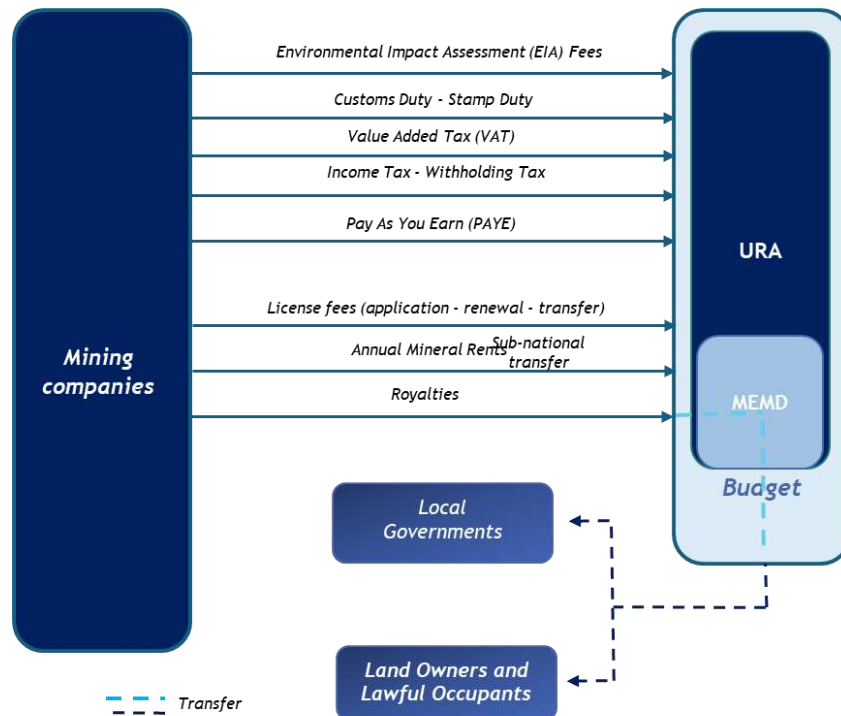
The collection of government revenues from **mining activities** in Uganda is primarily undertaken by the **Uganda Revenue Authority (URA)**. These revenues—which include **royalties, license fees, and taxes**—are **remitted directly into the Consolidated Fund** in accordance with the Public Finance Management Act, 2015. The Consolidated Fund serves as the central treasury account through which all government revenues, excluding petroleum revenues, are managed.

In addition to URA, the **National Environment Management Authority (NEMA)** plays a key role in the mining sector by collecting **non-tax payments** related to **environmental compliance and regulation**. These include **fees for Environmental Impact Assessments (EIA), waste discharge permits, and monitoring charges**. These payments are made by mining companies to ensure adherence to environmental standards and to support the sustainable management of natural resources. They are collected by NEMA and remitted directly to the Consolidated Fund.

This dual framework ensures that mining revenues are both fiscally and environmentally accounted for, contributing to the broader goals of transparency and sustainable development in Uganda's extractive sector.

The mining revenue collections framework can be presented as follows:

Chart 86: Revenue collection diagram for the mining sector



4.5.3. Revenue allocation

After the government collects revenues from the extractive sector, these funds are recorded in official government accounts. The majority of these revenues are deposited into the Consolidated Fund, managed by the Ministry of Finance, Planning and Economic Development (MoFPED), and are integrated into the national budget to support government programs and service delivery. A portion of the revenues may be earmarked for transfer to Local Governments to support decentralized service provision, or allocated to special-purpose funds such as the Petroleum Fund—particularly for oil and gas revenues—in accordance with the Public Finance Management Act, 2015. These mechanisms ensure transparency, traceability, and alignment with Uganda’s fiscal policy objectives.

4.1.3.(a) Allocation of Oil and Gas revenues

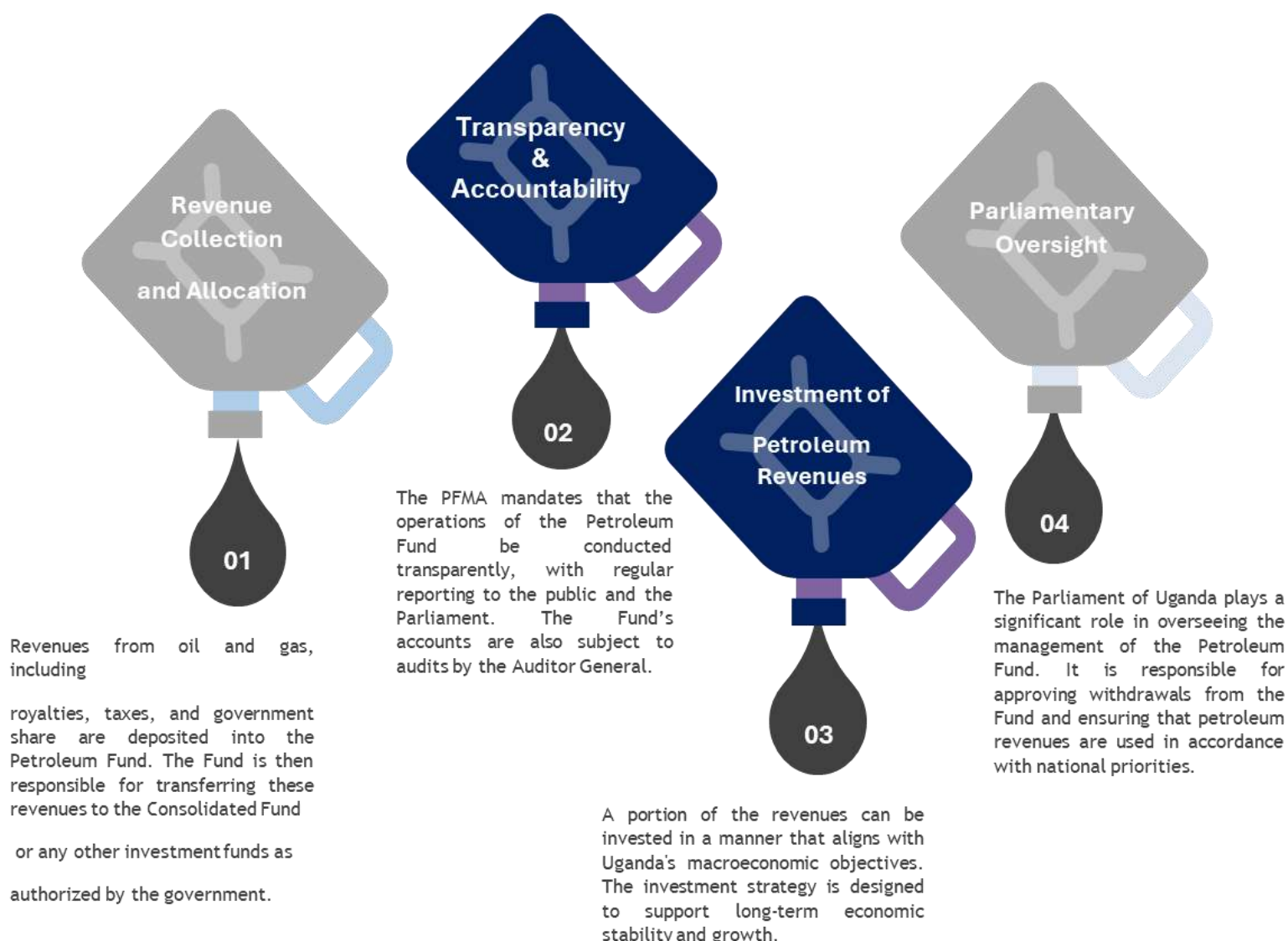
The **Petroleum Fund of Uganda** serves as a dedicated financial mechanism established to manage revenues generated from the country’s petroleum resources. Its primary function is to ensure that all oil and gas revenues are **collected, recorded, safeguarded, and managed in a transparent and accountable manner**.

The Fund is governed by the **Public Finance Management Act (PFMA), 2015**, which sets out a comprehensive legal and operational framework for the collection, management, investment, and withdrawal of petroleum revenues. Under this framework, all petroleum-related revenues—such as royalties, signature bonuses, and taxes from oil companies—are remitted by the **Uganda Revenue Authority (URA)** directly into the Petroleum Fund held at the **Bank of Uganda (BoU)**.

These resources are then managed in accordance with clearly defined rules, including:

- **No direct expenditure** from the Fund except for authorized transfers to the Consolidated Fund or the Petroleum Revenue Investment Reserve;
- **Reporting and audit obligations**, including the publication of annual reports;
- **Parliamentary oversight** over transfers and utilization of petroleum revenues;

Chart 87: Summary of the functioning of the Petroleum Fund Mechanism



All oil and gas revenues in Uganda are collected by the **Uganda Revenue Authority (URA)** and deposited into the **Petroleum Fund**, which is held at the **Bank of Uganda (BoU)**. This process is governed by the **Public Finance Management Act (PFMA), 2015**, which provides for prudent and transparent management of petroleum revenues.

The main sources of revenue for the Petroleum Fund during the FY 2022-23 include:

- **Tax revenues** from companies engaged exclusively in petroleum activities (e.g. corporate income tax, withholding tax, VAT);
- **Non-tax revenues** such as **license fees, annual acreage rentals, training and research fees, and royalties** paid by oil companies.

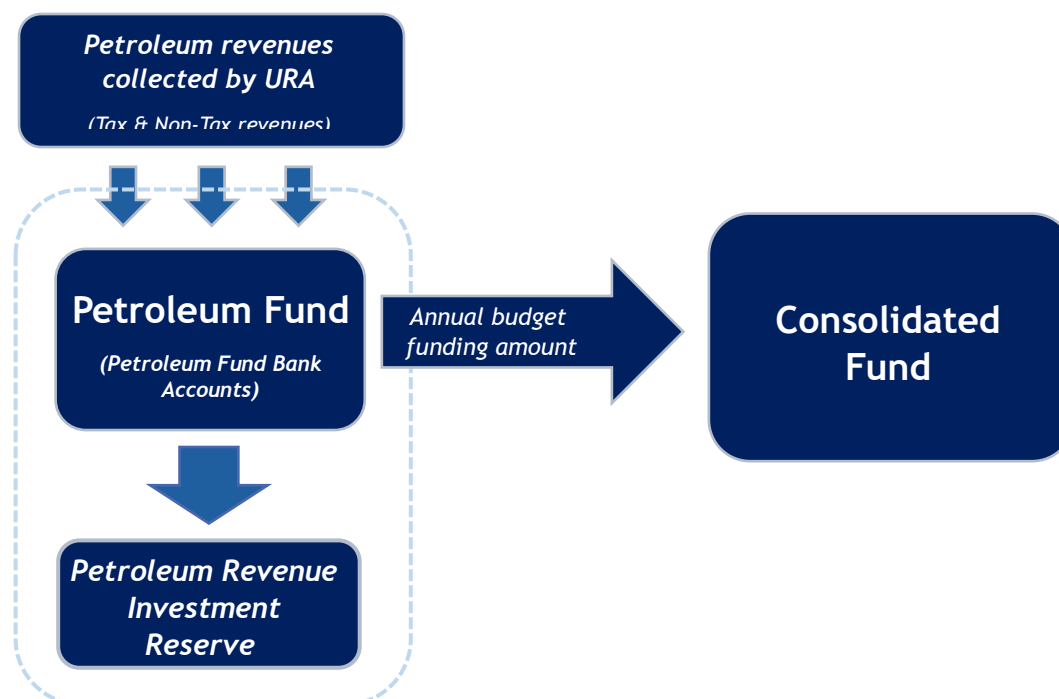
Disbursements from the Petroleum Fund are made through two primary channels:

1. **The Consolidated Fund**, to support the national budget as appropriated by Parliament; and

Extractive Sector in Figures

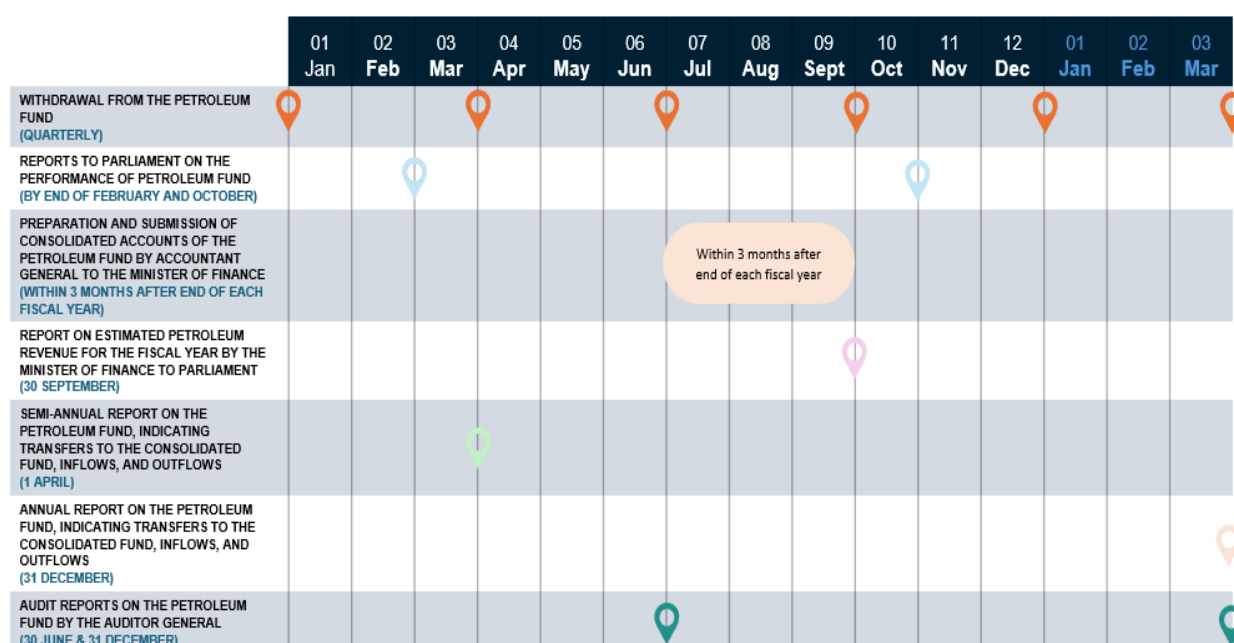
2. The Petroleum Revenue Investment Reserve (PRIR), which is intended for long-term investment of excess petroleum revenues.

Chart 88: Petroleum Fund Mechanism¹⁴⁷



PFM Act 2015 timelines for withdrawal and Reporting on the Petroleum Fund.

Chart 89: Timelines for withdrawal and Reporting on the Petroleum Fund



Source: PFM Act, 2015

¹⁴⁷ Oil and Gas Revenue Management Policy, 2012.

In compliance with the Public Finance Management Act (PFMA) 2015¹⁴⁸, the Government of Uganda has continued to demonstrate strong adherence to the legal obligations governing the Petroleum Fund. According to the Petroleum Fund audit report covering FY 2021/22, both the annual and semi-annual reports detailing inflows, outflows, and the Fund's assets were prepared and submitted to Parliament in line with statutory timelines.

Furthermore, the report confirmed that all previous semi-annual reports and financial statements were consistently prepared and audited by the Office of the Auditor General (OAG) and were published on the Ministry of Finance, Planning and Economic Development (MoFPED) website, ensuring public access.

For FY 2022/2023, this compliance continued. The Auditor General's annual audit report for the year ended 30 June 2023¹⁴⁹ reaffirmed that reporting obligations were fulfilled. The semi-annual report for the period ending 31 December 2022 was published and made publicly available, demonstrating Uganda's sustained commitment to transparency, accountability, and prudent management of petroleum revenues.

Petroleum Fund bank accounts

Three bank accounts are operated by the Petroleum Fund currently: two at the Bank of Uganda (BoU) and one at the Federal Reserve Bank of New York. These accounts are intended to enhance transparency and accountability of petroleum revenue by separating it from other government revenue. The table below provides detailed information about the Petroleum Fund's bank accounts.

Table 58: Petroleum Fund bank accounts¹⁵⁰

Account Name	Currency	Location	Account N°
Petroleum Fund	USD	BoU, Kampala Road	003300328400010
BoU Petroleum Fund	USD	Federal Reserve Bank, New York, USA	021086676
Petroleum Fund	UGX	BoU, Kampala Road	003300328000026

Audit opinion on the Petroleum Fund financial statements for FY 2022-2023¹⁵¹

Section 61 of the PFMA (2015) stipulates that both annual and semi-annual reports and financial statements of the Petroleum Fund should be audited by the AG and submitted to the Parliament and published on MoFPED's website. The AG issued unqualified audit opinion¹⁵² for the Petroleum Fund covering FY 2022-23 and attested that all of these reports have been submitted in line with Section 61 of the PFMA (2015).

In a post-audit opinion paragraph of the FY 2021-22 audit report on the Petroleum Fund, the OAG noted a delayed investment of petroleum revenues. The Charter for Fiscal Responsibility provides that a maximum of 0.8% of the preceding year's estimated non-oil GDP outturn be transferred to the Consolidated Fund (CF) for budget operations, with the remaining balance directed to the Petroleum

¹⁴⁸ PFMA Act 2015, section 61

¹⁴⁹ <https://www.oag.go.ug/consolidatedreports>

¹⁵⁰ <https://www.finance.go.ug/sites/default/files/2023-06/ANNUAL%20AUDITED%20REPORTS%20AND%20FINANCIAL%20STATEMENTS%20FOR%20THE%20PETROLEUM%20FUND%20FOR%20THE%20PERIOD%20ENDED%2030TH%20JUNE%202022.pdf>

¹⁵¹ <https://www.finance.go.ug/sites/default/files/reports/Petroleum%20Fund%20Financial%20Statements%20for%20the%20FY%20ended%2030th%20June%202023%20281%29.pdf>

¹⁵² <https://www.finance.go.ug/sites/default/files/reports/Petroleum%20Fund%20Financial%20Statements%20for%20the%20FY%20ended%2030th%20June%202023%20281%29.pdf>

Revenue Investment Reserve (PRIR) for sustainable investment. However, in FY 2022/23, no funds were allocated to either the consolidated fund or the Petroleum Revenue Investment Reserve. The anomaly was attributed to delayed approval and the subsequent postponement of the appropriation process. Consequently, UGX 206,656,119,049 of the entire fund balance remained unallocated. The failure to appropriate funds, results in idle financial resources and undermines the economic benefits from prudent oil revenue investment.

The Audited financial statements of the Petroleum Fund for the FY 2022-23 show that a total of UGX 1,032,638 million has been deposited into the Fund since its inception in March 2015. Subsequently, UGX 780,300 million (76% of the total deposits) was transferred to the consolidated fund for annual budget support as detailed in the table below.

Table 59: The list of Petroleum Fund deposits and withdrawals¹⁵³

Fiscal Year	Deposits/Revenues (In million UGX)	Withdrawals/Transfers (In million UGX)	Purpose of withdrawal
2014/15	119,324	-	
2015/16	133,100	-	
2016/17	238,434	-	
2017/18	62,988	125,300	Budget support
2018/19	56,740	200,000	Budget support
2019/20	59,106	255,000	Budget support
2020/21	155,010	-	
2021/22	81,967	200,000(*)	Budget support
2022/23	125,969	-	
Total	1,032,638	780,300	

(*) The report of the committee on budget for the Appropriation Bill 2021¹⁵⁴ stated that “The objective of the Bill is to provide for:

- the authorization of public expenditure out of the Consolidated Fund of a sum of twenty-seven trillion, six hundred twenty billion, seven hundred ninety-six million, three hundred sixty-three thousand shillings only; and
- withdrawal of Funds from the Petroleum Fund into the Consolidated Fund a sum of two hundred billion shillings only, to meet expenditure for the Financial Year 2021 /2022 and to appropriate the supplies granted.”

Financial performance of the Petroleum Fund for FY 2022-23

The Petroleum Fund received revenue as well as the transfers to Consolidated Fund and other outflows from the Fund during FY 2022-23.

Table 60: Petroleum Fund financial performance for FYs 2022-23, 2021-22 & 2020-21¹⁵⁵

Description In million UGX	30 June 2023	30 June 2022	30 June 2021	2023 Vs. 2022		2022 Vs. 2021	
				Difference	Difference	Difference	%
Operating revenue (Inflows)	125,968	81,967	155,010	44,001	54%	(73,043)	337%
Tax revenue (a)	118,582	77,196	148,875	41,386	54%	-71,679	401%
Non-Tax revenues (2) (Surface rental, Training Fees & Sale of bid documents)	7,386	4,771	6,135	2,615	55%	-1364	6%
Expenses (Outflows)	0	199,939	0	-199,939	-	199,939	-100%
Transfers to the Consolidated Fund	-	200,000	-	-	-	200,000	-100%
Transfers to Petroleum Revenue Investment Reserve	-	-	-	-	-	-	-

¹⁵³ Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.

¹⁵⁴ <https://bills.parliament.ug/attachments/BUD2-21-Report%20on%20the%20Appropriation%20Bill,%202021%20.pdf>

¹⁵⁵ Petroleum Fund-Annual audited financial statements for the year ended 30 June 2023.

Description <i>In million UGX</i>	30 June 2023	30 June 2022	30 June 2021	2023 Vs. 2022		2022 Vs. 2021	
				Difference	Difference	Difference	%
Bank charges	-	0	0.2	-	-	0	(87%)
Foreign exchange (losses/gains)	-	-61	-	-61	-	- 61	-
Excess of revenues /Over expenditure	125,968	-117,972	155,010	243,940	207%	-272,982	-20%

Source: Petroleum Fund-Annual audited financial statements for the year ended 30 June 2023

(a) The amount of tax revenue is composed of the following payment flows:

Table 61: Details of tax revenues transferred to Petroleum Fund

Description	Amount (In million UGX)
Withholding Tax	90,621
Income tax levied on Petroleum companies	27,960
Total	118,582

Source: Petroleum Fund-Annual audited financial statements for the year ended 30 June 2023

(b) The amount of non-tax revenues is composed of the following payment flows:

Table 62: Details of non-tax revenues transferred to Petroleum Fund

Description	Amount (In million UGX)
Training fees & Surface rentals	6,539
Signature Bonus	740
Business Licenses	107
Total	7,386

Source: Petroleum Fund-Annual audited financial statements for the year ended 30 June 2023 (Note 5: Non Tax Revenues)

Petroleum Revenue Investment Reserve (PRIR)

The PRIR is intended to manage and invest revenue from Uganda's petroleum resources for the benefit of both current and future generations. The investment within the PRIR is guided by the Investment Advisory Committee (IAC) which is established under Uganda's Public Finance Management Act (PFMA) of 2015. The IAC is designed to ensure that petroleum revenues are managed prudently, following international best practices, and invested in a manner that benefits both current and future generations.

However, a review of the available financial statements of the Petroleum Fund revealed that significant investments, as required by the PFMA, have not been undertaken, (not all reports were available online).

We noticed that an investment was done during the FY 2017 for an amount of \$ 108,764,044, corresponding interest amounted to \$ 1,007,212.

Despite the fact that the IAC has been appointed¹⁵⁶, the lack of a fully approved and implemented comprehensive investment policy has hindered the committee's ability to make further significant investments, which has been highlighted as a concern the Auditor-General in his reports¹⁵⁷.

¹⁵⁶ <https://archive.finance.go.ug/press/finance-minister-inaugurates-petroleum-investment-advisory-committee>

¹⁵⁷ <https://www.independent.co.ug/auditor-general-queries-absence-of-petroleum-investment-framework/>

The Financial statement of the Petroleum Fund for the FY ended on 30th June 2022 stated that “The Petroleum Investment Policy was signed by the Hon. Minister and witnessed by the Permanent Secretary /Secretary to the Treasury on the 16th of June 2022. On the same day, the Hon. Minister and the Deputy Governor Bank of Uganda also signed the Operational Management Agreement. The completion of the petroleum revenue investment framework gives Bank of Uganda the mandate to start investing the country's petroleum revenues for both current and future generation”.

A review of the report of the Auditor General on the Financial Statements of Uganda Petroleum Fund for the period ended 30th June, 2023 shows that the issue is still pending. The report stated in post opinion observation that “The Charter for Fiscal Responsibility provides that a maximum of 0.8% of the preceding year's estimated non-oil GDP outturn be transferred to the Consolidated Fund (CF) for budget operations, with the remaining balance directed to the Petroleum Revenue Investment Reserve (PRIR) for sustainable investment. However, in FY 2022/23, no funds were allocated to either the consolidated fund or the Petroleum Revenue Investment Reserve. The anomaly was attributed to delayed approval and the subsequent postponement of the appropriation process. Consequently, UGX 206,656,119,049 of the entire fund balance remained unallocated. The failure to appropriate funds, results in idle financial resources and undermines the economic benefits from prudent oil revenue investment.

Management explained that Bank of Uganda had finalized the Investment Revenue Framework that will guide on the investment of funds and that the funds will soon be appropriated in the subsequent financial year, in accordance with legal and regulatory framework. To estimate the revenue that Uganda's Petroleum Fund could have generated if investments had been made, an appropriate benchmark rate of return should be selected. An analysis of the performance of similar sovereign wealth funds in the region or in comparable contexts such as Ghana's Petroleum Funds and Botswana's Pula Fund should be undertaken.

Ghana's Petroleum Funds consist of two main components: the Ghana Stabilisation Fund (GSF) and the Ghana Heritage Fund (GHF). Established under the Petroleum Revenue Management Act (2011), these funds are designed to manage and invest oil revenues for economic stability and savings for future generations. The GSF helps stabilise the national budget during economic downturns, while the GHF saves resources for the long-term benefit of future generations. To estimate potential revenue for Uganda's Petroleum Fund, we might consider the return rate of GHF, which aligns with conservative investment returns in sovereign wealth funds. The return rate amounted to 4.59% as per the Public Interest and Accountability Committee (PIAC) 2023 annual report on the management and utilization of Petroleum Revenues¹⁵⁸.

The Pula Fund is Botswana's sovereign wealth fund, established in 1994 to manage the country's excess revenues from diamond exports. It is designed for long-term investment and is part of the country's foreign exchange reserves. The fund is invested globally in a diversified portfolio, including equities, bonds, and other financial instruments, with the goal of preserving wealth for future generations and ensuring economic stability. The return rates for the Pula Fund during the fiscal year 2020¹⁵⁹ were:

- Equities: Returned 14%, as indicated by the Morgan Stanley Composite Index (MSCI).
- Bonds: Returned 9%, according to the Bloomberg Global Aggregate Index.

In conclusion, given the variability in return rates due to global factors such as economic crises, wars, and market fluctuations, it is prudent to adopt a conservative approach. While the Ghana Heritage Fund and Botswana's Pula Fund have shown returns ranging from 4% to 14% depending on the asset

¹⁵⁸ https://www.piacghana.org/ova_doc/piac-2023-annual-report/, Page 65.

¹⁵⁹ <https://www.bankofbotswana.bw/sites/default/files/publications/BoB%20Annual%20Report%20June%2024%20Final.pdf> page 32

class and year, a 4% return rate is a reasonable and cautious assumption for estimating potential revenue for Uganda's Petroleum Fund. This conservative estimate accounts for possible market volatility and ensures a safer financial projection.

Transfers of Petroleum Production Royalties to Local Governments

The PFMA 2015 makes provision for distribution of 6% of royalties arising from petroleum production to the local governments located within the petroleum exploration and production areas of Uganda¹⁶⁰.

The revenue from royalties due to the local governments shall be sharing as below¹⁶¹:

- **50% to the local governments involved in petroleum production:**

The share of royalties for each local government is based on the level of production of each local government and calculated according to the formula below.

DRS = (DLP / TP) * 50% RSD; where:

- **DRS:** is the share of royalties due to a local government;
- **DLP:** is the level of production of a particular local government;
- **TP:** is the total petroleum produced by all the local governments involved in petroleum production in a financial year; and
- **RSD:** is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

- **50% to the local governments located within the petroleum exploration and production area**

The share of royalties for each local government is based on the total population of each local government and calculated according to the formula below.

DRS = (DP / TPPD) * 50% RSD where:

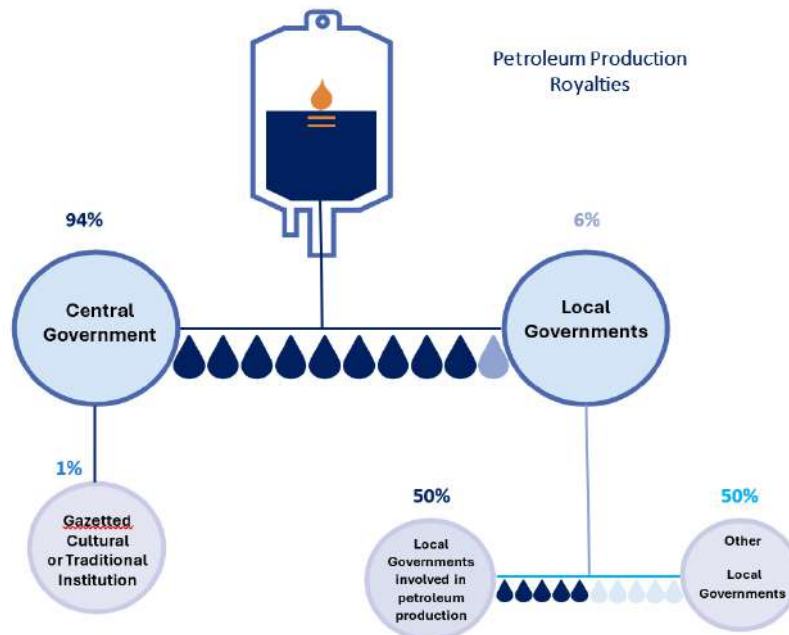
- **DRS:** is the share of royalties due to a local government;
- **DP:** is the population of a local government located within the petroleum exploration and production areas;
- **TPPD:** is the total population of all the local governments located within the petroleum exploration and production areas; and
- **RSD:** is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

The figure below illustrates the mechanism of the allocation of petroleum production royalties as stipulated by PFMA 2015.

¹⁶⁰ Section 75 of the PFMA, 2015.

¹⁶¹ Schedule 6 of PFMA 2015.

Chart 90: Petroleum Production Royalties Allocation Mechanism



4.5.1.(b) Allocation of revenues from the Mining sector

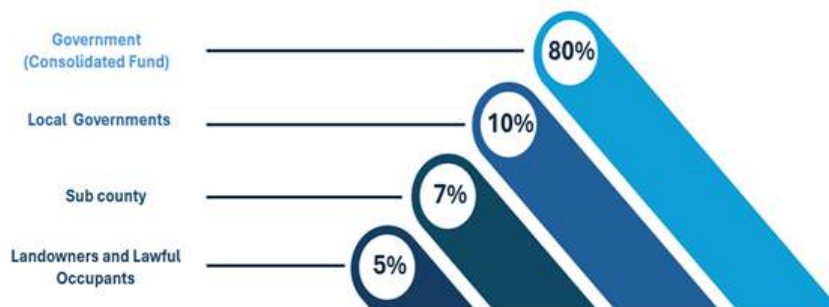
Transfers of Mining Royalties to Local Governments

The Mining and Minerals Act, 2022 revised the mining royalties sharing proportions by giving the Central Government 70%, Local Government 15%; sub-county/town council 10%; and owners, lawful or bonafide occupants of the land 5%. In the Mining Act 2003, the Central Government took 80%, Local Governments 10%, sub-county/town council 7% and owners or lawful occupants of land with minerals 3%.

The Mining Act 2003, applicable in the fiscal year 2020-21 stipulates that mining royalties must be allocated to the Consolidated Fund (80%) while the remaining 20% goes to the local governments where mining occurs. Of this 20%, the bulk (85%) is used by the districts for their operating budgets, and the remainder (15%) is paid to the landowners and lawful occupants that have been displaced from surface rights uses by mining operations¹⁶².

The chart below illustrates the allocation of the mining royalties according to the Mining Act 2003¹⁶³.

Chart 91: Mining royalties sharing proportions according to the Mining Act, 2003



¹⁶² Section 98 of the Mining Act, 2003.

¹⁶³ Section 98 of the Mining Act, 2003.

Extractive Sector in Figures

During the fiscal year 2022-23, URA collected UGX 7,201,803,819 as mineral royalties from mining companies. The DGSM confirmed that UGX 1,328,369,473 was transferred to local governments.

The table below presents the monthly breakdown of these transfers.

Table 63: Summary of royalties transferred during FY 2022-23

Month	District	County	Total
July 2022	22,110,881	15,477,617	37,588,498
August 2022	51,056,801	35,739,760	86,796,561
September 2022	19,531,556	13,672,089	33,203,645
October 2022	17,482,810	12,237,967	29,720,777
November 2022	16,807,073	11,764,951	28,572,025
December 2022	91,732,349	64,212,644	155,944,994
January 2023	137,752,877	96,427,014	234,179,891
February 2023	24,760,433	17,332,303	42,092,736
March 2023	114,586,559	80,210,591	194,797,150
April 2023	50,241,917	35,169,342	85,411,260
May 2023	170,101,432	119,071,003	289,172,435
June 2023	65,229,120	45,660,384	110,889,503
June 2023	65,229,120	45,660,384	110,889,503

Source: DGSM

Detail of royalties transferred are presented in Annex 27 of this report.

5. RECONCILIATION RESULTS

5.1. Scope

5.1.1 Companies

Oil and gas sector

The UGEITI MSG agreed to include all six (6) ¹⁶⁴ oil and gas companies with active licenses in FY 2022-23 in the reconciliation scope, as detailed below:

Table 64: List of oil and gas entities retained in the reconciliation scope

N°	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED
4	1013866034	ORANTO PETROLEUM LIMITED
5	1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED
6	1028063230	DGR ENERGY TURACO UGANDA- SMC LIMITED

Of these six companies, two (2) of them, namely, DGR ENERGY TURACO UGANDA- SMC LIMITED and ARMOUR ENERGY (UGANDA) -SMC LIMITED, had their licenses and PSAs expire in May 2025. Both companies' offices were not accessible during the reconciliation exercise. Neither company sought renewal of their respective licenses and therefore were not able to submit reporting templates.

Mining sector

The UGEITI MSG agreed on a materiality threshold of UGX 750,000,000 for the Fiscal year 2022-23. This threshold originally retained 16 entities within its scope. However, of these 16 institutions, two entities namely UGANDA DEVELOPMENT CORPORATION and MHK GENERAL AGENCIES LIMITED submitted explanatory letters regarding their operations, and confirmed that they were yet to undertake meaningful extraction. The MSG therefore agreed to exclude them from the scope, and to retain the remaining entities holding active licenses that made payments exceeding the materiality threshold. These are detailed below:

Table 65: List of mining entities retained in the reconciliation scope

N°	TIN	Taxpayer Name
1	1000024790	TORORO CEMENT LTD
2	1000028511	HIMA CEMENT LTD
3	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
5	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
6	1009753489	METRO CEMENT LIMITED
7	1000144942	DIAMOND STEEL UGANDA LIMITED
8	1010924286	WAGAGAI MINING U LIMITED
9	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
10	1009526744	GEMS INTERNATIONAL LIMITED
11	1001365592	KAMPALA CEMENT CO. LIMITED
12	1009615135	DIRECT REDUCED IRON (DRI) LIMITED
13	1013373236	RWENZORI RARE METALS LTD.
14	1000063355	AUC MINING (UGANDA) LIMITED

5.1.2 Payments flow

¹⁶⁴Source: Data received from Petroleum Authority of Uganda (PAU).

Reconciliation Results

During the scoping phase, Government Agencies that received payment flows from the extractive sectors were consulted. The UGEITI MSG agreed to include in the reconciliation scope the following payment flows:

Table 66: List of payments flows

	Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)			
1.1	PAYE	✓	✓
1.2	Excise duty	✓	✓
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 & other NEMA fees	✓	✓
1.10	Royalties	✓	✓
1.11	Licenses Fees	✓	✓
1.12	Annual mineral rents	✓	✓
1.13	Other payment flows received by URA	✓	✓
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 and Barter arrangements			
4.1	Value of the benefit stream during the fiscal year 2022/23	✓	✓
Subnational payments			
5.1	Any payment made to regional authority	✓	▪
Quasi-fiscal expenditure			
6.1	Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC & KML)	▪	✓

5.1.3 Government Agencies

Oil and gas sector

Based on the oil and gas sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2022-23 UGEITI Report are set out in the table below.

Table 67: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	Unilateral disclosure
4	PEDPD (formerly named Directorate of Petroleum)	Unilateral disclosure
5	Uganda Registration Services Bureau (URSB)	Unilateral disclosure

Mining sector

Based on the mining sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2022-23 UGEITI Report are set out in the table below.

Table 68: List of Government Agencies within the mining sector UGEITI reporting process

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

5.1.4 Non-revenue information

The table below summarizes the non-revenue information requirements as agreed by the MSG. Further details are provided in Annex 19.

Table 69: List of non-revenue information required as agreed by the MSG

N°	Requirement
2.1	Legal framework and fiscal regime
2.2	Contract and License Allocations
2.3	Register of Licenses
2.4	Contracts and Licenses
2.5	Beneficial Ownership
2.6	State Participation
3.1	Exploration Activities
3.2	Production Data
3.3	Export Data
3.4	Greenhouse Gas Emissions
4.2	Sale of the State's Share of Production or Other Revenues Collected in Kind
4.3	Infrastructure Provisions and Barter Arrangements
4.4	Transportation Revenues
4.6	Subnational payments
4.7	Level of disaggregation
4.8	Data timeliness
4.9	Data Quality and Assurance
4.10	Project Costs
5.1	Distribution of revenues
5.2	Subnational transfers
5.3	Additional information on revenue management and expenditures
6.1	Social expenditures and environmental payments
6.2	Quasi fiscal expenditures
6.3	Contribution of the Extractive Sector to the Economy
6.4	Environmental and social impact of extractive activities

5.2. Payment Reconciliation between extractive entities and Government Agencies

5.2.1 Reconciliation by Extractive Entity

A summary of the differences between payments reported by extractive entities and by Government Agencies is provided below, including consolidated figures, reconciliation adjustments, and remaining discrepancies. Payment flows reconciliations by company are detailed as follows:

Table 70: Reconciliation by extractive entity for the fiscal year 2022-23

No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	TOTALENERGIES EP UGANDA	130,271,663,852	130,296,802,333	(25,138,481)	-	-	-	130,271,663,852	130,296,802,333	(25,138,481)
2	CNOOC UGANDA LTD	66,145,789,780	65,464,883,693	680,906,087	-	-	-	66,145,789,780	65,464,883,693	680,906,087
3	UGANDA NATIONAL OIL COMPANY LIMITED	33,291,579,312	30,090,176,996	3,201,402,316	(2,978,427,237)	-	(2,978,427,237)	30,313,152,075	30,090,176,996	222,975,079
4	ORANTO PETROLEUM LIMITED	1,976,638,297	1,961,034,445	15,603,852	(15,603,852)	-	(15,603,852)	1,961,034,445	1,961,034,445	-
5	ARMOUR ENERGY (UGANDA) -SMC LIMITED	-	1,251,317,517	(1,251,317,517)	-	-	-	-	1,251,317,517	(1,251,317,517)
6	DGR ENERGY TURACO UGANDA- SMC LIMITED	-	1,163,406,476	(1,163,406,476)	-	-	-	-	1,163,406,476	(1,163,406,476)
7	TORORO CEMENT LTD	275,635,852,327	286,321,315,323	(10,685,462,996)	(191,279,137,985)	(198,760,712,082)	7,481,574,097	84,356,714,342	87,560,603,241	(3,203,888,899)
8	HIMA CEMENT LTD	-	96,424,559,378	(96,424,559,378)	-	-	-	-	96,424,559,378	(96,424,559,378)
9	NATIONAL CEMENT COMPANY UGANDA LIMITED	69,690,265,519	69,290,367,914	399,897,605	(66,121,176,213)	(65,623,181,564)	(497,994,649)	3,569,089,306	3,667,186,350	(98,097,044)
10	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	13,514,173,989	19,329,659,593	(5,815,485,604)	(13,513,323,989)	(19,325,459,593)	5,812,135,604	850,000	4,200,000	(3,350,000)
11	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	-	15,896,550,452	(15,896,550,452)	-	-	-	-	15,896,550,452	(15,896,550,452)
12	METRO CEMENT LIMITED	-	9,662,252,418	(9,662,252,418)	-	-	-	-	9,662,252,418	(9,662,252,418)
13	DIAMOND STEEL UGANDA LIMITED	-	9,516,251,780	(9,516,251,780)	-	-	-	-	9,516,251,780	(9,516,251,780)
14	WAGAGAI MINING U LIMITED	3,724,407,078	4,015,125,194	(290,718,116)	-	-	-	3,724,407,078	4,015,125,194	(290,718,116)
15	SINO MINERALS INVESTMENTS COMPANY LIMITED	3,415,948,274	3,415,948,274	-	-	-	-	3,415,948,274	3,415,948,274	-
16	GEMS INTERNATIONAL LIMITED	-	2,782,995,301	(2,782,995,301)	-	-	-	-	2,782,995,301	(2,782,995,301)
17	KAMPALA CEMENT CO. LIMITED	3,652,767,310	2,626,002,813	1,026,764,497	(3,587,393,331)	(2,575,065,370)	(1,012,327,961)	65,373,979	50,937,443	14,436,536
18	DIRECT REDUCED IRON (DRI) LIMITED	-	2,244,171,800	(2,244,171,800)	-	-	-	-	2,244,171,800	(2,244,171,800)
19	RWENZORI RARE METALS LTD.	-	933,651,784	(933,651,784)	-	-	-	-	933,651,784	(933,651,784)
20	AUC MINING (UGANDA) LIMITED	-	895,496,344	(895,496,344)	-	-	-	-	895,496,344	(895,496,344)
Total		601,319,085,738	753,581,969,828	(152,262,884,090)	(277,495,062,607)	(286,284,418,609)	8,789,356,002	323,824,023,131	467,297,551,219	(143,473,528,088)

Source: UGEITI Declaration forms

The Reconciliation sheets by extractive entity are set out in **Annex 24** of this report.

5.2.2 Reconciliation by revenue stream

The table below shows the total initial payments reported by extractive entities and Government Agencies, after adjustments.

Table 71: Reconciliation by revenue stream for the fiscal year 2022-23

N °	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
A- Bilateral company disclosures										
Uganda Revenue Authority (URA)										
1.1	PAYE	139,903,421,404	148,149,090,434	(8,245,669,030)	(15,620,632,805)	(14,731,388,425)	(889,244,380)	124,282,788,599	133,417,702,009	(9,134,913,410)
1.2	Excise duty	31,538,464,500	42,305,052,793	(10,766,588,293)	(24,020,494,341)	(24,057,034,952)	36,540,611	7,517,970,159	18,248,017,841	(10,730,047,682)
1.3	Withholding Tax	103,447,256,251	109,015,311,844	(5,568,055,593)	(19,190,024,358)	(16,218,831,736)	(2,971,192,622)	84,257,231,893	92,796,480,108	(8,539,248,215)
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	-	-
1.5	Customs Payments	153,741,510,679	182,430,890,654	(28,689,379,975)	(99,222,683,487)	(104,123,710,298)	4,901,026,811	54,518,827,192	78,307,180,356	(23,788,353,164)
1.6	Value Added Tax	103,928,850,100	152,743,293,660	(48,814,443,560)	(79,801,885,006)	(82,363,055,934)	2,561,170,928	24,126,965,094	70,380,237,726	(46,253,272,632)
1.7	Income Tax	52,107,588,657	68,666,855,733	(16,559,267,076)	(36,445,370,379)	(36,553,374,206)	108,003,827	15,662,218,278	32,113,481,527	(16,451,263,249)
1.8	Capital gain	-	-	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	3,059,462,849	3,215,473,159	(156,010,310)	65,550	(16,168,980)	16,234,530	3,059,528,399	3,199,304,179	(139,775,780)
1.10	Royalties	2,926,775,535	7,038,424,416	(4,111,648,881)	-	-	-	2,926,775,535	7,038,424,416	(4,111,648,881)
1.11	Licenses Fees	2,121,492,149	536,631,141	1,584,861,008	(1,505,371,443)	-	(1,505,371,443)	616,120,706	536,631,141	79,489,565
1.12	Annual mineral rents	1,724,752,500	1,888,974,896	(164,222,396)	(102,500,000)	-	(102,500,000)	1,622,252,500	1,888,974,896	(266,722,396)
1.13	Other payment flows	6,819,511,114	37,591,971,098	(30,772,459,984)	(1,586,166,338)	(8,220,854,079)	6,634,687,741	5,233,344,776	29,371,117,019	(24,137,772,243)
	Total payments	601,319,085,738	753,581,969,828	(152,262,884,090)	(277,495,062,607)	(286,284,418,609)	8,789,356,002	323,824,023,131	467,297,551,219	(143,473,528,088)

Source: UGEITI Declaration forms

The Reconciliation sheets by extractive entity are set out in Annex 24 of this report.

5.3. Adjustments

5.3.1. Adjustments to Extractive entities' templates

The adjustments were made based on templates provided by extractive entities and Government Agencies and were supported by appropriate evidence where applicable. The adjustments are detailed below:

Table 72: Adjustments to Extractive entities' templates for the fiscal year 2022-23

Adjustments to extractive company payments	Total Amount (in UGX)
Tax related to activity other than extractive (a)	(274,501,031,518)
Tax paid on other identification number (b)	(2,978,427,237)
Tax paid reported but outside the period covered (c)	(15,603,852)
Total added/deducted to amounts originally reported	(277,495,062,607)

a) Taxes related to activity other than extractive

The following payment flows were reported by mining companies but relate to activities outside the extractive sector. Adjustments were made based on the percentage of extractive activity, as indicated in the declaration forms submitted by the companies. A summary of these adjustments is provided in the table below:

Table 73: Adjustments for Tax related to activity other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
TORORO CEMENT LTD	30.00%	(191,279,137,985)
NATIONAL CEMENT COMPANY UGANDA LIMITED	5.00%	(66,121,176,213)
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA, SA	0.00%	(13,513,323,989)
KAMPALA CEMENT CO. LIMITED	1.37%	(3,587,393,331)
Total adjustments		(274,501,031,518)

The breakdown of adjustments by payment stream is presented below:

**Table 74: Adjustments for Tax related to activity other than extractive
by payment stream**

Payment stream	Amount (in UGX)
PAYE	(15,605,028,953)
Excise duty	(24,020,494,341)
Withholding Tax	(16,211,597,121)
Customs Payments	(99,222,683,487)
Value Added Tax	(79,801,885,006)
Income Tax	(36,445,559,629)
Other payment flows	(3,193,782,981)
Total adjustments	(274,501,031,518)

b) Taxes paid on other identification number

The following payments were reported by the 'Uganda National Oil Company Limited' but were in fact made by a different taxpayer. These payments are related to withholding tax on interest from

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cash deposits, which was reported by the banks that disbursed the interest. Details are outlined in the table below:

Table 75: Adjustments for taxes paid on other identification number

Company	Payment stream	Amount (in UGX)
UGANDA NATIONAL OIL COMPANY LIMITED	Withholding Tax	(2,978,427,237)
Total adjustments		(2,978,427,237)

c) Tax paid reported but outside the period covered

The following payments were reported by 'Oranto Petroleum Limited' but fall outside the fiscal year under reconciliation (1 July 2022 - 30 June 2023). The receipts subject to adjustment are detailed below:

Table 76: Adjustments for taxes paid on other identification number

Company	Payment stream	Receipt number	Date	Amount (in UGX)
ORANTO PETROLEUM LIMITED	PAYE	2240001503565	04/08/2023	7,831,031
ORANTO PETROLEUM LIMITED	PAYE	2240003392093	14/09/2023	7,831,031
Total adjustments				(15,603,852)

5.3.2. Adjustments to Government Agency templates

Based on declaration forms received from extractive entities or Government Agencies, the following adjustments were made:

Table 77: Adjustments to Government Agencies' templates for the fiscal year 2022-23

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive	(286,284,418,609)
Total added/deducted to amounts originally reported	(286,284,418,609)

Taxes related to activity other than extractive

The following payment flows were reported by the Government Agency but relate to activities outside the extractive sector. Adjustments were made based on the percentage of extractive activity, as indicated in the declaration forms submitted by the companies. A summary of these adjustments is provided in the table below:

Table 78: Adjustments for revenues relating to activities other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
TORORO CEMENT LTD	30.00%	(198,760,712,082)
NATIONAL CEMENT COMPANY UGANDA LIMITED	5.00%	(65,623,181,564)
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA, SA	0.00%	(19,325,459,593)
KAMPALA CEMENT CO. LIMITED	1.37%	(2,575,065,370)
Total adjustments		(286,284,418,609)

Details of the adjustments by payment stream can be presented as follows:

Table 79: Adjustments for revenues relating to activities other than extractive by payment stream

Payment stream	Amount (in UGX)
PAYE	(14,731,388,425)
Excise duty	(24,057,034,952)
Withholding Tax	(16,218,831,736)
Customs Payments	(104,123,710,298)
Value Added Tax	(82,363,055,934)
Income Tax	(36,553,374,206)
Environmental Impact Assessment & other NEMA fees	(16,168,980)
Other payment flows	(8,220,854,079)
Total adjustments	(286,284,418,609)

5.4. Unreconciled discrepancies

Following the adjustments made, the total unreconciled discrepancies amounted to UGX 148,555,908,822, representing 31% of the total revenues of UGX 472,159,439,350 included in the reconciliation scope. These unreconciled differences can be analysed as follows:

Table 80: Summary of unreconciled discrepancies for the fiscal year 2022-23

Reasons for differences	Amount (in UGX)
Reporting template not submitted by the extractive company (a)	(138,526,481,450)
Tax not reported by the extractive company (b)	(4,530,489,969)
Receipts not reported by the extractive company (c)	(1,751,982,841)
Tax not reported by the Government Agency (d)	121,818,306
Receipts not reported by the Government Agency (e)	1,214,566,299
Not material difference (f)	(958,433)
Total	(143,473,528,088)

a) Reporting template not submitted by the extractive company

Ten out of twenty companies retained in the reconciliation scope submitted templates and participated in the reporting process. As a result, the differences below relate to declaration forms submitted by the URA but not submitted by extractive companies. These payments reported by URA are detailed by company as follows:

Table 81: Summary of unreconciled discrepancies for the fiscal year 2022-23

Company	Amount (in UGX)
ARMOUR ENERGY (UGANDA) -SMC LIMITED	(1,251,317,517)
DGR ENERGY TURACO UGANDA- SMC LIMITED	(1,163,406,476)
HIMA CEMENT LTD	(96,424,559,378)
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	(15,896,550,452)
METRO CEMENT LIMITED	(9,662,252,418)
DIAMOND STEEL UGANDA LIMITED	(9,516,251,780)
GEMS INTERNATIONAL LIMITED	(2,782,995,301)
RWENZORI RARE METALS LTD.	(933,651,784)
AUC MINING (UGANDA) LIMITED	(895,496,344)
Total	(138,526,481,450)

b) Tax not reported by the extractive company

These discrepancies arise from taxes declared by URA that were not reported by the corresponding extractive companies. In the absence of feedback from the companies involved, the differences could not be reconciled. A breakdown by company and payment flow is provided below:

Table 82: Tax not reported by extractive companies in UGX

Payment stream	Payment stream	Amount (in UGX)
CNOOC UGANDA LTD	Customs Payments	-2,281,850
	Income Tax	-1,200,000
UGANDA NATIONAL OIL COMPANY LIMITED	Income Tax	-280,000
	Environmental Impact Assessment & other NEMA fees	-1,828,344
	Environmental Impact Assessment & other NEMA fees	-1,590,000
TORORO CEMENT LTD	Other payment flows	-2,269,237,836
WAGAGAI MINING U LIMITED	Income Tax	-5,378,000
	Environmental Impact Assessment & other NEMA fees	-2,840,000
	Income Tax	-1,445,814
KAMPALA CEMENT CO. LIMITED	Environmental Impact Assessment & other NEMA fees	-63,020
	Other payment flows	-173,305
DIRECT REDUCED IRON (DRI) LIMITED	Value Added Tax	-2,237,340,000
	Environmental Impact Assessment & other NEMA fees	-331,800
	Licenses Fees	-6,500,000
Total		-4,530,489,969

c) Receipts not reported by extractive companies

These differences arise from receipts reported by URA that were not declared by the extractive companies, although the taxes were paid. Due to the lack of feedback from the companies, the discrepancies remain unreconciled. The breakdown by company and payment flow is provided below:

Table 83: Receipts not reported by extractive companies in UGX

Payment stream	Payment stream	Amount (in UGX)
TOTALENERGIES EP UGANDA	Customs Payments	-9,663,925
	Other payment flows	-15,474,646
CNOOC UGANDA LTD	Other payment flows	-11,922,396
	PAYE	-11,001,005
UGANDA NATIONAL OIL COMPANY LIMITED	Customs Payments	-6,160,804
	Other payment flows	-16,151,543
TORORO CEMENT LTD	Value Added Tax	-1,237,724,252
NATIONAL CEMENT COMPANY UGANDA LIMITED	Royalties	-135,909,689
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	License Fees	-3,350,000
WAGAGAI MINING U LIMITED	Withholding Tax	-303,648,549
KAMPALA CEMENT CO. LIMITED	Excise duty	-503,139
	Withholding Tax	-472,893
Total adjustments		-1,751,982,841

d) Tax not reported by Government Agency

These differences relate to taxes paid by extractive companies but not reported by URA. Due to the lack of feedback from companies, these differences remain unreconciled. They are detailed by company and payment flow as follows:

Table 84: Taxes not reported by Government Agencies in UGX

Payment stream	Payment stream	Amount (in UGX)
CNOOC UGANDA LTD	License Fees	121,518,306
WAGAGAI MINING U LIMITED	License Fees	300,000
Total adjustments		121,818,306

e) Receipts not reported by the Government Agency

These differences relate to receipts paid by extractive companies but not reported by URA. Due to the lack of feedback from URA, these differences remain unreconciled. They are detailed by company and payment flow as follows:

Table 85: Receipts not reported by Government Agency in UGX

Payment stream	Payment stream	Amount (in UGX)
CNOOC UGANDA LTD	Other payment flows	575,223,902
UGANDA NATIONAL OIL COMPANY LIMITED	Withholding Tax	256,477,916
	Licenses Fees	1,918,859
	Annual mineral rents	2,500,000
TORORO CEMENT LTD	Withholding Tax	11,490,096
	Customs Payments	290,805,242
NATIONAL CEMENT COMPANY UGANDA LIMITED	Licenses Fees	11,602,400
	Other payment flows	26,604,743
	Customs Payments	7,394,769
WAGAGAI MINING U LIMITED	Other payment flows	13,453,664
KAMPALA CEMENT CO. LIMITED	PAYE	12,135,126
	Value Added Tax	4,584,581
	Licenses Fees	375,000
Total adjustments		1,214,566,299

f) Not material difference

The non-material final discrepancies, amounting to (958,433) UGX, are detailed by company as follows:

Table 86: Non material differences in UGX

Company	Total
TOTALENERGIES EP UGANDA	(245,631,084)
CNOOC UGANDA LTD	680,906,087
TORORO CEMENT LTD	(3,203,888,899)
NATIONAL CEMENT COMPANY UGANDA LIMITED	(98,097,044)
Total	(958,433)

6. RECOMMENDATIONS

6.1. Recommendations for the FY 2022-2023

6.1.1. Strengthen the Legal and Institutional Basis for EITI Reporting (EITI Requirement 4.1)

Description:

Requirement 4.1 of the EITI require comprehensive disclosures of revenues from extractive industries, including from all government entities collecting revenues, and a credible, independent reconciliation of payments and revenues.

Although some companies participated in the reconciliation process, significant unresolved discrepancies totalling UGX 148.5 billion were identified this year—equivalent to 31% of total revenues within scope. These differences stem primarily from incomplete submissions or non-submission of declaration forms. A key challenge is the absence of a legal obligation compelling companies or government entities to participate in the EITI reporting process.

On the government side, only the Uganda Revenue Authority (URA) submitted a completed reporting template. Other key agencies—including DGSM, URSB, and PAU—did not submit their declarations, despite being revenue-collecting or regulatory bodies. This compromises the completeness of the reconciliation process and raises concerns about institutional commitment.

Recommended Actions:

We recommend that UGEITI:

- Advocate for a legal reform roadmap that makes EITI reporting mandatory for all relevant government entities and companies.
- Engage with policy and legal authorities to issue a ministerial directive or regulation institutionalizing participation.
- Provide technical training for focal points who actually fill in the reporting templates.
- Establish clear internal communication protocols to ensure accurate and timely submissions by both senior officials and technical staff.

MSG should also engage directly with DGSM, URSB, and PAU to ensure timely and complete reporting in future cycles. The development of a government-wide protocol or directive mandating EITI reporting obligations could help institutionalize compliance across agencies.

Priority: High

Targeted institutions: Government Entities, Extractive Companies

6.1.2. Improve Beneficial Ownership and Contract Transparency (EITI Requirement 2.4 and 2.5)

Description:

Requirements 2.4 and 2.5 of the EITI respectively require that all extractive contracts be made public and that implementing countries maintain a public register of beneficial owners of companies holding extractive licenses.

Despite progress in establishing a legal framework for beneficial ownership (BO) disclosures, the actual level of disclosure—especially among private mining companies—remains low. In addition, there is no accessible public registry or platform hosting signed extractive contracts, including those granted or amended after 1 January 2021.

Recommended Actions:

We recommend that the MSG:

- Enforce BO reporting through EITI reporting as well as through its integration during the company's registration at URSB.
- Develop an online repository of extractive contracts, hosted by MEMD or another state entity, ensuring all post-2021 contracts are disclosed.
- Conduct targeted outreach and training for extractive companies on BO obligations, with practical guidance on how to comply.

Priority: High

Targeted institutions: Government Entities, Extractive Companies

6.1.3. Enhance Environmental and Social Expenditure Reporting (EITI Requirement 6.1)

Description:

Requirement 6.1 of the EITI states that extractive companies must disclose mandatory social and environmental expenditures and are encouraged to disclose voluntary contributions. The nature and beneficiaries of such expenditures must be disclosed.

In the 2022/2023 cycle, several companies failed to submit information on environmental payments, and social expenditures were inconsistently reported. Additionally, many submissions lacked sufficient details on the nature of the projects or their intended beneficiaries.

Recommended Actions:

MSG should standardize the reporting format for environmental and social expenditures and clarify reporting expectations for both mandatory and voluntary contributions. Engagement with NEMA and MEMD may support better alignment with national regulations, while the introduction of a verification mechanism would improve data reliability.

Priority: High

Targeted institutions: Government Entities, Extractive Companies

6.1.4. Improve Public Disclosure of Financial Information by Reporting Entities (EITI Requirement 4.1(c))

Description:

Requirement 4.1(c) mandates all companies making material payments to disclose their audited financial statements or main financial indicators.

Several entities participating in the 2022/2023 reconciliation process did not publicly disclose audited financial statements or key financial information. This lack of transparency limits the public's ability to assess the financial health and governance of extractive sector actors.

Recommended Actions:

- All entities included in the reconciliation scope—whether state-owned or private—should publicly disclose their audited financial statements through official websites or government platforms.
- In cases where full audits are unavailable, companies should at a minimum publish:
 - Balance sheets, income statements, and cash flows;
 - Explanations of any legal or regulatory barriers to timely disclosure.
- The MSG should work with the Ministry of Finance and URSB to establish a compliance checklist and encourage regular financial transparency reviews.

Priority: High

Targeted institutions: Government Entities, Extractive Companies

6.1.5. Enhance Transparency of Project-Level Capital and Operating Expenditures (EITI Requirement 4.10)

Description:

Requirement 4.10 requires implementing countries to disclose project-level data where revenues are levied at the project level. This includes relevant financial disclosures such as capital expenditures (CAPEX) and operational expenditures (OPEX), particularly in petroleum and large-scale mining projects.

In the current reporting year, the reporting entities within the scope did not submit data on project costs disaggregated by project for the mining sector. This omission creates a gap in assessing the financial landscape of Uganda's major extractive investments, particularly in the petroleum sector where project-level costing is essential for evaluating fiscal regimes and cost recovery structures.

Recommended Actions:

- The PAU should ensure the timely collection and disclosure of project cost data for all petroleum projects under its oversight.
- Companies operating large-scale projects should disclose their capital and operating expenditures disaggregated by project.
- MSG should collaborate with PAU to include CAPEX and OPEX fields in standard reporting templates and organize capacity-building sessions for companies.

Priority: High

Targeted institutions: Government Entities, Extractive Companies

6.1.6. Develop a Framework for measurement, reporting and verification of Greenhouse Gas Emissions in the Extractive Sector (EITI Requirement 3.4)

Description:

Requirement 3.4 encourages implementing countries to disclose data on environmental monitoring and impacts related to extractive activities, including emissions, pollution, and climate-related disclosures.

Uganda currently has a national policy and legal framework that mandates extractive companies to disclose greenhouse gas (GHG) emissions. With the country scaling up oil and gas developments, there is need for the development of the National regulations to guide GHG emission Measurements, Reporting and Verification, that is provided for in the Climate Change Act, 2021. At sectoral level, detailed guidelines are required to ensure harmonised reporting and minimise data gaps which may limit transparency on emission reporting and may affect Uganda's alignment with national and global climate commitments under frameworks like the Paris Agreement.

Recommended Actions:

- The Department of Climate Change, at Ministry of water and Environment needs to coordinate the development of the National climate change regulations for GHG measurement, reporting and verification.
- MEMD, NEMA and PAU should develop sectoral guidelines for GHG measurement, reporting and verification for the extractive sectors.
- These guidelines should include mandatory GHG reporting for extractive companies and provide clear guidance on calculation methods (e.g., IPCC-compliant), verification, and publication.
-

Priority: High

Targeted institutions: Government Entities

6.2. Follow-up on prior years recommendations

Table 87: Follow-up on prior years recommendations

N°	Recommendation
1	<p>Establishing a legal basis for the UGEITI reporting process (EITI Requirement 4.1):</p> <p>Description: During the reconciliation process, significant discrepancies amounting to UGX 219 billion between company and government agency declarations remain unresolved, representing 53.73% of the total revenues within the reconciliation scope. These discrepancies, primarily due to the non-submission of declaration forms, underscore the urgent need to enhance the quality of initial declarations.</p> <p>A key issue is the absence of a legal framework obliging companies to engage fully in transparency initiatives. Without mandatory provisions requiring compliance, companies often display reluctance or hesitation, creating barriers to achieving comprehensive and accurate reporting in line with EITI Requirement 2.1, which emphasizes the need for transparent systems for the disclosure of extractive sector information.</p> <p>On the government side, despite the active participation of agencies in workshops, many failed to submit complete and comprehensive declaration forms. This insufficient engagement significantly undermines the quality of the data provided and compromises the credibility of the reporting process.</p> <p>Recommendation: We recommend the following steps:</p> <ol style="list-style-type: none"> 1- Agreeing on a Roadmap for Legal Reform: to enhance the legislation for reporting. The: UGEITI MSG should advocate for establishing or strengthening the legal framework that mandates the participation of both companies and government agencies in transparency reporting. This will ensure that all parties are legally required to submit timely and accurate reports in compliance with EITI standards. 2- Increase Participation and Training for Focal Points: In addition to targeting senior officials, ensure that the actual reporting focal points—those responsible for filling out the declaration forms—attend meetings and workshops. Organize specific training sessions focused on EITI-specific reporting requirements and technical skills to improve data accuracy. 3- Improve Communication Mechanisms: Establish clear and consistent communication channels between senior officials and focal points to ensure that reporting instructions are properly relayed. This will help minimize reporting errors or omissions and foster better coordination between entities. <p>By advocating for a stronger legal framework and providing targeted training and improved communication, UGEITI can enhance the accuracy and reliability of data submissions. This, in turn, will bolster transparency, accountability, and the overall credibility of Uganda's extractive sector reporting in alignment with EITI Requirement 2.1.</p>
2	<p>Improving the Identification of Extractive Revenues (EITI Requirement 4.1):</p> <p>Description: Some extractive revenues collected by the Uganda Revenue Authority (URA) are recorded without clear identification of the type of payment. For instance, URA's system does not specify royalty payments but rather presents the names of the corresponding minerals. Gaps in the identification of similar payment flows may result in the underestimation or misallocation of budgetary resources. Such shortcomings hinder the government's ability to effectively allocate funds toward national priorities, undermining the transparency and credibility of the budgetary process.</p> <p>Recommendation: We recommend the following steps:</p> <ol style="list-style-type: none"> 1- Enhance Payment Flow Identification: URA should implement more specific payment identification to ensure that revenues related to the extractive sector are comprehensively compiled and accurately categorized based on their specific tax types (e.g., royalties, corporate taxes) rather than using names that may not match the legislation. This will improve the traceability of revenue streams.

N°	Recommendation
2-	Provide Targeted Training: Conduct targeted training sessions for URA officials and other relevant staff on best practices for EITI reporting. This will help ensure consistency and accuracy in the classification of payments.
3	<p>Incorporating TIN and historical information in the mining cadastre Description: According to EITI Requirement 2.3, cadastres must contain updated and complete information for each license granted to companies, specifically:</p> <ul style="list-style-type: none"> i. License holders; ii. The coordinates of the licensed area, where available; iii. The application date, the award date, and the duration of the license; and iv. In the case of production licenses, the commodities being produced. <p>However, the mining license cadastre maintained by the Directorate of Geological Survey and Mines (DGSM) is lacking in several key areas, including:</p> <ul style="list-style-type: none"> - The identification number of license holders, as required by EITI Standard 2023, Requirement 2.3. - Historical information of all licenses that have been granted, transferred, retroceded, or expired. <p>Recommendation: To fully comply with EITI Requirement 2.3, it is recommended that the Directorate of Geological Survey and Mines (DGSM) update the Mining Cadastre: Ensure the inclusion of the license holder identification numbers and detailed license history for all licenses that have been granted, transferred, retroceded, or expired. This should be regularly updated and verified for accuracy.</p>
4	<p>Enhancing comprehensiveness of data on beneficial ownership (Requirement 2.5) Description: EITI Requirement 2.5 states: “Information about the identity of the beneficial owner must include the name of the beneficial owner, their nationality, and their country of residence, as well as identifying any politically exposed persons.”</p> <p>The beneficial ownership data collected for the national registry does not include information on politically exposed persons.</p> <p>Recommendation: The MSG should agree on the comprehensiveness of the beneficial ownership data and consider including information on politically exposed persons as required by EITI Requirement 2.5.</p>
5	<p>Disclosure of Financial Statements for reporting companies (EITI Requirements 2.6.b and 4.1.c) Description: EITI Requirements 2.6.b states: “SOEs are required to publicly disclose their audited financial statements, or the main financial items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available. Legal and regulatory barriers inhibiting the timely disclosure of audited financial statements must be documented by the reporting entity.”</p> <p>EITI Requirement 4.1.c states: “Companies are expected to publicly disclose their audited financial statements, or the main items (i.e. balance sheet, profit/loss statement, cash flows and effective tax rates) where financial statements are not available at country level.”</p> <p>The State-owned enterprises (SOEs) namely Uganda National Oil Company (UNOC) and Kilembe Mines Limited did not publicly disclose their audited financial statements, as required by EITI requirement 2.6. (b).</p> <p>Similarly, companies included in the reconciliation scope did not publish their financial statements as required by EITI Requirement 4.1.c</p> <p>Recommendation: SOEs and companies making material payments should publicly disclose their financial statements.</p> <p>In cases where audited statements are not available, the following key financial items should be disclosed:</p> <ul style="list-style-type: none"> - Balance sheet, profit and loss statements, and cash flows. - Documentation of any legal or regulatory obstacles inhibiting timely disclosure.
6	<p>Disclosure of Project Costs (EITI Requirement 4.10) Description: None of the companies nor PAU reported data on project costs such as CAPEX (Capital Expenditure) and OPEX (Operational Expenditure) for extractive projects as required by EITI Requirement 4.10.</p> <p>Recommendation: The Petroleum Authority of Uganda (PAU) should ensure the timely and complete disclosure of project costs, including CAPEX and OPEX. This would improve transparency on these costs and allow stakeholders to better understand the financial landscape of Uganda’s extractive sector.</p>
7	<p>Greenhouse Gas Emissions (EITI Requirement 3.4) Description: There is no framework for reporting greenhouse gas (GHG) emissions from the extractive industries in Uganda. This lack of data may hinder efforts to monitor environmental impacts and comply with national and international climate goals.</p>

N°	Recommendation
	<p>Recommendation: The government of Uganda should develop and implement a framework for disclosing greenhouse gas (GHG) emissions from extractive industries. This framework should:</p> <ul style="list-style-type: none">- Require extractive companies to report on their GHG emissions.- Align with international best practices and climate commitments.- Include guidelines on the calculation and reporting of emissions data.

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Annex 1: Oil and gas sector legal framework

No.	Legislation	Description
Policies		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008 ¹⁶⁵	The National Oil and Gas Policy supersedes the Energy Policy for Uganda published in 2002 in matters of exploration, development, production, and utilisation of the country's oil and gas resources. Apart from creating a conducive environment for petroleum exploration to continue in the country and the anticipated development, production and utilisation of any resources discovered to materialise, the policy also seeks to put in place a framework for the efficient management of oil and gas resources.
2	The Oil and Gas Revenue Management Policy for Uganda, 2012 ¹⁶⁶	The Oil and Gas Revenue Management policy provides details on how the anticipated oil revenues shall be integrated and managed within the existing public finance laws with a view of mitigating the overall impact of oil revenues on the economy. There is a framework to formulate and assess long-term projections and the impact of oil revenues. This includes a strategy for the allocation of resources amongst alternative uses, and designing and implementing medium term fiscal plans conducive to achieving the country's long-term development strategy.
Laws and regulations		
1	The Constitution of the Republic of Uganda ¹⁶⁷	Article 244 of the Constitution of Uganda stipulates that the control and ownership of all minerals and petroleum is vested in the Government on behalf of the people.
2	Presidential guidance on minerals, dated 24 November 2011	In accordance with the presidential guidance on minerals dated 24 November 2011 as presented in annex 11 of 2020-2021 report, it was deemed criminal to flare gas (burn gas so that the companies take the oil).
3	The Petroleum (Exploration, Development, and Production) Act, 2013 ¹⁶⁸	<p>The Petroleum (Exploration, Development and Production) Act 2013 governs upstream activities and provides for licensing and management of oil resources and establishment of principal institutions that are responsible for overseeing and supervising the oil exploration, production and distribution processes in the country. The Act covers all stages of petroleum development from the award of rights through to abandonment and decommissioning. It vests all rights to petroleum in the ground in the government on behalf of the people of the Republic of Uganda.</p> <p>The regulations to operationalise this Act were adopted in 2016 and these include:</p> <ul style="list-style-type: none"> - The Petroleum (Exploration, Development, and Production) Regulations, 2016¹⁶⁹;

¹⁶⁵<https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

¹⁶⁶<https://www.pau.go.ug/download/the-oil-and-gas-revenue-management-policy-for-uganda-2012/>

¹⁶⁷<https://www.parliament.go.ug/documents/1240/constitution>

¹⁶⁸<https://pau.go.ug/download/the-petroleum-exploration-development-and-production-act-2013/>

¹⁶⁹https://www.pau.go.ug/download/upstream_general-regulations_2016/

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No.	Legislation	Description
		<ul style="list-style-type: none"> - The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016¹⁷⁰; - The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016¹⁷¹; and - The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016¹⁷².
4	The Model Production Sharing Agreement (MPSA), 2016 ¹⁷³	The type of contract used to date in Uganda is the Production Sharing Contract. The Government of Uganda (GoU) developed the MPSA which is central in guiding negotiations with potential licensees in the oil exploration and production activities.
5	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 ¹⁷⁴	<p>The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 which focuses on the subsequent process of refining, conversion, transmission and midstream storage.</p> <p>To operationalise and implement the Act, several regulations were enacted in 2016 and these include:</p> <ul style="list-style-type: none"> - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Regulations 2016¹⁷⁵; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016¹⁷⁶; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016¹⁷⁷; and - The Petroleum (Waste Management) Regulations, 2019¹⁷⁸. <p>Additionally, the Act also contains provisions on licensing of mid-stream operations, as well as provisions relating to license and environmental standards. It was established to ensure that midstream operations in Uganda are carried out in a sustainable manner that guarantees optimum benefits for all Ugandans (both at present and for future generations), to promote equitable access to facilities for midstream operations and also to define the state's participation and national content in midstream operations.</p>

¹⁷⁰<https://www.pau.go.ug/download/upstream-hse-regulations/>

¹⁷¹<https://www.pau.go.ug/download/upstream-national-content-regulations-2016/>

¹⁷²<https://www.pau.go.ug/download/upstream-metering-regulations-2016/>

¹⁷³<https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

¹⁷⁴<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

¹⁷⁵https://www.pau.go.ug/download/midstream_general_regulations-2016/

¹⁷⁶<https://www.pau.go.ug/download/midstream-national-content-regulations-2016/>

¹⁷⁷https://www.pau.go.ug/download/midstream_hse_regulations/

¹⁷⁸https://www.pau.go.ug/download/petroleum_waste_regulations_2019/

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No.	Legislation	Description
6	Public Finance Management (PFMA) Act 2015 ¹⁷⁹	Public Finance Management Act, 2015 defines the framework for collection, deployment and management of revenues from the Petroleum sector, specifically how the revenues will be monitored, invested, audited and dispersed to support development. The Act also provides for sharing of revenues between Central Government, Local Governments and Cultural Institutions. This includes the setting up of a Petroleum Fund where petroleum revenues that accrue to government are paid into the fund. Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken ¹⁸⁰ .
7	Petroleum and Supply Act, 2003 ¹⁸¹	The Petroleum and Supply Act, 2003 outlines the legal framework for supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. The Act is also intended to ensure an adequate, reliable and affordable supply of quality petroleum products for all sectors of the economy at internationally competitive and fair prices with appropriate health, safety and environmental standards ¹⁸² .
8	Wildlife Act, (Cap 200 of the laws of Uganda) 2019 ¹⁸³	The Wildlife Act, (Cap 200 of the laws of Uganda) 2019 is significant in that a number of National parks and wildlife sanctuaries lie within the Albertine Graben with approximately 39% of Africa's mammal species, 51% of its bird species and 14% of its plant and reptile species. This has been adapted to the oil and gas sector.
9	National Forestry and Tree Planting Act, 2003 ¹⁸⁴	The National Forestry and Tree Planting Act, 2003 is also important as the Albertine Graben region is home to multiple-use natural and planted forest reserves.
10	Public Health Act, (Cap. 281 of the laws of Uganda) ¹⁸⁵	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant since oil exploration and production activities have implications on the health of Uganda Citizens as there may be public health issues if there are no deliberate quality controls imposed on oil production and products.
11	Water Act, (Cap. 152 of the laws of Uganda) ¹⁸⁶	The Water Act, (Cap. 152 of the laws of Uganda) governs management of water extraction activities in Lake Albert for use in petroleum activities. It is crucial because without proper environmental and water management guidelines, water resources would be polluted and mismanaged to the detriment of the society.

¹⁷⁹<https://www.finance.go.ug/content/public-finance-management-act-2015>

¹⁸⁰Section 55-75 of the Public Finance Management Act 2015.

¹⁸¹<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

¹⁸² Ministry of Energy and Mineral Development Sector Performance Report 2020.

¹⁸³<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

¹⁸⁴https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

¹⁸⁵https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

¹⁸⁶https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

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No.	Legislation	Description
12	Income Tax Act, (Cap. 340 of the laws of Uganda) ¹⁸⁷	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received ¹⁸⁸ . A 10% withholding tax is due on payment to non-resident service providers ¹⁸⁹
13	National Environment Act, 2019 ¹⁹⁰	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and environmental concerns arising out of petroleum activities. The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental and social Impact Assessments (ESIA) to be carried out at the location of the projects.
14	The East African Crude Oil Pipeline (EACOP) Special Provisions) Act 2021 ¹⁹¹	The East African Crude Oil Pipeline (Special Provisions) Act 2021 was enacted to harmonise the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. Under this Act, the VAT deemed paid regime will apply; WHT for non-resident service providers is at 5%; WHT due on interest from loans from financial institutions of public character is 0%; WHT due to payment of interest for loans from related parties is 10%; and a 10-year income tax exemption for tariff income applies.
15	Draft National Petroleum Policy 2023	The Ministry of Energy and Mineral development is currently developing a new National Petroleum Policy. The new policy aims at consolidating the achievements of the implementation of the National oil and Gas policy (2008) and addressing the new and emerging challenges to maximising benefits resulting from the development and exploitation of the countries petroleum resources in line with the Uganda Vision 2040.
16	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.
17	Leadership Code (Amendment Act 2017 and 2021)	The Leadership Code governs the ethical behavior of leaders in Uganda and enhances the fight against corruption. This code promotes ethical conduct and integrity among public officials and leaders. The main objective of the Act is to ensure that leaders in various public offices adhere to high standards of conduct, transparency, and accountability, thereby enhancing public trust in government institutions.
18	Anti-money Laundering Act, 2013	The Anti-Money Laundering Act, 2013 in Uganda is a legal framework designed to prevent and combat money laundering and related activities in the country. The Act sets out the obligations of individuals, businesses, and financial institutions to detect, prevent, and report suspicious financial activities that may be linked to money laundering.
19	The Whistleblowers Protection Act, 2010	

¹⁸⁷<https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31>

¹⁸⁸Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

¹⁸⁹Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda

¹⁹⁰<https://www.pau.go.ug/download/the-national-environment-act-2019/>

¹⁹¹<https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

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No.	Legislation	Description
		The Whistleblowers Protection Act is designed to encourage individuals to report wrongdoing or illegal activities by providing legal protection against retaliation. The Act aims to promote transparency, accountability, and good governance by safeguarding those who expose corruption, fraud, and other misconduct.
20	Inspectorate Of Government Act, 2002	The Inspectorate of Government Act, 2002, is a significant piece of legislation in Uganda that establishes and governs the operations of the Inspectorate of Government (IG), an independent institution tasked with promoting transparency, accountability, and integrity in public offices. The IG plays a central role in the fight against corruption and the enforcement of good governance practices in Uganda.

Annex 2: Detailed objectives and actions of the NPP

Objectives	Action
Increase the size of petroleum reserves	<ul style="list-style-type: none"> i. Carry out preliminary data acquisition. ii. Enhance resource assessment to obtain a better understanding of the petroleum potential of the country. iii. License new exploration areas in the Albertine Graben. iv. Carry out the promotion of acreage to attract further investment in petroleum exploration in the country. v. Opening up and licensing new prospective basins in the country for petroleum exploration. vi. Avail quality petroleum data and improve the accessibility of the data to potential investors. vii. Establish alternative licensing approaches to attract investment in petroleum exploration. viii. Promote technology that ensures an increase in recovery factor. ix. Undertake effective evaluation of licensed acreage. x. Ensure regular licensing.
To efficiently manage the country's petroleum resources	<ul style="list-style-type: none"> i. Enhance the capacity of Government institutions to promote, license, monitor, regulate, administer and carry out petroleum activities and operations. ii. Develop systems to increase efficiency in data management and leverage the use of digital technologies. iii. Enhance technical and economic assessment of petroleum projects. iv. Strengthen efficient licensing, monitoring and regulation of petroleum activities. v. Enhance the investment in development, production and commercialization infrastructure. vi. Expedite the processes in the acquisition of land for the establishment of the production and commercialization infrastructure. vii. Enhance state capacity to participate in the development and production of the country's petroleum resources. viii. Promote efficient reservoir management during petroleum production to achieve an extension of the life of the fields. ix. Build additional capacity in fiscal management and negotiation in the petroleum industry. x. Strengthen the regulatory framework for metering, tariffs and decommissioning. xi. Promote efficient cost management of petroleum operations. xii. Enhance coordination between relevant institutions and agencies. xiii. Enhance common-use of infrastructure through third-party access.
	<ul style="list-style-type: none"> i. Support the development of infrastructure for petroleum processing in the country

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Objectives	Action
To ensure value addition and commercialisation of produced petroleum.	<ul style="list-style-type: none"> ii. Support the development of efficient transportation and storage infrastructure for petroleum in the country iii. Promote research and technology initiatives geared towards optimal use of products from the intermediates and feedstock
To ensure efficient and sustainable supply of quality petroleum products in the country	<ul style="list-style-type: none"> i. Monitor the quality of petroleum products. ii. Increase investment in product pipelines and storage. iii. Enhance affordability of petroleum products to consumers. iv. Promote the use of natural gas as an alternative source of energy. v. Promote competition in the downstream petroleum industry. vi. Establish and manage data effectively in the downstream sub-sector. vii. Increase investment in blending infrastructure. viii. Diversify petroleum supply routes and transportation modes. ix. Strengthen the framework to efficiently manage the downstream sub-sector and ensure separation of policy and licensing from regulation of petroleum supply. x. Initiate and support the development of standards to regulate petroleum supply.
To develop national capacity and ensure technology Transfer for the petroleum industry	<ul style="list-style-type: none"> i. Enhance the training of Ugandans in the management of petroleum operations. ii. Support the review of the education curricula in the country to develop the workforce required for petroleum activities. iii. Strengthen the frameworks to enhance technology and knowledge transfer in the petroleum industry. iv. Establish a petroleum research and development Centre. v. Strengthen the capacity of the country's persons and enterprises to participate in the delivery of goods and services for the petroleum industry. vi. Strengthen the requirements for joint-venture partnerships between local and foreign companies to promote national capacity development. vii. Ensure training of Ugandans by licensed oil companies and their subcontractors. viii. Support specialized training Institutions in becoming centres of excellence in petroleum training.
To ensure optimal national participation in the petroleum industry	<ul style="list-style-type: none"> i. Support the enhancement of the financial and technical capacity of local enterprises to participate in petroleum and to partner with foreign firms. ii. Foster and harness the creation of linkages between the petroleum industry and key sectors of the economy. iii. Enhance the capacity of the national oil company to participate in petroleum activities. iv. Evaluate the need for the establishment of more state-owned enterprises to participate in other strategic areas for the petroleum industry value chain. v. Enhance indigenous capability in the petroleum industry.
To ensure sound environmental and social management in the petroleum industry	<ul style="list-style-type: none"> i. Support the development of infrastructure required for proper waste disposal. ii. Support climate smart research, technology, knowledge and skills for prudent environment management. iii. Enhance the environmental legal frameworks for the petroleum industry. iv. Strengthen capacity to monitor, inspect and enforce environmental provisions. v. Strengthen mechanisms for addressing environmental and social grievances, disputes and conflicts arising from petroleum activities. vi. Promote usage of Liquefied Petroleum Gas to mitigate deforestation.

Objectives	Action
	<ul style="list-style-type: none"> vii. Develop tools and protocols for biodiversity measurement and monitoring to maintain species diversity and abundance. viii. Support the climate change adaptation and mitigation interventions in the petroleum industry ix. Strengthen the monitoring and enforcement of laws and regulations on gender in the petroleum industry. x. Support the participation of the vulnerable and marginalized groups in the petroleum activities xi. Create awareness programs on gender and equity for petroleum communities. xii. Support mechanisms to minimize emissions from facilities and processes as much as possible xiii. Support the development of infrastructure required for proper decommissioning. xiv. Create awareness about the energy transition to the public. xv. Enhance sectoral linkages to facilitate the energy transition.
To enhance quality, health, safety, security, and work environment in petroleum operations	<ul style="list-style-type: none"> i. Strengthen and enforce the regulatory framework for health safety and work environment in petroleum operations. ii. Develop and implement health safety and security regulatory tools for compliance monitoring in the petroleum industry. iii. Coordinate with security agencies involved in the petroleum industry to avert any security threats to operations. iv. Promote quality control and assurance of substances and equipment used in the industry. v. Promote a sound health safety and security culture and best practices among stakeholders.
To enhance transparency, accountability, and management of stakeholder participation	<ul style="list-style-type: none"> i. Develop and implement a responsive and dynamic communication framework for the petroleum industry. ii. Strengthen coordination and collaboration within Government entities and with other key stakeholders. iii. Ensure publication and disclosure of information in line with international best practices and standards. iv. Improve access to information in the petroleum industry. v. Establish strategic partnerships with key stakeholders. vi. Embrace a sustainable and inclusive corporate social investment culture for local economic and social development.

Source: National Petroleum Policy sent by MEM

Annex 3: Oil and gas sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves petroleum administration and consents to the Production Sharing Agreements (PSAs).
2	Parliament	Parliament enacts petroleum legislation including legislation on petroleum revenues and monitors performance in the petroleum sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	<p>The Ministry develops appropriate policies and ensures that these are implemented in the oil and gas sector. The main focus of this ministry is to harmonise policy and management in the natural resources sectors. MEMD is also responsible for overseeing all petroleum activities from upstream to downstream¹⁹².</p> <p>The Directorate of Petroleum in the MEMD is responsible for policymaking, monitoring and evaluation and will coordinate the development of the sector, undertake licensing and national and capacity building. This is a dedicated directorate within the MEMD to oversee Petroleum related activities and institutions.</p>
4	Ministry of Finance, Planning and Economic Development (MoFPED)	MoFPED is responsible for ensuring appropriate management of petroleum revenues, promoting and sustaining transparency in the oil and gas sector, ensuring that fiscal and other economic issues are appropriately addressed in the Production Sharing Agreements (PSAs) and providing policy guidance in the management of the Petroleum Fund. This Ministry is also responsible for spearheading the implementation of EITI in Uganda.
5	Petroleum Authority of Uganda (PAU)	193Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. This is a regulator tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda ¹⁹⁴ . It must also ensure that oil companies comply with the existing laws and regulations.
6	Uganda National Oil Company (UNOC)	Uganda National Oil Company (UNOC) is a limited liability company fully owned by the Government of Uganda. It was established under Section 42 of the Petroleum (Exploration, Development and Production) Act and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage Act) both of 2013. Its mandate is to handle the government's commercial interest in the sector such as state participation in the licenses and marketing the country's share of oil and gas production received in kind. Some of the functions performed by UNOC include administering contracts with joint ventures, participating in contractor/operator meetings and investigating and proposing new upstream, midstream and downstream

¹⁹²Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

¹⁹⁴National Oil and Gas Policy Uganda, page 45.

No.	Institution	Description of Roles and Responsibilities
		ventures to be undertaken by the government at the domestic level and eventually international level. UNOC also works as a collection agency for petroleum revenues paid in kind by all licensed companies in Uganda ¹⁹⁵ .
7	Bank of Uganda (BoU)	Bank of Uganda (BoU) advises the government of Uganda on the impact of the oil and gas sector on the national economy, ensuring that oil and gas activities do not impact negatively on monetary policy and macro-economic stability and managing and administering the Petroleum Fund.
8	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is the revenue collection agency responsible for administering the collection of revenues from oil and gas activities in line with the relevant laws, assisting in assessing the impact of oil and gas revenues on the economy and participates in formulating tax measures to regulate collection of the correct amount of revenues from oil and gas activities.
9	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs provides legal advice and legal services to Government on petroleum related matters.
10	Ministry of Local Government (MLG)	MLG plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of oil and gas activities. The local government reaches the villages and parishes level through the village councils.
11	Ministry of Works and Transport (MWT)	Ministry of Works and Transport plans and regulates transport services, provides technical guidance on civil / structural and mechanical engineering aspects relating to oil and gas infrastructure.
12	Ministry of Water and Environment (MWE)	The Ministry of Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of oil and gas policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
13	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry Responsible for Labour carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensations.
14	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA) ensures and monitors compliance of oil and gas activities with environmental guidelines and international standards and coordinates environmental and social impact assessments and audits.
15	Ministry of Lands, Housing & Urban Development ¹⁹⁶	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the Oil and Gas sector.

¹⁹⁵ Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

¹⁹⁶ <https://mlhud.go.ug/>

No.	Institution	Description of Roles and Responsibilities
16	Ministry of Education and Sports ¹⁹⁷	The mandate of the Ministry of Education and Sports is to provide quality education and Sports services in the country which are constitutional obligations for the Ugandan State and Government. The Ministry runs the Uganda Petroleum Institute Kigumba ¹⁹⁸ which skills people in the relevant skills for the Oil and gas sector of Uganda.
17	Office of the Auditor General (OAG)	The Auditor General provides independent oversight of government petroleum operations through financial and other management audits and ensures adherence to national and international accounting standards.
18	Uganda Registration Services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information.
19	Inspectorate Of Government	The Inspectorate of Government (IG) is Uganda's principal anti-corruption agency, established as an independent institution to promote good governance, transparency, and accountability within public office. Its core mandate includes preventing and combating corruption, enforcing ethical standards, and ensuring that public officials adhere to legal requirements while upholding integrity in the execution of their duties.

¹⁹⁷<https://www.education.go.ug/>

¹⁹⁸<https://upik.ac.ug/>

Annex 4: Mining sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves mining administration and agreements with mining companies.
2	Parliament	Parliament enacts mining legislations including legislation on mining revenues and monitors performance in the mining sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	Ministry of Finance, Planning and Economic Development (MoFPED) is responsible for macro-economic stability of the country. In relation to mining and mineral policy it plays a significant role ensuring appropriate management of revenue from the mining industry, designing fiscal regimes and other fees that are applicable to the mining industry in consultation with the DGSM. It also monitors and assesses the impact of mineral revenues on the economy.
5	Directorate of Geological Survey and Mines (DGSM)	Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.
6	Bank of Uganda (BOU)	Bank of Uganda (BOU) advises the government of Uganda on the impact of the mining sector on the national economy, ensuring that mining activities do not impact negatively on monetary policy and macro-economic stability.
7	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.
8	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs guides the formulation and drafting of laws on mining and its revenues; participates in policy formulation and licensing of mining companies
9	Ministry of Local Government	Ministry of Local Government plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of mining activities.
10	Ministry of Water and Environment (MWE)	The Ministry Responsible for Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of mining policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.

No.	Institution	Description of Roles and Responsibilities
11	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensation payments.
12	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA), which is responsible for environmental quality and management e.g., through approving environmental and social impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in co-ordination with mineral agencies.
13	Ministry of Lands, Housing & Urban Development ¹⁹⁹	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the mining sector.
14	Office of the Auditor General (OAG)	Office of the Auditor General Uganda - Is the institution responsible for providing independent oversight of Government Mineral Operations through financial, compliance, value for money and other management audits in accordance with the constitutional provisions and any other relevant pieces of legislation, and ensuring adherence to national and international accounting standards in the mining industry. The OAG complements the role of the Mineral Audit Agency.
15	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information
16	Ministry of Foreign Affairs	The Ministry of Foreign Affairs (MOFA) is a cabinet-level government ministry responsible for the implementation and management of Uganda's foreign policy and international activity. The ministry promotes Regional and International Peace and Security, thus supporting the implementation of Regional Certification Mechanism of the ICGLR where there is mineral certification for designated minerals.

¹⁹⁹<https://mlhud.go.ug/>

Annex 5: Mining sector legal framework

No.	Legislation	Description
Policies		
1	The Mining and Minerals Policy, 2018 ²⁰⁰	<p>The objective of the Mining and Minerals Policy for Uganda, 2018 is to develop the mining industry through increased investment, value addition, national participation and revenue generation to contribute significantly to substantial socio-economic transformation and poverty eradication.</p> <p>The Policy contains guiding principles, objectives and strategies for the sustainable development of Uganda's mineral resources.</p> <p><u>Core priority areas of the policy are:</u></p> <ul style="list-style-type: none"> - Strengthening the legal and regulatory framework for the industry; - Geodata acquisition and promotion of investment in the subsector; - Strengthening institutional capacity; - Strengthening mechanisms for enforcement of health, safety and environmental obligations; - Support national and community participation in mineral development; - Enhance formalisation of the Artisanal and Small-scale Mining (ASM) sub-sector; - Mainstream Gender, Equity, Human rights and inclusiveness in the mining industry; and - Promote Mineral value addition and development.
2	The Constitution of the Republic of Uganda ²⁰¹	The Constitution vests powers in the Parliament of Uganda to make laws regulating the exploitation of minerals, sharing of royalties arising from mineral exploitation, conditions of payment of indemnities arising out of exploitation of minerals and conditions regarding the restoration of derelict lands. The Constitution further provides that all minerals are held by the government on behalf of the people of Uganda.
3	The Mining and Minerals Act, 2022	<p>On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 202²⁰² which was passed by the parliament on the 17 February 2022. The new law will repeal the Mining Act, 2003.</p> <p>This act consolidates and reforms the law related to mineral resources, strengthens the administrative structures for effective management of the mineral sub-sector.</p>

²⁰⁰ <https://www.ucmp.ug/public/files/policy.pdf>

²⁰¹ <https://www.parliament.go.ug/documents/1240/constitution>

²⁰² <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

No.	Legislation	Description
4	Mining (Licensing) Regulations, 2019 ²⁰³	The Mining (Licensing) Regulations, 2019 provides forms and additional procedures and obligations related to: <ul style="list-style-type: none"> - registration and access to information on the online Mining cadastre; - applying and acquiring the various licenses such as prospecting licenses, exploration, retention, location, and mining leases; - records and registers of licenses; and - protection of the environment.
5	East African Community Customs Management Act, 2004 ²⁰⁴	Uganda is part of the East African Community Customs Union and therefore uses the same legislation applicable to all East African Countries with respect to customs matters. The East African Community Customs Management Act 2004 exempts all machinery and inputs imported by licensed mining companies and their sub-contractors for direct and exclusive use in mining exploration and development from import duty.
6	Public Finance Management Act, 2015 ²⁰⁵	The Public Finance Management Act (PFMA), 2015 defines the framework for collection, deployment and management of revenues from the mining sector. It specifically stipulates how the revenues will be monitored, invested, audited and dispersed to support development. The PFMA 2015 strengthened accountability and transparency in the use of public resources through increased Parliamentary oversight over the executive authority, to restore credibility and predictability of the national budget given a new financial reporting calendar and alignment of budget preparation, implementation and oversight, operationalised the Contingencies Fund and regulated all government revenues including mining Revenue.
7	Public Health Act, (Cap. 281 of the laws of Uganda) ²⁰⁶	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant given that mining exploration and production activities have implications for the health of Ugandan Citizens as there may be public health issues if there are no quality controls imposed on mining activities.
8	Income Tax Act, (Cap. 340 of the laws of Uganda) ²⁰⁷	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received.
9	National Environment Act, 2019 ²⁰⁸	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and the environmental concerns

²⁰³https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

²⁰⁴<https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf>

²⁰⁵<https://www.finance.go.ug/content/public-finance-management-act-2015>

²⁰⁶https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

²⁰⁷<https://www.finance.go.ug/sites/default/files/Publications/Income%20Tax%20Act.pdf>

²⁰⁸<https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529>

No.	Legislation	Description
		arising out of mining activities. The Act also establishes a specialised unit to enforce environmental protection. It also defines new offences and increases the penalties both in monetary fines and custodial sentences significantly. It also covers the provisions for Environmental and social Impact Assessments (ESIA) to be carried out in the location of the project.
10	The International Conference on the Great Lakes Region (Implementation of the Pact on Security, Stability and Development in the Great Lakes Region) Act, 2017 ²⁰⁹	This an Act to give the force of law in Uganda to the Pact on Security, Stability and Development in the Great Lakes Region and to provide for related matters. Article 9 provides for a Protocol Against the Illegal Exploitation of Natural Resources amongst members states and puts put in place regional rules and mechanisms for combating the illegal exploitation of natural resources.
11	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.

²⁰⁹<https://www.parliament.go.ug/documents/1266/acts-2017>

Annex 6: Type of licenses in the mining sector according to the Mining Act, 2003

Types of licenses/permits	Description	Duration	Reference
Minerals rights			
Prospecting License (PL)	<p>The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable.</p> <p>The license is not exclusive and not specific to an area and gives authority to the holder to look for mineral occurrence of interest in Uganda.</p>	<ul style="list-style-type: none"> - The PL shall remain in force for one (1) year from the date of issue. - The PL is not renewable. 	The Mining Act 2003, Sections 19 to 25.
Exploration License (EL)	<p>Unlike a PL which is not area specific, the EL defines the area for exploration and therefore it is a requirement that the application for an EL must be accompanied by a map of the area to be explored among other requirements.</p> <p>The license is exclusive and the maximum exploration area is 500 km².</p>	<ul style="list-style-type: none"> - The EL shall remain in force for three (3) years from the date of issue. - The EL is renewable for two (2) terms of two (2) years each and half the area is relinquished on each renewal. 	The Mining Act 2003, Sections 26 to 34.
Retention License (RL)	<p>A RL is granted to an applicant who is an EL holder and has identified a mineral deposit within the exploration area of potential commercial significance but is unable to develop the resource immediately due to economic reasons, adverse market conditions and other factors beyond their own control.</p> <p>The license is only granted in respect of the exploration area granted in the exploration license.</p>	<ul style="list-style-type: none"> - The RL shall remain in force for three (3) years from the date of issue. - The RL is only renewable for a single period of two (2) years. 	The Mining Act 2003, Sections 35 to 40.
Mining Lease (ML)	<p>The ML is the right granted to authorise mining operations over an area.</p> <p>The ML cannot be granted to any person on land which is in an exploration area or retention license area or a location area, unless that person is the holder of an EL, a RL or a LL.</p>	<ul style="list-style-type: none"> - The period for which a ML is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral deposit. - The ML is renewable for intervals of fifteen (15) years until end of the mine's life. 	The Mining Act 2003, Sections 41 to 53.
Location License (LL)	<p>The LL is granted to any citizen of Uganda wishing to carry out small scale prospecting and mining operations. In case of a body corporate, it is only granted where at least 51% of the beneficial ownership of the company are citizens of Uganda.</p> <p>The total planned expenditure to bring the mine into operation must not exceed 500 currency points (a currency point is worth UGX 20,000).</p>	<ul style="list-style-type: none"> - The LL shall remain in force for two (2) years from the date of issue. - The LL is renewable for terms of two (2) years each. 	The Mining Act 2003, Sections 54 to 60.
Mineral trading and other licenses/ permits			
Miner Dealer License (MDL)	A minerals dealer license enables the holder to purchase and sell minerals in Uganda.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 69 to 72.
Export permit	Minerals obtained under a mineral right or under an MDL may only be exported under an export permit granted by the Commissioner.	Valid MDL or a mineral right is required for an Export permit.	The Mining Act 2003, Section 116.

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Types of licenses/permits	Description	Duration	Reference
Import permit	A person shall not, without an import permit issued by the Commissioner, import any mineral into Uganda.	Valid MDL for the right group of minerals is required for an Import permit.	The Mining Act 2003, Section 117.
Movement permit	A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.	Valid MDL or a mineral right is required for a Movement permit.	Regulation 41 of the Mining Regulations, 2019.
Goldsmith's License (GSL)	A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 73 to 75.

Annex 7: New mineral characteristics rights introduced by the Mines & Minerals Act 2022

New minerals rights	Threshold for mining licenses ²¹⁰	Area of mining license	Duration
Large-scale mining license ²¹¹	Capital investment exceeding 19,410,000 Currency Points.	<ul style="list-style-type: none"> - The surface area covered by a large-scale mining license shall be demarcated by the shape of the mineral body but shall not exceed fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder. 	<ul style="list-style-type: none"> - The period for which a large-scale mining license is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral body proposed to be mine. - The renewal period must not exceed fifteen (15) years or the life of the ore body, whichever is shorter.
Medium-scale mining license ²¹²	Capital investment between 58,230 Currency Points and 19,410,000 Currency Points.	<ul style="list-style-type: none"> - The surface area covered by a medium-scale mining license shall be demarcated by the shape of the ore body not exceeding fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder. 	<ul style="list-style-type: none"> - The period for which a medium-scale mining license is granted shall not exceed ten (10) years from the date of issue. - The medium-scale mining license is renewable for terms of seven (7) years each.
Small-scale mining license ²¹³	Capital investment between 19,410 Currency Points and 970,500 Currency Points.	<ul style="list-style-type: none"> - The area covered by a small-scale mining license shall not exceed the area in respect of which the license is sought. 	<ul style="list-style-type: none"> - The period for which a small-scale mining license is granted shall not exceed five (5) years from the date of issue. - The small-scale mining license is renewable for terms of three (3) years each.
Artisanal mining license ²¹⁴	Capital investment not exceeding 19,410 Currency Points	<ul style="list-style-type: none"> - The area covered by an artisanal mining license shall not exceed the area in respect of which the license is sought. 	<ul style="list-style-type: none"> - The period for which an artisanal mining license is granted shall not exceed three (3) years from the date of issue. - The artisanal mining license is renewable for terms of two (2) years each.
		- * a currency point is equivalent of UGX. 20,000.	-

²¹⁰ The Mining and Minerals Act 2022, Schedule 3.

²¹¹ The Mining and Minerals Act 2022, Articles 59 to 71.

²¹² The Mining and Minerals Act 2022, Articles 72 to 83.

²¹³ The Mining and Minerals Act 2022, Articles 84 to 94.

²¹⁴ The Mining and Minerals Act 2022, Articles 95 to 104

Annex 8: Local content reforms according to the Mining and Minerals Act 2022

National Content	Main reforms according to the Mining and Minerals Act 2022
Recruitment, training and promotion plan²¹⁵	<ul style="list-style-type: none"> - A mineral right, license or permit issued shall include a commitment by the holder to maximise knowledge transfer to Ugandan citizens and to establish in the country management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, license or permit shall within twelve (12) months after the grant of the mineral right, license or permit, and on each subsequent anniversary of that grant, submit to the Minister for approval, a detailed program for recruitment, training and promotion of Ugandans taking into account gender and equity.
Employment of Ugandan citizens²¹⁶	<p>A holder of a mineral right, license or permit shall:</p> <ul style="list-style-type: none"> - employ and train Ugandan citizens and implement a succession plan for the replacement of expatriate employees; - conduct training programs for the benefit of employees; - undertake capacity building for the employees; - only engage non-citizen technical experts; - work towards replacing technical non-citizen employees with citizens; - provide a linkage with the universities for purposes of research and environmental management; - have an organisation structure including the recruitment plan, staffing levels, percentage of jobs for Ugandan citizens during the course of the project; - facilitate and carry out socially responsible investment for the local communities; and - implement a community development agreement.
Priority of goods and services available in Uganda and the region²¹⁷	<p>A holder of a mineral right, licensee, contractor and subcontractor shall:</p> <ul style="list-style-type: none"> - give preference to goods which are produced or available in Uganda and services which are rendered by Ugandan citizens and companies owned by Ugandan citizens; - develop a plan for the procurement of goods and services available in Uganda and in particular within the area of operations. The Minister shall review the plan for compliance and approve it within thirty (30) days; and - file an annual report of the implementation of the approved plan with the Minister indicating the results of the plan during the covered year.

²¹⁵ The Mining and Minerals Act 2022, Article 195.

²¹⁶ The Mining and Minerals Act 2022, Article 196.

²¹⁷ The Mining and Minerals Act 2022, Article 197.

National Content	Main reforms according to the Mining and Minerals Act 2022
Technology transfer ²¹⁸	<ul style="list-style-type: none"> - A large scale, medium scale, or small-scale mining license, other license or permit issued under this Act shall include a commitment by the holder to maximise technology transfer to Ugandans and to establish in Uganda, management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, licensee, contractor and subcontractor shall keep at the address in Uganda, accurate geological maps and plans, geophysical records, technical data and interpretations relating to the technology used.
Research and training ²¹⁹	<p>The Minister, in consultation with relevant stakeholders and local government:</p> <ul style="list-style-type: none"> - may carry out or commission research for the purpose of conservation, development and utilisation of mineral resources, and for the conservation of geological, archaeological, cultural, and biological diversity resources; and - shall ensure the training of officers of the Directorate and other public officers and stake holders for the development and sustainable management of mineral resources.

²¹⁸ The Mining and Minerals Act 2022, Article 198.

²¹⁹ The Mining and Minerals Act 2022, Article 199.

Annex 9: List of Mineral Rights that were awarded during FY 2022-23

Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
EL	1	EL00296	KPX Consult Limited	Industrial Minerals	13/01/2023	12/01/2026	Central,Mpigi
EL	2	EL00297	Terra Rara Uganda Limited	Base Metals, Gold, Kaolin, Rare Earth Elements	11/01/2023	10/01/2026	Central,Luwero
EL	3	EL00298	Sarah Nambozo Wekomba	Base Metals, Gold	13/01/2023	12/01/2026	Karamoja,Kaabong
EL	4	EL00299	Nama Mining Company - SMC Limited	Pozzolana	13/01/2023	12/01/2026	Karamoja,Moroto

Annex 10: Register of licenses in mining sector, active during Fiscal Year 2022-23

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
1	ML4647	3T Mining Limited	Coltan	13/01/2003	12/01/2024	Central, Wakiso
2	LL00176	Abasi Balinda Transporters Limited	Kaolin	30/03/2021	29/03/2023	Ankole, Buhweju
3	EL00140	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023	Central, Mubende
4	ML1433	African Panther Resources (U) Ltd	Base Metals, Cassiterite, Gold, Silver	02/02/2015	01/02/2036	Ankole, Isingiro
5	EL1976	Alfred Chesak Mangusho	Pozzolana	18/07/2019	17/07/2022	Eastern, Bulambuli, Kapchorwa
6	EL00053	Alom Mining and Geohydro Services	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023	Ankole, Kabarole
7	EL00288	Alom Mining and Geohydro Services	Base Metals, Gold	18/02/2022	17/02/2025	Central, Kakumiro, Kyankwanzi, Mubende
8	EL00042	Alpha International Mining Co. (SMC) Limited	Base Metals, Precious Metals	23/07/2020	22/07/2023	Eastern, Busia
9	EL00258	ARRM Investments Limited	Berryllium, Coltan, Kaolin, Tin	10/11/2021	09/11/2024	Ankole, Mitooma, Ntungamo; Kigezi, Rukungiri
10	ML1782	Ascort Mining (U) Limited	Gold, Tantalite, Tin	30/07/2018	29/07/2039	Kigezi, Kisoro
11	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024	Karamoja, Moroto
12	MML/ML4063	AUC Mining (U) Limited	Gold	03/01/1994	02/01/2030	Central, Kassanda
13	EL00183	Auric Mining Company Limited	Base Metals, Gold, Tin	06/04/2021	05/04/2024	Ankole, Ntungamo
14	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024	Central, Hoima, Kikuube
15	EL00029	Begumisa Boaz Kayondo Enterprise	Base Metals, Gold	31/01/2020	30/01/2023	Ankole, Kyenjojo
16	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024	Central, Kakumiro, Mubende
17	EL00106	BioFertilizer Africa Limited	Phosphates	25/09/2020	24/09/2023	Eastern, Manafwa, Namisindwa
18	ML1413	BNT Mining Limited	Tantalite	18/12/2014	17/12/2035	Ankole, Ntungamo

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
19	EL00032	Bresun Enterprises (U) Limited	Base Metals, Gold	17/02/2020	16/02/2023	Kigezi, Kisoro
20	EL00131	Buhweju District United Miners Co-operative Society Limited	Base Metals, Gold	19/11/2020	18/11/2023	Ankole, Buhweju
21	EL1972	C31 Uganda SMC Limited	Base Metals, Gold	10/07/2019	09/07/2022	Ankole, Buhweju, Bushenyi
22	EL00238	C31 Uganda SMC Limited	Base Metals, Copper, Gold	26/08/2021	25/08/2024	Ankole, Bushenyi
23	EL00250	CEM Enterprises (U) Limited	Base Metals, Gold, Tantalite	21/10/2021	20/10/2024	Kigezi, Kanungu
24	EL1713	China-Uganda Ranchun Investment Limited	Base Metals, Gold	31/01/2018	30/01/2024	Ankole, Buhweju, Ibanda, Mbarara
25	ML1959	Consolidated African Resources Limited	Graphite	20/06/2019	19/06/2040	Northern, Kitgum
26	EL00076	Consolidated African Resources Limited	Base Metals, Graphite	17/09/2020	16/09/2023	Northern, Kitgum
27	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024	Karamoja, Moroto
28	MML/ML00034	Dazhong Iron and Steel Industries Limited	Iron Ore	24/02/2020	23/02/2041	Kigezi, Kisoro
29	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024	Kigezi, Kisoro
30	EL1690	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Kigezi, Kisoro, Rubanda
31	EL1691	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Kigezi, Kisoro, Rubanda
32	EL1757	Diamond Steel Uganda Limited	Industrial Minerals	25/05/2018	24/05/2023	Central, Mukono
33	EL1758	Diamond Steel Uganda Limited	Kaolin	25/05/2018	24/05/2023	Central, Wakiso
34	EL2000	Diamond Steel Uganda Limited	Limestone, Marble	03/09/2019	02/09/2022	Karamoja, Moroto
35	EL00095	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023	Ankole, Ibanda, Kitagwenda

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
36	EL00150	Diamond Steel Uganda Limited	Dimension Stone	03/02/2021	02/02/2027	Eastern,Budaka, Kibuku
37	EL00214	Diamond Steel Uganda Limited	Base Metals, Gold	29/06/2021	28/06/2024	Ankole,Ntungamo
38	EL00222	Diamond Steel Uganda Limited	Base Metals, Gold	02/07/2021	01/07/2024	Ankole,Ibanda, Kitagwenda
39	EL1762	Direct Reduced Iron (DRI) Limited	Iron Ore	31/05/2018	30/05/2025	Kigezi,Kabale
40	MML/ML1209	East Asia Land & Mining Company Uganda Limited	Base Metals, Wolfram	15/11/2013	14/11/2034	Kigezi,Rubanda
41	MML/ML1355	East Asia Land & Mining Company Uganda Limited	Base Metals, Gold	15/09/2014	14/09/2035	Ankole,Bushenyi
42	EL00217	Emirates Mining Limited	Gold, Tin	02/07/2021	01/07/2024	Ankole,Bushenyi, Mitooma; Kigezi,Rukungiri
43	EL00220	Emirates Mining Limited	Base Metals, Gold	05/07/2021	04/07/2024	Ankole,Kazo, Kiruhura
44	EL00227	Emirates Mining Limited	Copper, Gold	21/07/2021	20/07/2024	Karamoja,Kaabong, Kotido
45	LL00189	Emmanuel Kyazze	Limestone, Marble	27/04/2021	26/04/2023	Karamoja,Moroto
46	LL00190	Emmanuel Kyazze	Limestone, Marble	26/04/2021	25/04/2023	Karamoja,Moroto
47	EL00200	Evergrande Resources Co. Limited	Base Metals, Gold	19/05/2021	18/05/2024	Eastern,Bukwo; Karamoja,Amudat
48	LL00177	Exodus Mining (U) Ltd	Gold	26/03/2021	25/03/2023	Central,Kassanda
49	EL00188	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	22/04/2021	21/04/2024	Central,Kassanda
50	EL00157	Fred Sight	Marble	08/02/2021	07/02/2024	Karamoja,Kotido, Napak
51	EL00252	Gecko Minerals Uganda Limited	Base Metals, Beryllium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2027	Ankole,Ntungamo
52	EL00079	Gems International Limited	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2026	Ankole,Bunyangabu, Kabarole, Kasese

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
53	EL00080	Gems International Limited	Industrial Minerals, Pozzolana	02/09/2020	01/09/2026	Ankole, Kabarole, Ntoroko
54	EL00111	Gems International Limited	Volcanic Ash	30/09/2020	29/09/2026	Ankole, Kasese
55	EL00114	Gems International Limited	Pozzolana	16/10/2020	15/10/2026	Ankole, Kabarole
56	EL00247	Gems International Limited	Pozzolana	17/09/2021	16/09/2024	Ankole, Kabarole, Ntoroko
57	EL00253	Gems International Limited	Volcanic Ash	06/10/2021	05/10/2024	Kigezi, Kisoro
58	LL1039	George Onega	Gold	23/08/2012	22/08/2022	Eastern, Busia
59	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	Base Metals, Gold	06/12/2017	05/12/2025	Central, Kassanda
60	ML0702	Great Lakes Iron and Steel Company Limited	Iron Ore	08/11/2010	07/11/2031	Kigezi, Kisoro, Rubanda
61	LL00195	Great Lakes Regional Distributors Limited	Pozzolana	05/05/2021	04/05/2023	Ankole, Kabarole
62	EL00101	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Ankole, Mbarara
63	EL00102	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Ankole, Rubirizi
64	ML4128	Greenstone Resources Limited	Gold	12/12/1994	11/12/2030	Eastern, Busia
65	ML1393	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Iron Ore, Niobium, Phosphates, Rare Earth Elements	29/10/2014	28/10/2035	Eastern, Tororo
66	ML0762	H5 Resources Limited	Cassiterite, Tin	17/05/2011	16/05/2032	Ankole, Ntungamo
67	EL00027	HAMC Minerals Uganda -SMC- Limited	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2026	Eastern, Manafwa

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
68	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2027	Eastern,Bugiri, Namayingo
69	EL00138	Herbert Akampwera	Dimension Stone	15/12/2020	14/12/2023	Central,Lyantonde
70	MML/ML1744	Hima Cement Limited	Pozzolana	20/04/2018	19/04/2039	Eastern,Kapchorwa
71	MML/ML0248	Hima Cement Limited	Limestone	02/10/2007	01/10/2028	Ankole,Kamwenge, Kitagwenda
72	MML/ML0706	Hima Cement Limited	Limestone	01/12/2010	30/11/2031	Ankole,Kasese
73	MML/ML1110	Hima Cement Limited	Limestone	13/03/2013	12/03/2034	Ankole,Kasese
74	MML/ML1816	Hima Cement Limited	Pozzolana	10/09/2018	09/09/2039	Ankole,Kabarole
75	EL1873	Hoima Minerals Company Limited	Copper, Gold	10/12/2018	09/12/2024	Central,Hoima
76	EL00125	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Kigezi,Kabale
77	EL00126	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern,Mayuge
78	EL00127	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern,Mayuge
79	EL00128	Hongda Group Uganda Co. Limited	Base Metals, Gold	27/11/2020	26/11/2023	Northern,Arua
80	EL00130	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern,Kaliro, Namutumba, Pallisa
81	EL00192	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern,Zombo
82	EL00193	Hongda Group Uganda Co. Limited	Base Metals, Gold	23/06/2021	22/06/2024	Central,Buvuma; Eastern,Mayuge
83	EL00194	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern,Nebbi, Zombo

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
84	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024	Ankole,Buhweju, Ibanda
85	EL00005	Hua Hui International Group Company Limited	Industrial Minerals	27/11/2019	26/11/2022	Central,Gomba, Mubende
86	EL00180	Hua Hui International Group Company Limited	Kaolin	30/03/2021	29/03/2024	Central,Mubende
87	EL00112	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Karamoja,Nabilatuk, Nakapiripirit
88	EL00113	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Karamoja,Nabilatuk, Nakapiripirit
89	EL00154	Inventive Capacity Consults Limited	Limestone, Marble	23/02/2021	22/02/2024	Karamoja,Moroto
90	EL00155	Inventive Capacity Consults Limited	Base Metals, Limestone, Marble, Precious Metals	23/02/2021	22/02/2024	Karamoja,Moroto
91	LL1602	Ionic Builders Limited	Granite	21/10/2016	20/10/2022	Eastern,Bukedea
92	LL00159	Isaka Kayolo	Gold	17/02/2021	16/02/2023	Eastern,Busia
93	EL1714	Jiemeng Energy and Mineral Investment (U) Limited	Base Metals, Gold	22/01/2018	21/01/2023	Ankole,Ibanda, Kitagwenda
94	LL00103	Jimde Limited	Gold	23/09/2020	22/09/2022	Central,Kassanda
95	LL00209	Jimde Limited	Gold, Industrial Minerals	05/07/2021	04/07/2023	Central,Ssembabule
96	EL00025	JM Mining Works Limited	Base Metals, Precious Metals	31/01/2020	30/01/2023	Eastern,Busia
97	EL00069	JM Mining Works Limited	Base Metals, Precious Metals	28/08/2020	27/08/2023	Ankole,Buhweju
98	LL00286	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Karamoja,Moroto

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
99	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2026	Central, Hoima, Kikuube
100	ML1530	Kampala Cement Company Ltd	Pozzolana	06/11/2015	05/11/2036	Eastern, Kapchorwa
101	LL00044	Kamuntu Investments Limited	Iron Ore	02/07/2020	01/07/2022	Kigezi, Kabale, Rubanda
102	EL00033	Kara Gold (U) Limited	Base Metals, Gold	13/03/2020	12/03/2023	Ankole, Buhweju
103	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2024	Kigezi, Kisoro, Rubanda
104	EL00158	Kazi Flakes Limited	Gold	23/02/2021	22/02/2024	Kigezi, Kanungu
105	EL1971	Kest Investments (U) Limited	Base Metals, Precious Metals	09/07/2019	08/07/2022	Central, Mityana
106	EL00201	KHAN YOUSAF	Bentonite	26/05/2021	25/05/2024	Central, Hoima, Kikuube
107	ML4478	KI3R Minerals Limited	Wolfram	08/02/1999	07/02/2035	Kigezi, Rubanda
108	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023	Central, Kiboga
109	EL1978	Kilembe Mines Limited	Base Metals, Gold, Silver	29/07/2019	28/07/2022	Ankole, Kasese
110	ML2151	Kilembe Mines Limited	Base Metals	01/01/1974	01/01/2031	Ankole, Kasese
111	ML4603	Kisita Mining Company Limited	Gold	06/08/2002	05/08/2023	Central, Kassanda
112	EL00068	KPX Consult Limited	Base Metals, Gold	25/09/2020	24/09/2023	Central, Kakumiro, Kyankwanzi
113	EL00296	KPX Consult Limited	Industrial Minerals	13/01/2023	12/01/2026	Central, Mpigi
114	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2024	Northern, Arua, Yumbe
115	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023	Central, Kassanda
116	EL00203	Leadway Group Limited	Limestone, Marble	26/05/2021	25/05/2024	Karamoja, Moroto
117	EL00093	M.M. MINING (UGANDA) LIMITED	Industrial Minerals	16/10/2020	15/10/2023	Ankole, Rwampara, Sheema

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
118	EL00221	M.M. MINING (UGANDA) LIMITED	Industrial Minerals, Kaolin, Pozzolana	05/07/2021	04/07/2024	Central, Buikwe
119	EL00289	M.M. MINING (UGANDA) LIMITED	Gypsum	18/02/2022	17/02/2025	Ankole, Ntoroko
120	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025	Ankole, Kasese
121	EL00078	Malibu Holdings Limited	Base Metals, Gold	01/09/2020	31/08/2025	Ankole, Ibanda, Kitagwenda
122	LL00185	Marua Group Limited	Base Metals, Gold	20/04/2021	19/04/2023	Kigezi, Kanungu
123	ML00014	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Karamoja, Moroto
124	ML00015	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Karamoja, Moroto
125	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024	Karamoja, Amudat
126	EL00040	Megha Stone Quarry Namubiru Limited	Gold, Marble	20/03/2020	19/03/2025	Karamoja, Moroto
127	LL00146	Megha Stone Quarry Namubiru Limited	Gold	06/01/2021	05/01/2023	Karamoja, Moroto
128	ML1948	Metro Cement Limited	Pozzolana	08/05/2019	07/05/2040	Eastern, Bulambuli, Kapchorwa
129	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024	Central, Buliisa
130	EL00244	Mex Drilling Services Limited	Gold	09/09/2021	08/09/2024	Eastern, Busia
131	LL00249	MHK GENERAL AGENCIES LIMITED	Gold	21/10/2021	20/10/2023	Central, Mukono
132	LL00165	Mohmed Mbabazi	Gold	26/02/2021	25/02/2023	Central, Kikuube
133	EL1861	Moroto Ateker Cement Company Ltd	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	09/11/2018	08/11/2023	Karamoja, Kaabong
134	LL00230	Moses Kamuntu	Iron Ore	13/08/2021	12/08/2023	Kigezi, Kisoro

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
135	EL00156	Mota - Engil Engenharia E Constructao. Africa S.A	Dimension Stone	05/02/2021	04/02/2024	Eastern,Bukedea
136	EL00242	Mount Moroto Marble Holdings Limited	Gold, Marble	06/09/2021	05/09/2024	Karamoja,Moroto
137	EL00118	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023	Kigezi,Kabale
138	EL00088	Mulago Hill Diagnostics Limited	Limestone, Marble	21/09/2020	20/09/2026	Karamoja,Moroto
139	EL00135	Mulago Hill Diagnostics Limited	Pozzolana	18/12/2020	17/12/2026	Eastern,Bulambuli, Kapchorwa
140	ML1291	Multitask Services Limited	Marble	25/02/2014	24/02/2035	Karamoja,Moroto
141	EL00122	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	11/11/2020	10/11/2025	Ankole,Ibanda, Kitagwenda
142	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024	Central,Hoima
143	EL00299	Nama Mining Company - SMC Limited	Pozzolana	13/01/2023	12/01/2026	Karamoja,Moroto
144	MML/ML1381	Nanyamka Resources Limited	Tin	29/10/2014	28/10/2035	Ankole,Isingiro
145	LL1965	Narayan Ramchander Reddy Gollapalli	Niobium, Precious Stones	27/06/2019	26/06/2023	Central,Mubende
146	EL1671	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2022	Karamoja,Moroto
147	EL1672	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2024	Karamoja,Moroto
148	EL1794	National Cement Company Uganda Limited	Base Metals, Iron Ore	14/08/2018	13/08/2023	Kigezi,Kanungu, Rubanda

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
149	ML1607	National Cement Company Uganda Limited	Pozzolana	28/10/2016	27/10/2037	Eastern, Kapchorwa
150	EL1987	Ndiga Investments Limited	Base Metals, Gold, Industrial Minerals, Marble	07/08/2019	06/08/2022	Karamoja, Kotido
151	LL00162	Nkabidwa General Traders Limited	Gold	26/02/2021	25/02/2023	Central, Kassanda
152	EL00277	Non Ferrous Metals Co. Limited	Base Metals, Gold	29/12/2021	28/12/2024	Ankole, Ibanda, Kitagwenda
153	EL00285	Non Ferrous Metals Co. Limited	Base Metals, Gold	31/12/2021	30/12/2024	Eastern, Namayingo
154	EL00290	Non Ferrous Metals Co. Limited	Base Metals, Gold	18/02/2022	17/02/2025	Central, Mubende
155	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024	Karamoja, Kaabong, Karenga
156	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023	Ankole, Kitagwenda
157	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024	Ankole, Kamwenge
158	EL00293	Pal Verma Sharan	Base Metals, Gold	18/02/2022	17/02/2025	Ankole, Kabarole, Kamwenge
159	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023	Ankole, Sheema
160	EL00011	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	18/06/2021	17/06/2024	Central, Kikuube
161	EL00269	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	17/12/2021	16/12/2024	Central, Kikuube
162	LL1260	Peter Lokwang	Class VI - Limestone and chalk	10/12/2013	09/12/2023	Karamoja, Moroto
163	LL1261	Peter Lokwang	Class III - Non-precious minerals, LL - Limestone	10/12/2013	09/12/2023	Karamoja, Moroto
164	ML00054	Prosper Woodworks	Bentonite	02/09/2020	01/09/2041	Kigezi, Rukungiri
165	EL1984	Q3 Holdings limited	Dimension Stone	06/08/2019	05/08/2022	Central, Buliisa
166	EL00184	Ra Yang Mining Limited	Tantalite, Tin	20/04/2021	19/04/2026	Ankole, Isingiro

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
167	EL00204	Ra Yang Mining Limited	Niobium, PGM, Tantalite, Tin, Wolfram	26/05/2021	25/05/2024	Ankole, Ntungamo; Kigezi, Kabale, Rukiga
168	EL00224	Ra Yang Mining Limited	Gold	15/07/2021	14/07/2024	Northern, Arua, Madi okollo
169	EL00110	Redsun International Company Limited	Pozzolana	28/09/2020	27/09/2023	Ankole, Kasese
170	LL00187	Redsun International Company Limited	Pozzolana	19/04/2021	18/04/2023	Ankole, Kasese
171	EL00273	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Ankole, Buhweju, Rubirizi
172	EL00274	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Ankole, Buhweju, Bushenyi, Sheema
173	EL00281	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Central, Kyankwanzi
174	EL00023	Riowork Mining Company Limited	Base Metals, Gold	10/01/2020	09/01/2023	Karamoja, Abim
175	EL00167	Roraima (U) Limited	Base Metals, Gold	04/03/2021	03/03/2026	Eastern, Bugiri, Namayingo
176	EL00223	Roraima (U) Limited	Base Metals, Gold	05/07/2021	04/07/2026	Eastern, Bugiri, Namayingo
177	EL00050	Royal Transit Limited	Pozzolana	17/06/2020	16/06/2023	Ankole, Kabarole
178	ML00149	Royal Transit Limited	Pozzolana	21/12/2020	20/12/2041	Ankole, Kabarole
179	EL00022	Rwenzori Investments Limited	Base Metals, Gold	21/01/2020	20/01/2023	Ankole, Kyenjojo
180	RL00007	Rwenzori Rare Metals Limited	Rare Earth Elements	27/11/2019	25/11/2024	Eastern, Iganga, Mayuge
181	EL00147	Rwenzori Rare Metals Limited	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2025	Eastern, Bugiri
182	EL00148	Rwenzori Rare Metals Limited	Cobalt, Dimension Stone, Gold, Granite, Nickel, Rare Earth Elements, Silver, Uranium, Zircon	28/12/2020	27/12/2025	Eastern, Bugiri, Bugweri

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
183	EL00257	Rwenzori Rare Metals Limited	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	21/10/2021	20/10/2024	Eastern,Bugweri, Iganga, Mayuge
184	RL00234	Rwenzori Rare Metals Limited	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	06/07/2021	05/07/2024	Eastern,Bugiri, Bugweri
185	EL1865	Rwenzori Shining Star Limited	Salt	27/11/2018	26/11/2025	Ankole,Kasese
186	EL00099	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	24/09/2020	23/09/2026	Northern,Zombo
187	EL00226	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/07/2021	14/07/2027	Northern,Zombo
188	EL00283	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Northern,Arua, Zombo
189	EL00298	Sarah Nambozo Wekomba	Base Metals, Gold	13/01/2023	12/01/2026	Karamoja,Kaabong
190	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023	Central,Kassanda, Mubende
191	EL00067	Seven Hills Exploration and Mining Group Limited	Base Metals, Gold	17/09/2020	16/09/2025	Central,Mubende
192	ML0886	Shaft Sinkers (U) Limited	Gold, Lead	28/10/2011	27/10/2032	Ankole,Ibanda, Kitagwenda
193	ML1890	Shining Rock Investments Uganda Limited	Dimension Stone	04/02/2019	03/02/2040	Central,Mityana
194	MML/ML00072	Sino Minerals Investments Company Limited	Iron Ore	23/09/2020	22/09/2041	Kigezi,Kisoro
195	MML/ML1297	Sino Minerals Investments Company Limited	Iron Ore	14/03/2014	13/03/2035	Kigezi,Kabale
196	RL00199	Sipa Exploration (U) Limited	Base Metals, Cobalt, Copper, Gold, Nickel,	18/05/2021	17/05/2024	Northern,Lamwo

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#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
			PGM, Platinum, Precious Metals			
197	ML1954	Sunbelt Mining Group Limited	Marble	30/05/2019	29/05/2040	Karamoja, Moroto
198	EL00030	Sunbelt Mining Group Limited	Marble	31/01/2020	30/01/2023	Karamoja, Moroto
199	EL00077	Sunbelt Mining Group Limited	Dimension Stone	28/08/2020	27/08/2023	Northern, Lira
200	RL00107	Sunbird Resources Limited	Columbite, Gold, Limestone, Marble, PGM	28/09/2020	27/09/2025	Karamoja, Moroto
201	EL00297	Terra Rara Uganda Limited	Base Metals, Gold, Kaolin, Rare Earth Elements	11/01/2023	10/01/2026	Central, Luwero
202	EL00004	Tiira Small Scale Mining Company (U) Limited	Base Metals, Gold	05/11/2019	04/11/2022	Eastern, Bugiri, Namayingo
203	EL00117	Tororo Cement Limited	Pozzolana	13/11/2020	12/11/2023	Eastern, Kapchorwa
204	MML/ML00045	Tororo Cement Limited	Pozzolana	22/05/2020	21/05/2041	Eastern, Kapchorwa
205	MML/ML0061	Tororo Cement Limited	Pozzolana	21/11/2005	20/11/2026	Eastern, Kapchorwa
206	MML/ML0593	Tororo Cement Limited	Limestone	16/04/2010	15/04/2031	Karamoja, Moroto
207	MML/ML4684	Tororo Cement Limited	Limestone, Syenitic Aggregate	26/03/2004	25/03/2025	Eastern, Tororo
208	EL00251	Trade Gold Metal Limited	Base Metals, Gold, Iron Ore	01/10/2021	30/09/2024	Central, Kyankwanzi
209	EL00152	Turi Limited	Silica/Glass Sand	06/01/2021	05/01/2024	Central, Mukono
210	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023	Central, Kassanda
211	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024	Ankole, Bushenyi, Mitooma
212	EL00047	Uganda Development Corporation	Silica/Glass Sand	02/07/2020	01/07/2026	Central, Kyotera, Masaka
213	ML1170	Uganda International Mining Company Limited	Iron Ore	20/06/2013	19/06/2034	Kigezi, Kanungu

Annexes

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
214	EL00064	Ugand Holdings Limited	Industrial Minerals, Limestone	25/09/2020	24/09/2023	Northern,Moyo
215	EL1608	Universal Granites and Marble Limited	Granite	09/11/2016	08/11/2024	Northern,Lira
216	EL00186	VAJ VENTURES LTD	Gold	20/04/2021	19/04/2027	Karamoja,Nabilatuk, Nakapiripirit
217	LL00085	VAJ VENTURES LTD	Gold	17/09/2020	16/09/2022	Karamoja,Nabilatuk
218	LL00120	VAJ VENTURES LTD	Gold	13/11/2020	12/11/2022	Karamoja,Nakapiripirit
219	LML/ML1999	Wagagai Mining (U) Limited	Gold	27/08/2019	26/08/2040	Eastern,Busia
220	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Eastern,Busia
221	EL00255	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Ankole,Buhweju, Bushenyi
222	EL00256	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Ankole,Ibanda, Kitagwenda, Rubirizi
223	ML1466	Woodcross Mining Company Limited	Cobalt, Tin	15/04/2015	14/04/2036	Ankole,Ntungamo
224	ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043	Central,Luwero
225	EL00065	Zhong Quan Limited	Lithium, Tin	11/02/2021	10/02/2026	Ankole,Ntungamo
226	EL00207	Zhonghong Tin Company (U) Limited	Base Metals, Gold	23/06/2021	22/06/2024	Eastern,Bugiri, Bugweri
227	EL00208	Zhonghong Tin Company (U) Limited	Gold, Phosphates	15/06/2021	14/06/2024	Eastern,Tororo
228	EL00215	Zhonghong Tin Company (U) Limited	Gold	02/07/2021	01/07/2024	Northern,Kitgum, Lamwo
229	EL00276	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2027	Eastern,Namayingo
230	EL00278	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern,Bugiri, Busia, Tororo

Annexes

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
231	EL00279	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern, Busia
232	EL00282	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern, Namayingo
233	EL00294	Zhonghong Tin Company (U) Limited	Base Metals, Gold	18/02/2022	17/02/2025	Ankole, Ibanda, Kitagwenda

Annex 11: Legal ownership reported

N°	TIN	Name of Companies	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
1	1000171284	TOTALENERGIES EP UGANDA	TOTALENERGIES HOLDINGS INTERNATIONAL B.V	100%	Netherlands	Nc	N/A
2	1000491360	CNOOC UGANDA LTD	CNOOC UGANDA (BVI) LIMITED	1%	Nc	Nc	Nc
			CNOOC NETHERLANDS B.V.	99%	Nc		
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	Minister of Energy and Mineral Development	51%	Ugandan	No	N/A
			Minister of Finance, Planning and Economic Development	49%	Ugandan		
4	1013866034	ORANTO PETROLEUM LIMITED	Eze Ikpechukwu Arthur Arthur	55%	Nigerian	No	Nc
			Eze Chinyelum Odera	15%	Nigerian		
			Eze Junior Ikpechukwu Arthur	15%	Nigerian		
			Eze Chukwunweze Walter Chukwuzor	15%	Nigerian		
5	1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	Nc	Nc	Nc	Nc	Nc
6	1028063230	DGR ENERGY TURACO UGANDA- SMC LIMITED	Nc	Nc	Nc	Nc	Nc
7	1000024790	TORORO CEMENT LTD	Hasmukh Kanji Patel(Natural Persons)	6%	Kenyan		
			Suraj Arvind Patel(Natural Persons)	4%	U.K.		
			Marandellis Investments Limited (Private Entities)	71%	U.K.	Nc	Nc
			Clermont Investment Limited (Private Entities)	10%	Ugandan		

Annexes

N°	TIN	Name of Companies	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
			Micanopy Investment Limited(Private Entities)	10%	Ugandan		
8	1000028511	HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc
9	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	NARENDRAKUMAR RAMESHCHANDRA RAVAL NEETA NARENDRA RAVAL EVERGREEN HOLDING SERVICES LIMITED	36% 4% 63%	Kenyan Kenyan British	No	Nc
10	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	Nc	Nc	Nc	Nc	Nc
11	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc
12	1009753489	METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc
13	1000144942	DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc
14	1010924286	WAGAGAI MINING U LIMITED	ELGON MINERALS U LTD	100%	Ugandan	Nc	N/A
15	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	Xiamen Simaida Investments Limited Mr Kong Dongsheng	60% 40%	China Uganda	Nc Nc	Nc Nc
16	1000032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc
17	1009526744	GEMS INTERNATIONAL LIMITED	Nc	Nc	Nc	Nc	Nc
18	1001365592	KAMPALA CEMENT CO. LIMITED	MR. RAJINDER SINGH PRITAM SINGH MR. TARLOCHAN SINGH HEER MR. MANVIR SINGH BARYAN MR. SUKHMINDER SINGH BARYAN	20% 20% 20% 20%	Kenyan Kenyan Kenyan British	N/A	N/A

Annexes

N°	TIN	Name of Companies	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
			MR. CHARLES MICHEAL MBIRE	20%	Ugandan		
19	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	Nc	Nc	Nc	Nc	Nc
20	1000443250	UGANDA DEVELOPMENT CORPORATION	Nc	Nc	Nc	Nc	Nc
21	1013373236	RWENZORI RARE METALS LTD.	Nc	Nc	Nc	Nc	Nc
22	1000063355	AUC MINING (UGANDA) LIMITED	Nc	Nc	Nc	Nc	Nc

Annex 12: Beneficial ownership reported

Name of Petroleum Company(ies)	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares <Yes/No>	Number of direct shares	% of direct shares	By direct voting rights<Yes/No>	Number of voting rights	% of voting rights	By indirect shares <Yes/No>	Number of indirect shares	% of indirect shares
TOTAL ENERGIES EP UGANDA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
CNOOC UGANDA LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
UGANDA NATIONAL OIL COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
ORANTO PETROLEUM LIMITED	EZE JUNIOR IKPECHUKWU ARTHUR EZE CHUKWUNWEZE WALTER CHUKWUZOR	No No	Nc Nc	Nc Nc	31/10/1986 01/01/1992	Nc Nc	Nigerian Nigerian	Nigeria Nigeria	Nc Nc	Nc Nc	Nc Nc	Yes Yes	Nc Nc	15% 15%	Nc Nc	Nc Nc	Nc Nc
ARMOUR ENERGY (UGANDA) - SMC LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DGR ENERGY TURACO UGANDA- SMC LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	Hasmukh Kanji Premji Patel suraj arvind patel	No No	Nc Nc	Nc Nc	22/03/1967 18/02/1988	Nc Nc	kenyan U.K.	kenya kenya	Yes Yes	3,836,698 2,333,302	5.90% 3.59%	Yes Yes	Nc Nc	5.9% 3.59%	Nc Nc	Nc Nc	Nc Nc
HIMA CEMENT LTD	NARENDRAKUMAR RAMESHCHANDRA RAVAL	No	17/06/2013	Nc	18/08/1960	A1745226	KENYAN	kenya	Yes	4,426	36.50%	Yes	Nc	Nc	Nc	Nc	Nc
	STUART CORRAN	No	Nc	Nc	27/11/1975	760892044	BRITISH	ISLE OF MAN	No	N/A	N/A	No	N/A	N/A	Yes	3,828	31.60%
	NEETA NARENDRA RAVAL	No	17/06/2013	Nc	29/08/1964	CK16661	KENYAN	kenya	Yes	49	0.40%	Yes	Nc	Nc	Nc	Nc	Nc
	CASSANDRA HUTCHINSON	No	Nc	Nc	30/04/1990	760769567	BRITISH	ISLE OF MAN	No	N/A	N/A	No	N/A	N/A	Yes	3,810	31.50%
NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	TAN HAO ZHANG QING (80010000949346)	No No	N/A N/A	N/A N/A	08/05/1998 20/09/1977	EA3390501 EJ2425256	CHINESE CHINESE	UGANDA UGANDA	Yes Yes	1 999,999	1% 99%	Yes Yes	1 999,999	1% 99%	No No	N/A N/A	N/A N/A
SINO MINERALS INVESTMENTS COMPANY LIMITED	Kong Dongsheng Xiamen Simaida Investments Limited	No No	Nc Nc	Nc Nc	Nc Nc	Nc Nc	China China	China China	Yes Yes	40 60	40% 60%	Nc Nc	Nc Nc	Nc Nc	Nc Nc	Nc Nc	Nc Nc
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
GEMS INTERNATIONAL LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
KAMPALA CEMENT CO. LIMITED	MR. RAJINDER SINGH PRITAM SINGH	No	N/A	N/A	11/06/1954	N/A	KENYAN	KENYA	Yes	4,000	20%	No	N/A	N/A	No	N/A	N/A
	MR. TARLOCHAN SINGH HEER	No	N/A	N/A	05/06/1955	N/A	KENYAN	KENYA	Yes	4,000	20%	No	N/A	N/A	No	N/A	N/A
	MR. MANVIR SINGH BARYAN	No	N/A	N/A	29/05/1982	N/A	KENYAN	KENYA	Yes	4,000	20%	No	N/A	N/A	No	N/A	N/A
	MR. SUKHMINDER SINGH BARYAN	No	N/A	N/A	07/02/1961	N/A	BRITISH	UGANDA	Yes	4,000	20%	No	N/A	N/A	No	N/A	N/A
	MR. CHARLES MICHAEL MBIRE	No	N/A	N/A	16/08/1959	N/A	UGANDAN	UGANDA	Yes	4,000	20%	No	N/A	N/A	No	N/A	N/A
DIRECT REDUCED IRON (DRI) LIMITED	ALAM SAMI ALAM ALI MEHBUB	No No	Nc Nc	Nc Nc	15/01/1993 07/08/1991	Nc Nc	UGANDAN UGANDAN	UGANDA UGANDA	Nc Nc			Nc Nc	Nc Nc	Nc Nc	Nc Nc	Nc Nc	Nc Nc
UGANDA DEVELOPMENT CORPORATION	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc			Nc	Nc	Nc	Nc	Nc	Nc
RWENZORI RARE METALS LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc			Nc	Nc	Nc	Nc	Nc	Nc
AUC MINING (UGANDA) LIMITED	BECHIS LUCA	NO	Nc	Nc	10/08/1966	YB6024525	ITALIAN	SOUTH AFRICA	NO			YES	1	100%	YES	9,999,999	100.00%

Annex 13: List of legal ownership declared by URSB

Mining COMPANIES					
Parties	Type Group	Commodities	Map Reference	shareholders &shareholding	Nationality
Tiira Small Scale Mining Company (U) Limited	Exploration	Base Metals, Gold	Eastern,Bugiri, Namayingo	Kwemboi George-50,Hussein kato Mutanda-50,Umar Upochet-50, Monday Odia-60, Enver Ceylan-25, Mustafa Semih Gecgi-220, Godfrey Bonesa Ngaya-20	Mustafa-Turkish. Enver-Turkish,the rest are all Ugandans
Hua Hui International Group Company Limited	Exploration	Industrial Minerals	Central,Gomba, Mubende	Wu Qinghui -60, Guo Guanghe-20, Liu Shuping-20	Chinese
Pellegrino Oil & Gas (U) Limited	Exploration	Dimension Stone, Syenitic Aggregate	Central,Kikuube	Charles Peter Pellegrino-334, Patrick Barugahare-666	charles Peter-Australian, Patrick-Ugandan
Rwenzori Investments Limited	Exploration	Base Metals, Gold	Ankole,Kyenjojo	Basiima Kabonesa-75, Basiima Olivia-5, Basiima Angella-5, Basiima Harriet-5, Dora Kengonzi-5, Doreen Bamanyika-5	All Ugandans
Riowork Mining Company Limited (100%)	Exploration	Base Metals, Gold	Karamoja,Abim	Zhou Qingyou-50, Zhang Sufang-50	Chinese
JM Mining Works Limited (100%)	Exploration	Base Metals, Precious Metals	Eastern,Busia	Tushabe Iddi-97, Justus Muhairwe-2, Ayub Mubiru-1	Ugandans
HAMC Minerals Uganda -SMC- Limited	Exploration	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	Eastern,Manafwa	Bechis Luca (director) Natti Stephen(Director)=Richman Partners Mastera Limited-100	Bechis-Italiana. Natti-Ugandan
Begumisa Boaz Kayondo Enterprise	Exploration	Base Metals, Gold	Ankole,Kyenjojo	Kiggala Eddie Kayonda-300, Begumisa Fulgense-300, Masiko Medard-400	All Ugandans
Sunbelt Mining Group Limited (100%)	Exploration	Marble	Karamoja,Moroto	Zhu Xusheng-200, Sun Lian Zhong-400, Sun Zhang Zhong-400	Chinese
Bresun Enterprises (U) Limited	Exploration	Base Metals, Gold	Kigezi,Kisoro	Byakatonda Joseph-50, Akombe Gildon-50	All Ugandans
Kara Gold (U) Limited	Exploration	Base Metals, Gold	Ankole,Buhweju	Kara Gold international Ltd-70,000, Oli Gold Muruli Ltd-25,000, Murambi Mineral Group Ltd-5,000	
Megha Stone Quarry Namubiru Limited (100%)	Exploration	Gold, Marble	Karamoja,Moroto	Sikander Meghani-1, Amin Meghani-1	Ugandans
Alpha International Mining Co. (SMC) Limited	Exploration	Base Metals, Precious Metals	Eastern,Busia	Zhou Baojun-100	Chinese
Royal Transit Limited	Exploration	Pozzolana	Ankole,Kabarole	Mukonyezi Tadeo-95, Marunga Molly-05	Ugandans
Alom Mining and Geohydro Services (100%)	Exploration	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	Ankole,Kabarole	Tugume Wycliffe-50, Aheebwa Julius-50	Ugandans
Ugand Holdings Limited (100%)	Exploration	Industrial Minerals, Limestone	Northern,Moyo	Johannes Martinus Robertus Van deer Meer-99 Jan Nijboer-1	Dutch

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Zhong Quan Limited	Exploration	Lithium, Tin	Ankole, Ntungamo	Li Hua-260, Ye Weimin-160, Guo Zhongmin-160, Guo Zhongmin-160, Gu Jichun-160, Xie Yaonan-160, Chen Li-50, Pan Moucheng-50	Chinese
Nama Mining Company - SMC Limited	Exploration	Dimension Stone	Central, Hoima	Aljouda Mining Co Ltd-100	
Seven Hills Exploration and Mining Group Limited (100%)	Exploration	Base Metals, Gold	Central, Mubende	Kanyankole Wilson-16, Jjombwe Mark Asaph-16, Makaka John Paul-16, Issa Kakonge-16, Nakaliisa Aminah-16, Mugisha Andrew-16	Ugandans
KPX Consult Limited (100%)	Exploration	Base Metals, Gold	Central, Kakumiro, Kyankwanzi	Nankunda Loyce-30, Tusiime Anne-30	Ugandans
JM Mining Works Limited (100%)	Exploration	Base Metals, Precious Metals	Ankole, Buhweju	Tushabe Iddi-97, Justus Muhairwe-2, Ayub Mubiru-1	Ugandans
Consolidated African Resources Limited (100%)	Exploration	Base Metals, Graphite	Northern, Kitgum	Consolidated African Resources Pty Ltd-99 John Micheal Cross-1	Micheal Cross-Australian
Sunbelt Mining Group Limited (100%)	Exploration	Dimension Stone	Northern, Lira	Zhu Xusheng-200, Sun Lian Zhong-400, Sun Zhang Zhong-400	Chinese
Malibu Holdings Limited	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Amin Meghani-20, Sikander Meghani-80	Ugandans
Gems International Limited (100%)	Exploration	Industrial Minerals, Kaolin, Pozzolana	Ankole, Bunyangabu, Kabarole, Kasese	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
Gems International Limited (100%)	Exploration	Industrial Minerals, Pozzolana	Ankole, Kabarole, Ntoroko	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
Mulago Hill Diagnostics Limited (100%)	Exploration	Limestone, Marble	Karamoja, Moroto	Deogratius Ikemere-99, Isaac Romeo-1	Ugandans
Diamond Steel Uganda Limited (100%)	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Sino Tone Group Holdings Ltd-2500, Zhang Zhi Gang-2500	Chinese
Samta Mines and Minerals Uganda Limited (100%)	Exploration	Base Metals, Gold	Northern, Zombo	Agrawal Purshattam-434,400, Kaijuka Richard Henry-5000, Agrawal Nandkshore-1000, Denshmukh Nitin-1000, Kaminghat Ravindrani kuttan-100, Santa Mines and Minerals Ltd-8,839,056	Indians
Great Solomon Mining Company Limited (100%)	Exploration	Base Metals, Gold	Ankole, Mbarara	Roy Kigambo Magara-100	Ugandans
Great Solomon Mining Company Limited (100%)	Exploration	Base Metals, Gold	Ankole, Rubirizi	Roy Kigambo Magara-100	Ugandans
BioFertilizer Africa Limited (100%)	Exploration	Phosphates	Eastern, Manafwa, Namisindwa	Transform AF 1994 Aps-60, Baces A/s Biorentic Fertilizer holding-40	
Redsun International Company Limited (100%)	Exploration	Pozzolana	Ankole, Kasese	Sun Zhongyi-70 Li Haibo-30	Chinese
Gems International Limited (100%)	Exploration	Volcanic Ash	Ankole, Kasese	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
International University of East Africa (100%)	Exploration	Base Metals, Gold, PGM	Karamoja, Nabilatuk, Nakapiripirit	Hassan Alwi-1, Falcon Estates Ltd-99	ugandan
International University of East Africa (100%)	Exploration	Base Metals, Gold, PGM	Karamoja, Nabilatuk, Nakapiripirit	Hassan Alwi-1, Falcon Estates Ltd-99	Ugandan
Gems International Limited (100%)	Exploration	Pozzolana	Ankole, Kabarole	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
Tororo Cement Limited	Exploration	Pozzolana	Eastern, Kapchorwa	Kanji Prem Ji Patel-1, David Kanji Patel-1, Hashukji Kanji Patel-1	Indians

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Mpower Steel Company Limited (100%)	Exploration	Iron Ore	Kigezi, Kabale	Mangat Rai Modi-85, Yogesh Modi-10, Macrobian General Trading-5	Indians
Nabala Mining (U) SMC Limited	Exploration	Base Metals, Gold, Tin	Ankole, Ibanda, Kitagwenda	Sikander Meghani-1	Ugandan
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Kigezi, Kabale	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Eastern, Mayuge	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Eastern, Mayuge	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Northern, Arua	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Eastern, Kaliro, Namutumba, Pallisa	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Mulago Hill Diagnostics Limited (100%)	Exploration	Pozzolana	Eastern, Bulambuli, Kapchorwa	Deogratius Ikemere-99, Isaac Romeo-1	Ugandans
Africa Trade and Investment Fund Limited (100%)	Exploration	Gold	Central, Mubende	Muhammad Hassan Azamadi-10, Seyed Sadeen Seyed Babaei-70, Hassan Basajjabalaba-10, Jamshid Ghassemi-10	Iranian, Ugandans
Rwenzori Rare Metals Limited (100%)	Exploration	Copper, Gold, Rare Earth Elements, Silver, Zinc	Eastern, Bugiri	Berkley Reef Limited-30, Kweri Limited-70	
Rwenzori Rare Metals Limited (100%)	Exploration	Cobalt, Dimension Stone, Gold, Granite, Nickel, Rare Earth Elements, Silver, Uranium, Zircon	Eastern, Bugiri, Bugweri	Berkley Reef Limited-30, Kweri Limited-70	
Diamond Steel Uganda Limited (100%)	Exploration	Dimension Stone	Eastern, Budaka, Kibuku	Sino Tone Group Holdings Ltd-2500, Zhang Zhi Gang-2500	Chinese
Turi Limited (100%)	Exploration	Silica/Glass Sand	Central, Mukono	Wilfred Bugingo-40, Ruth Kamara-60	Ugandan
Inventive Capacity Consults Limited (100%)	Exploration	Limestone, Marble	Karamoja, Moroto	Mwebembezi Crispus kiconco-50, Atuhaire Patience-50	Ugandans
Inventive Capacity Consults Limited (100%)	Exploration	Base Metals, Limestone, Marble, Precious Metals	Karamoja, Moroto	Mwebembezi Crispus kiconco-50, Atuhaire Patience-50	Ugandans
Kazi Flakes Limited (100%)	Exploration	Gold	Kigezi, Kanungu		
Roraima (U) Limited	Exploration	Base Metals, Gold	Eastern, Bugiri, Namayingo	Wodaije Abede -999, Yohannes Berhe 1	Ethiopian and Ugandan
Hua Hui International Group Company Limited	Exploration	Kaolin	Central, Mubende	Wu Qinghui -60, Guo Guanghe-20, Liu Shuping-20	Chinese
Auric Mining Company Limited (100%)	Exploration	Base Metals, Gold, Tin	Ankole, Ntungamo	Hehai Development Co. limited-70, Huang Ying-25, Tumusiime cole Francis-5	Chinese

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
VAJ VENTURES LTD (100%)	Exploration	Gold	Karamoja, Nabilatuk, Nakapiripirit	Dhizaala Kaloli-24, Athiyo Ronald Andrew-20, Mwesigwa Amon Katoneene-20, Mwesigwa Rachel-3, Katoneene Yona Mwesigwa-1, Janopher Babirekere-6, Mugisha Andrew-6, Marvin Baryaruha-20	Ugandans
Federation of Artisanal and Small Scale Miners (Uganda) Limited	Exploration	Base Metals, Gold	Central, Kassanda	Ssenkayi Haruna, Kabonge Yusuf, Stella N Njuba, Kananura Donati, Naluwanga Rose, Ssentamu Geoffrey, Ssenkusu Edward, Sasirwe Johnny, Ssempewo Edward, Babinaga Anne, Bugembe John Mary Kamy, Nkangi Bakaluba Moses.	Ugandans
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Northern, Zombo	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Central, Buvuma; Eastern, Mayuge	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Hongda Group Uganda Co. Limited (100%)	Exploration	Base Metals, Gold	Northern, Nebbi, Zombo	Lianoning Hangteng Industrial Co. Ltd-97, Shi Xiangdong-2	Chinese
Mechanized Agro (U) Limited (100%)	Exploration	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	Karamoja, Amudat	Samuel Kakende-80. Edward Mucwampaka-20	Ugandans
Evergrande Resources Co. Limited (100%)	Exploration	Base Metals, Gold	Eastern, Bukwo; Karamoja, Amudat	Jinjang Mining Investments co. Ltd-49, Oks Fortunate Company-49, Wanxing Gold jewellery company Ltd-2	Chinese
Leadway Group Limited (100%)	Exploration	Limestone, Marble	Karamoja, Moroto	Kitaka Isaac Nalabirawo-90, Mukasa Flugy Kandox-10	Ugandans
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Bugiri, Bugweri	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Gold, Phosphates	Eastern, Tororo	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Bask Mines Limited (100%)	Exploration	Bentonite	Central, Hoima, Kikuube	Karungi Amandla-50, Busingye Samantha-50	Ugandans
Diamond Steel Uganda Limited (100%)	Exploration	Base Metals, Gold	Ankole, Ntungamo	Sino Tone Group Holdings Ltd-2500, Zhang Zhi Gang-2500	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Gold	Northern, Kitgum, Lamwo	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Dajiang Co Limited (100%)	Exploration	Marble	Karamoja, Moroto	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Emirates Mining Limited +B76(100%)	Exploration	Gold, Tin	Ankole, Bushenyi, Mitooma; Kigezi, Rukungiri	Kachhwal Kumar Khagesh-50, Lavania Divyang-25, Venuri Venkata Murali Krishana-25	Indians
Dazhong Iron and Steel Industries Limited (100%)	Exploration	Iron Ore	Kigezi, Kisoro	Zhang Jianguo-95, Henry Byabashaija-5	Ugandans
Emirates Mining Limited (100%)	Exploration	Base Metals, Gold	Ankole, Kazo, Kiruhura	Kachhwal Kumar Khagesh-50, Lavania Divyang-25, Venuri Venkata Murali Krishana-25	Indians
Diamond Steel Uganda Limited (100%)	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Sino Tone Group Holdings Ltd-2500, Zhang Zhi Gang-2500	Chinese
Roraima (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Bugiri, Namayingo	Wodajie Abede-999, Yohannes Berhe-1	

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Jupiter Minerals and Mining (U) Limited (100%)	Exploration	Base Metals, Gold, PGM, Rare Earth Elements	Central, Hoima, Kikuube	Emmanuel Winyi Mugamba-25, Jasi Kassami-20	Ugandans
Samta Mines and Minerals Uganda Limited (100%)	Exploration	Base Metals, Gold	Northern, Zombo	Agrawal Purshattam-434,400, Kaijuka Richard Henry-5000, Agrawal Nandkshore-1000, Denshmukh Nitin-1000, Kaminghat Ravindrani kuttan-100, Santa Mines and Minerals Ltd-8,839,056	Indians
Emirates Mining Limited (100%)	Exploration	Copper, Gold	Karamoja, Kaabong, Kotido	Kachhwal Kumar Khagesh-50, Lavania Divyang-25, Venuri Venkata Murali Krishana-25	Indians
Olsen East African International Investment Company Ltd (100%)	Exploration	Base Metals, Gold	Karamoja, Kaabong, Karenga	Man Jinru-50, Chen Simeng-50	Chinese
Kyekahoma Company Limited (100%)	Exploration	Gold	Northern, Arua, Yumbe	Isingoma Ismail-15, Jean Hasabintwari-10, Asimawe Mercy-08, Rahim Saed Kyle Dob-08, Nyakoojo Samuel-08, Kirungi Saldha-08	Ugandans
C31 Uganda SMC Limited (100%)	Exploration	Base Metals, Copper, Gold	Ankole, Bushenyi	1152161 BC LTD	Canada
Mount Moroto Marble Holdings Limited (100%)	Exploration	Gold, Marble	Karamoja, Moroto	Sight Fred-51, Choudhary Pradeep-49	Indian, Ugandan
Mex Drilling Services Limited (100%)	Exploration	Dimension Stone	Central, Buliisa	Lusabunga Jackson-60, Byona Ambrose-30	Ugandans
Mex Drilling Services Limited (100%)	Exploration	Gold	Eastern, Busia	Lusabunga Jackson-60, Byona Ambrose-30	Ugandans
Gems International Limited (100%)	Exploration	Pozzolana	Ankole, Kabarole, Ntoroko	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
CEM Enterprises (U) Limited (100%)	Exploration	Base Metals, Gold, Tantalite	Kigezi, Kanungu	Katushabe Clare-50, Matte Allan-50	Ugandans
Trade Gold Metal Limited (100%)	Exploration	Base Metals, Gold, Iron Ore	Central, Kyankwanzi	Jimmy Tebuseeke K atumba-50, Harry Curtis Humphreys-50	Ugandans
Gecko Minerals Uganda Limited (100%)	Exploration	Base Metals, Beryllium, Coltan, Lithium, Rare Earth Elements, Tin	Ankole, Ntungamo	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
Gems International Limited (100%)	Exploration	Volcanic Ash	Kigezi, Kisoro	Victor Bitwa-45, Kwikiriza Ronald-40, Birungi Agripuna-10 Nagimesi Racheal-5	Ugandans
West Peak Uganda Co.Ltd (100%)	Exploration	Base Metals, Gold	Eastern, Busia	Achia Wilson-50, Lokubal Judith-50	Ugandans
West Peak Uganda Co.Ltd (100%)	Exploration	Base Metals, Gold	Ankole, Buhweju, Bushenyi	Achia Wilson-50, Lokubal Judith-50	Ugandans
West Peak Uganda Co.Ltd (100%)	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda, Rubirizi	Achia Wilson-50, Lokubal Judith-50	Ugandans
Rwenzori Rare Metals Limited (100%)	Exploration	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	Eastern, Bugweri, Iganga, Mayuge	Berkley Reef Limited-30, Kweri Limited-70	Ugandan, South African

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
ARRM Investments Limited (100%)	Exploration	Beryllium, Coltan, Kaolin, Tin	Ankole, Mitooma, Ntungamo; Kigezi, Rukungiri	Rubani Noah-35, Muriisa Ronald-35, Rose N. Rugazzora-30	Ugandan
Asli Energy Limited (100%)	Exploration	Base Metals, Gold, Limestone, Marble	Karamoja, Moroto	Hirsi Mohamed-70, Fatuma Ismail-30	Ugandans
Uga Mines Limited (100%)	Exploration	Base Metals, Gold	Ankole, Bushenyi, Mitooma	Nickors Limited-88, Dr. Karen Melik Simon-6, Dr. Stanislan Mezentsev-6	Russian, Ugandans
Pellegrino Oil & Gas (U) Limited	Exploration	Dimension Stone, Syenitic Aggregate	Central, Kikuube		
Kathrada Mining Uganda Limited (100%)	Exploration	Base Metals, Gold, PGM	Kigezi, Kisoro, Rubanda	Rathod Sanjaykumar Narsibhai-15, Kathrada Surriya Imram-15, Ajudiya Mahesh Vallabhbhai-15, Kathrada Imran Ismail-55	Indian, British
Harmony Resources (SMC) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Bugiri, Namayingo	Richard Henry Kaijuka-100	Ugandan
Renhong Co Uganda Limited (100%)	Exploration	Base Metals, Gold	Ankole, Buhweju, Rubirizi	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Renhong Co Uganda Limited (100%)	Exploration	Base Metals, Gold	Ankole, Buhweju, Bushenyi, Sheema	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Namayingo	Wang Tao-510,000, Liu Yagi-490,000	Chinese
Non Ferrous Metals Co. Limited (100%)	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Bugiri, Busia, Tororo	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Busia	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Hongda Runze Mining (U) - SMC Limited (100%)	Exploration	Base Metals, Gold	Ankole, Buhweju, Ibanda	Beijing Hongda liujiu mining co. ltd 100	Chinese
Renhong Co Uganda Limited (100%)	Exploration	Base Metals, Gold	Central, Kyankwanzi	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Eastern, Namayingo	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Samta Mines and Minerals Uganda Limited (100%)	Exploration	Base Metals, Gold	Northern, Arua, Zombo	Agrawal Prurshottam 434400 (ordinary), Kaijuka Richard Henry 5,000 (others) Agrawal Nandkishore 1,000 (ordinary), Deshmukh Nitin 1,000 (ordinary), Kanninghat Ravindran Kuttan 100 (ordinary) SAMTA MINES AND MINERALS LTD 8,839,056 (ordinary), Samta management services DMCC 830,000 (ordinary)	Indians, Kaijuka is Ugandan
Non Ferrous Metals Co. Limited (100%)	Exploration	Base Metals, Gold	Eastern, Namayingo	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
Alom Mining and Geohydro Services (100%)	Exploration	Base Metals, Gold	Central, Kakumiro, Kyankwanzi, Mubende	Tugume Wycliffe 50 Aheebwa Julius	Ugandans
M.M. MINING (UGANDA) LIMITED (100%)	Exploration	Gypsum	Ankole, Ntoroko	Thummar Patel Jay 52 Dobaria Milan 17 Dobaria Akash 17 Patel Sandip 6 Rangani Jayantilal 8	Indians, Thummar is Ugandan
Non Ferrous Metals Co. Limited (100%)	Exploration	Base Metals, Gold	Central, Mubende	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
M/S Eurasian Capital SMC Limited (100%)	Exploration	Base Metals, Gold	Ankole, Kasese	1126302 Bc Ltd	Canadian
Zhonghong Tin Company (U) Limited (100%)	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Wang Tao 510,000 Liu Yaqi 490,000	Chinese
KPX Consult Limited (100%)	Exploration	Industrial Minerals	Central, Mpigi	Nankunda Loyce 30 Tusiime Anne 30	Ugandans
Terra Rara Uganda Limited (100%)	Exploration	Base Metals, Gold, Kaolin, Rare Earth Elements	Central, Luwero	Terra rara UK Limited 80 Ronald Wanjala Shikuku 20	British, Wanjala is Ugandan
Nama Mining Company - SMC Limited	Exploration	Pozzolana	Karamoja, Moroto	Igumira Capital -Smc Ltd 100	Ugandan

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Universal Granites and Marble Limited	Exploration	Granite	Northern, Lira	Vinayak minerals ltd 75,000 Ranjeet Bhansali 50,000 Kuldeep Peshwa 25,000 Surender Swami 24,600 Sandeep Chander 12,300	Indians
National Cement Company Uganda Limited	Exploration	Limestone	Karamoja, Moroto	Evergreen holdings services ltd 7,638 Narendrakumar Rameshchandra Raval 4,426 Neeta Narendra Raval 49	Kenyans
National Cement Company Uganda Limited	Exploration	Limestone	Karamoja, Moroto	Evergreen holdings services ltd 7,638 Narendrakumar Rameshchandra Raval 4,426 Neeta Narendra Raval 49	Kenyans
Diamond Steel Uganda Limited	Exploration	Base Metals, Gold, Iron Ore	Kigezi, Kisoro, Rubanda	Liu Jianxin 500 Sino tone group Group holdings ltd 2,500 zhangzhigang 2,000	Chinese
Diamond Steel Uganda Limited	Exploration	Base Metals, Gold, Iron Ore	Kigezi, Kisoro, Rubanda	Liu Jianxin 500 Sino tone group Group holdings ltd 2,500 zhangzhigang 2,000	Chinese
GLOBAL OROEX INVESTMENT - SMC LIMITED	Exploration	Base Metals, Gold	Central, Kassanda	Borwis Salem Idries Salem 100	Libyan
China-Uganda Ranchun Investment Limited	Exploration	Base Metals, Gold	Ankole, Buhweju, Ibanda, Mbarara		
Jiemeng Energy and Mineral Investment (U) Limited	Exploration	Base Metals, Gold	Ankole, Ibanda, Kitagwenda	Simba mines and minerals resources ltd 60 Hu Nan Jie Meng mining co. ltd 40	Chinese
Diamond Steel Uganda Limited	Exploration	Industrial Minerals	Central, Mukono	Liu Jianxin 500 Sino tone group Group holdings ltd 2,500 zhangzhigang 2,000	Chinese
Diamond Steel Uganda Limited	Exploration	Kaolin	Central, Wakiso	Liu Jianxin 500 Sino tone group Group holdings ltd 2,500 zhangzhigang 2,000	Chinese
Direct Reduced Iron (DRI) Limited	Exploration	Iron Ore	Kigezi, Kabale	Shahir Hussain Ahamed 100	Indian
National Cement Company Uganda Limited	Exploration	Base Metals, Iron Ore	Kigezi, Kanungu, Rubanda	Evergreen holdings services ltd 7,638 Narendrakumar Rameshchandra Raval 4,426 Neeta Narendra Raval 49	Kenyans
Moroto Ateker Cement Company Ltd	Exploration	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	Karamoja, Kaabong	Uganda development corporation 900 Savannah mines 700 Saboo Engineering PVT Limited 300 Moroto District investment Agency 100	Ugandan
Rwenzori Shining Star Limited	Exploration	Salt	Ankole, Kasese	Rwenzori salt industries ltd 49 Kunming Liheng investment co. ltd 51	Ugandan, Chinese
Hoima Minerals Company Limited	Exploration	Copper, Gold	Central, Hoima	Paul Mugambwa 46 Muhammed Kyeyune 29 Robert Bautu 7 David Paul Malaba 7 Joseph Lumu Waddimba 10	Ugandans
Kest Investments (U) Limited	Exploration	Base Metals, Precious Metals	Central, Mityana	Kababweza Esther 60 Kagaba Noel 40	Ugandans
C31 Uganda SMC Limited	Exploration	Base Metals, Gold	Ankole, Buhweju, Bushenyi	1152161 bc ltd	Canadian
Kilembe Mines Limited	Exploration	Base Metals, Gold, Silver	Ankole, Kasese	Uganda Development cooperation	Ugandan
Q3 Holdings limited	Exploration	Dimension Stone	Central, Buliisa	Henry Kennedy Mayanja 99 Kimera Albert 1	Ugandans
Ndiga Investments Limited	Exploration	Base Metals, Gold, Industrial Minerals, Marble	Karamoja, Kotido	Nambozo Sarah 70 Mafabi Lemegi 30	Ugandans

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Diamond Steel Uganda Limited	Exploration	Limestone, Marble	Karamoja, Moroto	Liu Jianxin 500 Sino tone group Group holdings Ltd 2,500 zhangzhigang 2,000	Chinese
Kamuntu Investments Limited	Location	Iron Ore	Kigezi, Kabale, Rubanda	Kamuntu Moses 70 Sunday Emmanuel 30	Ugandans
VAJ VENTURES LTD (100%)	Location	Gold	Karamoja, Nabilatuk	Mwesigwa Amon Katoneene 20 Athiyo Ronald Andrew 20 Baryaruha Marvin 20 Dhizaala Kaloli 24 Mwesigwa Rachel Katoneene 3 Katoneene Yona Mwesigwa 1 Mugisha Andrew 6 Babirekere Janipher 6 Gloria Nabiryo 65 Christian Ssekitooleko 10 Joseph Kaluya 5 Maxensia Namuli 10 Cynthia Namuli 10	Ugandans
Jimde Limited (100%)	Location	Gold	Central, Kassanda	Mwesigwa Amon Katoneene 20 Athiyo Ronald Andrew 20 Baryaruha Marvin 20 Dhizaala Kaloli 24 Mwesigwa Rachel Katoneene 3 Katoneene Yona Mwesigwa 1 Mugisha Andrew 6 Babirekere Janipher 6	Ugandans
VAJ VENTURES LTD (100%)	Location	Gold	Karamoja, Nakapiripirit	Mwesigwa Amon Katoneene 20 Athiyo Ronald Andrew 20 Baryaruha Marvin 20 Dhizaala Kaloli 24 Mwesigwa Rachel Katoneene 3 Katoneene Yona Mwesigwa 1 Mugisha Andrew 6 Babirekere Janipher 6	Ugandans
Megha Stone Quarry Namubiru Limited (100%)	Location	Gold	Karamoja, Moroto	Meghani Sikander 1 Meghani Shiraz 1	Canadians
Nkabidwa General Traders Limited	Location	Gold	Central, Kassanda	Nyango Hasfa Nassimbwa 35 Nabwegumu Mary Nyango 25 Nambogo Janat Kyeyune 10 Nalule Rehemah 10 Namale Hadijah 10 Hamidah Namirembe 10	Ugandans
Mohmed Mbabazi (100%)	Location	Gold	Central, Kikuube		
Abasi Balinda Transporters Limited (100%)	Location	Kaolin	Ankole, Buhweju	Kirungi Rehannah 1,250 Nsemere Hanan 1,250 Balinda Rajab 1,250 Balinda Yusuf 1,250 Kahwehwenge Salimah 1,250 Balinda Abasi Rajab 15,000 Kababiito Shafiga 1,250 Basemera Hamidah Balinda 1,250 Balinda Hassan 1,250	Ugandans
Exodus Mining (U) Ltd (100%)	Location	Gold	Central, Kassanda	Mugarura Yoram 40 Ainomugisha Olivia 10 Munyambabazi Alex 20 Byarugaba Elizabeth 10	Ugandans
Marua Group Limited (100%)	Location	Base Metals, Gold	Kigezi, Kanungu	Karamagi Alpha Charles 40 Lule Godfrey 40	Ugandans
Redsun International Company Limited (100%)	Location	Pozzolana	Ankole, Kasese	Sun Zhongyi 70 Li Haibo 30	Chinese
Emmanuel Kyazze	Location	Limestone, Marble	Karamoja, Moroto		
Great Lakes Regional Distributors Limited (100%)	Location	Pozzolana	Ankole, Kabarole	Busingye Martha Tumwesigye 200 Tumwesigye Amelia 200 Tumwesigye Herbert 800 Lusimbya Hope Tumwesigye 600 Tumwesigye Mark 200	Ugandans
Jimde Limited (100%)	Location	Gold, Industrial Minerals	Central, Ssembabule	Gloria Nabiryo 65 Christian Ssekitooleko 10 Joseph Kaluya 5 Maxensia Namuli 10 Cynthia Namuli 10	Ugandans
Leadway Group Limited	Location	Gold	Central, Kassanda	Kitaka Isaac Nalabilawo 90 Mukasa Kandox Flugy 10	Ugandans
PCB Mines & Minerals Limited (100%)	Location	Kaolin	Ankole, Sheema	Birungyi Cephas 5,000 Precious Peace Ahairwe 500	Ugandans

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Saranja Group of Companies SMC Limited (100%)	Location	Gold	Central, Kassanda, Mubende	Ssekabira Willy 100	Ugandan
Kiboga United Artisanal miners and Processors Association (100%)	Location	Gold	Central, Kiboga		
MHK GENERAL AGENCIES LIMITED (100%)	Location	Gold	Central, Mukono	Hajji Muhammad Katimbo 80 Hajat Hawiya Nabaale 10 Hakim Kasirye 5 Mariam Nannozi 5	Ugandans
Twetuka Minerals Co. Limited	Location	Gold	Central, Kassanda	Twongyeirwe Patrick 34 Tumusiime Steven 33 Kamurari John Wilson 33	Ugandans
Jowas Enterprises Limited (100%)	Location	Limestone, Marble	Karamoja, Moroto	Robervin group limited 99 Wasike Conrad Johnson 1	Ugandans
Ionic Builders Limited	Location	Granite	Eastern, Busia		
Wagagai Mining (U) Limited	Mining	Gold	Karamoja, Moroto		
Mechanized Agro (U) Limited	Mining	Limestone, Marble	Eastern, Bukedea	Ariong Joseph Odea 900 Akimana Kelly Martine 100	Ugandans
Mechanized Agro (U) Limited	Mining	Limestone, Marble	Central, Mubende		
Prosper Woodworks	Mining	Bentonite	Eastern, Busia	Tan Hao 1 Elgon Minerals (u) Limited 999,999	Chinese
Royal Transit Limited (100%)	Mining	Pozzolana	Karamoja, Moroto	Kakande Samuel 80 Mucwampaka Edward 20	Ugandans
Xing Tong International Limited (100%)	Mining	Dimension Stone, Granite	Karamoja, Moroto	Kakande Samuel 80 Mucwampaka Edward 20	Ugandans
Great Lakes Iron and Steel Company Limited (100%)	Mining	Iron Ore	Kigezi, Rukungiri	Prosper Ndyabahika	Ugandan
H5 Resources Limited	Mining	Cassiterite, Tin	Ankole, Kabarole	Marunga Molly Mukonyezi 95 Mukonyezi Tadeo 5	Ugandans
Shaft Sinkers (U) Limited (100%)	Mining	Gold, Lead	Central, Luwero	Huang Shutong 50 Huang Xexin 45 Wang Tong 5	Chinese
Uganda International Mining Company Limited (100%)	Mining	Iron Ore	Kigezi, Kisoro, Rubanda	Busingye Martha Tumwesigye 200 Tumwesigye Amelia 200 Tumwesigye Herbert 800 Lusimbya Hope Tumwesigye 600 Tumwesigye Mark 200	
Multitask Services Limited	Mining	Marble	Ankole, Ntungamo		
Guangzhou Dong Song Energy Group Co. (U) Limited (100%)	Mining	Base Metals, Iron Ore, Niobium, Phosphates, Rare Earth Elements	Ankole, Ibanda, Kitagwenda	Chen Wanhai 25 Mayanja Jackson Lusabunga 5 Chen Heda 10 Shexian County Runjin trading Co. Ltd 25 Sasirwe Jonny 25 Asimwe Aubrey Sasirwe 5 Aine Anerine 5 Aggarwal Rahul 7,500 Bhosle Akhilesh 4,300, Mustapure Ashok 7,500 Khetan Dheeraj Kumar 3,200	Chinese, Ugandans
BNT Mining Limited (100%)	Mining	Tantalite	Kigezi, Kanungu		Indians
African Panther Resources (U) Ltd (100%)	Mining	Base Metals, Cassiterite, Gold, Silver	Karamoja, Moroto	Megatrust Ltd 8 Pokino Properties Ltd	Ugandans
Woodcross Mining Company Limited	Mining	Cobalt, Tin	Eastern, Tororo	Guangzhou Dongsong energy group (CAY) co. ltd 999,999 Guangzhou Dongzhou energy group co. ltd (China) 1	Chinese

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Kampala Cement Company Ltd (100%)	Mining	Pozzolana	Ankole, Ntungamo	Manohar Bosula 90 Neela Ved Prakash Naidu 10	Indians
National Cement Company Uganda Limited	Mining	Pozzolana	Ankole, Isingiro	Woodcross resources holdco ltd 99,999 Woodcross smelting company ltd 1	British, Canadian
Ascort Mining (U) Limited	Mining	Gold, Tantalite, Tin	Ankole, Ntungamo	Woodcross resources holdco ltd 99,999 Woodcross smelting company ltd 1	British, Canadian
Shining Rock Investments Uganda Limited	Mining	Dimension Stone	Eastern, Kapchorwa	Singh Tarlochan Chaja 4,000 Baryan Manvir Singh R 4,000 Singh Rajinder Pritam 4,000 Baryan Sukhuminder 4,000 Mbire Charles Micheal 4,000	Kenyan, Ugandan
Metro Cement Limited	Mining	Pozzolana	Eastern, Kapchorwa	Evergreen holdings services ltd 7,638 Narendrakumar Rameshchandra Raval 4,426 Neeta Narendra Raval 49	Chinese
Sunbelt Mining Group Limited	Mining	Marble	Kigezi, Kisoro	Vanani Rajesh Gopalbhai 15 Dudharejiya Ghanshayam Vanmalidas 15 Paghdal Haresh Parshottam 15 Ajudiya Mahesh Vallabhai 8 Ajudia Nilesh Vallabhadas 7 Murungi Godwin Jimmy 5 VAGHASIA Rajesh kumaraljbhai 20 Bhanushali Arvind Premji 15	Indians
Consolidated African Resources Limited	Mining	Graphite	Central, Mityana	Guo Enmin 34 Ling Wang 66	Chinese
Kilembe Mines Limited (100%)	Mining	Base Metals	Eastern, Bulambuli, Kapchorwa	TWG Investments L.L.C-FZ 190,000 Shamil Razack 10,000	Indians
Greenstone Resources Limited (100%)	Mining	Gold	Karamoja, Moroto	Zhu Xusheng 200 Sun Zhanzhong 400 Sun Lianzhong 400	Chinese
KI3R Minerals Limited (100%)	Mining	Wolfram	Northern, Kitgum	Blencowe resources PLC 999 Quinn Sam Delavan 1	British
Kisita Mining Company Limited (100%)	Mining	Gold	Ankole, Kasese	Uganda Development cooperation	Ugandan
3T Mining Limited (100%)	Mining	Coltan	Eastern, Busia	Patel Nimit Jagdishchandra 50 Sherwen John William Paul 10 Peleton Gold Limited 40	Indians
Dazhong Iron and Steel Industries Limited	Mining	Iron Ore	Kigezi, Rubanda	Brian Edward Beckett 65 Mutangana Innocent 15 Roy Bowmer 10 Marie Claire Umutonesha 5 Steven Arrowsmith 5 Wilfred Niwagaba 5	British, Ugandans
Tororo Cement Limited (100%)	Mining	Pozzolana	Central, Kassanda	Jedan Finance ltd 51 USA mining limited 49	British
Sino Minerals Investments Company Limited (100%)	Mining	Iron Ore	Central, Wakiso	Bharwani Mahmud Hussein 50 Btangaro Kwizera Sam 40 Bitangaro Barbara 10	Ugandans
Tororo Cement Limited (100%)	Mining	Pozzolana	Kigezi, Kisoro	Jianguo Zhang 95 Byabashaija Henry	Chinese, Ugandan
Hima Cement Limited (100%)	Mining	Limestone	Eastern, Kapchorwa	Patel Dharshak Hashmukh Kanji 959, 174 Patel L Dhruv Hashmukh Kanji 959, 176 Patel Kirtan 959, 174 Patel Suraj Arvind 3,292,476 Micanopy Investments limited 6,500,000	Indians

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Tororo Cement Limited (100%)	Mining	Limestone	Kigezi, Kisoro	Mirandellis investments limited 45,830,000 Clermont Investments limited 6,500,000 Kong Dong Sheng 34(ord) 6 (preferential) Xiamen Simaida investment company limited 60	Chinese
Hima Cement Limited (100%)	Mining	Limestone	Eastern, Kapchorwa	Patel Dharshak Hashmukh Kanji 959, 174 Patel L Dhruv Hashmukh Kanji 959, 176 Patel Kirtan 959, 174 Patel Suraj Arvind 3,292,476 Micanopy Investments limited 6,500,000 Mirandellis investments limited 45,830,000 Clermont Investments limited 6,500,000	Indians
Hima Cement Limited (100%)	Mining	Limestone	Ankole, Kamwenge, Kitagwenda	Sarrai group ltd 1,907,000 Rai Sarbijit 1 Rai Rajbir 1 Rai Amaanraj 1	Kenyans
East Asia Land & Mining Company Uganda Limited	Mining	Base Metals, Wolfram	Karamoja, Moroto	Patel Dharshak Hashmukh Kanji 959, 174 Patel L Dhruv Hashmukh Kanji 959, 176 Patel Kirtan 959, 174 Patel Suraj Arvind 3,292,476 Micanopy Investments limited 6,500,000 Mirandellis investments limited 45,830,000 Clermont Investments limited 6,500,000	Indians
Sino Minerals Investments Company Limited (100%)	Mining	Iron Ore	Ankole, Kasese	Sarrai group ltd 1,907,000 Rai Sarbijit 1 Rai Rajbir 1 Rai Amaanraj 1	Kenyans
East Asia Land & Mining Company Uganda Limited	Mining	Base Metals, Gold	Ankole, Kasese	Sarrai group ltd 1,907,000 Rai Sarbijit 1 Rai Rajbir 1 Rai Amaanraj 1	Kenyans
Nanyamka Resources Limited	Mining	Tin	Kigezi, Rubanda	Xu Taisong 5,000 Li qixiong 5,000	Chinese
Hima Cement Limited	Mining	Pozzolana	Kigezi, Kabale	Kong Dong Sheng 34(ord) 6 (preferential) Xiamen Simaida investment company limited 60	Chinese
Hima Cement Limited (100%)	Mining	Pozzolana	Ankole, Bushenyi	Xu Taisong 5,000 Li qixiong 5,000	Chinese
AUC Mining (U) Limited (100%)	Mining	Gold	Ankole, Isingiro	Astral holdings limited 3 Adenville investments limited 97	Indians, Ugandans
Tororo Cement Limited (100%)	Mining	Limestone, Syenitic Aggregate	Eastern, Kapchorwa	Sarrai group ltd 1,907,000 Rai Sarbijit 1 Rai Rajbir 1 Rai Amaanraj 1	Kenyans
Rwenzori Rare Metals Limited	Exploration	Rare Earth Elements	Ankole, Kabarole	Sarrai group ltd 1,907,000 Rai Sarbijit 1 Rai Rajbir 1 Rai Amaanraj 1	Kenyans
Sunbird Resources Limited (100%)	Exploration	Columbite, Gold, Limestone, Marble, PGM	Central, Kassanda	Masagazi Moses Kubolikoza 1 GMU limited 999	Ugandans, Irish
Sipa Exploration (U) Limited (100%)	Exploration	Base Metals, Cobalt, Copper, Gold, Nickel, PGM, Platinum, Precious Metals	Eastern, Tororo	Patel Dharshak Hashmukh Kanji 959, 174 Patel L Dhruv Hashmukh Kanji 959, 176 Patel Kirtan 959, 174 Patel Suraj Arvind 3,292,476 Micanopy Investments limited 6,500,000 Mirandellis investments limited 45,830,000 Clermont Investments limited 6,500,000	Indians

Mining COMPANIES

Parties	Type Group	Commodities	Map Reference	shareholders & shareholding	Nationality
Rwenzori Rare Metals Limited (100%)	Exploration	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	Eastern, Iganga, Mayuge	Kweri limited 65 Rare earth elements Africa (PYT) Limited 567 Kaijuka Richard Henry 35 Ionic rare earth limited 1,001	South Africans, Ugandans

OIL AND GAS COMPANIES

Entity	Directors	Secretary	Shareholders	Nationality
TOTAL Energies E&P UGANDA B.V.	XAVIER GERARD ANDRE ECOMARD	XAVIER GERARD ANDRE ECOMARD		DUTCH
CNOOC UGANDA LTD	LIU XIANGDONG	AFRICA REGISTRAS LIMITED	1. CNOOC UGANDA (BVI) LTD 2. CNOOC NETHERLANDS B.V	CHINESE
ORANTO PETROLEUM LTD	WALTER CHUKWUZOR CHUKWUNWEZE- EZE ODERA CHINYELUM EZE-IKPECHUKWU ARTHUR JUNIOR EZE-ARTHUR IKPECHUKWU EZE	ELISON KARUHANGA	WALTER CHUKWUZOR CHUKWUNWEZE- EZE ODERA CHINYELUM EZE-IKPECHUKWU ARTHUR JUNIOR EZE-ARTHUR IKPECHUKWU EZE	NIGERIAN
ARMOUR ENERGY LTD	Nc	Nc	Nc	Nc
UGANDA NATIONAL OIL COMPANY	FRANCIS WAMBEDYE, STELLA MARIE BIWAGU, FRANCIS NURU TWINAMATSIKO, IRENE BATEBE , ZULAIKA MIREMBE KASAJJA EMMANUEL KATONGOLE	PETER MULISA	1. THE MINISTER OF ENERGY & MINERAL DEVELOPMENT. 2. THE MINISTER OF FINANCE PLANNING & ECONOMIC DEVT	UGANDAN
DGR ENERGY TURACO UGANDA (SMC) LTD	NICHOLAS MATHER, BRIAN MOLLER	GEOFFREY WALKER	1. DGR ENERGY PTY LTD	AUSTRALIAN

Annex 14: Minerals Reserves of Uganda

N°	Mineral	Location	Status of mineral Reserves
Metallic minerals			
1	Gold	<ul style="list-style-type: none"> - Districts of: Bushenyi, Mbarara, Kabale Kisoro, Rukungiri Kanungu, Busia, Mubende, Moroto, Hoima, & many streams of West Nile. 	<ul style="list-style-type: none"> - 5 million ounces of gold in Mubende District. - 1 million ounces of gold estimated at Mashonga. - 500,000 ounces of gold at Tiira, Busia. Over 500,000 ounces estimated at Alupe in Busia. - 139,000 ounces and possible reserves of 160,000 of gold at Nakabat in Moroto District.
2	Iron Ore	<ul style="list-style-type: none"> - Districts of: Muko, Kabale, Kisoro, Mbarara, & Hoima Tororo (Magnetite in Bukusu and; Sukulu), Moroto (Napak) & Kotido (Toror). - Recent discoveries are in Bufumbira County, Kisoro, Nangara, Karukara, Buhara in Kabale District, Butogota in Kanungu District & Kateera in Mityana. 	<ul style="list-style-type: none"> - 50 Million tonnes (Mt) at Muko, Kabale. - 2 Mt in Mugabuzi, Mbarara. - 23 Mt at Bukusu and 88 Mt at Sukulu; Tororo District. - 48 Mt at Buhara in Kabale District. - 55 Mt at Butogota in Kanungu District. - 8 Mt in Bufumbira, Kisoro District.
3	Copper	<ul style="list-style-type: none"> - Kilembe in Kasese District. - Boboong in Kotido District. - Kitaka in Bushenyi District. - Kampono in Mbarara District. 	<ul style="list-style-type: none"> - Reserve at closure was about 6 Mt at 1.77% cubic feet (Cu). - Grade of 1.7% at Boboong. - Reserves at Kitaka and Kampono are under evaluation.
4	Cobalt	<ul style="list-style-type: none"> - Kilembe in Kasese District. 	<ul style="list-style-type: none"> - 5.5 Mt with grade of 0.17 of cobalt.
5	Tin	<ul style="list-style-type: none"> - Mwerasandu, Kaina, Nyinamaherere in Ntungamo District. - Kikagati in Isingiro District. - Ndaniyankoko, Kitezo in Mbarara District. - Burama Ridge on the Kabale/ Ntungamo border, Rwaminyinya in Kisoro District. 	<ul style="list-style-type: none"> - 1.0 Mt at 2.5% tin estimated in Ntungamo and 2.5 Mt in Isingiro.
6	Columbite Tantalite (Niobium-Tantalum)	<ul style="list-style-type: none"> - Ntungamo District; Bushenyi District; Kanungu District; Kisoro district and Lunya in Mukono District. - Sukulu in Tororo District, Bukusu Complex in Mbale District; Napak in Moroto District and Toror in Kotido District. 	<ul style="list-style-type: none"> - 130 Mt of Niobium at Sukulu. - 3.5 Mt of columbite-tantalite estimated at Kagango in Ntungamo district.
7	Titanium	<ul style="list-style-type: none"> - Bukusu Complex in Manafwa District. - Sukulu in Tororo District. 	<ul style="list-style-type: none"> - Grade of titanium is 22% titanium dioxide (TiO₂) and 13% TiO₂ in Bukusu and Sukulu respectively.

Annexes

N°	Mineral	Location	Status of mineral Reserves
8	Tungsten	<ul style="list-style-type: none"> - Nyamuliro and Ruhija in Kabale District. - Kirwa, Mutolere, Rwamanyinya and Bahati in Kisoro district. - Kyasampawo in Mubende District and Buyaga in Rakai District. 	<ul style="list-style-type: none"> - Kirwa wolfram resources are at 801,300 metric tonnes with average grade of 68.67% tungsten trioxide WO₃. - 1 Mt and possible reserves of 355 Mt at Nyamuliro with ore grade at 0,1%.
9	Rare Elements (REE)	Earth <ul style="list-style-type: none"> - Isolated pegmatites in southwest of Uganda. - Carbonatite centres in Eastern Uganda (Sukulu, Butiriku, Bukusu, Napak). - Makuutu- Buwaaya area, Eastern Uganda. 	<ul style="list-style-type: none"> - 73.6 million tonnes of Rare Earth Elements estimated at Sukulu with grade of 0.32% Lanthanum oxide (La₂O₅). - Aluminous clays that are enriched in scandium, Gallium, Yttrium and REE in Makuutu area estimated at three (3) billion tonnes.
10	Beryl	<ul style="list-style-type: none"> - Kazumu in Ntungamo District. - Mutaka in Bushenyi District. - Bulema in Kanungu District. - Mbale Estate in Mubende District. - Lunya in Mukono District. 	- Under evaluation.
11	Chromite	- Nakiloro in Moroto District	- Under evaluation.
12	Lead	<ul style="list-style-type: none"> - Kamwenge District (Kampono, Kanyambogo. - Kitaka in Kitomi Forest), Isingiro district (Kikagati). 	- Under evaluation.
13	Lithium	<ul style="list-style-type: none"> - Ruhuma in Kabale District. - Mwerasandu, Rwamwire and Nyabushenyi in Ntungamo District. - Lunya in Mukono District. - Nampeyo and Mbale Estate in Mubende District. 	- Under evaluation.
14	Silver	<ul style="list-style-type: none"> - Silver occurs in association with galena at Kitaka in Kamwenge District. - Mubende granite in Mubende District. 	- Under evaluation.
15	Zinc	- Zinc occurs with galena at Kitaka in Kamwenge District.	- Under evaluation.
Non-metallic minerals			
16	Limestone/ Marble	<ul style="list-style-type: none"> - Muhokya in Kasese District and Dura in Kamwenge District, and Hima in Kasese District. - Sukulu and Tororo in Tororo District; Napak and Katikekile in Moroto District and Toror in Kotido District; Moyo Districts. 	<ul style="list-style-type: none"> - 4.5 Mt at Hima, Kasese. - 11.6 Mt at Dura, Kamwenge. - 560 Mt of marble at Rupa in Moroto. - 14 Mt at Katikekile in Moroto. - 27 Mt at Rupa in Moroto.

N°	Mineral	Location	Status of mineral Reserves
			<ul style="list-style-type: none"> - 37.26 Mt at Lokatero in Moroto. - Over 2 billion tonnes of marble in other localities.
17	Phosphates	<ul style="list-style-type: none"> - Sukulu in Tororo District - Bukusu in Mbale District. - Lolekek in Napak District. 	<ul style="list-style-type: none"> - 230 Mt at Sukulu with grade of 13.1%phosphorus pentoxide(p2o5). - 50 Mt at Bukusu with grade of 12.8% p2o5.
18	Vermiculite	<ul style="list-style-type: none"> - Sukulu in Tororo District. - Bukusu Carbonatite Complex (Namekhara, Nakhupa, Surumbusa, Kabatola and Sikusi) in Mbale District. 	<ul style="list-style-type: none"> - 54.9 Mt at Namekhara.
19	Graphite	<ul style="list-style-type: none"> - Orom in Kitgum District. 	<ul style="list-style-type: none"> - 3.4 billion tonnes.
20	Kaolin	<ul style="list-style-type: none"> - Namasera, Migadde and Buwambo in Wakiso district. - Mutaka in Bushenyi District. - Kisai in Rakai District and Kilembe in Kasese District. 	<ul style="list-style-type: none"> - 2.8 Mt at Mutaka, Bushenyi. - 1 Mt at Kisai(Koki), Rakai.
21	Gypsum	<ul style="list-style-type: none"> - Kibuku in Ntoroko District. - Lake Mburo in Kiruhura District. - Kanyatete in Lake George basin Kasese District. 	<ul style="list-style-type: none"> - 2 Mt in Kibuku.
22	Salt	<ul style="list-style-type: none"> - Kibiro in Hoima District. - Katwe and Kasenyi in Kasese District. 	<ul style="list-style-type: none"> - 22 Mtof trona at Katwe and Kasenyi, Kasese District.
23	Glass sand	<ul style="list-style-type: none"> - Diimu and Bukakata in Masaka District. - Lwera in Masaka District. - Nalumuli Bay, Nyimu Bay and Kome Island in Mukono District. 	<ul style="list-style-type: none"> - The highest quality 99.95% Silicon dioxide (SiO2) at Kome islands. - 2 Mt at Dimu and Bukakata (99.93% SiO2).
24	Feldspar	<ul style="list-style-type: none"> - Bulema in Kanungu District. - Bugangari in Rukungiri District. - Mutaka in Bushenyi District. - Nyabakweri in Ntungamo District. - Lunya in Mukono District. 	<ul style="list-style-type: none"> - Under evaluation.
25	Kyanite	<ul style="list-style-type: none"> - Kyanite occurs at Ihunga and Kamirambuzi hills in Rukungiri district. - New prospect in Nebbe and around Murchison Falls. 	<ul style="list-style-type: none"> - Under evaluation.
26	Diatomite	<ul style="list-style-type: none"> - Panyango, Alui, Atar and Amboso River near Packwach in Nebbi District. 	<ul style="list-style-type: none"> - Under evaluation.

Annexes

N°	Mineral	Location	Status of mineral Reserves
27	Clays, and cores aggregates hard	- Various parts of the country	- Under evaluation.

Annex 15: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018 ²²⁰	One of the guiding principles of the policy is the promotion and protection of the environment in the mineral industry. The policy calls for strengthening the management and monitoring systems to mitigate adverse environmental impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.
2	National Environment Management Policy, 2014 ²²¹	This policy sets a guiding principle that, Environmental and social Impact Assessments (ESIAs) should be imposed for any activity that causes significant impact on the environment.
3	The Ugandan National Land Policy, 2013 ²²²	This policy has a bifocal emphasis on land ownership and land development. It stipulates incentives for sustainable and productive use, as well as other measures intended to streamline the institutional framework for land administration and management to ease the delivery of efficient and cost-effective land services.
4	The National Policy for Disaster Preparedness and Management, 2010 ²²³	The policy defines the framework for management of disasters at national, regional and local levels. The extractive industry involves activities that have potential to cause accidents/fire incidents and therefore need to implement measures to reduce all associated risks to levels that are as low as possible. Additionally, emergency procedures need to be established to address unplanned events in the event they occur.
5	The National Oil and Gas Policy (NOGP), 2008 ²²⁴	The policy considers environmental protection to include the biological, physical and social aspects and seeks to mitigate typical forms of environmental damage and hazards associated with oil and gas exploration, development and production. In particular, Objective 9 requires that oil and gas activities are undertaken in a manner that conserves the environment and biodiversity.
6	The National Industrial Policy, 2008 ²²⁵	The vision of the Policy is to build the industrial sector into a modern, competitive and dynamic sector, fully integrated into the domestic, regional and global economies. It aims at exploiting and developing natural domestic resource-based industries such as petroleum, cement, and fertilizer, and promotes the use of local raw materials.
7	The National Energy Policy, 2002 ²²⁶	The goal of this policy is to meet the energy needs of Uganda's population for social and economic development in an environmentally sustainable manner.

²²⁰<https://www.ucmp.ug/public/files/policy.pdf>

²²¹ Source: data received from the National Environment Management Authority (NEMA).

²²²<https://www.landnet.ug/landwatch/the-uganda-national-land-policy-of-2013/>

²²³https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?gclid=CjwKCAjwvJyBhApEiwAWz2nLRCgeUaTcQ3gAxpCuscbbta35Y9RdID1NqRF4oO7gWmId9ruSEheBhoCM_IQAvD_BwE

²²⁴<https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

²²⁵<http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf>

²²⁶<https://energyregulators.org/wp-content/uploads/2021/01/Uganda-Energy-Policy.pdf>

No.	Legislation	Description
		Its objectives include establishing availability, potential and demand of the various energy resources in the country, increase access to modern and reliable energy services as a contribution to poverty eradication, improve energy governance, stimulate economic development and manage energy related environmental impacts.
8	The Uganda Forestry Policy, 2001 ²²⁷	The goal of the forestry policy is to promote an integrated forestry sector that achieves sustainable increases in the economic, social and environmental benefits from forests and trees by all the people of Uganda, especially the poor and vulnerable. It is relevant for extractive projects that may affect forests and woodlands.
9	The National Water Policy, 1999 ²²⁸	The overall objective of this policy is to manage and develop the water resources of Uganda in an integrated and sustainable manner, with Environmental Impact Assessment as one of the strategies for water resources management.
Laws		
1	The Constitution of the Republic of Uganda ²²⁹	Articles 39 and 41 of the Constitution provide that everyone has a duty to maintain a sound environment. It also stipulates that every person in Uganda has a right to a healthy and clean environment and as such can bring legal action for any pollution or disposal of wastes. Article 245 stipulates that the Parliament shall by law provide measures intended to protect and preserve the environment from abuse, pollution and degradation.
2	The National Environment Act, 2019 ²³⁰	The National Environment Act is the principal environmental law of Uganda. It establishes the National Environment Management Authority (NEMA) as the principal agency in Uganda for the management of the environment. The Act details categories of projects likely to have significant environmental impacts which are required to undertake an Environmental Impact Assessment (ESIA) before the project gets under way.
3	The Wildlife Act, 2019 ²³¹	Section 16 of this act requires a developer wishing to undertake a project which may have a significant impact on any wildlife species or community to carry out an ESIA in accordance with the National Environment Statute. Part of the extractive projects take place in the surroundings of sensitive areas such as National Parks and will therefore have to take into consideration the relevant provisions of this Act.
4	The Petroleum (Exploration, Development and Production) Act, 2013 ²³²	The Act outlines the environmental principles to which all licensees will comply, including the duty to comply with the principles of the National Environment Act. This includes the duty to manage waste arising out of petroleum activities in accordance with the National Environment Act and all applicable legislations and contract a separate entity to manage the transportation, treatment and disposal of waste arising from petroleum activities (Section 3).

²²⁷<https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf>

²²⁸<https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf>

²²⁹<https://www.parliament.go.ug/documents/1240/constitution>

²³⁰<https://www.pau.go.ug/download/the-national-environment-act-2019/>

²³¹<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

²³²<https://www.parliament.go.ug/cmisis/views/b770210c-10aa-4972-9047-585746aeaa43%253B1.0>

No.	Legislation	Description
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 ²³³	The Act establishes the legal framework for sustainable management of the midstream oil and gas sector. In particular this Act regulates, manages, coordinates and monitors midstream operations. It also regulates construction, placement and ownership of facilities, provides for third party access to facilities, regulates tariffs for facilities, regulates competitive licensing, provides for particular health, safety and environmental regulations not sufficiently regulated in other laws and regulates cessation of midstream operations and decommissioning of facilities.
6	The Occupational Safety and Health Act No. 9, 2006 ²³⁴	Section 13 of this act puts the responsibility of protection of the worker and the general environment to the employer. Sections 95-97 provides for the requirement by the employer to take all preventive measure to avoid or reduce contamination of the working environment.
7	The Petroleum Supply Act, 2003 ²³⁵	The Act aims to provide for the supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. Moreover, it stipulates that the Minister responsible for the petroleum sector as the regulatory authority. It further ensures the safety and protection of public health and the environment in petroleum supply operations and installation.
8	The Mining and Minerals Act, 2022 ²³⁶	This is the main legislation on mining and mineral development in Uganda and PART XV of the Act is on the protection of the environment. Section 213 (2) is to the effect that a holder of a mineral right, license, or permit shall put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices. Section 216 (1) provides that every holder of a mineral right, license or permit shall carry out an environmental impact assessment of his or her proposed operations in accordance with the National Environment Act, 2019. Section 217 (1) provides that an applicant for a mineral right, license or permit shall submit to the Minister an environmental management and monitoring plan approved by the National Environment Management Authority indicating the type and quantity of wastes to be generated from any exploration, mining, processing, smelting or refining operations under this Act and the proposed methods of disposal.
9	National Forestry and Tree Planting Act, 2003 ²³⁷	This legislation regulates the access and the use of forestry resources in Uganda. Section 38 provides that a person intending to undertake a project or an activity, which may, or is likely to have significant impact on forests, shall undertake an ESIA.

²³³<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²³⁴<https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf>

²³⁵<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²³⁶ Mining and Minerals Act, 2022.pdf (globalrightsalert.org)

²³⁷https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

No.	Legislation	Description
		There are several forest reserves in the surroundings of the petroleum and mining project areas. ESIA's are thus conducted with consideration of these forest reserves, and while there may be no direct impacts on the forest reserves, mitigation measures have to be in place to minimise indirect impacts on these forest resources.
10	Physical Planning Act, 2010 ²³⁸	The Physical Planning Act, 2010 repeals the Town and Country Planning Act, Cap 246 as the principal law relating to physical planning requirements and makes it mandatory for any person undertaking a development within a designated planning area to obtain development permission.
11	The Water Act, Cap 152 ²³⁹	The objectives of this Act include, among others, the promotion of rational management and use of the waters of Uganda; and the control of pollution and promotion of the safe storage, treatment, discharge and disposal of waste. Extractive activities sometimes require abstraction of water from surface water sources to meet project water needs which necessitate for obtaining abstraction and waste discharge permits as per the requirements of this Act.
12	The Public Health Act, Cap 281 ²⁴⁰	The Public Health Act, Cap 281 aims to consolidate the law on the preservation of public health. It sets out the framework for regulation of pollution to the environment to detrimental limits, which can be risky to the health of the population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.

Regulations

1	The National Environment (Environmental and Social Assessment) Regulations, 2020 ²⁴¹	The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an ESIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement.
2	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 ²⁴²	The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.
3	National Environment (Waste Management) Regulations, 2020 ²⁴³	These Regulations outline the requirements for the management of hazardous and non-hazardous waste in Uganda including transport, storage, treatment, disposal and licensing of waste contractors. Among other requirements prescribed in these Regulations, the proponent of a project is required to hire licensed waste contractors to undertake transportation and disposal/treatment of hazardous waste and to obtain adequate permits for the temporary waste storage where necessary.

²³⁸<http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf>

²³⁹https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

²⁴⁰https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

²⁴¹<https://www.nema.go.ug/projects/environmental-laws>

²⁴²<https://www.nema.go.ug/projects/environmental-laws>

²⁴³<https://www.nema.go.ug/projects/environmental-laws>

No.	Legislation	Description
4	National Environment (Audit) Regulations, 2020 ²⁴⁴	The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.
5	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 ²⁴⁵	These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.
6	The Petroleum (Waste Management) Regulations, 2019 ²⁴⁶	These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.
7	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016 ²⁴⁷	These Regulations provide for general health, safety and working environment requirements, occupational hazards, electrical installations, working environments in facilities and during midstream operations, safety appliances, equipment, materials, devices and clothing, fire and explosion protection in facilities and during midstream operations, emergency preparedness, and safety requirements for plants and equipment, medical facilities and first aid services, handling, investigation, recording and reporting of incidents, hazards or accidents.
8	The Draft National Air Quality Standards, 2006 ²⁴⁸	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (O ₃) and particulate matter can be emitted especially by the project haulage vehicles and other machinery. The draft national air quality standards provide regulatory aims to limit these emissions.
9	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001 ²⁴⁹	These Regulations provide chemical and physical standards for soil quality and should be referred to for guidance while undertaking extractive activities. Soil conservation measures need to be integrated into the Environmental Management Action Plan during construction works. Hence, mining activities need to implement measures to promote soil quality conservation.
10	The National Environment (Wetlands, Riverbanks and Lakeshores Management) Regulations, 2000	The Regulations provide for the conservation and wise use of wetlands, riverbanks and lakeshores and their resources in Uganda. The extractive companies must adhere to the provisions pertaining to activities carried out in wetlands and regulated lake shores and riverbanks. Permits must be obtained where activities are within or near wetlands and riverbank/ lake shore protection zones.

²⁴⁴<https://www.nema.go.ug/projects/environmental-laws>

²⁴⁵<https://www.nema.go.ug/projects/environmental-laws>

²⁴⁶<https://www.nema.go.ug/projects/environmental-laws>

²⁴⁷http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf

²⁴⁸Source: data received from the National Environment Management Authority (NEMA).

²⁴⁹http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf

Annexes

No.	Legislation	Description
11	National Environment (Mountainous and Hilly Areas Management) Regulations, 2000 ²⁵⁰	These provide for the sustainable management of mountainous and hilly areas and prescribe rules for soil conservation. The regulations also prohibit the introduction of invasive alien species. Extractive companies need to apply appropriate measures to prevent soil erosion in hilly areas, and to prevent the introduction of invasive alien species in accordance with these Regulations.
12	The Water Resources Regulations, 1998 ²⁵¹	The Regulations outline requirements applicable to any person intending to construct, own, occupy or control works affecting water resources as defined by the regulations. The oil and gas or mining projects need to obtain permits prior to abstraction of surface water or groundwater to meet project needs.
13	National Environment (Noise Standard and Control) Regulations, 2003 ²⁵²	These provide for ensuring the maintenance of a healthy environment for all people in the country, the tranquillity of their surroundings and their psychological wellbeing by regulating noise levels, and generally, to elevate the standard of living of the citizens.

Source: National Environment Management Authority (NEMA).

²⁵⁰https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf

²⁵¹<http://businesslicences.go.ug/uploads/documents/water%20resources.pdf>

²⁵²http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf

Annex 16: Restoration of the Environment After Oil and Gas Exploration Activities of Ngiri 5 Well Site in Buliisa District



Source: NEMA

The pictures above show a sequence of the same area during exploration activities and after restoration as reported by NEMA. NEMA considers that: generally, oil and gas activities have been largely compliant with the legal requirements, and that most of the areas that were disturbed during the exploration phase have been fully restored as seen in the pictures above.

Annex 17: Approach and methodology

Steps	Approach and methodology
Scoping Study	<p>In accordance with our terms of reference, we carried out a scoping study, which was communicated to the UGEITI MSG on matters to be considered in determining the scope for the FY 2022-23 UGEITI report, including:</p> <ul style="list-style-type: none"> • materiality threshold for receipts and payments; • taxes and revenues to be covered; • extractive entities and Government Agencies to be included in the report; • declaration forms to be used; and • assurances to be provided by reporting entities to ensure the credibility of the data made available to us. <p>The results of the scoping analysis described in Section 5.1 of this report were approved by the UGEITI MSG on 25 July 2024.</p>
Data Collection	<p>Instructions were developed, including declaration forms and reporting guidelines, requesting extractive entities and Government Agencies to report all required data.</p> <p>On 6 August 2024 a workshop for reporting entities was held to discuss the key aspects of data collection. During this workshop the Independent Administrator presented the following: -</p> <ul style="list-style-type: none"> • reconciliation process; • reconciliation scope; • declaration forms and instructions; • lessons learnt from other reconciliation processes; and • reconciliation issues. <p>After the workshop, the access to the reporting package, including the Declaration forms and the instructions for their completion, was shared with the key government and extractive entities.</p> <p>Both the extractive entities and Government agencies were required to report directly to the Independent Administrator (IA). They were also requested to direct any queries about the declaration forms to the IA.</p>
Reconciliation and Investigation of Discrepancies	<p>The process of reconciling the data and investigating discrepancies was carried out between 7 August and 14 August 2024. In carrying out the reconciliation, the following procedures were followed:</p> <ul style="list-style-type: none"> • the figures reported by extractive entities were compared item-by-item to the figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity; • where data reported by extractive entities agreed with the data reported by Government Agencies, the government figures were considered to be correct, and no further action was undertaken; and • Government Agencies and extractive entities were requested to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.

Steps	Approach and methodology
	In cases where it was not possible to resolve discrepancies, reporting entities were contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 5 of this report.
Reliability and Credibility of Data Reported	<p>In order to comply with Requirements 4.3, 4.6, 4.9, 5.2.a and 5.2.b of the 2023 EITI Standard, the UGEITI MSG agreed on a procedure to address data quality and assurance of information submitted by reporting entities. To ensure that EITI data submitted by reporting entities had been subject to credible, independent audits, applying international auditing standards, we recommended the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting scope:</p> <ul style="list-style-type: none"> ✓ the declaration forms submitted by companies and Government Agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively; ✓ Government Agencies: the Auditor General must certify that the figures reported by Government Agencies are complete and agree with the audited accounts for the fiscal year 2021-22; and ✓ extractive entities selected in the reconciliation scope would be required to submit their audited financial statements for the fiscal year 2022-23. <p>For any changes to the information provided in the original data collection templates, supporting documents and/or confirmation from reporting entities would have to be made available to the Independent Administrator.</p>
Accounting records	<p>In accordance with Requirement 4.7 of the EITI Standard, data was reported by Project, by company, by payment flow and by Government Agency. Reporting entities were asked to provide relevant details along with the declaration forms for each payment flow, as well as contextual information.</p> <p>The reconciliation was carried out on a cash basis. Accordingly, payments made prior to 1 July 2022 were excluded. The same applied to payments made after 30 June 2023.</p> <p><u>Extractive entities</u> Extractive entities usually prepare their accounting records on accrual basis, i.e., the tax expense is recognised at the time it is due rather than at the time when it is paid. However, for EITI purposes, only amounts actually paid during the Fiscal Year, i.e., from 1 July 2022 to 30 June 2023 were reported in the declaration forms.</p> <p><u>Government Agencies</u> In respect of Government Agencies, care was taken to ensure that amounts shown on the “Payment/Receipt Report” line included all receipts in the 2022-23 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.</p>

Annex 18: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2022-23

TIN	Taxpayer Name	Customs Fees	INCOME TAX	Mandatory environmental expenditure	Mineral rent	Mining Fees	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Total
1001473835	3T MINING LIMITED		165,387,000				70,000					165,457,000
1000436522	ABASI BALINDA TRANSPORTERS LIMITED	177,614,467	17,019,750				26,569,165	59,395,950		410,538,765	5,427,812	696,565,909
1010642496	AFRICA TRADE AND INVESTMENT FUND LIMITED								287,684			287,684
1006247302	AFRICAN PANTHER RESOURCES (U) LTD						188,000					188,000
1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED	140,485			9,250,000	500,000		5,907,687				15,798,172
1001093723	ARRM INVESTMENTS LIMITED	31,953,154	17,285,753	666,540	5,350,000	6,300,505	1,339,170	1,767,000	2,345,800			67,007,922
1009121160	ASLI ENERGY LIMITED	1,807,015	2,700,000			1,500,000		2,466,000				8,473,015
1017255307	AURIC MINING COMPANY LIMITED				37,800,000							37,800,000
1013858250	BASK MINES LIMITED				3,500,000							3,500,000
1014139353	BEGUMISA BOAZ KAYONDO ENTERPRISE					2,000,000						2,000,000
1009649247	BIOFERTILIZER AFRICA LIMITED	1,817,083			2,600,000		9,000					4,426,083
1003879908	BRESUN ENTERPRISES UGANDA LIMITED	4,366,081	112,350,000		1,100,000	2,000,000	3,983,170	1,629,000				125,428,251
1000786747	BUHWEJU DISTRICT LOCAL GOVERNMENT							1,844,927,780			53,001,742	1,897,929,522
1013542123	C31 UGANDA SMC LIMITED			2,000,000	3,050,000	2,000,000					2,480,000	9,530,000
1015541041	CEM ENTERPRISES U LTD					1,300,000	1,400,000	90,000				2,790,000
1010623158	CHINA UGANDA RANCHUN INVESTMENT LIMITED					2,000,000						2,000,000
1001057995	CONSOLIDATED AFRICAN RESOURCES LIMITED	1,666,936	22,336,587	2,000,000	423,850,000						101,587,502	551,441,025
1018132684	DAZHONG IRON AND STEEL INDUSTRIES LIMITED				200,000		35,000					235,000
1013171607	EAST ASIA LAND & MINING COMPANY UGANDA LIMITED				1,400,000							1,400,000
1016932052	EMIRATES MINING LTD	75,042,623			4,550,000		1,813,150	22,934,711				104,340,484
1010568769	EURASIAN CAPITAL SMC LIMITED			2,000,000								2,000,000
1016778571	EVERGRANDE RESOURCES CO. LTD	110,379,759		3,640,926	11,600,000		93,001,026				948,000	219,569,711
1015236806	EXODUS MINING (U) LIMITED				1,000,000							1,000,000
1035604545	GECKO MINERALS UGANDA LTD		150,000			3,000,000						3,150,000
1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED	2,131,340				2,000,000	1,846,880	37,128,894				43,107,114
1002736316	GREAT LAKES IRON AND STEEL CO. LIMITED			360,000	90,600,000		140,000					91,100,000

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TIN	Taxpayer Name	Customs Fees	INCOME TAX	Mandatory environmental expenditure	Mineral rent	Mining Fees	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Total
1000315172	GREAT LAKES REGIONALUNIVERSITY		1,888,761				15,000	24,742,796				26,646,557
1014466930	GREAT SAIL CO. LIMITED		240,000		8,000,000	2,000,000						10,240,000
1002221063	GREENSTONE RESOURCES LIMITED	513,813	20,000		5,700,000		45,000	177,756,654	16,900,175		168,150,797	369,086,439
1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD		460,000				6,371,520	24,736,965		109,956,604	35,451,442	176,976,531
1014222514	HAMC MINERALSUGANDA - SMC LIMITED				1,550,000	2,000,000						3,550,000
1017393382	HARMONY RESOURCES SMC LIMITED				2,550,000	1,000,000						3,550,000
1013450546	HOIMA MINERALS COMPANY LIMITED		608,941									608,941
1015392341	HONGDA GROUP UGANDA CO. LIMITED				50,150,000	500,000						50,650,000
1018724184	HONGDA RUNZE MINING (U) - SMC LTD				3,400,000	5,000,000						8,400,000
1000037852	International Union for Conservation of Nature	1,681,962					240,000	226,599,250		5,780,719	56,452,561	290,754,492
1008903590	INVENTIVE CAPACITY CONSULTS LIMITED					5,500,000	11,241,000	104,000		24,247,400		41,092,400
1001621199	IONIC BUILDERS LIMITED					1,305,000						1,305,000
1014954153	JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	33,521,946				4,025,000	139,000	4,326,000				42,011,946
1013416734	JIMDE LIMITED					1,000,000						1,000,000
1015739494	JM MINING WORKS LTD				500,000	2,000,000						2,500,000
1015186180	JOWAS ENTERPRISES LIMITED		1,167,532	281,250				268,950				1,717,732
1000757029	KAMUNTU INVESTMENTS LIMITED	125,872,333	1,810,250		1,000,000	500,000			2,313,157			131,495,740
1010312710	KARA GOLD UGANDA LIMITED				4,500,000	2,000,000						6,500,000
1019829977	KATHRADA MINING UGANDA LIMITED					10,000,000						10,000,000
1016996172	KAZI FLAKES LTD				550,000							550,000
1008133824	KI3R MINERALS LIMITED		56,900,000		17,700,000			7,031,996	80,317,008	710,000	301,000	162,960,004
1018887831	KIBOGA UNITED ARTISANAL MINERS AND PROCESSORS ASSOCIATION				1,000,000							1,000,000
1000204913	KILEMBE MINES LIMITED		220,000		49,300,000	2,500,000	430,000	51,287,100		80,719,365		184,456,465
1000077149	KISITA MINING COMPANY LIMITED						35,000					35,000
1015065209	LEADWAY GROUP LIMITED				8,900,000	7,500,000						16,400,000
1009632574	M M MINING (U) LIMITED						20,000					20,000
1001959674	MALIBU HOLDINGS LIMITED				1,050,000	3,500,000						4,550,000
1002224929	MARUA GROUP		100,000					552,000	2,194,012			2,846,012

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TIN	Taxpayer Name	Customs Fees	INCOME TAX	Mandatory environmental expenditure	Mineral rent	Mining Fees	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Total
1007058087	MECHANISED AGRO (U) LTD				6,400,000	3,150,000	35,000					9,585,000
1014783678	MEGHA STONE QUARRY NAMUBIRU LIMITED			2,000,000		3,500,000		21,872,941			2,339,077	29,712,018
1009472845	MEX DRILLING SERVICES LIMITED				950,000			500,000		1,300,000		2,750,000
1013965229	MOROTO ATEKER CEMENT LIMITED					8,175,000						8,175,000
1016937896	MPOWER STEEL COMPANY LIMITED	19,500					20,430,897	11,070,804			11,502,604	43,023,805
1002897688	MR ALFRED CHESAK MANGUSHO		199,500			2,500,000	1,175,000					3,874,500
1000604522	MR GOLLAPALLI NARAYAN RAMACHANDER REDDY				1,000,000	500,000	35,000					1,535,000
1000147189	MR MOHMED MBABAZI				1,000,000	1,000,000	907,500		863,235			3,770,735
1002354747	Mr. EMMANUEL KYAZZE		1,500,000				120,000					1,620,000
1010599640	Mr. FRED BAGUMA						70,000					70,000
1013323669	Mr. GEORGE ONEGA						35,000		1,000,924			1,035,924
1001077968	Mr. HERBERT AKAMPWERA						310,000					310,000
1001842090	Mr. ISAKA KAYOLO				1,000,000	1,000,000						2,000,000
1000757126	Mr. MOSES KAMUNTU						2,350,000					2,350,000
1000712026	Mr. PETER LOKWANG				2,000,000				5,490,000	353,577,840	18,141,805	379,209,645
1003260047	Mr. SHARANPAL VERMA				8,100,000	5,000,000	119,000		525,403			13,744,403
1000126985	MULAGO HILL DIAGNOSTIC LTD	36,347,494	1,604,500		5,900,000	100,000	9,070,252	9,698,572		766,000	840,000	64,326,818
1014093021	MULTITASK SERVICES LIMITED	34,708,503	491,000		40,000,000	3,300,000	17,229,000	86,174,139		95,030,703	29,425,983	306,359,328
1013570291	NABALA MINING (U) SMC LIMITED				2,000,000	500,000						2,500,000
1013264672	NAMA MINING COMPANY SMC LIMITED		11,854,000		29,800,000	10,000,000						51,654,000
1017330898	NON FERROUS METALS CO LIMITED				20,450,000	500,000						20,950,000
1002739937	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD				6,000,000	5,500,000	2,630,000	2,811,267		435,875,988		452,817,255
1016790332	PCB MINES & MINERALS LTD				1,000,000							1,000,000
1002407769	Q3 HOLDINGS LIMITED	49,464,238	38,052,450			6,500,000	1,622,300	38,848,619		385,865,184	3,000,100	523,352,891
1016939988	RA YANG MINING LIMITED				750,000			6,589,912				7,339,912
1003357223	REDSUN INTERNATIONAL CO LIMITED			455,000	1,000,000		2,595,570	35,185,000		20,000,000		59,235,570
1017334374	RENHONG CO UGANDA LTD				44,100,000							44,100,000
1006872465	RORAIMA UGANDA LIMITED	2,360,269			4,600,000					14,900	115,986,587	122,961,756

TIN	Taxpayer Name	Customs Fees	INCOME TAX	Mandatory environmental expenditure	Mineral rent	Mining Fees	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Total
1013308964	RWENZORI INVESTMENTS LIMITED					2,000,000						2,000,000
1013400893	RWENZORI SHINING STAR LIMITED						935,000					935,000
1011962338	SAMTA MINES & MINERALS (U) LIMITED	53,687,201	600,000		43,900,000	36,150,000	16,329,651	164,288,668			246,764,545	561,720,065
1015029851	SARANJA GROUP OF COMPANIES SMC LIMITED		760,000									760,000
1016012713	SEVEN HILLS EXPLORATION AND MINING GROUP LTD			421,089	7,200,000		24,177,932					31,799,021
1010645178	SHINING ROCK INVESTMENTS UGANDA LIMITED	19,077,557					15,753,500	14,488,500		129,801,444	1,148,000	180,269,001
1001402604	SIPA EXPLORATION UGANDA LIMITED				6,000,000		189,000	11,200,776		8,767,001	5,788,901	31,945,678
1012585482	SUNBELT MINING GROUP LTD	105,621,221		2,000,000	52,650,000	40,375,000	4,316,200	69,072,800				274,035,221
1021700434	SUNBIRD RESOURCES LIMITED		7,200,000	54,995,080			900,000					63,095,080
1018327133	TERRA RARA UGANDA LIMITED					1,000,000		2,950,182				3,950,182
1016727810	TRADEGOLD METAL LTD		44,885,520		750,000	10,000,000						55,635,520
1000478460	TURI LIMITED				8,350,000	3,122,855						11,472,855
1001057750	UGANDA INTERNATIONAL MINING COMPANY LTD						35,000					35,000
1014435127	UGANED HOLDINGS LIMITED				14,650,000		400,000					15,050,000
1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	10,172,687		2,250,000	2,650,000	2,500,000	5,981,014	5,625,000			4,167,900	33,346,601
1015503059	VAJ VENTURES LTD				1,000,000	2,000,000						3,000,000
1016397520	WEST PEAK UGANDA CO. LTD		5,600,000	976,500			1,400,000					7,976,500
1019739850	Woodcross Mining Company Limited		1,000,000			500,000	100,000					1,600,000
1010023919	XING TONG INTERNATIONAL LTD				300,000	361,500	500,000	5,002,859				6,164,359
1007718861	ZHONG QUAN LIMITED			3,150,000		1,500,000		2,135,000		3,670,000		10,455,000
1017334440	ZHONGHONG TIN COMPANY U LIMITED				45,200,000	500,000						45,700,000
1000032743	MHK GENERAL AGENCIES LIMITED	2,764,354,186	4,500,000		72,821,610		2,036,988	15,944,000		2,330,975	1,452,436	2,863,440,195
1000443250	UGANDA DEVELOPMENT CORPORATION	7,272,000			5,900,000	2,000,000	706,000	1,785,540,680		75,371,583	121,657,673	1,998,447,936
Total		3,651,593,853	518,891,544	77,196,385	1,189,121,610	226,164,860	281,425,885	4,782,652,452	112,237,398	2,144,324,471	986,016,467	13,969,624,925

Source URA

Annex 19: The non-revenue information requirement as agreed by the MSG

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
2.1 Legal framework and fiscal regime	The objective of this requirement is to ensure public understanding of all aspects of the regulatory framework for the extractive industries, including the legal framework; fiscal regime; roles of government entities and reforms; as well as laws and regulations related to addressing corruption risks in the extractive sector.	<p>a) Legal Framework & Fiscal Regime: Description including fiscal devolution, relevant laws, anti-corruption measures, contract types, and</p> <p>b) Institutional framework: Description of government agency roles.</p> <p>c) Energy Transition: Overview of national commitments, policies, and plans related to energy transition.</p> <p>d) Carbon Pricing: Summary of carbon pricing mechanisms or taxes relevant to extractive industries.</p> <p>e) State Support: Disclosure of public subsidies, other state support, and related reforms, including quasi-fiscal expenditures by state-owned enterprises.</p> <p>f) Reforms Documentation: Encouragement to document ongoing reforms, especially related to energy transition.</p> <p>g) Artisanal & Small-Scale Mining: Disclosure of policies and reforms for the artisanal and small-scale mining sector</p>	<p>MSG agreed including in the report a description of the legal framework and fiscal regime that governed the extractive sector in Uganda during the 2022/23 fiscal year, detailing the following points:</p> <p>a) Fiscal Regime: An overview of the fiscal regime governing the oil, gas, and mining sectors in 2022/23, including any ongoing reforms.</p> <p>b) Fiscal Devolution: The level of fiscal devolution in Uganda for these sectors.</p> <p>c) Laws and Regulations: An overview of the laws and regulations in force during the 2022/23 fiscal year governing the oil, gas, and mining sectors.</p> <p>d) Reform Documentation: Documentation of any ongoing reforms related to national energy transition commitments, policies, and plans relevant to the extractive industries.</p> <p>e) Carbon Pricing Mechanisms: A summary description of carbon pricing mechanisms or carbon taxes applicable to the extractive industries.</p> <p>f) Public Subsidies: Disclosure of public subsidies and other forms of state support relevant to the extractive industries, as well as any ongoing reforms. This includes producer subsidies as well as pre-tax and post-tax consumer subsidies, in accordance with guidance from the Global Subsidies Initiative. Subsidies defined as quasi-fiscal expenditures by a state-owned enterprise must be disclosed in accordance with Requirement 6.2.</p> <p>g) Artisanal and Small-Scale Mining Sector: Disclosure of policies related to the artisanal and small-scale mining sector, as well as information on planned or ongoing reforms.</p> <p>h) Public References: Includes references to the above points from the publicly available platforms of the relevant government agencies.</p>
2.2 Contract and License Allocations	The objective of this requirement is to provide a public overview of awards and transfers of oil, gas, and mining licenses; the statutory procedures for license awards and transfers; and whether these procedures are followed in practice. This helps stakeholders identify and address possible weaknesses in the license awarding process, including those that make these processes vulnerable to corruption.	<p>a) Disclosure of Awards and Transfers: Information related to all contract and license awards and transfers during the fiscal year covered by the most recent EITI disclosures, including for companies whose payments fall below the agreed materiality threshold. This must include:</p> <ul style="list-style-type: none"> • Process Description: Description of the process for transferring or awarding the license. • Criteria Used: Technical and financial criteria, including any requirements related to free, prior, and informed consent. Where mandated, disclosure of how consultations with impacted communities were conducted. • Recipient Information: Information about the recipient(s) of the license, including consortium members. • Deviations from Framework: Any material deviations from the legal and regulatory framework, including an explanation of the methodology used for assessment. <p>Where governments can select different methods for awarding a contract or license (e.g., competitive bidding or direct negotiations), the multi-stakeholder group is encouraged to</p>	<p>MSG agreed that the register of active licenses relating to the fiscal year 2022/23 be included in the UGEITI report through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This should include the following points:</p> <p>a) Register Inclusion: Ensure the inclusion of the register of active licenses for FY 2022/23 in the UGEITI report.</p> <p>b) Comprehensive Information: Provide comprehensive information regarding each of the licenses:</p> <p>c) License Holder(s): Clearly list the holders of each license.</p> <p>d) Coordinates and Size: Disclose the coordinates of the license areas, or where not available, ensure that the size and location of the license areas are included in the register. Provide guidance on how to access coordinates and any associated costs, and document plans for making this information freely available electronically.</p> <p>Application, Award, and Duration Dates: Include the date of application, date of award, and duration of each license.</p> <p>e) Commodity: For production licenses, specify the commodity being</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
		<p>explain the rules determining the procedure used and the rationale for selecting a particular procedure. This includes documenting instances of expedited or “fast-tracked” awards or transfers, the procedures and criteria used, the institutions involved, and the outcomes. Any gaps in publicly available information must be identified, along with significant legal or practical barriers preventing comprehensive disclosure. An account of government plans to overcome such barriers and the anticipated timescale must also be provided.</p> <p>b) Historical Allocations: Encouragement to disclose information on licenses allocated before the period covered by EITI implementation.</p> <p>c) Bidding Process: Requirement to disclose the list of applicants, including their beneficial owners, and the bid criteria when licenses are awarded through a bidding process.</p> <p>d) Additional Information: Encouragement to include additional information on the allocation of licenses, such as commentary on the efficiency and effectiveness of licensing procedures; description of procedures, practices, and grounds for renewing, suspending, or revoking a contract or license; and information on changes in majority ownership of license-holding companies.</p>	<p>produced.</p> <p>f) Legal and Practical Barriers: Document any significant legal or practical barriers to comprehensive disclosure, including plans to overcome these barriers and the anticipated timeline.</p> <p>g) Linkage to Other Registers: Link the license register to other government platforms that disclose information on the legal and beneficial owners of oil, gas, and mining companies, in line with Requirement 2.5.</p> <p>h) Gaps and Efforts: Disclose any gaps in the publicly available information and document efforts to strengthen the register or cadastre systems.</p>
2.3 Register of Licenses	The objective of this requirement is to ensure the public accessibility of comprehensive information on property rights related to extractive deposits and projects.	<p>It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.</p> <p>a) Maintaining a Public Register: Implementing countries must maintain a publicly available register or cadastre system(s) that includes timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation.</p> <p>b) Content of the Register: The register or cadastre system must include:</p> <p>c) License Holder(s): Information on the holders of the license.</p> <p>d) Coordinates of the License Area: Coordinates of the license area, where collated. If coordinates are not collated, the government must ensure the size and location of the license area are disclosed in the license register. The coordinates must be publicly available from the relevant government agency without unreasonable fees and restrictions, with guidance on how to access them and the cost, if any, of accessing the data. Plans and timelines for making this information freely and electronically available through the license register must also be documented.</p>	<p>MSG agreed that the register of active licenses relating to the fiscal year 2022/23 be included in the UGEITI report through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This should include the following points:</p> <p>a) Register Inclusion: Ensure the inclusion of the register of active licenses for FY 2022/23 in the UGEITI report.</p> <p>b) Comprehensive Information: Provide comprehensive information regarding each of the licenses:</p> <p>c) License Holder(s): Clearly list the holders of each license.</p> <p>d) Coordinates and Size: Disclose the coordinates of the license areas, or where not available, ensure that the size and location of the license areas are included in the register. Provide guidance on how to access coordinates and any associated costs, and document plans for making this information freely available electronically.</p> <p>Application, Award, and Duration Dates: Include the date of application, date of award, and duration of each license.</p> <p>e) Commodity: For production licenses, specify the commodity being produced.</p> <p>f) Legal and Practical Barriers: Document any significant legal or practical barriers to comprehensive disclosure, including plans to overcome these barriers and the anticipated timeline.</p> <p>g) Linkage to Other Registers: Link the license register to other government platforms that disclose information on the legal and beneficial owners of</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
2.4 Contracts and licenses	The objective of this requirement is to ensure the public accessibility of comprehensive information on property rights related to extractive deposits and projects.	<p>e) Application, Award, and Duration Dates: Dates of application, award, and duration of the license.</p> <p>f) Commodity: For production licenses, the commodity being produced.</p> <p>It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.</p> <p>g) Gaps and Efforts: Where such registers or cadastres do not exist or are incomplete, the multi-stakeholder group must disclose any gaps in the publicly available information and document efforts to strengthen these systems.</p> <p>h) Linking Registers: Implementing countries are encouraged to link publicly available license registers to other government platforms that disclose or hold information in accordance with Requirement 2.5 on the legal and beneficial owners of oil, gas, and mining companies.</p>	<p>oil, gas, and mining companies, in line with Requirement 2.5.</p> <p>h) Gaps and Efforts: Disclose any gaps in the publicly available information and document efforts to strengthen the register or cadastre systems.</p>
		<p>a) Disclosure of Contracts and Licenses: Implementing countries are required to disclose any contracts and licenses that are granted, entered into, or amended from 1 January 2021. The Standard also encourages to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals, as well as material exploration contracts.</p> <p>b) Plan for Disclosing Contracts: The multi-stakeholder group (MSG) is expected to agree and publish a plan for disclosing contracts with a clear time frame for implementation and addressing any barriers to comprehensive disclosure. This plan will be integrated into work plans covering 2020 onwards.</p> <p>c) Government Policy on Disclosure: The MSG is required to document the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas, and minerals. This must include:</p> <p>d) Legislation or Policy Description: A description of whether legislation or government policy addresses the issue of disclosure of contracts and licenses, including whether it requires or prohibits disclosure. If there is no existing legislation, an explanation of where the government policy is embodied must be included, and the MSG must document its discussion on what constitutes government policy on contract disclosures. Any planned or ongoing reforms relevant to the disclosure of contracts and licenses must also be documented.</p> <p>e) Overview of Publicly Available Contracts: An overview of which contracts and licenses are publicly available. Implementing</p>	<p>a) Public Register of Beneficial Owners: Maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted.</p> <p>b) Government Policy on Disclosure: Document the government's policy on beneficial ownership disclosure, including:</p> <p>c) Legislation or Policy: Describe whether legislation or government policy requires or prohibits disclosure of beneficial ownership information. If no legislation exists, explain where government policy is embodied and document the MSG's discussion on what constitutes government policy on beneficial ownership disclosures. Document any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
2.5 Beneficial Ownership	<p>The objective of this requirement is to enable the public to know who ultimately owns and controls the companies operating in the country's extractive industries, particularly those identified by the multi-stakeholder group (MSG) as high-risk. This transparency helps deter improper and corrupt practices in the management of extractive resources and aids in monitoring the ownership of politically exposed persons (PEPs).</p>	<p>countries must provide a list of all active production and exploration contracts and licenses, indicating which are publicly available and which are not. For all published contracts and licenses, the overview must include a reference or link to the location where the contract or license is published. If a contract or license is not published, the legal or practical barriers must be documented and explained.</p> <p>f) Explanation of Deviation from Policy: Where disclosure practice deviates from legislative or government policy requirements concerning the disclosure of contracts and licenses, the MSG must provide an explanation for the deviation.</p> <p>publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted. Incorporating beneficial ownership information into existing company filings with corporate regulators, stock exchanges, or agencies regulating extractive industry licensing is also encouraged. If this information is already publicly available, the EITI Report must include guidance on how to access it.</p> <p>b) Definition of the BO and PEPs: The multi-stakeholder group must agree an appropriate definition of the term "beneficial owner". The definition must be aligned with EITI Requirement 2.5(f)(i) and take international norms and relevant national laws into account. The definition must also include ownership threshold(s), which should be informed by the country context and the type and level of risk that the country aims to address. Implementing countries are encouraged to adopt an ownership threshold of 10% or lower for beneficial ownership reporting.</p> <p>c) Government Policy on Disclosure: The MSG is required to document the government's policy and its discussion on beneficial ownership disclosure. This must include details on the relevant legal provisions, actual disclosure practices, and any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>d) Disclosure of Beneficial Ownership Information: Implementing countries are required to request, and companies are required to publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract and must include the identity of their beneficial owners, the level of ownership, and details about how ownership or control is exerted. The MSG must disclose any significant gaps or weaknesses in reporting on beneficial ownership information, including entities that failed to submit all or some beneficial ownership information.</p>	<p>UGEITI MSG decided to include the government's policy on disclosure of beneficial ownership governing the mining and oil and gas sectors through disclosure by government agencies, namely the Petroleum Authority of Uganda (PAU), the Directorate of Petroleum, and the Directorate of Geological Survey and Mines (DGSM). This should include the following points:</p> <p>a) Public Register of Beneficial Owners: Maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted.</p> <p>b) Government Policy on Disclosure: Document the government's policy on beneficial ownership disclosure, including:</p> <p>c) Legislation or Policy: Describe whether legislation or government policy requires or prohibits disclosure of beneficial ownership information. If no legislation exists, explain where government policy is embodied and document the MSG's discussion on what constitutes government policy on beneficial ownership disclosures. Document any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:</p> <p>Table 21: Definition of BO in accordance with the Companies and Partnership Acts (Amendments), 2022</p> <p>Terms Definition accordance with the legislation Companies (Amendment) Act 2022 A natural person who ultimately owns or controls a company or a natural person on whose behalf a transaction is conducted in a company and includes a natural person who exercises ultimate control over a company.</p> <p>Partnership (Amendment) Act 2022 A natural person who ultimately owns or controls a partnership or the natural person on whose behalf a transaction is conducted in the partnership and includes a natural person who exercises ultimate control over a partnership.</p> <p>d) Publicly Available Information: Provide guidance on accessing publicly available beneficial ownership information. Incorporate beneficial</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
		<p>e) Details of Beneficial Owners: Information about the identity of the beneficial owner must include their name, nationality, and country of residence, as well as identifying any politically exposed persons. Implementing countries are also encouraged to disclose beneficial owners' national identity numbers, dates of birth, residential or service addresses, and contact information.</p> <p>f) Assuring Reliability of Information: The MSG must assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the beneficial ownership information they provide. This could include requiring companies to attest the beneficial ownership declaration form through sign-off by a member of the senior management team or senior legal counsel or to submit supporting documentation.</p> <p>g) Publicly Listed Companies and Joint Ventures: Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed to facilitate public access to their beneficial ownership information. In the case of joint ventures, each entity within the venture must disclose its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.</p> <p>h) State-Owned Enterprises (SOEs): SOEs are required to disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, beneficial ownership information must be disclosed in accordance with Requirement 2.5(c).</p> <p>i) Legal Owners: Implementing countries are required to disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Companies are encouraged to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.</p>	<p>ownership information into existing company filings where possible.</p> <p>e) Legal and Practical Barriers: Document and explain any significant legal or practical barriers to comprehensive disclosure of beneficial ownership information, including plans to overcome these barriers and the anticipated timeline.</p> <p>f) Disclosure of Beneficial Ownership Information: Request and ensure the public disclosure of beneficial ownership information by companies, including the identity of beneficial owners, the level of ownership, and details about how ownership or control is exerted. Disclose any significant gaps or weaknesses in reporting on beneficial ownership information.</p> <p>g) Details of Beneficial Owners: Ensure that the identity of beneficial owners includes their name, nationality, and country of residence, and identify any politically exposed persons. Encourage the disclosure of additional details such as national identity numbers, dates of birth, residential or service addresses, and contact information.</p> <p>h) Assuring Reliability of Information: Assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the information they provide. Consider requiring companies to attest the beneficial ownership declaration form through sign-off by senior management or legal counsel or to submit supporting documentation.</p> <p>i) Publicly Listed Companies and Joint Ventures: Ensure that publicly listed companies disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed. In the case of joint ventures, ensure that each entity discloses its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company.</p> <p>j) State-Owned Enterprises (SOEs): Ensure that SOEs disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, ensure that beneficial ownership information is disclosed in accordance with Requirement 2.5(c).</p> <p>k) Legal Owners: Disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Encourage companies to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.</p> <p>g) Definition: We also recommend that the UGEITI MSG agrees on definition of the PEPS</p>
2.6 State Participation	The objective of this requirement is to ensure an effective mechanism for transparency and accountability for state-owned enterprises (SOEs) and state participation more broadly. This requirement aims to enhance public understanding of whether	<p>a) Disclosure of Material Revenue Payments and Financial Relationships:</p> <ul style="list-style-type: none"> • Role of SOEs: An explanation of the role of state-owned enterprises (SOEs) in the sector, including prevailing rules and practices regarding the financial relationship between the government and SOEs. This includes the rules and practices governing transfers of funds between SOEs and the state, retained earnings, reinvestment, and third-party financing. • Ownership Details: Disclosures from the government and SOEs of their level of ownership in oil, gas, and mining companies 	<p>UGEITI MSG agreed that information on the state's participation in the extractive sector during the fiscal year 2022/23 be included through unilateral disclosure by government agencies, namely the Uganda National Oil Company (UNOC), the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines).. This information on state participation should include:</p> <p>a) Overview of the roles of UNOC and Kilembe Mines Limited: An explanation of the roles of both companies in the mining, oil and gas</p>

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	SOEs' management is undertaken in accordance with the relevant regulatory framework. Transparency in this area provides a basis for continuous improvements in the SOE's contribution to the national economy—whether financially, economically, or socially—and strengthens understanding of the extent to which SOE investment decisions are aligned with long-term public interests.	<p>operating within the country, including those held by SOE subsidiaries and joint ventures. Any changes in the level of ownership during the reporting period must be detailed, including the terms attached to their equity stake and their level of responsibility for covering expenses at various project phases (e.g., full-paid equity, free equity, or carried interest).</p> <ul style="list-style-type: none"> • Transaction Details: For any changes in ownership during the EITI reporting period, the terms of the transaction must be disclosed, including details on valuation and revenues. Additionally, any loans or loan guarantees provided by the government and SOEs to oil, gas, and mining companies must be detailed, including loan tenor and terms (repayment schedule and interest rate). The multi-stakeholder group (MSG) is encouraged to compare loan terms with commercial lending terms. b) Disclosure of Audited Financial Statements: SOEs are required to publicly disclose their audited financial statements. Where audited financial statements are not available, the main financial items (balance sheet, profit/loss statement, cash flows) must be disclosed. Any legal and regulatory barriers inhibiting timely disclosure must be documented by the reporting entity. c) Rules and Practices Related to SOE Operations: Implementing countries are required to describe the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting, and corporate governance (e.g., composition and appointment of the Board of Directors, Board's mandate and code of conduct). SOEs are expected to publish their anti-corruption policies and are encouraged to engage in rigorous due diligence processes. d) Disclosure of Investments: SOEs are encouraged to disclose investments in the extractive industries, including assets and liabilities. They are also encouraged to disclose how their investment decisions align with energy transition and climate risk considerations. e) Disclosure of Beneficial Ownership: Where feasible, SOEs are encouraged to disclose the identity and beneficial ownership of their agents or intermediaries, suppliers, or contractors for material transactions. 	<p>sectors. Specifically, it should be noted that UNOC holds a 15% participating interest on behalf of the Government (as Nominee) in Petroleum Production Licenses awarded, resulting in oil and gas discoveries. Kilembe Mines Limited (KML) is a public enterprise incorporated as a company with 99.99% of its shares are owned by the Government of Uganda (GoU).</p> <p>b) Financial Relationship: The prevailing rules and practices regarding the financial relationship between UNOC, KML and other government agencies, including transfers of funds between UNOC and these agencies.</p> <p>c) Ownership Details: The level of ownership in oil and gas companies operating within Uganda, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.</p>
3.1 Exploration Activities	The objective of this requirement is to ensure public access to an overview of the extractive sector in Uganda and its potential, including recent, ongoing, and planned significant exploration activities.	<ul style="list-style-type: none"> a) Disclosure of Overview: Implementing countries are required to disclose a comprehensive overview of the extractive industries, detailing any significant exploration activities occurring within the sector. b) Disclosure of Reserves Data: Implementing countries and companies are encouraged to disclose data on proven economic oil, gas, or mineral reserves, where such information is available. 	<p>UGEITI MSG agreed that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) includes the following in the UGEITI Report for FY 2022/23:</p> <p>a) Overview of Extractive Industries: A thorough overview of the extractive industries, including significant exploration activities, should be provided through unilateral disclosure from the relevant government agencies:</p> <ul style="list-style-type: none"> • Petroleum Authority of Uganda (PAU) • Uganda National Oil Company (UNOC) • Development and Production Department (former Directorate of

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
			Petroleum); • Mines Department (former Directorate of Geological Survey and Mines). b) Use of Publicly Available Information: We recommend that the UGEITI Report for FY 2022/23 includes references to information from the publicly available platforms of the relevant government agencies.
3.2 Production Data	<p>The objective of this requirement is to ensure public understanding of production levels of extractive commodities and the valuation of output. This understanding serves as a basis for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported production.</p>	<p>a) Disclosure of Production Data: Implementing countries are required to disclose timely production data, including production volumes and values by commodity. Data should be further disaggregated by project, where available. Estimates of production from artisanal and small-scale activities must also be disclosed when applicable.</p> <p>b) Disclosure of Sources and Methods: The sources and methods used for calculating production volumes and values must be disclosed. Implementing countries are required to provide details on existing mechanisms to monitor and verify the accuracy of production data, including documentation of any weaknesses related to the comprehensiveness and reliability of publicly available production data.</p> <p>c) Use of Commodity Classification Standards: Implementing countries are expected to present production data using national and international commodity classification standards.</p> <p>d) Disclosure by Companies: Companies are encouraged to disclose realized sales volumes and values by project.</p>	<p>UGEITI MSG agreed that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) include the following in the UGEITI Report for FY 2022/23:</p> <p>a) Production Data by Commodity: Include comprehensive production data disaggregated by commodity, volume, and value, categorized by region/area. This data should be obtained through the reporting process from government agencies and extractive companies included in the reporting scope.</p> <p>b) References to Publicly Available Data: The UGEITI Report for FY 2022/23 should also include references to the production data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.</p>
3.3 Export Data	<p>The objective of this requirement is to ensure public understanding of extractive commodity export levels and the valuation of exports. This understanding is essential for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported exports.</p>	<p>a) Disclosure of Export Data: Implementing countries are required to disclose timely export data, including export volumes and values by commodity and exporting company. Export data should be disaggregated by transaction and estimates of exports from artisanal and small-scale activities must be disclosed where applicable.</p> <p>b) Disclosure of Sources and Methods: The sources and methods used for calculating export volumes and values must be disclosed. Implementing countries must provide information on existing mechanisms to monitor and verify the accuracy of export data and document findings, including any weaknesses related to the comprehensiveness and reliability of publicly available export data. This may include analyzing deviations between export values and market prices or import values reported by the destination country.</p> <p>c) Use of Commodity Classification Standards: Implementing countries are expected to present export data using national and international commodity classification standards.</p> <p>d) Disclosure by Exporting Companies: Exporting companies and buyers of commodities, including commodity traders, are encouraged to disclose realized sales volumes and values by project.</p> <p>e) Regional and Buyer Data: Implementing countries are encouraged to present export data by region, destination, and</p>	<p>UGEITI MSG agreed to include the following in the UGEITI Report for FY 2022/23:</p> <p>a) Comprehensive Export Data: Include export data by commodity, disaggregated by volume, value, destination, region, company, or project for the fiscal year 2022/23. This data should be gathered through the reporting process from government agencies and extractive companies included in the reporting scope.</p> <p>b) References to Publicly Available Data: The UGEITI Report for FY 2022/23 should include references to export data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
3.4 Greenhouse Gas Emissions	The objective of this requirement is to encourage companies to disclose greenhouse gas (GHG) emissions in accordance with leading disclosure standards. This transparency is essential for understanding the environmental impact of extractive activities and aligning with global climate goals.	<p>buyer. Exporting companies and implementing countries should disclose whether the buyer is a related party.</p> <p>a) Disclosure Encouragement: Companies are encouraged to disclose their GHG emissions in alignment with existing leading standards.</p> <p>b) Disaggregated Disclosures: Where feasible, the multi-stakeholder group is encouraged to request disaggregated disclosures of GHG emissions to provide more detailed insights into the sources and levels of emissions.</p>	<p>UGEITI MSG agreed to consider the following in relation to greenhouse gas emissions:</p> <p>a) Request for Information: Although the Department of Forestry will not be included in the scope, the MSG should request relevant information regarding GHG emissions from companies operating in the extractive sector. This should include:</p> <ul style="list-style-type: none"> • Total GHG emissions reported by companies. • Emission sources categorised by scope (Scope 1 for direct emissions, Scope 2 and 3 for indirect emissions). • Measures taken by companies to mitigate emissions and improve environmental sustainability. <p>b) Encourage Best Practices: The MSG should encourage companies to adopt leading disclosure standards for GHG emissions and share best practices within the industry to promote transparency and accountability.</p> <p>c) Public Accessibility: Ensure that GHG emissions data is publicly accessible and integrated into the UGEITI Report for FY 2022/23, enabling stakeholders to assess the environmental impact of the extractive activities.</p>
4.2 Sale of the State's Share of Production or Other Revenues Collected in Kind	Ensure transparency in the sale of oil, gas, and mineral resources or other revenues collected in kind, allowing the public to assess whether sales values correspond to market values and ensuring traceability of proceeds to the national Treasury.	<p>a) Disclosure Requirements: Implementing countries should disclose detailed information on volumes received and sold, revenues received, and revenues transferred to the state from the sale of commodities.</p> <p>b) Disaggregation: Data should be disaggregated by individual buying company and commensurate with other payment and revenue streams to ensure transparency.</p> <p>c) Sale Agreements: Encourage disclosure of sales agreements, including the process for selecting buying companies, criteria used, and any deviations from legal frameworks.</p> <p>d) Data Reliability: Address concerns related to data reliability by implementing mechanisms to resolve gaps, inconsistencies, and irregularities in disclosed information.</p>	<p>UGEITI MSG agreed to include information on the state's share of production or other revenues collected in kind during FY 2022/23 should be unilaterally disclosed by the relevant government agencies or to confirm that these are not applicable.</p>
4.3 Infrastructure Provisions and Barter Arrangements	Ensure public understanding of infrastructure provisions and barter-type arrangements, including resource-backed loans, providing transparency and comparability with conventional agreements. This is to allow the public to assess whether the terms and values of these arrangements align with market standards and ensure	<p>a) The MSG is required to assess whether there are any agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in exchange for oil, gas, or mining concessions or commodities. This includes collateralised debt arrangements as per the IMF's definition.</p> <p>b) Where these agreements are determined to be material, the MSG must ensure comprehensive public disclosure, with details and disaggregation comparable to other payments and revenue streams in the extractive sector.</p>	<p>a) The MSG assessed whether there are any agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in exchange for oil, gas, or mining concessions or commodities. This includes collateralised debt arrangements as per the IMF's definition.</p> <p>b) Where these agreements are determined to be material, the MSG ensured comprehensive public disclosure, with details and disaggregation comparable to other payments and revenue streams in the extractive sector.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
4.4 Transportation Revenues	Ensure the traceability of payments and transfers involving state-owned enterprises (SOEs), Uganda National Oil Company (UNOC) and Kilembe Mines Limited, and strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and the level of state financial support for SOEs.	<p>a) The multi-stakeholder group is required to ensure that the reporting process comprehensively addresses the role of state-owned enterprises (SOEs), specifically Uganda National Oil Company (UNOC) and Kilembe Mines Limited, by:</p> <ul style="list-style-type: none"> • Facilitating comprehensive and reliable disclosures of material payments made to SOEs by extractive companies. • Ensuring transparent disclosures of SOE transfers to relevant government agencies and the national Treasury. • Facilitating transparent reporting on government financial support provided to SOEs, including subsidies, grants, and other forms of financial assistance. <p>b) Implementing countries are encouraged to provide detailed descriptions of the mechanisms and criteria used for the allocation of state financial support to SOEs, ensuring clarity and accountability in the allocation process.</p> <p>c) SOEs are encouraged to disclose information on their financial transactions with extractive companies, including the nature and volume of payments received and transfers made to government agencies.</p>	<p>a) Disclosure of SOE Transactions: Encourage robust disclosures detailing transactions involving SOEs, particularly Uganda National Oil Company (UNOC) and Kilembe Mines Limited. This should include payments received from extractive companies, transfers to government entities, and financial support received from the state.</p> <p>b) Enhanced Transparency: Advocate for transparency in financial interactions between SOEs and extractive companies, ensuring that all significant financial flows are disclosed and understood by the public.</p> <p>c) Monitoring and Oversight: Establish mechanisms for monitoring and verifying the accuracy of disclosed information related to SOE transactions, addressing any identified gaps or inconsistencies to enhance transparency and accountability.</p>
4.6 Subnational payments	The objective of this requirement is to enable stakeholders to understand the benefits accruing to local governments through transparency in companies' direct payments to subnational entities. It aims to strengthen public oversight of how subnational governments manage their internally generated revenues from extractive industries.	<p>a) The multi-stakeholder group is required to determine the materiality of direct payments from companies to subnational government entities within the agreed benefit streams. Where these payments are deemed material:</p> <ul style="list-style-type: none"> • Ensure comprehensive disclosure of company payments to subnational government entities. • Ensure disclosure of the receipt of these payments by subnational government entities. <p>b) Implementing countries are encouraged to establish a robust procedure to ensure the quality and reliability of information regarding subnational payments, aligning with Requirement 4.9 on data quality assurance.</p>	UGEITI MSG agreed to include payments made to subnational government agencies through unilateral disclosure by extractive companies.
4.7 Level of disaggregation	The objective of this requirement is to ensure disaggregation in public disclosures of company payments and government revenues from oil, gas, and mining. This enables the public to assess the extent to which the government can monitor its revenue receipts as defined by its legal and fiscal framework. It ensures	<p>Key Requirement:</p> <p>a) Implementing countries must ensure that EITI data is disclosed in a disaggregated manner, including:</p> <ul style="list-style-type: none"> • Each individual project involved. • Each company operating within these projects. • Each relevant government entity receiving revenues. • Disaggregation of revenue streams to provide clarity on specific payment types. <p>b) Where a payment covered by EITI disclosures is imposed at the entity level rather than the project level, companies are encouraged to disclose this payment at the entity level.</p>	<p>To meet this requirement effectively, the UGEITI MSG considered the following</p> <ul style="list-style-type: none"> • Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams. • Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability. • Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
	that the government receives what it is entitled to from each individual extractive project.	MSG's definition of the term 'project' c) In Uganda, a project is defined as operational activities that are governed by a single agreement (contract, license, lease, concession, or similar legal agreement) and forms the basis for payment of liabilities with a government. d) Substantially interconnected agreements are a set of operationally and geographically integrated contracts, licenses, leases or concessions or related agreements with substantially similar terms that are signed with a government, giving rise to payment liabilities. Such agreements can be governed by a single contract, joint venture, production sharing agreement or any other overarching legal agreement. e) Where payments are attributed to a specific project, then the total amounts per type of payments shall be disaggregated by project. Where payments are levied at an entity level rather than at a project level, payments will be disclosed at an entity level rather than at a project level. f) Hence, the reporting entities will be requested to disclose the license number for each of the payments detailed in Section 4.3.2.b. as well as the production and exports data.	
4.8 Data timeliness	Ensure that public disclosures of company payments and government revenues from oil, gas, and mining are sufficiently timely to inform public debate and policymaking.	a) Implementing countries must publish regular and timely information annually in accordance with the EITI Standard and agreed work plan (Requirement 1.5 and Requirements 7.2(b-c)). The multi-stakeholder group must define the accounting period covered by the EITI disclosures. b) The data must not be older than the second to last complete accounting period. For instance, information related to the financial year 2023 must be published no later than 31 December 2025.	The EITI Report for Uganda should cover the FY 2022/23, spanning from 1st July 2022 to 30th June 2023, ensuring that all data published meets the timeliness requirements set forth by the EITI Standard.
4.9 Data Quality and Assurance	Ensure the reliability of disclosures of company payments and/or government revenues from oil, gas, and mining through robust data quality and assurance measures. This enhances confidence in financial data among stakeholders and contributes to strengthening audit and assurance systems.	a) The multi-stakeholder group must assess whether government revenues are subject to credible, independent audit, adhering to international auditing standards. b) Government and company disclosures under Requirement 4 must undergo credible, independent audit, applying international auditing standards. The multi-stakeholder group should explain the audit procedures undertaken and provide public access to supporting documentation. c) The multi-stakeholder group is required to establish a procedure to ensure data quality and assurance, aligning with standard procedures endorsed by the EITI Board. The rationale for adopting the chosen standard procedure must be documented, and deviations from it should be minimal. Any deviation requires prior approval from the EITI Board, addressing reasons for deviation, routine disclosure of required data, audit standards compliance, and data retention adequacy.	To comply with Requirement 4.9 of the 2019 EITI Standard aimed at ensuring that data submitted by reporting entities is credible, UGEITI MSG adopted the following approach: a) Extractive Companies • For extractive companies required to appoint an Auditor: • The declaration form must be signed by a senior official or a person authorized to commit the company; and • It must be certified by an external auditor (who may be the Auditor). b) Government Agencies The declaration form must be signed by the senior official or an authorized person of the reporting public entity. c) Certification by the Court of Auditors The Auditor General will be responsible for certifying the figures and issuing a letter of affirmation certifying the conformity of reported revenues to those collected and recorded in the audited accounts of the State. d) Data on Beneficial Ownership

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
4.10 Project Costs	Increase public understanding of exploration and production costs within the country's extractive sector. This includes transparency on government policies and practices for monitoring these costs and managing associated revenue risks.	<p>a) Implementing countries are required to disclose government policies and practices for monitoring oil, gas, and mining project costs and managing revenue loss risks. This must include the disclosure of relevant laws, regulations, and policies, as well as actions undertaken to monitor costs.</p> <p>b) Implementing countries are expected to disclose final cost and tax audit reports, or summaries of those reports, including costs deemed as non-recoverable and costs deemed non-deductible, and any additional revenues to be collected as a result.</p> <p>d) Companies and implementing countries are encouraged to disclose declared costs disaggregated by project and by costs related to operating and capital expenditures. Operating expenditures declared in the reporting year may include amortisation or depreciation of costs incurred in prior years. Companies and implementing countries are encouraged to disclose costs incurred since the commencement of the project</p>	<p>The declaration of beneficial ownership must be signed by a senior official or a person authorized to commit the company. This person will attest that the reported data is accurate.</p> <p>a) Government Policies and Practices Disclosure: Document Disclosure: Ensure the comprehensive documentation and disclosure of government policies, regulations, and practices for monitoring project costs in the oil, gas, and mining sectors. This includes any measures taken to manage revenue loss risks.</p> <p>b) Final Cost and Tax Audit Reports: Audit Report Publication: Disclose final cost and tax audit reports, or provide summaries of those reports, detailing costs deemed non-recoverable and non-deductible. Additionally, include information on any additional revenues that are to be collected as a result of these audits.</p> <p>c) Detailed Cost Disclosure: Project-level Cost Disclosure: Encourage companies to disclose project costs, disaggregated by each individual project. This includes detailed breakdowns of operating and capital expenditures. Ensure this data includes amortization or depreciation of costs incurred in prior years and any costs incurred since the commencement of the project.</p> <p>d) Actions Undertaken to Monitor Costs: Implementation Actions: Document and disclose specific actions undertaken by the government to monitor exploration and production costs. This includes audits, assessments, and any corrective actions taken to address cost management issues.</p> <p>e) Data Quality Assurance: Quality Assurance Procedures: Develop and agree upon procedures within the MSG to ensure the accuracy and reliability of disclosed data. This includes establishing measures to verify the integrity of cost and tax audit reports and addressing any discrepancies or inconsistencies.</p> <p>f) Compliance with International Standards: International Standards Adherence: Ensure that all disclosed data and audit reports comply with international auditing and financial reporting standards to maintain credibility and reliability.</p>
5.1 Distribution of revenues	Ensure the traceability of extractive revenues to Uganda's national budget and provide transparency and accountability for revenues not recorded in the national budget for fiscal year 2022/2023.	<p>a) Implementing countries are required to disclose a description of the distribution of revenues from the extractive industries.</p> <p>b) Implementing countries must indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation and value of each revenue stream must be explained, with links provided to relevant financial reports as applicable (e.g., sovereign wealth and development funds, subnational governments, state-owned enterprises (SOEs), and other extra-budgetary entities).</p> <p>c) The multi-stakeholder group is encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual.</p>	<p>a) Disclosure of Revenue Distribution: Comprehensive Description: Ensure the disclosure of a comprehensive description of how revenues from the extractive industries are distributed for fiscal year 2022/2023. This includes detailing the flow of funds from extraction to their final allocation within Uganda's national budget or other entities.</p> <p>b) Recording in the National Budget: Identification of Budget Records: Clearly identify which revenues, both cash and in-kind, from the extractive industries are recorded in Uganda's national budget. This ensures that stakeholders can trace these revenues and understand their impact on the national finances for fiscal year 2022/2023.</p> <p>c) Allocation of Non-Budget Revenues: Detailed Allocation Explanation: For revenues not recorded in the national</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
5.2 Subnational transfers	Enable stakeholders at the local level to assess whether the transfer and management of subnational transfers of extractive revenues are in line with statutory entitlements for fiscal year 2022/2023.	<p>a) Where transfers between national and subnational government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute, or other revenue-sharing mechanism, the multi-stakeholder group (MSG) is required to ensure that material transfers are disclosed. Implementing countries must disclose the revenue-sharing formula, if any, as well as any discrepancies between the expected transfer (calculated in accordance with the relevant revenue-sharing formula) and the actual amount transferred between the central government and each relevant subnational entity.</p> <p>b) The government is encouraged to provide explanations for any discrepancies. The MSG is encouraged to agree on a procedure to address data quality and assurance of information on subnational transfers, in accordance with Requirement 4.9.</p> <p>c) The MSG is encouraged to ensure that any material discretionary or ad-hoc transfers are disclosed and to agree on a procedure to address data quality and assurance of information on such transfers, in accordance with Requirement 4.9.</p> <p>d) The MSG is encouraged to report on actual disbursements and how extractive revenues earmarked for specific programs or investments at the subnational level are managed, as well as how those programs address women and other marginalized groups.</p>	<p>budget, provide a detailed explanation of their allocation and value. This should include specifying which entities (e.g., sovereign wealth funds, subnational governments, SOEs, and other extra-budgetary entities) receive these funds and linking to relevant financial reports where applicable.</p> <p>d) Reference to Classification Systems and Standards: Adopt National and International Standards: Reference and adopt Uganda's national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual to ensure consistency, comparability, and clarity in the classification and reporting of extractive industry revenues.</p> <p>e) Data Quality Assurance: Establish Assurance Procedures: Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of data on the distribution of extractive revenues. This includes verifying the consistency of reported data with Uganda's national budget records and other financial reports for fiscal year 2022/2023.</p> <p>f) Public Access and Transparency: Enhance Public Access: Ensure that all relevant financial reports and documentation related to the distribution of extractive revenues are publicly accessible. This enhances transparency and allows stakeholders to independently verify the information provided for fiscal year 2022/2023.</p> <p>a) Disclosure of Subnational Transfers:</p> <ul style="list-style-type: none"> • Comprehensive Disclosure: Ensure the disclosure of material transfers between national and subnational government entities related to extractive industry revenues for fiscal year 2022/2023. This includes detailing the revenue-sharing formula and identifying any discrepancies between expected and actual transfers. • Explanation of Discrepancies: Encourage the government to provide clear explanations for any discrepancies between the expected and actual transfers to enhance transparency and accountability. <p>b) Data Quality and Assurance:</p> <ul style="list-style-type: none"> • Establish Procedures: Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of information on subnational transfers. This includes adhering to Requirement 4.9 for data quality and assurance. • Addressing Discrepancies: Implement procedures to identify and address any discrepancies in the transfer data, ensuring that stakeholders can trust the reported information. <p>c) Disclosure of Discretionary and Ad-Hoc Transfers:</p> <ul style="list-style-type: none"> • Material Transfers: Ensure that any material discretionary or ad-hoc transfers are disclosed, providing transparency on how these funds are allocated and managed. • Assurance Procedures: Agree on procedures to address data quality and assurance for discretionary and ad-hoc transfers, ensuring consistent and

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
5.3 Additional information on revenue management and expenditures	Strengthen public oversight of the management of extractive revenues, the use of these revenues for specific public expenditures, and the assumptions underlying the budget process, including considerations related to revenue sustainability.	<p>a) Implementing countries are encouraged to disclose further information on revenue management and expenditures, including:</p> <p>I. A description of any extractive revenues earmarked for specific programmes, including those related to gender, or for geographic regions. This should include a description of the methods for ensuring accountability and efficiency in their use.</p> <p>II. A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports.</p> <p>III. Timely information that will strengthen public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector.</p> <p>b) Implementing countries are expected to disclose any forecasts related to future revenues from the extractive sector, including the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices, where they exist. The government is encouraged to explain how energy transition and climate risk considerations have been considered in revenue forecasting.</p> <p>c) When requested by the multi-stakeholder group, oil, gas, and mining companies are encouraged to disclose projected project production levels and estimated timelines related to cost recovery.</p>	<p>reliable reporting.</p> <p>d) Reporting on Actual Disbursements:</p> <ul style="list-style-type: none"> • Exclusivity: Include information on how these programs address the needs of women and other marginalized groups, ensuring that extractive revenues contribute to inclusive development. <p>e) Unilateral Disclosure by Government Agencies: We recommend that relevant government agencies unilaterally disclose information on direct subnational transfers. This proactive approach enhances transparency and allows for independent verification of the data.</p> <p>a) Disclosure of Revenue Management and Expenditures:</p> <ul style="list-style-type: none"> • Earmarked Revenues: Ensure that all extractive revenues earmarked for specific programs, including those targeting gender-related issues or specific geographic regions, are disclosed. Provide detailed descriptions of the methods used to ensure accountability and efficiency in the use of these funds. • Budget and Audit Processes: Disclose information on the country's budget and audit processes, and provide links to publicly available information on budgeting, expenditures, and audit reports. This will enhance transparency and allow stakeholders to access and review relevant financial information. • Revenue Sustainability: Provide timely information to strengthen public understanding and debate on issues related to revenue sustainability and resource dependence. Include the assumptions underpinning the forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector. <p>b) Forecasting Future Revenues:</p> <ul style="list-style-type: none"> • Revenue Forecasts: Disclose any available forecasts related to future revenues from the extractive sector. Include the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices. • Energy Transition and Climate Risk: Explain how energy transition and climate risk considerations have been integrated into revenue forecasting. This will help stakeholders understand the potential impacts on future revenues. <p>c) Projected Production Levels and Cost Recovery: Company Disclosures: Encourage oil, gas, and mining companies to disclose projected project production levels and estimated timelines related to cost recovery when requested by the UGEITI MSG. This will provide valuable insights into the future performance of the sector.</p> <p>d) Strengthening Public Debate:</p> <ul style="list-style-type: none"> • Public Engagement: Ensure that the disclosed information is presented in a manner that is accessible and understandable to the public. Use various platforms to disseminate the information widely and engage with stakeholders to foster informed public debate. • Stakeholder Feedback: Create mechanisms for stakeholders to provide feedback on the disclosed information and the assumptions underlying revenue forecasts. This will help refine the data and improve the accuracy of future disclosures.

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report						
6.1 Social expenditures and environmental payments	Enable public understanding of extractive companies' social and environmental contributions and provide a basis for assessing their compliance with legal and contractual obligations regarding social and environmental expenditures, with a specific focus on the fiscal year 2022/2023.	<p>a) Where material social expenditures by companies are mandated by law or by contract with the government that governs the extractive investment, implementing countries are required to disclose these transactions for the fiscal year 2022/2023. This includes the nature and deemed value of in-kind transactions and the name and function of third-party beneficiaries. Gender-disaggregated data on the beneficiaries must be disclosed where available. If reconciliation is not feasible, unilateral disclosures by companies or the government must be provided.</p> <p>b) Implementing countries are required to disclose any material environmental payments mandated by law, regulation, or contract that governs the extractive investment for the fiscal year 2022/2023. Contracts mandating environmental payments are also expected to be disclosed.</p> <p>c) The Uganda EITI Multi-Stakeholder Group (UGEITI MSG) is required to agree on a procedure to address data quality and assurance of information on social and environmental expenditures, in accordance with Requirement 4.9. This procedure should include an evaluation of whether legal or contractual obligations regarding social and environmental expenditures or payments are being followed in practice.</p> <p>d) If the UGEITI MSG agrees that discretionary social and environmental expenditures and/or discretionary environmental payments are material, the UGEITI MSG is encouraged to develop a reporting process to achieve transparency similar to that of other payments and revenues, and to provide gender-disaggregated data on beneficiaries of those expenditures and transfers where available. The UGEITI MSG is also encouraged to agree on a procedure to address data quality and assurance of the information set out above, in accordance with Requirement 4.9.</p>	<p>a) Disclosure of Mandatory Social Expenditures:</p> <ul style="list-style-type: none">• Comprehensive Reporting: Ensure that all mandated social expenditures by extractive companies for the fiscal year 2022/2023, whether in cash or in-kind, are fully disclosed. This includes the nature and value of in-kind contributions, the names and functions of third-party beneficiaries, and gender-disaggregated data where available.• Unilateral Disclosures: In cases where reconciliation is not feasible, ensure unilateral disclosures by companies or the government for the fiscal year 2022/2023 are provided to maintain transparency.• Contract Disclosure: Disclose any contracts and documents required by law that describe the level and allocation of mandatory social expenditures for the fiscal year 2022/2023. This will provide a clear understanding of companies' obligations and contributions. <p>b) Environmental Payments:</p> <ul style="list-style-type: none">• Mandatory Payments: Disclose all material environmental payments mandated by law, regulation, or contract for the fiscal year 2022/2023. This ensures transparency regarding companies' contributions to environmental management and compliance with legal requirements.• Contract Transparency: Ensure the disclosure of contracts that mandate environmental payments for the fiscal year 2022/2023 to provide clarity on the terms and conditions of these obligations. <p>c) Discretionary Expenditures:</p> <ul style="list-style-type: none">• Inclusion of Discretionary Expenditures: Include data on discretionary social and environmental expenditures within the reporting scope for the fiscal year 2022/2023 without applying any materiality threshold. This ensures comprehensive reporting of all significant contributions by extractive companies.• Gender-Disaggregated Data: Where possible, provide gender-disaggregated data on the beneficiaries of discretionary social and environmental expenditures to highlight the impact on different demographic groups.						
6.2 Quasi fiscal expenditures	Ensure that state-owned enterprises (SOEs) disclose extractive-funded expenditures undertaken on behalf of the government that are not reflected in the national budget, promoting accountability in their management, particularly for the fiscal year 2022/2023.	Where state participation in the extractive industries gives rise to material revenue payments, implementing countries are required to include disclosures from state-owned enterprises (SOEs) on their quasi-fiscal expenditures for the fiscal year 2022/2023. The multi-stakeholder group must develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams, including SOE subsidiaries and joint ventures.	<p>a) Disclosure of Quasi-Fiscal Expenditures:</p> <ul style="list-style-type: none">• Comprehensive Reporting: Ensure that all quasi-fiscal expenditures by state-owned enterprises, particularly the Uganda National Oil Company (UNOC), for the fiscal year 2022/2023 are fully disclosed. This should include any public social expenditure such as payments for social services, public infrastructure, fuel subsidies, and national debt servicing that are undertaken outside the national budgetary process through unilateral disclosure by the SOE: <p>Table 26: Quasi-fiscal expenditure to be included in the UGEITI Report for the FY 2022/23</p> <table><tr><th>Payment flows</th><th>Extractive companies</th><th>Government Agencies</th></tr><tr><td>Quasi-fiscal</td><td></td><td>expenditure</td></tr></table> <p>7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (Kilembe Mine)</p>	Payment flows	Extractive companies	Government Agencies	Quasi-fiscal		expenditure
Payment flows	Extractive companies	Government Agencies							
Quasi-fiscal		expenditure							

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
			<ul style="list-style-type: none"> • Unilateral Disclosures: In cases where reconciliation is not feasible, ensure unilateral disclosures by UNOC for the fiscal year 2022/2023 are provided to maintain transparency. • Inclusion of Subsidiaries and Joint Ventures: Ensure that the disclosures also cover quasi-fiscal expenditures by UNOC subsidiaries and joint ventures, providing a comprehensive view of all SOE-related expenditures. <p>b) Development of Reporting Processes:</p> <ul style="list-style-type: none"> • Establish Procedures: Develop and agree on reporting procedures within the UGEITI MSG to ensure accurate and detailed disclosures of quasi-fiscal expenditures for the fiscal year 2022/2023. These procedures should be aligned with the transparency standards of other payments and revenue streams. • Regular Evaluation: Regularly evaluate and document the adherence to these procedures to ensure continuous compliance and improvement in the reporting of quasi-fiscal expenditures. <p>c) Public Engagement and Transparency:</p> <ul style="list-style-type: none"> • Accessible Information: Ensure that all disclosed information on quasi-fiscal expenditures for the fiscal year 2022/2023 is accessible to the public and presented in a manner that is easy to understand. Use various platforms to disseminate the information widely. • Stakeholder Feedback: Create mechanisms for stakeholders to provide feedback on the disclosed information and on the procedures for reporting quasi-fiscal expenditures. This feedback can help improve future disclosures and enhance transparency. <p>d) Collaboration with Government Entities:</p> <ul style="list-style-type: none"> • Government Support: Work closely with relevant government entities to ensure that all quasi-fiscal expenditures by UNOC and other SOEs are accurately reported and included in the UGEITI reporting process for the fiscal year 2022/2023. • Policy Alignment: Ensure that the reporting of quasi-fiscal expenditures is aligned with national policies and strategies for managing extractive revenues and expenditures.
6.3 Contribution of the Extractive Sector to the Economy	Ensure public understanding of the extractive industries' contribution to the national economy and the level of natural resource dependency in Uganda.	<p>Implementing countries are required to disclose information about the contribution of the extractive industries to the economy for the fiscal year 2022/23 covered by EITI implementation. This must include, where available:</p> <ul style="list-style-type: none"> • The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP. • An estimate of informal sector activities in the mining sectors, including artisanal and small-scale mining. • Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues. 	<p>a) UGEITI MSG agreed to include the following macroeconomic information for the FY 2022/23 through unilateral disclosure by government agencies:</p> <ul style="list-style-type: none"> • The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP. • An estimate of informal sector activities of the mining sectors, including artisanal and small-scale mining. • Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues. • Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports. • Employment in the extractive industries in absolute terms and as a

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2022/23 UGEITI Report
		<ul style="list-style-type: none"> Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports. Employment in the extractive industries in absolute terms and as a percentage of total employment, disaggregated by gender, company, and occupational level when available. Key regions/areas where production is concentrated for the mining, oil, and gas sectors. 	<p>percentage of total employment, by disaggregating the data by gender and by company and occupational level when available.</p> <ul style="list-style-type: none"> Key regions/areas where production is concentrated for mining, oil, and gas sectors. <p>b) UGEITI MSG agreed to include in the UGEITI report for FY 2022/23 references to macroeconomic information on the publicly available platforms of the relevant government agencies that are involved in the extractive sector as well as from that of the Uganda Bureau of Statistics (UBOS).</p> <p>c) UGEITI MSG agreed to include data relevant to production, exports, and employment through disclosure by the extractive companies included in the reporting scope.</p>
6.4 Environmental and social impact of extractive activities	Provide stakeholders with a basis to assess the regulatory framework and monitoring efforts managing the environmental and social impact of extractive industries, and to evaluate companies' compliance with environmental and social obligations.	<p>a) Implementing countries are required to disclose an overview of relevant legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector. This must include information on rules regarding environmental permits and licenses, social, gender, and environmental and social impact assessments, as well as rehabilitation, decommissioning, and closure programs. It must also include information on the roles and responsibilities of relevant government agencies in implementing these regulations. The multi-stakeholder group is encouraged to include information on any planned or ongoing reforms.</p> <p>b) Implementing countries and reporting companies must ensure that public environmental, social, and gender impact assessments, monitoring reports, permits, and licenses mandated by law or contract are publicly accessible.</p> <p>c) Companies are encouraged to disclose additional information about their social, gender, and environmental management and impacts.</p> <p>d) Implementing countries should disclose information on monitoring and enforcement practices related to the environmental and social impact of extractive activities. This may include details on monitoring activities concerning water, land, emissions, and human rights, along with the outcomes of these efforts.</p> <p>e) Implementing countries are encouraged to disclose information on environmental sanctioning processes, including any sanctions applied.</p>	<p>UGEITI MSG agreed to include the following information for the fiscal year 2022/2023 through unilateral disclosure by government agencies:</p> <p>a) An overview of legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector.</p> <p>b) Details on environmental permits, licenses, impact assessments, and rehabilitation programs.</p> <p>c) Information on the roles and responsibilities of relevant government agencies.</p> <p>d) Updates on any planned or ongoing reforms in the regulatory framework.</p> <p>e) We recommend the UGEITI MSG to ensure public accessibility of environmental, social, and gender impact assessments, monitoring reports, permits, and licenses as mandated by law or contract.</p> <p>f) We recommend the UGEITI MSG to encourage extractive companies to disclose comprehensive information on their social, gender, and environmental management practices and impacts.</p> <p>g) We recommend the UGEITI MSG to include disclosures on monitoring and enforcement practices related to environmental and social impacts, covering aspects such as water, land, emissions, and human rights, including outcomes.</p> <p>h) We recommend the UGEITI MSG to disclose information on environmental sanctioning processes, including details of any sanctions applied.</p>

Annex 20: Status of site decommissioning and restoration (Source NEMA)

1. Mining projects

Project	Location	Developer	Restoration status
Pozzolana mining in Kanyatete	Kanyatete village, Kyakaigo parish, Harugongo sub county, Kabarole district	Gems International Limited	Site is undergoing natural restoration; no active restoration measures observed.
Pozzolana mining project in Buzinda	Buzinda village, Kyakaigo parish, Harugongo sub county, Kabarole district	Abasi Balinda Transporters Limited	Naturally restoring without clear evidence of structured restoration activities.
Mineral exploration project in Ekinga (EL1677)	Kakanzhu and Nyakabingo villages, Kakanju sub county, Igara county, Bushenyi district	C31 Uganda SMC Limited	Site has been restored.
Pozzolana mine	Kyambura parish, Kichwamba sub county, Rubirizi district	Industrial Minerals Limited	Site decommissioned but left to restore naturally; no formal restoration undertaken.
Gold mining and base metals facility in Kasyoha	Kasyoha Kitomi Central Forest Reserve, Ibanda district	C-Asian mining and minerals limited	Site decommissioned but not restored; currently undergoing passive/natural recovery.
Gold mining project in Kyambura	Kyambura Wildlife Reserve, Rubirizi district	C-Asian mining and minerals limited	Site restored with visible signs of successful ecological recovery.
Bentonite mining project in Nyamitooma	Nyamitooma 2 village, Rukungiri parish, Bwambara sub county, Rujumbura county, Rukungiri district	Prosper Wood Works Limited	Mined in 2020 but did not restore well and fully
Selective alluvial gold mining project	Along river Mpanga, Kicuzi-Kamira, Nsika sub county, Buhweju district	Kara Gold Uganda Limited	Site was abandoned; partial natural restoration occurring over time.

2. Oil and gas projects

Project	Location	Comments
Pozzolana mining in Kanyatete	Nzizi (02)	Sites have undergone partial restoration. Vegetative cover is reemerging; wellheads remain fenced off for monitoring or future use. Access roads are still in place.
	Mputa (05)	
	Waraga (03)	
TotalEnergies EP Uganda	MPYO	Fully restored and surrendered back to government. Restoration appears successful.
	JOB1 EAST	
	Wairindi	Site now submerged; no restoration possible.
	Ngiri 2	Partially restored; currently used as crude oil storage and equipment laydown area.
	Kigogole	Legacy wells partially restored; vegetative cover is visible, but full restoration is incomplete.
	Kasemene	
	Ngege	

Annex 21: Employment data

Company	Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
		Permanent	Temporary	Permanent	Temporary	
TOTALENERGIES EP UGANDA	Male	79	180	104	70	433
	Female	70	86	17	4	177
	Total	149	266	121	74	610
CNOOC UGANDA LTD	Male	101	-	71	-	172
	Female	60	-	3	-	63
	Total	161	-	74	-	235
UGANDA NATIONAL OIL COMPANY LIMITED	Male	83	-	-	-	83
	Female	51	-	-	-	51
	Total	134	-	-	-	134
ORANTO PETROLEUM LIMITED	Male	5	-	-	-	5
	Female	1	-	-	-	1
	Total	6	-	-	-	6
ARMOUR ENERGY (UGANDA) -SMC LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
DGR ENERGY TURACO UGANDA- SMC LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
TORORO CEMENT LTD	Male	198	918	70	-	1,186
	Female	11	-	1	-	12
	Total	209	918	71	-	1,198
HIMA CEMENT LTD	Male	NC	NC	NC	NC	-

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Company	Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
		Permanent	Temporary	Permanent	Temporary	
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
NATIONAL CEMENT COMPANY UGANDA LIMITED	Male	190	88	21	-	299
	Female	16	-	1	-	17
	Total	206	88	22	-	316
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	Male	632		126		758
	Female	59		6		65
	Total	691	-	132	-	823
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
METRO CEMENT LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
DIAMOND STEEL UGANDA LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
WAGAGAI MINING U LIMITED	Male	1,012		18		1,030
	Female	433		8		441
	Total	1,445	-	26	-	1,471
SINO MINERALS INVESTMENTS COMPANY LIMITED	Male	77		6		83
	Female	7				7
	Total	84	-	6	-	90
MHK GENERAL AGENCIES LIMITED	Male	NC	NC	NC	NC	-

Annexes

Company	Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
		Permanent	Temporary	Permanent	Temporary	
GEMS INTERNATIONAL LIMITED	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
KAMPALA CEMENT CO. LIMITED	Total	-	-	-	-	-
	Male	277	-	26		303
	Female	44		-		44
	Total	321	-	26	-	347
DIRECT REDUCED IRON (DRI) LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
UGANDA DEVELOPMENT CORPORATION	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
RWENZORI RARE METALS LTD.	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
AUC MINING (UGANDA) LIMITED	Male	NC	NC	NC	NC	-
	Female	NC	NC	NC	NC	-
	Total	-	-	-	-	-
Total	Male	2,654	1,186	442	70	4,352
	Female	752	86	36	4	878
Total		3,406	1,272	478	74	5,230

Annex 22: Social and environmental expenditure disclosed by extractive entities

Company	Payments in cash				Payment in kind		Description Specify Mandatory or voluntary	Referen ce to the law, contract or else if mandat ory
	Beneficiary (Name & Function)	District/Area of the beneficiary	Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
Social expenditure								
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	education management expenditure items	84,868,186	15/02/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	Education Management	31,781,358	03/03/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	EDUCATION MANAGEMENT	9,771,577	22/07/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	PROVISION EDUCATION MANAGEMENT SERVICES	17,752,119	11/08/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	Education management expenditure items	177,468,666	20/04/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	EDUCATION MNG EXPENDITURE	83,689,165	22/05/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	Re-inbursement refers to education management	94,225,091	22/09/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	Education management expenditure items	11,232,261	21/10/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	education management expenditure	11,492,369	22/11/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Profiles International (U) Ltd	The re-imbursement refers to education management	15,434,223	14/12/2022	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Winning Generation Uganda Ltd	Education management expenditure items	86,643,262	23/03/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Winning Generation Uganda Ltd	education management expenditure items	4,683,650	20/04/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Winning Generation Uganda Ltd	Education management expenditure items	9,752,850	22/05/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	Winning Generation Uganda Ltd	Education management expenditure items	41,170,028	22/06/2023	Community Scholarships	N/A	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	21,440,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	4,766,500	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	5,865,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	7,713,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	4,350,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	7,700,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	20/01/2023	School fees	5,130,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	14/02/2023	School fees	12,750,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	14/02/2023	School fees	11,948,000	Voluntary	

Annexes

Company	Payments in cash				Payment in kind		Description Specify Mandatory or voluntary	Referen ce to the law, contract or else if mandat ory
	Beneficiary (Name & Function)	District/Area of the beneficiary	Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	10/03/2023	School fees	5,106,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	10/03/2023	School fees	15,000,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	10/03/2023	School fees	7,764,450	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	10/03/2023	School fees	45,010,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	10/03/2023	School fees	11,464,400	Voluntary	
TOTALENERGIES EP UGANDA	School fees for sponsored students		N/A	14/03/2023	School fees	5,690,000	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	01/09/2022	School fees	19,580,000	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	01/09/2022	School fees	3,460,000	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	06/09/2022	School fees	9,699,000	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	06/09/2022	School fees	4,815,000	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	07/09/2022	School fees	6,388,500	Voluntary	
TOTALENERGIES EP UGANDA	school fees for total sponsored students		N/A	16/09/2022	School fees	4,848,200	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	26/05/2023	School fees	15,400,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	26/05/2023	School fees	51,792,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	26/05/2023	School fees	5,577,450	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	26/05/2023	School fees	12,013,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	26/05/2023	School fees	15,446,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	01/06/2023	School fees	15,690,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	01/06/2023	School fees	14,582,000	Voluntary	
TOTALENERGIES EP UGANDA	School fees for 2nd term		N/A	01/06/2023	School fees	7,700,000	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		06/01/2023		447,595,335	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		13/01/2023		325,936,318	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		13/01/2023		452,668,881	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		23/01/2023		527,787,297	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		03/02/2023		717,572,916	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		14/07/2022		2,830,006,199	Voluntary	

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		16/03/2023		1,743,762,930	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		06/04/2023		591,141,460	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		15/08/2022		773,863,168	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		20/04/2023		4,768,947,685	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		02/09/2022		799,302,046	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		07/09/2022		971,053,930	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		22/05/2023		1,123,770,064	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		22/09/2022		1,366,268,156	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		22/06/2023		897,492,083	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		21/10/2022		556,760,215	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		22/06/2023		295,189,477	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		23/06/2023		524,826,408	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		07/11/2022		549,108,622	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		22/11/2022		841,691,681	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		07/12/2022		1,898,591,688	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	Road Access		14/12/2022		1,832,615,348	Voluntary	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	PAP Housing		16/03/2023		339,440,673	Mandatory	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	PAP Housing		20/04/2023		162,197,370	Mandatory	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	PAP Housing		22/06/2023		122,127,036	Mandatory	
TOTALENERGIES EP UGANDA	Pearl Engineering Company Limited	PAP Housing		22/05/2023		453,973,021	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	30% Charge on Internal Auditor Training	N/A	13/01/2023	Skilling Ugandans	91,425,300	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	TRAINING FEES	N/A	23/03/2023	Skilling Ugandans	55,339,890	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	50% charge on Water Safety Training	N/A	06/04/2023	Skilling Ugandans	15,000,000	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	25% Charge on welders' training 20	N/A	05/05/2023	Skilling Ugandans	92,571,351	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	10% on selection and GAP Analysis	N/A	15/09/2022	Skilling Ugandans	30,475,000	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	Charge on welders' training (Practical Training)	N/A	22/06/2023	Skilling Ugandans	130,726,992	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	Q-Training	Charge on water safety Training 2023	N/A	22/06/2023	Skilling Ugandans	7,500,000	Mandatory	
TOTALENERGIES EP UGANDA	Q-Training	OHSMS Lead Implementers Report	N/A	21/10/2022	Skilling Ugandans	60,950,200	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	Training of 25 trainees completed	N/A	03/02/2023	Skilling Ugandans	212,980,394	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	EHS Training completed for 3rd group (Cohort)	N/A	21/02/2023	Skilling Ugandans	52,832,765	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	Training of 25 trainees completed.	N/A	23/03/2023	Skilling Ugandans	213,539,996	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	EL-IS Training completed / Mobilization	N/A	22/11/2022	Skilling Ugandans	218,324,498	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	Training of Welders	N/A	07/12/2022	Skilling Ugandans	218,324,498	Mandatory	
TOTALENERGIES EP UGANDA	Solid Rock	Trainees Certificaton compielediar 1st & 2nd group	N/A	14/12/2022	Skilling Ugandans	160,865,013	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	Final report and follow up visits (coaching/ hand	N/A	03/02/2023	Skilling Ugandans	60,428,000	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	training for Welding&QC	N/A	23/03/2023	Skilling Ugandans	412,951,926	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	TOTAL FBC Training service- vocational training	N/A	22/06/2023	Skilling Ugandans	807,195,560	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	COMMUNITY CAPACITY BUILDING SERVICES	N/A	22/06/2023	Skilling Ugandans	166,031,074	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	20% for the submission of Inception Report	N/A	07/11/2022	Skilling Ugandans	51,210,170	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	Business Mentorship Course	N/A	22/11/2022	Skilling Ugandans	128,958,906	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	Payment for 30% for the Submission of GAP Analysis	N/A	22/11/2022	Skilling Ugandans	90,642,000	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	Payment of 30% upon the starting if the training o	N/A	07/12/2022	Skilling Ugandans	316,653,285	Mandatory	
TOTALENERGIES EP UGANDA	Sunmaker Energy (U) Ltd	Payment of 30% upon completion of taining 6Gand 3G	N/A	14/12/2022	Skilling Ugandans	311,087,000	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		13/01/2023	Tuition fees	90,602,174	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Alfred Habaasa	Education of Government official		13/01/2023	Tuition fees	112,301,954	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Samanatha Namatovu	Education of Government official		13/01/2023	Tuition fees	81,564,327	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Florence Kyalimpa	Education of Government official		19/01/2023	Tuition fees	69,179,793	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Kalisto Ogwang	Education of Government official		19/01/2023	Tuition fees	134,046,475	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Grace Twesime	Education of Government official		19/01/2023	Tuition fees	99,103,118	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Geoffrey Wangolo Madete	Education of Government official		19/01/2023	Tuition fees	100,221,664	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Pauline Samantha Namatovu	Education of Government official		19/01/2023	Tuition fees	81,564,327	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Amos Owamukama	Education of Government official		19/01/2023	Tuition fees	131,988,352	Mandatory	

Company	Payments in cash				Payment in kind		Description Specify Mandatory or voluntary	Referen ce to the law, contract or else if mandat ory
	Beneficiary (Name & Function)	District/Area of the beneficiary	Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	Government Training - Rachel Grace Birungi	Education of Government official		19/01/2023	Tuition fees	112,301,954	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Alezu Ayiseni	Education of Government official		20/01/2023	Tuition fees	83,219,774	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Patience Nyawere	Education of Government official		13/02/2023	Tuition fees	124,301,945	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Umar Kagombe	Education of Government official		16/02/2023	Tuition fees	69,990,858	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Daniel Kasuti	Education of Government official		01/03/2023	Tuition fees	67,718,427	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Bruce Namara	Education of Government official		01/03/2023	Tuition fees	134,073,396	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Ronnie Bahungule	Education of Government official		24/11/2022	Tuition fees	71,318,680	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Derrick Katusiime	Education of Government official		09/12/2022	Tuition fees	112,504,726	Mandatory	
TOTALENERGIES EP UGANDA	Training for Government Officials - ISO	Education of Government official		09/03/2023	Tuition fees	111,654,900	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		13/12/2022	Tuition fees	149,533,200	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		13/09/2022	Airticket	350,000	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		15/09/2022	Airticket	350,000	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Alfred Habaasa	Education of Government official		30/01/2023	Airticket	7,872,896	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		30/01/2023	Airticket	60,829,259	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - John Makombo	Education of Government official		30/01/2023	Airticket	928,408	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Nalweyiso Angela	Education of Government official		30/01/2023	Airticket	8,585,913	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Emmanuel Mwesigwa	Education of Government official		30/01/2023	Airticket	3,453,676	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Umar Kagombe	Education of Government official		30/01/2023	Airticket	5,830,399	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Diana Kakwera	Education of Government official		30/01/2023	Airticket	2,321,019	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Abeinomugisha Dozith	Education of Government official		13/02/2023	Airticket	11,473,573	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		10/10/2022	Airticket	8,823,214	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		19/10/2022	Airticket	36,580,862	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		19/10/2022	Airticket	7,230,563	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		19/10/2022	Airticket	8,919,622	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		19/10/2022	Airticket	8,368,171	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		19/10/2022	Airticket	7,315,401	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	Travel expenses for Government Official	Education of Government official		19/10/2022	Airticket	11,414,648	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		25/10/2022	Airticket	8,946,616	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Kalisto Ogwang	Education of Government official		13/01/2023	Living Expenses	53,130,904	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Florence Kyalimpa	Education of Government official		20/01/2023	Living Expenses	53,130,904	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Bruce Namara	Education of Government official		24/01/2023	Living Expenses	53,193,543	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Habaasa	Education of Government official		13/02/2023	Living expenses	53,924,774	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Umar Kagombe	Education of Government official		01/03/2023	Living expenses	53,961,133	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		09/11/2022	Living expenses	52,382,918	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Derrick Katusiime	Education of Government official		10/11/2022	Living expenses	52,382,918	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Omoding Noel Michael	Education of Government official		11/11/2022	Living expenses	52,382,918	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Geoffrey Wangolo Madete	Education of Government official		15/11/2022	Living expenses	52,382,918	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Grace Twesiime	Education of Government official		15/11/2022	Living expenses	63,223,499	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Nyawere Patience	Education of Government official		18/11/2022	Living expenses	52,391,732	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Daniel Kasuti	Education of Government official		22/11/2022	Living expenses	52,449,020	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Amos Owamukama	Education of Government official		24/11/2022	Living expenses	58,666,930	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Rachel Grace Birungi	Education of Government official		06/12/2022	Living expenses	53,262,696	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - John Makombo	Education of Government official		13/01/2023	Living expenses	2,582,757	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Micheal Agaba	Education of Government official		19/01/2023	Living expenses	4,193,789	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	35,002,728	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		01/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		02/09/2022	Living expenses	2,794,678	Mandatory	
TOTALENERGIES EP UGANDA	Government Training	Education of Government official		05/09/2022	Living expenses	30,062,556	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		09/09/2022	Living expenses	30,492,549	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	10,654,000	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	9,322,250	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	10,654,000	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	9,322,250	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	9,322,250	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	6,821,460	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	6,821,460	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		24/10/2022	Living expenses	5,260,682	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		24/10/2022	Living expenses	5,260,682	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Emmanuel Mwesigwa	Education of Government official		10/11/2022	Living expenses	5,226,466	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Micheal Agaba	Education of Government official		10/11/2022	Living expenses	5,226,466	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Emmanuel Mwesigwa	Education of Government official		05/12/2022	Living expenses	4,193,789	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Samson Okot	Education of Government official		05/12/2022	Living expenses	9,524,990	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Justine Namara	Education of Government official		06/12/2022	Living expenses	8,777,932	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Umar Kagombe	Education of Government official		06/12/2022	Living expenses	28,924,209	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Enid Turyahikayo	Education of Government official		06/12/2022	Living expenses	8,777,932	Mandatory	

Company	Payments in cash				Payment in kind		Description Specify Mandatory or voluntary	Referen ce to the law, contract or else if mandat ory
	Beneficiary (Name & Function)	District/Area of the beneficiary	Amount (UGX)	Date	Description of the	Cost incurred during		
					contribution in kind	the year (UGX)		
TOTALENERGIES EP UGANDA	Government Training - Ntujju Godfrey Isaac	Education of Government official		06/12/2022	Living expenses	8,777,932	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Shallon Challenge	Education of Government official		06/12/2022	Living expenses	8,777,932	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Apio Kevin	Education of Government official		06/12/2022	Living expenses	8,777,932	Mandatory	
TOTALENERGIES EP UGANDA	Government Training - Dozith Abeinomugisha	Education of Government official		15/12/2022	Living expenses	13,506,809	Mandatory	
TOTALENERGIES EP UGANDA	Government Official Training	Education of Government official		05/09/2022	Living expenses	29,578,964	Mandatory	
TOTALENERGIES EP UGANDA	Government Official	Education of Government official		23/09/2022	Living expenses	10,670,072	Mandatory	
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	05/07/2022		92,447,000		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	05/07/2022		16,640,460		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	05/07/2022		3,300,000		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	05/07/2022		594,000		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	18/08/2022		35,178,000		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	18/08/2022		6,332,040		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	22/08/2022		34,100,000		
CNOOC UGANDA LTD	TRISEK HOTEL LTD	Stakeholder Management and Engagements	TRISEK HOTEL LTD	22/08/2022		6,138,000		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		83,903,000		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		11,237,940		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		9,333,000		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		1,679,940		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		217,306,000		
CNOOC UGANDA LTD	Hoima Resort Hotel	Stakeholder Management and Engagements	Hoima Resort Hotel	09/03/2023		25,264,080		
CNOOC UGANDA LTD	Facilitation for Archaeological Recure Excavations	Facilitation for Archaeological Recure Excavations		16/08/2022		60,610,000		
CNOOC UGANDA LTD	Phase 2-Facilitatioonto Rescue Excavation, Barial s	Phase 2-Facilitatioonto Rescue Excavation, Barial s		19/10/2022		71,940,000		
CNOOC UGANDA LTD	Feasibility study-Buhuka fish landing site mlstn1	Feasibility study-Buhuka fish landing site mlstn1		12/04/2023		73,040		
CNOOC UGANDA LTD	JP Wong Energy Services Limited	Supplier Development Activities	JP Wong Energy Services Limited	06/10/2022		76,322,387		
CNOOC UGANDA LTD	Strategic Engagement Limited	Supplier Development Activities	Strategic Engagement Limited	23/12/2022		72,858,864		

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
CNOOC UGANDA LTD	Bunyoro Research Agency Development	Supplier Development Activities Development	Bunyoro Research Agency	23/12/2022		72,756,254		
CNOOC UGANDA LTD	JP Wong Energy Services Limited	Supplier Development Activities	JP Wong Energy Services Limited	02/03/2023		115,538,139		
CNOOC UGANDA LTD	Strategic Engagement Limited	Supplier Development Activities	Strategic Engagement Limited	03/04/2023		110,294,978		
CNOOC UGANDA LTD	Bunyoro Research Agency Development	Supplier Development Activities Development	Bunyoro Research Agency	13/04/2023		110,139,683		
CNOOC UGANDA LTD	Uganda Driving Standards Agency	Heavy Goods Vehicles Driver Training and Agency	Uganda Driving Standards	12/08/2022		110,020,590		
CNOOC UGANDA LTD	Uganda Driving Standards Agency	Heavy Goods Vehicles Driver Training and Agency	Uganda Driving Standards	12/12/2022		220,042,065		
CNOOC UGANDA LTD	Uganda Driving Standards Agency	Heavy Goods Vehicles Driver Training and Agency	Uganda Driving Standards	12/12/2022		220,041,180		
CNOOC UGANDA LTD	Sunmaker Energy Uganda Limited	Train the tainer program	Sunmaker Energy Uganda Limited	18/08/2022		377,597,273		
CNOOC UGANDA LTD	Uganda Petroleum Institute Kigumba	Train the tainer program	Uganda Petroleum Institute Kigumba	21/12/2022		424,760,280		
CNOOC UGANDA LTD	Uganda Petroleum Institute Kigumba	Train the tainer program	Uganda Petroleum Institute Kigumba	20/06/2023		321,504,750		
CNOOC UGANDA LTD	Uganda Petroleum Institute Kigumba	Welder Taining and Certification Kigumba	Uganda Petroleum Institute Kigumba	22/06/2022		201,805,942		
CNOOC UGANDA LTD	Uganda Petroleum Institute Kigumba	Welder Taining and Certification Kigumba	Uganda Petroleum Institute Kigumba	04/07/2023		496,356,250		
CNOOC UGANDA LTD	Zetta Energy Limited	Heavy Equipment/machine operator's Train	Zetta Energy Limited	14/12/2022		348,690,025		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		01/08/2022		2,850,927		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		13/09/2022		2,945,228		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		17/10/2022		2,934,360		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		18/11/2022		2,901,748		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		16/12/2022		2,899,400		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		27/12/2022		2,846,040		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		20/02/2023		2,782,611		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		17/03/2023		2,801,421		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		24/04/2023		2,829,130		
ORANTO PETROLEUM LIMITED	NSSF	Employer Contribution NSSF 10%		29/05/2023		2,872,861		
ORANTO PETROLEUM LIMITED	Mwitanzige Energy	Hoima - Kikuube	63,887,720	09/11/2022	National Content		Mandatory	
ORANTO PETROLEUM LIMITED	Bunyoro Research dev't orgn	National	78,084,992	09/11/2022	National Content		Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
ORANTO PETROLEUM LIMITED	Kitara dev't Initiative	Hoima - Kikuube	66,251,566	09/11/2022	Stakeholder Engagement		Mandatory	
NATIONAL CEMENT COMPANY UGANDA LIMITED	Kapchorwa Local Community	Kapchorwa			Construction of 3 Class room in Kapchorwa	65019813		
UGANDA NATIONAL OIL COMPANY LIMITED	NC	NC	NC	NC	NC	NC	NC	NC
ARMOUR ENERGY (UGANDA) -SMC LIMITED		NC	NC	NC	NC	NC	NC	NC
DGR ENERGY TURACO UGANDA- SMC LIMITED		NC	NC	NC	NC	NC	NC	NC
TORORO CEMENT LTD		NC	NC	NC	NC	NC	NC	NC
HIMA CEMENT LTD		NC	NC	NC	NC	NC	NC	NC
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA		NC	NC	NC	NC	NC	NC	NC
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED		NC	NC	NC	NC	NC	NC	NC
METRO CEMENT LIMITED		NC	NC	NC	NC	NC	NC	NC
DIAMOND STEEL UGANDA LIMITED		NC	NC	NC	NC	NC	NC	NC
WAGAGAI MINING U LIMITED		NC	NC	NC	NC	NC	NC	NC
SINO MINERALS INVESTMENTS COMPANY LIMITED		NC	NC	NC	NC	NC	NC	NC
MHK GENERAL AGENCIES LIMITED		NC	NC	NC	NC	NC	NC	NC
GEMS INTERNATIONAL LIMITED		NC	NC	NC	NC	NC	NC	NC
KAMPALA CEMENT CO. LIMITED		NC	NC	NC	NC	NC	NC	NC
DIRECT REDUCED IRON (DRI) LIMITED		NC	NC	NC	NC	NC	NC	NC
UGANDA DEVELOPMENT CORPORATION		NC	NC	NC	NC	NC	NC	NC
RWENZORI RARE METALS LTD.		NC	NC	NC	NC	NC	NC	NC
AUC MINING (UGANDA) LIMITED		NC	NC	NC	NC	NC	NC	NC
Total Social expenditure			679,964,805			154,542,950		
Environmental expenditure								
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environmental Monitoring services along Tilenga		06/01/2023		93,538,950	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Lake Water Sampling at the lake water abstraction		13/01/2023		36,197,346	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Tilenga RAPs 2-5 for the Month June 2022		22/07/2022		1,084,040,076	Mandatory	

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Services for Tilenga RAPs 2-5 Jan 2023		23/03/2023		196,278,595	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	ASSESSMENT HUMAN RIGHTS COMPANY FINAL REPORT		05/08/2022		59,993,707	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environmental Monitoring services for the Month of		06/04/2023		274,492,444	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support Services Tilenga RAP 2-5		15/08/2022		1,080,627,366	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services for Ti		20/04/2023		150,766,676	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environmental Monitoring services for CAL LA2 and		24/08/2022		667,566,014	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services for Ti		15/09/2022		740,988,485	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Influx Situational Analysis and Environmental Impact Assessment		16/09/2022		24,165,120	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services for Ti		22/05/2023		119,873,628	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Influx Situational Analysis and Environmental Impact Assessment		23/09/2022		108,661,376	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environmental Monitoring services		25/05/2023		209,610,936	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services for Ti		22/06/2023		111,854,436	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services SEPT 2		21/10/2022		562,465,573	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environment Monitoring Services and Transitional Support Services for Tilenga RAPs		22/11/2022		582,871,195	Mandatory	

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Services for the ESIA for Lake Water Abstraction		22/11/2022		63,330,432	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Environmental Monitoring services for CAL, LA2 and		14/12/2022		50,128,052	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Services for the ESIA for Lake Water Abstraction		14/12/2022		126,660,864	Mandatory	
TOTALENERGIES EP UGANDA	Eco & Partner Consult Ltd	Transitional Support (Dry Rations) Services for Ti		16/12/2022		805,644,059	Mandatory	
TOTALENERGIES EP UGANDA	The Biodiversity Consultancy Limited	SCD TEPU TILENGA PROJECT J		24/08/2022		309,135,116	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	3rd year SUNDRY EXPENSES ELEPHANT COLLARING		14/07/2022		19,086,220	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	Elephant Collaring		03/03/2023		327,300,704	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	Third Installment payment for Population Census of		23/03/2023		330,721,814	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	Second Installment for Improvement of Patrol Effectiveness and snare removal in MFNP		20/04/2023		75,601,600	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	POPULATION CENSUS OF AFRICAN LION AND SPOTTED		22/11/2022		206,977,331	Mandatory	
TOTALENERGIES EP UGANDA	Wildlife Conservation Society	First Installment for Improvement of Patrol Effectiveness and snare removal in MFNP		07/12/2022		186,916,500	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger Expense RE-imbursement		13/01/2023		24,453,000	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	PARK ACCESS FEES FEBRUARY 2022		22/07/2022		2,039,915	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	PARK FEES MARCH 2022		11/08/2022		76,021,885	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	PARK FEES APRIL 2022		15/08/2022		81,289,508	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger and Tourism Pol All		22/05/2023		24,258,000	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger Expense RE-imburement		22/05/2023		25,844,000	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger Expense RE-imburement		22/06/2023		13,156,000	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger Expense RE-imburement		01/11/2022		29,523,000	Mandatory	
TOTALENERGIES EP UGANDA	Uganda Wildlife Authority	Ranger Expense RE-imburement		15/11/2022		34,856,500	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Balance on 1st and 2nd Invoices for vulture		14/07/2022		37,631,094	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Submission of second quarter report for mammals		05/08/2022		181,332,247	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment for 4th quarter Animal ranging and stress		06/04/2023		162,571,879	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment for 10% 4th quarter report chimpanzee		20/04/2023		76,908,690	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment for submission of 3rd quarter vulture repo		07/10/2022		47,681,884	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Submission of 3rd quarter report		14/10/2022		76,908,690	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment for 3rd quarter report for animal ranging		22/11/2022		183,544,787	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment of Vulture 4th quarter		14/12/2022		46,773,499	Mandatory	
TOTALENERGIES EP UGANDA	Biodiversity Solutions Ltd	Payment of 10% 3rd quarter report chimpanzee		14/12/2022		76,908,690	Mandatory	
CNOOC UGANDA LTD	Uganda Revenue Authority	N-Pay't for Waste Water Discharge Permit- Bugoma		29/12/2022		2,600,000		
CNOOC UGANDA LTD	Uganda Revenue Authority	N-Pay't 2023 water abstraction permit KF Well1		12/04/2023		200,000		
CNOOC UGANDA LTD	Uganda Revenue Authority	N'payt-23 Surface water Abstraction permit-KFwell3		12/04/2023		200,000		
CNOOC UGANDA LTD	Uganda Revenue Authority	N'payt-23 Surface water Abstraction permit-KFwell2		12/04/2023		1,000,000		

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
CNOOC UGANDA LTD	NEMA	Payt Borrow pit certif		24/04/2023		87,500		
CNOOC UGANDA LTD	NEMA	Pay't for 4 River crossing permits		05/08/2022		200,000		
NATIONAL CEMENT COMPANY UGANDA LIMITED	Eco Consultancy Services				NEMA Environment audit consultancy fee	20,060,000		
UGANDA NATIONAL OIL COMPANY LIMITED	NC	NC	NC	NC	NC	NC	NC	NC
ARMOUR ENERGY (UGANDA) -SMC LIMITED		NC	NC	NC	NC	NC	NC	NC
DGR ENERGY TURACO UGANDA- SMC LIMITED		NC	NC	NC	NC	NC	NC	NC
TORORO CEMENT LTD		NC	NC	NC	NC	NC	NC	NC
HIMA CEMENT LTD		NC	NC	NC	NC	NC	NC	NC
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA		NC	NC	NC	NC	NC	NC	NC
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED		NC	NC	NC	NC	NC	NC	NC
METRO CEMENT LIMITED		NC	NC	NC	NC	NC	NC	NC
DIAMOND STEEL UGANDA LIMITED		NC	NC	NC	NC	NC	NC	NC
WAGAGAI MINING U LIMITED		NC	NC	NC	NC	NC	NC	NC
SINO MINERALS INVESTMENTS COMPANY LIMITED		NC	NC	NC	NC	NC	NC	NC
MHK GENERAL AGENCIES LIMITED		NC	NC	NC	NC	NC	NC	NC
GEMS INTERNATIONAL LIMITED		NC	NC	NC	NC	NC	NC	NC
KAMPALA CEMENT CO. LIMITED		NC	NC	NC	NC	NC	NC	NC
DIRECT REDUCED IRON (DRI) LIMITED		NC	NC	NC	NC	NC	NC	NC
UGANDA DEVELOPMENT CORPORATION		NC	NC	NC	NC	NC	NC	NC
RWENZORI RARE METALS LTD.		NC	NC	NC	NC	NC	NC	NC
AUC MINING (UGANDA) LIMITED		NC	NC	NC	NC	NC	NC	NC

Annexes

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Description Specify Mandatory or voluntary	Referen ce to the law, contract or else if mandat ory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
Environmental expenditure			-			4,521,774,461		
Total			679,964,805			4,676,317,411		

Annex 23: Sub-national payments disclosed by extractive entities

Company	Type of payment	Regional authority	Date of payment	Amount paid (UGX)
TOTALENERGIES EP UGANDA	Local Service Tax	KCCA	25/11/2022	13,875,000
	Local Service Tax	Kira	25/11/2022	1,400,000
	Local Service Tax	Wakiso	13/02/2023	3,075,000
	Local Service Tax	Hoima	25/11/2022	1,750,000
CNOOC UGANDA LTD	Aug'22 LST for Kampala-KCCA	KCCA	06/10/2022	2,525,000
	July'22 LST for Kampala-KCCA	KCCA	06/10/2022	2,250,000
	Sept'22 Local Service Tax-KCCA	KCCA	14/10/2022	2,600,000
	OCT'22 LOCAL SERVICE TAX-KCCA	KCCA	15/11/2022	3,525,000
	July'22 Hoima LST-HOIMA	HOIMA	22/09/2022	100,000
	AUG-OCT'22 LST-HOIMA	HOIMA	15/11/2022	375,000
	July'22 Kikuube LST-Kikube	KIKUBE DISTRICT	22/09/2022	575,000
	Aug'22 LST for Kikuube staff-kikube	KIKUBE DISTRICT	06/10/2022	575,000
	Sept'22 Local Service Tax Kikuube	KIKUBE DISTRICT	19/10/2022	575,000
	OCT'22 LOCAL SERVICE TAX	KIKUBE DISTRICT	15/11/2022	575,000
	July'22 Mukono LST	MUKONO DISTRICT	22/09/2022	150,000
	Aug'22 LST for Mukono staff	MUKONO DISTRICT	06/10/2022	150,000
	Sept'22 Local Service Tax Mukono	MUKONO DISTRICT	19/10/2022	150,000
	OCT'22 LOCAL SERVICE TAX-Mukono	MUKONO DISTRICT	15/11/2022	150,000
	July'22 LST -Wakiso	WAKISO DISTRICT	22/09/2022	1,150,000
	Aug'22 LST- Wakiso	WAKISO DISTRICT	06/10/2022	1,300,000
	Sept'22 LST- Wakiso	WAKISO DISTRICT	19/10/2022	1,375,000
	OCT'22 LST-Wakiso	WAKISO DISTRICT	15/11/2022	1,850,000
TORORO CEMENT LTD	Property Rent	Kiira TC _ NAMANVE	08/07/2022	7,200,000
	Property Rent	KCCA _ MACKNON	04/10/2022	14,762,110
	Property Rent	KCCA _ Sixth Street	26/10/2022	941,075
	Property Rent	OSUKURU TC	31/08/2022	86,887,000
	Property Rent	OSUKURU TC	14/11/2022	86,887,000
	Property Rent	OSUKURU TC	21/02/2023	86,888,000
	Property Rent	TORORRO MUNICIPAL COUNCIL	02/03/2023	2,000,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	Property Tax	Mukuju Local Government	26/10/2022	120,000,000
	Trading License	Mukuju Local Government	10/12/2022	1,500,000
	Trading License	KCCA	22/05/2023	598,750
	Ground Rent	KCCA	04/01/2023	160,000
	Ground Rent	KCCA	04/01/2023	220,000
KAMPALA CEMENT CO. LIMITED	LOCAL SERVICE TAX - Annual	KCCA DIVISION	15/08/2023	1,390,000

Annexes

Company	Type of payment	Regional authority	Date of payment	Amount paid (UGX)
	LOCAL SERVICE TAX - Annual	NAMATABA TOWN COUNCIL	15/08/2023	6,430,000
	LOCAL SERVICE TAX - Annual	KAPCHORWA	15/08/2023	590,000
	LOCAL SERVICE TAX - Annual	MUKONO TOWN COUNCIL	15/08/2023	630,000
UGANDA NATIONAL OIL COMPANY LIMITED	NC	NC	NC	NC
ORANTO PETROLEUM LIMITED	NC	NC	NC	NC
ARMOUR ENERGY (UGANDA) -SMC LIMITED	NC	NC	NC	NC
DGR ENERGY TURACO UGANDA-SMC LIMITED	NC	NC	NC	NC
HIMA CEMENT LTD	NC	NC	NC	NC
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	NC	NC	NC	NC
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	NC	NC	NC	NC
METRO CEMENT LIMITED	NC	NC	NC	NC
DIAMOND STEEL UGANDA LIMITED	NC	NC	NC	NC
WAGAGAI MINING U LIMITED	NC	NC	NC	NC
SINO MINERALS INVESTMENTS COMPANY LIMITED	NC	NC	NC	NC
MHK GENERAL AGENCIES LIMITED	NC	NC	NC	NC
GEMS INTERNATIONAL LIMITED	NC	NC	NC	NC
DIRECT REDUCED IRON (DRI) LIMITED	NC	NC	NC	NC
UGANDA DEVELOPMENT CORPORATION	NC	NC	NC	NC
RWENZORI RARE METALS LTD.	NC	NC	NC	NC
AUC MINING (UGANDA) LIMITED	NC	NC	NC	NC
Total				457,133,935

Annex 24: Reconciliation sheets

Company name: TOTALENERGIES EP UGANDA

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		130,051,171,249	-	130,051,171,249	130,296,802,333.00	-	130,296,802,333	(245,631,084)
Uganda Revenue Authority (URA)		130,051,171,249	-	130,051,171,249	130,296,802,333	-	130,296,802,333	(245,631,084)
1.1	PAYE	65,253,214,050	-	65,253,214,050	65,253,214,050	-	65,253,214,050	-
1.2	Excise duty	-	-	-	-	-	-	-
1.3	Withholding Tax	60,815,158,716	-	60,815,158,716	60,815,158,626	-	60,815,158,626	90
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	146,315,334	-	146,315,334	155,979,259	-	155,979,259	(9,663,925)
1.6	Value Added Tax	357,597,805	-	357,597,805	357,597,805	-	357,597,805	-
1.7	Income Tax	-	-	-	-	-	-	-
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	1,901,124,004	-	1,901,124,004	1,901,124,004	-	1,901,124,004	-
1.1	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	1,577,761,340	(1,577,761,340)	-	-	-	-	-
1.12	Annual mineral rents	-	-	-	-	-	-	-
1.13	Other payment flows	-	1,577,761,340	1,577,761,340	1,813,728,589	-	1,813,728,589	(235,967,249)
Total payments		130,051,171,249	-	130,051,171,249	130,296,802,333	-	130,296,802,333	(245,631,084)
B- Unilateral company disclosures		44,269,366,292	-	44,249,266,292				
Social expenditure		34,442,068,409	-	34,442,068,409				
2.1	Mandatory social expenditure	8,567,463,197	-	8,567,463,197				
2.2	Discretionary social expenditure	25,874,605,212	-	25,874,605,212				
Environmental expenditure		9,807,197,883	-	9,807,197,883				
3.1	Mandatory environmental expenditure	9,807,197,883	-	9,807,197,883				
3.2	Discretionary environmental expenditure	-	-	-				
Infrastructure provisions and Barter ar		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		20,100,000	-	-				
5.1	Any payment made to regional authority	20,100,000						

Company name: CNOOC UGANDA LTD

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		66,145,789,780	-	66,267,308,086	65,464,883,693	-	65,464,883,693	802,424,393
Uganda Revenue Authority (URA)		66,145,789,780	-	66,145,789,780	65,464,883,693	-	65,464,883,693	680,906,087
1.1	PAYE	46,211,873,178	-	46,211,873,178	46,211,873,178.00	-	46,211,873,178	-
1.2	Excise duty	-	-	-	-	-	-	-
1.3	Withholding Tax	16,389,823,702	-	16,389,823,702	16,389,823,702.00	-	16,389,823,702	-
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	-	-	-	2,281,850.00	-	2,281,850	(2,281,850)
1.6	Value Added Tax	-	-	-	-	-	-	-
1.7	Income Tax	-	-	-	1,200,000.00	-	1,200,000	(1,200,000)
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	1,151,886,895	-	1,151,886,895	1,152,318,770.00	-	1,152,318,770	(431,875)
1.1	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	121,518,306	-	121,518,306	-	-	-	121,518,306
1.12	Annual mineral rents	784,202,500	-	784,202,500	796,124,896.00	-	796,124,896	(11,922,396)
1.13	Other payment flows	1,486,485,199	-	1,486,485,199	911,261,297.00	-	911,261,297	575,223,902
0	0		-	-		-	-	-
Total payments		66,145,789,780	-	66,145,789,780	65,464,883,693	-	65,464,883,693	680,906,087
B- Unilateral company disclosures		3,979,042,658	-	3,979,042,658				
Social expenditure		3,954,805,158	-	3,954,805,158				
2.1	Mandatory social expenditure		-	-				
2.2	Discretionary social expenditure	3,954,805,158	-	3,954,805,158				
Environmental expenditure		4,287,500	-	4,287,500				
3.1	Mandatory environmental expenditure	4,287,500	-	4,287,500				
3.2	Discretionary environmental expenditure	-	-	-				
Infrastructure provisions and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		19,950,000	-	19,950,000				
5.1	Any payment made to regional authority	19,950,000	-	19,950,000				

Company name: UGANDA NATIONAL OIL COMPANY LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		33,291,579,312	(2,883,427,237)	30,777,152,075	30,090,176,996	-	30,552,258,137	224,893,938
Uganda Revenue Authority (URA)		33,291,579,312	(2,978,427,237)	30,313,152,075	30,090,176,996	-	30,090,176,996	222,975,079
1.1	PAYE	8,435,182,107	-	8,435,182,107	8,446,183,112	-	8,446,183,112	(11,001,005)
1.2	Excise duty	-	-	-	-	-	-	-
1.3	Withholding Tax	3,591,397,205	(2,978,427,237)	612,969,968	356,492,052	-	356,492,052	256,477,916
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	20,690,000,000	-	20,690,000,000	20,696,160,804	-	20,696,160,804	(6,160,804)
1.6	Value Added Tax	-	-	-	-	-	-	-
1.7	Income Tax	-	-	-	280,000	-	280,000	(280,000)
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-	1,828,344	-	1,828,344	(1,828,344)
1.1	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	369,000,000	95,000,000	464,000,000	462,081,141	-	462,081,141	1,918,859
1.12	Annual mineral rents	95,000,000	(95,000,000)	-	-	-	-	-
1.13	Other payment flows	111,000,000.00	-	111,000,000	127,151,543	-	127,151,543	(16,151,543)
Total payments		33,291,579,312.00	(2,978,427,237.00)	30,313,152,075.00	30,090,176,996.00	-	30,090,176,996.00	222,975,079
B- Unilateral company disclosures		-	-	-	-	-	-	-
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 and Barter arran		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-	-	-	-	-
Subnational payments		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: ORANTO PETROLEUM LIMITED

Reporting period: FY 2022-23

N°		Description of Payment	Per Company			Per Government			Final difference
			Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures			1,740,174,699	(15,603,852)	1,724,570,847	1,961,034,445	-	1,961,034,445	(236,463,598)
Uganda Revenue Authority (URA)			1,740,174,699	(15,603,852)	1,724,570,847	1,961,034,445	-	1,961,034,445	(236,463,598)
1.1	PAYE		94,735,031	(15,603,852)	79,131,179	79,131,179	-	79,131,179	-
1.2	Excise duty		-	-	-	-	-	-	-
1.3	Withholding Tax		65,150,650	-	65,150,650	301,556,050	-	301,556,050	(236,405,400)
1.4	Withholding - Management Fees		-	-	-	-	-	-	-
1.5	Customs Payments		-	-	-	58,198	-	58,198	(58,198)
1.6	Value Added Tax		-	-	-	-	-	-	-
1.7	Income Tax		-	-	-	-	-	-	-
1.8	Capital gain		-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	-	-	-	-	-
1.1	Royalties		-	-	-	-	-	-	-
1.11	Licenses Fees		-	-	-	-	-	-	-
1.12	Annual mineral rents		-	-	-	-	-	-	-
1.13	Other payment flows		1,580,289,018	-	1,580,289,018	1,580,289,018	-	1,580,289,018	-
Total payments			1,740,174,699	(15,603,852)	1,724,570,847	1,961,034,445	-	1,961,034,445	(236,463,598)
B- Unilateral company disclosures			242,546,615	-	242,546,615				
Social expenditure			242,546,615	-	242,546,615				
2.1	Mandatory social expenditure		242,546,615	-	242,546,615				
2.2	Discretionary social expenditure		-	-	-				
Environmental expenditure			-	-	-				
3.1	Mandatory environmental expenditure		-	-	-				
3.2	Discretionary environmental expenditure		-	-	-				
Infrastructure provisions and Barter arrangements			-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-	-				
Subnational payments			-	-	-				
5.1	Any payment made to regional authority		-	-	-				

Company name: ARMOUR ENERGY (UGANDA) -SMC LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	1,251,317,517	-	1,251,317,517	(1,251,317,517)
Uganda Revenue Authority (URA)		-	-	-	1,251,317,517	-	1,251,317,517	(1,251,317,517)
1.1	PAYE	-	-	-	307,826,075.00	-	307,826,075	(307,826,075)
1.2	Excise duty	-	-	-	-	-	-	-
1.3	Withholding Tax	-	-	-	66,888,884.00	-	66,888,884	(66,888,884)
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 & other NEMA fees	-	-	-	-	-	-	-
1.1	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	-	-	-	-	-	-	-
1.12	Annual mineral rents	-	-	-	-	-	-	-
1.13	Other payment flows	-	-	-	876,602,558.00	-	876,602,558	(876,602,558)
Total payments		-	-	-	1,251,317,517.00	-	1,251,317,517.00	(1,251,317,517)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

Company name: DGR ENERGY TURACO UGANDA- SMC LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	1,163,406,476	-	1,163,406,476	(1,163,406,476)
Uganda Revenue Authority (URA)		-	-	-	1,163,406,476	-	1,163,406,476	(1,163,406,476)
1.1	PAYE	-	-	-	-	-	-	-
1.2	Excise duty	-	-	-	-	-	-	-
1.3	Withholding Tax	-	-	-	-	-	-	-
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	-	-	-	-	-	-	-
1.6	Value Added Tax	-	-	-	200,000	-	200,000	(200,000)
1.7	Income Tax	-	-	-	-	-	-	-
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-	-	-	-	-
1.1	Royalties	-	-	-	-	-	-	-
1.11	Licenses Fees	-	-	-	-	-	-	-
1.12	Annual mineral rents	-	-	-	-	-	-	-
1.13	Other payment flows	-	-	-	1,163,206,476	-	1,163,206,476	(1,163,206,476)
Total payments		-	-	-	1,163,406,476	-	1,163,406,476	(1,163,406,476)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

Company name: TORORO CEMENT LTD

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		275,635,852,327	(191,271,637,985)	84,364,214,342	286,321,315,323	(198,760,712,082)	87,568,103,241	(3,203,888,899)
Uganda Revenue Authority (URA)		275,635,852,327	(191,279,137,985)	84,356,714,342	286,321,315,323	(198,760,712,082)	87,560,603,241	(3,203,888,899)
1.1	PAYE	7,794,403,172	(5,456,082,220)	2,338,320,952	7,794,403,172	(5,456,082,220)	2,338,320,952	-
1.2	Excise duty	23,790,019,600	(16,653,013,720)	7,137,005,880	23,790,019,600	(16,653,013,720)	7,137,005,880	-
1.3	Withholding Tax	19,700,746,185	(13,790,522,330)	5,910,223,856	19,662,445,865	(13,763,712,106)	5,898,733,760	11,490,096
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	102,065,971,854	(71,446,180,298)	30,619,791,556	101,096,621,046	(70,767,634,732)	30,328,986,314	290,805,242
1.6	Value Added Tax	69,364,417,596	(48,555,092,317)	20,809,325,279	73,490,165,101	(51,443,115,571)	22,047,049,530	(1,237,724,252)
1.7	Income Tax	50,540,353,000	(35,378,247,100)	15,162,105,900	50,540,793,500	(35,378,555,450)	15,162,238,050	(132,150)
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-	5,300,000	(3,710,000)	1,590,000	(1,590,000)
1.1	Royalties	1,641,090,920	-	1,641,090,920	1,641,090,920	-	1,641,090,920	-
1.11	Licenses Fees	-	7,500,000	7,500,000	7,500,000	-	7,500,000	-
1.12	Annual mineral rents	738,850,000	(7,500,000)	731,350,000	728,850,000	-	728,850,000	2,500,000
1.13	Other payment flows	-	-	-	7,564,126,119	(5,294,888,283)	2,269,237,836	(2,269,237,836)
Total payments		275,635,852,327	(191,279,137,985)	84,356,714,342	286,321,315,323	(198,760,712,082)	87,560,603,241	(3,203,888,899)
B- Unilateral company disclosures		285,565,185	(199,895,630)	85,669,556				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		285,565,185	(199,895,630)	85,669,556				
5.1	Any payment made to regional authority	285,565,185	(199,895,630)	85,669,556				

Company name: HIMA CEMENT LTD

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	96,424,559,378	-	96,430,059,378	(96,430,059,378)
Uganda Revenue Authority (URA)		-	-	-	96,424,559,378	-	96,424,559,378	(96,424,559,378)
1.1	PAYE	-	-	-	8,019,418,262	-	8,019,418,262	(8,019,418,262)
1.2	Excise duty	-	-	-	9,985,962,300	-	9,985,962,300	(9,985,962,300)
1.3	Withholding Tax	-	-	-	6,417,193,067	-	6,417,193,067	(6,417,193,067)
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	-	-	-	16,629,936,926	-	16,629,936,926	(16,629,936,926)
1.6	Value Added Tax	-	-	-	31,184,834,984	-	31,184,834,984	(31,184,834,984)
1.7	Income Tax	-	-	-	16,183,518,172	-	16,183,518,172	(16,183,518,172)
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-	10,636,072	-	10,636,072	(10,636,072)
1.1	Royalties	-	-	-	3,605,620,430	-	3,605,620,430	(3,605,620,430)
1.11	Licenses Fees	-	-	-	5,500,000	-	5,500,000	(5,500,000)
1.12	Annual mineral rents	-	-	-	50,800,000	-	50,800,000	(50,800,000)
1.13	Other payment flows	-	-	-	4,331,139,165	-	4,331,139,165	(4,331,139,165)
Total payments		-	-	-	96,424,559,378.00	-	96,424,559,378.00	(96,424,559,378.00)
							96,424,559,378	
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	✓	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		-	✓	-				
5.1	Any payment made to regional authority	-	-	-				

Company name: NATIONAL CEMENT COMPANY UGANDA LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		69,690,265,519	(66,121,176,213)	3,590,166,706	69,290,367,914	(65,623,181,564)	3,676,661,350	(86,494,644)
Uganda Revenue Authority (URA)		69,690,265,519	(66,121,176,213)	3,569,089,306	69,290,367,914	(65,623,181,564)	3,667,186,350	(98,097,044)
1.1	PAYE	1,521,382,500	(1,445,313,375)	76,069,125	1,521,382,500	(1,445,313,375)	76,069,125	-
1.2	Excise duty	7,570,539,500	(7,192,012,525)	378,526,975	7,570,874,500	(7,192,330,775)	378,543,725	(16,750)
1.3	Withholding Tax	1,030,416,269	(978,895,456)	51,520,813	1,030,416,269	(978,895,456)	51,520,813	-
1.4	Withholding - Management Fees	-	-	-	-	-	-	-
1.5	Customs Payments	26,750,000,000	(25,412,500,000)	1,337,500,000	26,750,000,000	(25,412,500,000)	1,337,500,000	-
1.6	Value Added Tax	28,542,577,208	(27,115,448,348)	1,427,128,860	28,545,949,908	(27,118,652,413)	1,427,297,495	(168,635)
1.7	Income Tax	824,445,820	(783,223,529)	41,222,291	824,628,076	(783,396,672)	41,231,404	(9,113)
1.8	Capital gain	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-	4,000,000	(3,800,000)	200,000	(200,000)
1.1	Royalties	66,650,000	-	66,650,000	202,559,689	-	202,559,689	(135,909,689)
1.11	Licenses Fees	21,077,400	-	21,077,400	9,475,000	-	9,475,000	11,602,400
1.12	Annual mineral rents	1,300,000	-	1,300,000	1,300,000	-	1,300,000	-
1.13	Other payment flows	3,361,876,822	(3,193,782,981)	168,093,841	2,829,781,972	(2,688,292,873)	141,489,099	26,604,743
Total payments		69,690,265,519.00	(66,121,176,213.05)	3,569,089,305.95	69,290,367,914.00	(65,623,181,563.75)	3,667,186,350.25	(98,097,044)
B- Unilateral company disclosures		207,558,563	(116,354,813)	91,203,751				
Social expenditure		65,019,813	-	65,019,813				
2.1	Mandatory social expenditure	-	-	-				
2.2	Discretionary social expenditure	65,019,813	-	65,019,813				
Environmental expenditure		20,060,000	-	20,060,000				
3.1	Mandatory environmental expenditure	20,060,000	-	20,060,000				
3.2	Discretionary environmental expenditure	-	-	-				
Infrastructure provisions and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23	-	-	-				
Subnational payments		122,478,750	(116,354,813)	6,123,938				
5.1	Any payment made to regional authority	122,478,750	(116,354,813)	6,123,938				

Company name: MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA

Reporting period: FY 2022-23

N°		Description of Payment	Per Company			Per Government			Final difference
			Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures			13,514,173,989	(13,513,323,989)	1,700,000	19,329,659,593	(19,325,459,593)	8,400,000	(6,700,000)
Uganda Revenue Authority (URA)			13,514,173,989.00	(13,513,323,989.00)	850,000.00	19,329,659,593.00	(19,325,459,593.00)	4,200,000.00	(3,350,000.00)
1.1	PAYE		6,938,153,893.00	(6,938,153,893.00)	-	6,938,153,893.00	(6,938,153,893.00)	-	-
1.2	Excise duty		-	-	-	-	-	-	-
1.3	Withholding Tax		1,248,516,652.00	(1,248,516,652.00)	-	1,248,516,652.00	(1,248,516,652.00)	-	-
1.4	Withholding - Management Fees		-	-	-	-	-	-	-
1.5	Customs Payments		1,839,442,422.00	(1,839,442,422.00)	-	7,419,014,799.00	(7,419,014,799.00)	-	-
1.6	Value Added Tax		3,203,122,022.00	(3,203,122,022.00)	-	3,203,122,022.00	(3,203,122,022.00)	-	-
1.7	Income Tax		284,089,000.00	(284,089,000.00)	-	287,334,000.00	(287,334,000.00)	-	-
1.8	Capital gain		-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	-	4,122,000.00	(4,122,000.00)	-	-
1.1	Royalties		-	-	-	-	-	-	-
1.11	Licenses Fees		850,000.00	-	850,000.00	4,200,000.00	-	4,200,000.00	(3,350,000)
1.12	Annual mineral rents		-	-	-	-	-	-	-
1.13	Other payment flows		-	-	-	225,196,227.00	(225,196,227.00)	-	-
Total payments			13,514,173,989.00	(13,513,323,989.00)	850,000.00	19,329,659,593.00	(19,325,459,593.00)	4,200,000.00	(3,350,000.00)
B- Unilateral company disclosures			3,059,646,497	-	3,059,646,497				
Social expenditure			2,974,711,791	-	2,974,711,791				
2.1	Mandatory social expenditure		2,974,711,791	-	2,974,711,791				
2.2	Discretionary social expenditure		-	-	-				
Environmental expenditure			84,934,706	-	84,934,706				
3.1	Mandatory environmental expenditure		84,934,706	-	84,934,706				
3.2	Discretionary environmental expenditure		-	-	-				
Infrastructure provisions and Barter arrangements			-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-	-				
Subnational payments			-	-	-				
5.1	Any payment made to regional authority		-	-	-				

Company name: HUA HUI INTERNATIONAL GROUP COMPANY LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	15,896,550,452	-	15,898,550,452	(15,898,550,452)
Uganda Revenue Authority (URA)		-	-	-	15,896,550,452	-	15,896,550,452	(15,896,550,452)
1.1	PAYE		-	-	26,309,500.00	-	26,309,500.00	(26,309,500.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-		-	-	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	2,161,148.00	-	2,161,148.00	(2,161,148.00)
1.6	Value Added Tax		-	-	32,019,478.00	-	32,019,478.00	(32,019,478.00)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	2,000,000.00	-	2,000,000.00	(2,000,000.00)
1.12	Annual mineral rents		-	-	6,000,000.00	-	6,000,000.00	(6,000,000.00)
1.13	Other payment flows		-	-	15,828,060,326.00	-	15,828,060,326.00	(15,828,060,326.00)
Total payments		-	-	-	15,896,550,452.00	-	15,896,550,452.00	(15,896,550,452.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: METRO CEMENT LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	9,662,252,418	-	9,662,252,418	(9,662,252,418)
Uganda Revenue Authority (URA)		-	-	-	9,662,252,418	-	9,662,252,418	(9,662,252,418)
1.1	PAYE		-	-	151,489,695.00	-	151,489,695.00	(151,489,695.00)
1.2	Excise duty		-	-	743,565,493.00	-	743,565,493.00	(743,565,493.00)
1.3	Withholding Tax		-	-	182,703,414.00	-	182,703,414.00	(182,703,414.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	7,234,179,274.00	-	7,234,179,274.00	(7,234,179,274.00)
1.6	Value Added Tax		-	-	985,367,953.00	-	985,367,953.00	(985,367,953.00)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	2,600,000.00	-	2,600,000.00	(2,600,000.00)
1.1	Royalties		-	-	125,077,392.00	-	125,077,392.00	(125,077,392.00)
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	1,800,000.00	-	1,800,000.00	(1,800,000.00)
1.13	Other payment flows		-	-	235,469,197.00	-	235,469,197.00	(235,469,197.00)
Total payments		-	-	-	9,662,252,418.00	-	9,662,252,418.00	(9,662,252,418.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: DIAMOND STEEL UGANDA LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	9,516,251,780	-	9,536,126,780	(9,536,126,780)
Uganda Revenue Authority (URA)		-	-	-	9,516,251,780	-	9,516,251,780	(9,516,251,780)
1.1	PAYE		-	-	71,422,476.00	-	71,422,476.00	(71,422,476.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	512,371,512.00	-	512,371,512.00	(512,371,512.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	179,623,227.00	-	179,623,227.00	(179,623,227.00)
1.6	Value Added Tax		-	-	8,545,045,565.00	-	8,545,045,565.00	(8,545,045,565.00)
1.7	Income Tax		-	-	153,700,000.00	-	153,700,000.00	(153,700,000.00)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	6,012,500.00	-	6,012,500.00	(6,012,500.00)
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	19,875,000.00	-	19,875,000.00	(19,875,000.00)
1.12	Annual mineral rents		-	-	14,550,000.00	-	14,550,000.00	(14,550,000.00)
1.13	Other payment flows		-	-	13,651,500.00	-	13,651,500.00	(13,651,500.00)
Total payments		-	-	-	9,516,251,780.00	-	9,516,251,780.00	(9,516,251,780.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: WAGAGAI MINING U LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		3,724,407,078	-	3,724,707,078	4,015,125,194	-	4,015,125,194	(290,418,116)
Uganda Revenue Authority (URA)		3,724,407,078	-	3,724,407,078	4,015,125,194	-	4,015,125,194	(290,718,116)
1.1	PAYE	1,769,670,469.00	-	1,769,670,469.00	1,769,670,469.00	-	1,769,670,469.00	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	159,842,262.00	-	159,842,262.00	463,490,811.00	-	463,490,811.00	(303,648,549.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	1,630,617,177.00	-	1,630,617,177.00	1,623,222,408.00	-	1,623,222,408.00	7,394,769.00
1.6	Value Added Tax		-	-		-	-	-
1.7	Income Tax		-	-	5,378,000.00	-	5,378,000.00	(5,378,000.00)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	2,840,000.00	-	2,840,000.00	(2,840,000.00)
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees	300,000.00	-	300,000.00		-	-	300,000.00
1.12	Annual mineral rents	92,300,000.00	-	92,300,000.00	92,300,000.00	-	92,300,000.00	-
1.13	Other payment flows	71,677,170.00	-	71,677,170.00	58,223,506.00	-	58,223,506.00	13,453,664.00
Total payments		3,724,407,078.00	-	3,724,407,078.00	4,015,125,194.00	-	4,015,125,194.00	(290,718,116.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: SINO MINERALS INVESTMENTS COMPANY LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		3,415,948,274	-	3,416,448,274	3,415,948,274	-	3,416,448,274	-
Uganda Revenue Authority (URA)		3,415,948,274	-	3,415,948,274	3,415,948,274	-	3,415,948,274	-
1.1	PAYE	94,804,505.00	-	94,804,505.00	94,804,505.00	-	94,804,505.00	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	13,446,494.00	-	13,446,494.00	13,446,494.00	-	13,446,494.00	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	87,258,622.00	-	87,258,622.00	87,258,622.00	-	87,258,622.00	-
1.6	Value Added Tax	1,520,019,866.00	-	1,520,019,866.00	1,520,019,866.00	-	1,520,019,866.00	-
1.7	Income Tax	458,700,837.00	189,250.00	458,890,087.00	458,890,087.00	-	458,890,087.00	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	6,451,950.00	65,550.00	6,517,500.00	6,517,500.00	-	6,517,500.00	-
1.1	Royalties	1,205,265,595.00	-	1,205,265,595.00	1,205,265,595.00	-	1,205,265,595.00	-
1.11	Licenses Fees	500,000.00	-	500,000.00	500,000.00	-	500,000.00	-
1.12	Annual mineral rents	11,700,000.00	-	11,700,000.00	11,700,000.00	-	11,700,000.00	-
1.13	Other payment flows	17,800,405.00	(254,800.00)	17,545,605.00	17,545,605.00	-	17,545,605.00	-
Total payments		3,415,948,274.00	-	#####	3,415,948,274.00	-	3,415,948,274.00	-
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: **MHK GENERAL AGENCIES LIMITED**Reporting period: **FY 2022-23**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2,863,440,195	-	2,863,440,195	(2,863,440,195)
Uganda Revenue Authority (URA)		-	-	-	2,863,440,195	-	2,863,440,195	(2,863,440,195)
1.1	PAYE		-	-	15,944,000.00	-	15,944,000.00	(15,944,000.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	1,452,436.00	-	1,452,436.00	(1,452,436.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	2,764,354,186.00	-	2,764,354,186.00	(2,764,354,186.00)
1.6	Value Added Tax		-	-	2,330,975.00	-	2,330,975.00	(2,330,975.00)
1.7	Income Tax		-	-	77,321,610.00	-	77,321,610.00	(77,321,610.00)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-		-	-	-
1.13	Other payment flows		-	-	2,036,988.00	-	2,036,988.00	(2,036,988.00)
Total payments			-	-	2,863,440,195.00	-	2,863,440,195.00	(2,863,440,195.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: GEMS INTERNATIONAL LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2,782,995,301	-	2,787,495,301	(2,787,495,301)
Uganda Revenue Authority (URA)		-	-	-	2,782,995,301	-	2,782,995,301	(2,782,995,301)
1.1	PAYE		-	-	123,157,971.00	-	123,157,971.00	(123,157,971.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	239,569,613.00	-	239,569,613.00	(239,569,613.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-		-	-	-
1.6	Value Added Tax		-	-	2,035,156,347.00	-	2,035,156,347.00	(2,035,156,347.00)
1.7	Income Tax		-	-	105,000,000.00	-	105,000,000.00	(105,000,000.00)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.1	Royalties		-	-	245,041,370.00	-	245,041,370.00	(245,041,370.00)
1.11	Licenses Fees		-	-	4,500,000.00	-	4,500,000.00	(4,500,000.00)
1.12	Annual mineral rents		-	-	30,150,000.00	-	30,150,000.00	(30,150,000.00)
1.13	Other payment flows		-	-	420,000.00	-	420,000.00	(420,000.00)
Total payments			-	-	2,782,995,301.00	-	2,782,995,301.00	(2,782,995,301.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: KAMPALA CEMENT CO. LIMITED

Reporting period: FY 2022-23

N°		Description of Payment	Per Company			Per Government			Final difference
			Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures			3,652,767,310	(3,587,393,331)	65,748,979	2,626,002,813	(2,575,065,370)	50,937,443	14,811,536
Uganda Revenue Authority (URA)			3,652,767,310	(3,587,393,331)	65,373,979	2,626,002,813	(2,575,065,370)	50,937,443	14,436,536
1.1	PAYE		1,790,002,499.00	(1,765,479,464.76)	24,523,034.24	904,226,844.00	(891,838,936.24)	12,387,907.76	12,135,126.47
1.2	Excise duty		177,905,400.00	(175,468,096.02)	2,437,303.98	214,630,900.00	(211,690,456.67)	2,940,443.33	(503,139.35)
1.3	Withholding Tax		196,352,716.00	(193,662,683.79)	2,690,032.21	230,870,448.00	(227,707,522.86)	3,162,925.14	(472,892.93)
1.4	Withholding - Management Fees			-	-		-	-	-
1.5	Customs Payments		531,847,072.00	(524,560,767.11)	7,286,304.89	531,847,072.00	(524,560,767.11)	7,286,304.89	-
1.6	Value Added Tax		941,115,603.00	(928,222,319.24)	12,893,283.76	606,474,631.00	(598,165,928.56)	8,308,702.44	4,584,581.32
1.7	Income Tax			-	-	105,533,898.00	(104,088,083.60)	1,445,814.40	(1,445,814.40)
1.8	Capital gain			-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees			-	-	4,600,000.00	(4,536,980.00)	63,020.00	(63,020.00)
1.1	Royalties		13,769,020.00	-	13,769,020.00	13,769,020.00	-	13,769,020.00	-
1.11	Licenses Fees		375,000.00	-	375,000.00		-	-	375,000.00
1.12	Annual mineral rents		1,400,000.00	-	1,400,000.00	1,400,000.00	-	1,400,000.00	-
1.13	Other payment flows			-	-	12,650,000.00	(12,476,695.00)	173,305.00	(173,305.00)
Total payments			3,652,767,310.00	(3,587,393,330.93)	65,373,979.07	2,626,002,813.00	(2,575,065,370.04)	50,937,442.96	14,436,536.11
B- Unilateral company disclosures			9,040,000	(8,916,152)	123,848				
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 and Barter arrangements			-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23			-	-				
Subnational payments			9,040,000	(8,916,152)	123,848				
5.1	Any payment made to regional authority		9,040,000	(8,916,152)	123,848				

Company name: DIRECT REDUCED IRON (DRI) LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2,244,171,800	-	2,250,671,800	(2,250,671,800)
Uganda Revenue Authority (URA)		-	-	-	2,244,171,800	-	2,244,171,800	(2,244,171,800)
1.1	PAYE		-	-		-	-	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-		-	-	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-		-	-	-
1.6	Value Added Tax		-	-	2,237,340,000.00	-	2,237,340,000.00	(2,237,340,000.00)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	331,800.00	-	331,800.00	(331,800.00)
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	6,500,000.00	-	6,500,000.00	(6,500,000.00)
1.12	Annual mineral rents		-	-		-	-	-
1.13	Other payment flows		-	-		-	-	-
Total payments		-	-	-	2,244,171,800.00	-	2,244,171,800.00	(2,244,171,800.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: UGANDA DEVELOPMENT CORPORATION

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	1,998,447,936	-	2,000,447,936	(2,000,447,936)
Uganda Revenue Authority (URA)		-	-	-	1,998,447,936	-	1,998,447,936	(1,998,447,936)
1.1	PAYE		-	-	1,785,540,680.00	-	1,785,540,680.00	(1,785,540,680.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	121,367,273.00	-	121,367,273.00	(121,367,273.00)
1.4	Withholding - Management Fees		-	-	290,400.00	-	290,400.00	(290,400.00)
1.5	Customs Payments		-	-	7,272,000.00	-	7,272,000.00	(7,272,000.00)
1.6	Value Added Tax		-	-	75,371,583.00	-	75,371,583.00	(75,371,583.00)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	2,000,000.00	-	2,000,000.00	(2,000,000.00)
1.12	Annual mineral rents		-	-	5,900,000.00	-	5,900,000.00	(5,900,000.00)
1.13	Other payment flows		-	-	706,000.00	-	706,000.00	(706,000.00)
Total payments		-	-	-	1,998,447,936.00	-	1,998,447,936.00	(1,998,447,936.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: RVENZORI RARE METALS LTD.

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	933,651,784	-	944,151,784	(944,151,784)
Uganda Revenue Authority (URA)		-	-	-	933,651,784	-	933,651,784	(933,651,784)
1.1	PAYE		-	-	362,198,753.00	-	362,198,753.00	(362,198,753.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	399,736,841.00	-	399,736,841.00	(399,736,841.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	22,546,021.00	-	22,546,021.00	(22,546,021.00)
1.6	Value Added Tax		-	-		-	-	-
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-	113,242,169.00	-	113,242,169.00	(113,242,169.00)
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	10,500,000.00	-	10,500,000.00	(10,500,000.00)
1.12	Annual mineral rents		-	-	22,300,000.00	-	22,300,000.00	(22,300,000.00)
1.13	Other payment flows		-	-	3,128,000.00	-	3,128,000.00	(3,128,000.00)
Total payments		-	-	-	933,651,784.00	-	933,651,784.00	(933,651,784.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority		-	-				

Company name: AUC MINING (UGANDA) LIMITED

Reporting period: FY 2022-23

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	895,496,344	-	899,496,344	(899,496,344)
Uganda Revenue Authority (URA)		-	-	-	895,496,344	-	895,496,344	(895,496,344)
1.1	PAYE		-	-	74,224,800.00	-	74,224,800.00	(74,224,800.00)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	684,631,544.00	-	684,631,544.00	(684,631,544.00)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-		-	-	-
1.6	Value Added Tax		-	-		-	-	-
1.7	Income Tax		-	-	600,000.00	-	600,000.00	(600,000.00)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.1	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-	4,000,000.00	-	4,000,000.00	(4,000,000.00)
1.12	Annual mineral rents		-	-	131,700,000.00	-	131,700,000.00	(131,700,000.00)
1.13	Other payment flows		-	-	340,000.00	-	340,000.00	(340,000.00)
Total payments		-	-	-	895,496,344.00	-	895,496,344.00	(895,496,344.00)
B- Unilateral company disclosures		-	-	-				
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 and Barter arrangements		-	✓	✓				
4.1	Value of the benefit stream during the fiscal year 2022-23		-	-				
Subnational payments		-	✓	✓				
5.1	Any payment made to regional authority		-	-				

Annex 25: Company profiles

N°	TIN	Name of Petroleum Company(ies)	Date of Creation	Tax Identification Number	Company's Share Capital	Primary Activity	Secondary Activity	Contact Address
1	1000171284	TOTALENERGIES EP UGANDA	06/04/2010	1000171284	Nc	Oil & Gas Exploration/Production	N/A	Course View Towers 21 Yusuf Lule Road, Nakasero, Kampala
2	1000491360	CNOOC UGANDA LTD	11/05/2010	1000491360	1,000,000 UGX	Oil and Gas development and production	N/A	Plot 2 Bombo Road, City Apartments, Kampala. P.O Box 31776, Kampala
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	12/06/2015	Nc	10,000,000,000 UGX	Oil and Gas	N/A	Plot 15 Yusuf Lule Road,
4	1013866034	ORANTO PETROLEUM LIMITED	05/10/2017	1013866034	7,911,673 USD	Oil & Gas Exploration	N/A	Plot 1 Kisozi Close Kyagwe Road - Nakasero. 3rd Floor Kisozi Complex. P.O.BOX 147349, Kampala (U)
5	1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
6	1028063230	DGR ENERGY TURACO UGANDA-SMC LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
7	1000024790	TORORO CEMENT LTD	03/11/1995	1000024790	Nc	MINING (CEMENT PRODUCTION)	MANUFACTURING	P.o BOX 74 TORORO
8	1000028511	HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc
9	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	17/06/2013	1002647366	8,950,000,000 UGX	Nc	Nc	Plot No.217, Block No.6, Tororo - Mbale Road, Tororo, Uganda
10	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	14/02/2014	1003538323	Nc	Civil construction	N/A	Plot 2 Parklane, Kololo
11	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
12	1009753489	METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc

Annexes

13	1000144942	DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
14	1010924286	WAGAGAI MINING U LIMITED	Nc	1010924286	100,000,000 UGX	MINING GOLD	N/A	NAMANVE
15	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	04/06/2011	1000850391	3,600,000,000 UGX	Mining of Iron Ore	N/A	Plot No 104-106. 5th Street. Industrial Area. Kampala. Uganda
16	1000032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
17	1009526744	GEMS INTERNATIONAL LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
18	1001365592	KAMPALA CEMENT CO. LIMITED	05/06/2012	1001365592	30,000,000 UGX	Nc	Nc	Plot M417, Kinawataka Link, Nakawa Industrial Area, Kampala
19	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
20	1000443250	UGANDA DEVELOPMENT CORPORATION	Nc	Nc	Nc	Nc	Nc	Nc
21	1013373236	RWENZORI RARE METALS LTD.	Nc	Nc	Nc	Nc	Nc	Nc
22	1000063355	AUC MINING (UGANDA) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc

Annex 26: Submission of Reporting template

N°	TIN	Name of Petroleum Company(ies)	Submission of Reporting Template	Signed Reporting Template	Certified Reporting Template	Submission of Financial Statements
1	1000171284	TOTALENERGIES EP UGANDA	✓	✗	✗	✗
2	1000491360	CNOOC UGANDA LTD	✓	✗	✗	✗
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	✗	✓	✗	✗
4	1013866034	ORANTO PETROLEUM LIMITED	✓	✓	✓	<i>Partially</i>
5	1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	✗	✗	✗	✗
6	1028063230	DGR ENERGY TURACO UGANDA- SMC LIMITED	✗	✗	✗	✗
7	1000024790	TORORO CEMENT LTD	✓	✓	✗	✗
8	1000028511	HIMA CEMENT LTD	✗	✗	✗	✗
9	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	✓	✗	✗	✗
10	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	✓	✓	✓	✗
11	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	✗	✗	✗	✗
12	1009753489	METRO CEMENT LIMITED	✗	✗	✗	✗
13	1000144942	DIAMOND STEEL UGANDA LIMITED	✗	✗	✗	✗
14	1010924286	WAGAGAI MINING U LIMITED	✓	✓	✓	✗
15	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	✓	✗	✗	✓
16	1009526744	GEMS INTERNATIONAL LIMITED	✗	✗	✗	✗
17	1001365592	KAMPALA CEMENT CO. LIMITED	✓	✗	✗	✓
18	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	✓	✓	✓	✗
19	1013373236	RWENZORI RARE METALS LTD.	✗	✗	✗	✗
20	1000063355	AUC MINING (UGANDA) LIMITED	✗	✗	✗	✗

N°	Government Agency	Submission	Signed	Certified	Comments
1	Uganda Revenue Authority (URA)	✓	✓	✗	N/a
2	Directorate of Geological Survey and Mines (DGSM)	✓	✓	✗	N/a
3	Petroleum Authority of Uganda (PAU)	✓	✗	✗	N/a
4	Uganda Registration Services Bureau (URSB)	✓	✗	✗	Partial as BO data was not submitted

Annex 27: Detail of royalties transferred during FY 2022-23

Paid By	Commodity	Code	Completed	Actual DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	14/07/2022	75,000,000 Kabale District	7,500,000	Buhara Sub County	5,250,000
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	18/07/2022	20,799,450 Moroto District	2,079,945	Tapac Sub County	1,455,962
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	18/07/2022	5,627,160 Tororo Municipal	562,716	Tororo Eastern Division	393,901
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	18/07/2022	6,545,660 Kapchorwa District	654,566	Kawowo Sub County	458,196
Stone Arts Limited	Marble, Granite and Other Dimension Stones	MDL20220181	13/07/2022	1,172,150 Declaration under MDL20220181	117,215	Declaration under MDL20220181	82,051
George Onega	Gold	LL1039	22/07/2022	320,880 Busia District	32,088	Buteba Sub County	22,462
Willy Rwamwojo	Gold	MDL20220168	07/07/2022	521,430 Kassanda District	52,143	Kitumbi Sub County	36,500
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	18/07/2022	48,532,000 Moroto District	4,853,200	Tapac Sub County	3,397,240
Kampala Cement Company Ltd	Pozzolonic Materials	ML1530	15/07/2022	3,281,040 Kapchorwa District	328,104	Kawowo Sub County	229,673
Stone Arts Limited	Marble, Granite and Other Dimension Stones	MDL20220181	13/07/2022	704,700 Declaration under MDL20220181	70,470	Declaration under MDL20220181	49,329
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	18/07/2022	52,654,340 Kapchorwa District	5,265,434	Kapsinda Sub County	3,685,804
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	14/07/2022	400,000 Moroto District	40,000	Katikekile Sub County	28,000
Peter Lokwang	Kaolin, Limestone,	LL1261	14/07/2022	200,000 Moroto District	20,000	Katikekile Sub County	14,000

Annexes

	Chalk or Gypsum							
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	14/07/2022	5,350,000	Kapchorwa District	535,000	Kawowo Sub County	374,500
GEMS INTERNATIONAL LIMITED	Pozzolonic Materials	LL00145	11/08/2022	27,558,720	Kasese District	2,755,872	Muhokya Sub County	1,929,110
GEMS INTERNATIONAL LIMITED	Pozzolonic Materials	LL00145	11/08/2022	24,615,120	Kasese District	2,461,512	Muhokya Sub County	1,723,058
GEMS INTERNATIONAL LIMITED	Pozzolonic Materials	LL00240	11/08/2022	4,953,260	Kabarole District	495,326	Kicwamba Sub County	346,728
HIMA CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	11/08/2022	113,840,000	Kamwenge/Kitagwenda District	11,384,000	Sub County in Kamwenge/Kitagwenda (ML0248)	7,968,800
HIMA CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	11/08/2022	120,093,600	Kamwenge/Kitagwenda District	12,009,360	Sub County in Kamwenge/Kitagwenda (ML0248)	8,406,552
KI3R MINERALS LIMITED	Base Metals and Ores	ML4478	19/08/2022	5,697,914	Rubanda District	569,791	Muko Sub County	398,854
KI3R MINERALS LIMITED	Base Metals and Ores	ML4478	19/08/2022	6,828,859	Rubanda District	682,886	Muko Sub County	478,020
KI3R MINERALS LIMITED	Base Metals and Ores	ML4478	19/08/2022	5,269,648	Rubanda District	526,965	Muko Sub County	368,875
KI3R MINERALS LIMITED	Base Metals and Ores	ML4478	19/08/2022	5,692,515	Rubanda District	569,252	Muko Sub County	398,476
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	13/08/2022	5,500,000	Kapchorwa District	550,000	Kawowo Sub County	385,000
KAMPALA CEMENT CO. LIMITED	Pozzolonic Materials	ML1530	15/08/2022	3,154,880	Kapchorwa District	315,488	Kawowo Sub County	220,842
Mr. PETER LOKWANG	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	15/08/2022	400,000	Moroto District	40,000	Katikekile Sub County	28,000
TORORO CEMENT LTD	Pozzolonic Materials	MML/ML4684	26/08/2022	8,901,060	Tororo District	890,106	Tororo Municipal Council	623,074
TORORO CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	ML4622	26/08/2022	59,296,500	Moroto District	5,929,650	Tapac Sub County	4,150,755
TORORO CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	26/08/2022	25,412,850	Moroto District	2,541,285	Tapac Sub County	1,778,900
TORORO CEMENT LTD	Pozzolonic Materials	MML/ML0061	26/08/2022	5,425,480	Kapchorwa District	542,548	Kawowo Sub County	379,784

Annexes

TORORO CEMENT LTD	Pozzolonic Materials	MML/ML00045	26/08/2022	50,142,600 Kapchorwa District	5,014,260 Kawowo Sub County	3,509,982
SINO MINERALS INVESTMENTS COMPANY LIMITED	Base Metals and Ores	MML/ML1297	26/08/2022	37,500,000 Kabale District	3,750,000 Buhara Sub County	2,625,000
ARRM INVESTMENTS LIMITED	Kaolin, Limestone, Chalk or Gypsum	LL1988	31/08/2022	285,000 Mitooma District	28,500 Mutara Sub County	19,950
Ionic Builders Limited	Marble, Granite and Other Dimension Stones	LL1602	01/09/2022	110,000 Bukedea District	11,000 Kuchumbala Sub County	7,700
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	496,301 Abim District	49,630 Morulem Sub County	34,741
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	565,770 Abim District	56,577 Morulem Sub County	39,604
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	516,154 Busia District	51,615 Tiira Town Council	36,131
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	387,116 Busia District	38,712 Tiira Town Council	27,098
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	248,151 Kitagwenda District	24,815 Kakasi Sub County	17,371
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	426,820 Moroto District	42,682 Rupa Sub County	29,877
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	476,450 Moroto District	47,645 Rupa Sub County	33,352
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	397,041 Moroto District	39,704 Rupa Sub County	27,793
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	317,633 Moroto District	31,763 Rupa Sub County	22,234
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	714,675 Moroto District	71,468 Rupa Sub County	50,027
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	297,781 Moroto District	29,778 Rupa Sub County	20,845
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	426,820 Kassanda District	42,682 Kitumbi Sub County	29,877
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	496,302 Kassanda District	49,630 Kitumbi Sub County	34,741
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	843,713 Kassanda District	84,371 Kitumbi Sub County	59,060
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	565,784 Kassanda District	56,578 Kitumbi Sub County	39,605
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	615,414 Kassanda District	61,541 Kitumbi Sub County	43,079
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	397,042 Kassanda District	39,704 Kitumbi Sub County	27,793

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Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	645,193 Kassanda District	64,519 Kitumbi Sub County	45,164
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	565,784 Kassanda District	56,578 Kitumbi Sub County	39,605
Freeport Holdings Limited	Gold	MDL20220163	01/09/2022	516,154 Kassanda District	51,615 Kitumbi Sub County	36,131
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	15/09/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Kampala Cement Company Ltd	Pozzolonic Materials	ML1530	16/09/2022	5,065,040 Kapchorwa District	506,504 Kawowo Sub County	354,553
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	21/09/2022	5,450,000 Kapchorwa District	545,000 Kawowo Sub County	381,500
Greenstone Resources Limited	Gold	ML4128	21/09/2022	1,818,367 Busia District	181,837 Tiira Town Council	127,286
Greenstone Resources Limited	Gold	ML4128	21/09/2022	2,243,311 Busia District	224,331 Tiira Town Council	157,032
Greenstone Resources Limited	Gold	ML4128	21/09/2022	1,541,659 Busia District	154,166 Tiira Town Council	107,916
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	22/09/2022	32,280,980 Kapchorwa District	3,228,098 Kapsinda Sub County	2,259,669
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	22/09/2022	800,240 Kapchorwa District	80,024 Kawowo Sub County	56,017
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	22/09/2022	23,018,800 Moroto District	2,301,880 Tapac Sub County	1,611,316
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	22/09/2022	53,710,500 Moroto District	5,371,050 Tapac Sub County	3,759,735
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	22/09/2022	13,639,300 Tororo District	1,363,930 Tororo Municipal Council	954,751
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	22/09/2022	7,241,220 Tororo District	724,122 Tororo Municipal Council	506,885
George Onega	Gold	LL1039	26/09/2022	330,021 Busia District	33,002 Buteba Sub County	23,101
Sino Minerals Investment Company Limited	Base Metals and Ores	MML/ML1297	26/09/2022	37,500,000 Kabale District	3,750,000 Buhara Sub County	2,625,000
George Onega	Gold	LL1039	27/09/2022	350,023 Busia District	35,002 Buteba Sub County	24,502

Annexes

Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	03/10/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Willy Rwamwojo	Gold	MDL20220168	04/10/2022	482,057 Kassanda District	48,206 Kitumbi Sub County	33,744
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	11/10/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Prec - Met Services Limited	Gold	MDL20220165	12/10/2022	1,770,633 Kassanda District	177,063 Kitumbi Sub County	123,944
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	13/10/2022	25,000 Mitooma District	2,500 Rurehe Sub County	1,750
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	13/10/2022	1,455,000 Mitooma District	145,500 Mutara Sub County	101,850
Kampala Cement Company Ltd	Pozzolonic Materials	ML1530	14/10/2022	1,816,100 Kapchorwa District	181,610 Kawowo Sub County	127,127
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	15/10/2022	4,950,000 Kapchorwa District	495,000 Kawowo Sub County	346,500
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	18/10/2022	34,938,420 Kapchorwa District	3,493,842 Kapsinda Sub County	2,445,689
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	18/10/2022	262,340 Kapchorwa District	26,234 Kawowo Sub County	18,364
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	18/10/2022	20,519,350 Moroto District	2,051,935 Tapac Sub County	1,436,355
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	18/10/2022	47,878,500 Moroto District	4,787,850 Tapac Sub County	3,351,495
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	18/10/2022	19,361,300 Tororo District	1,936,130 Tororo Municipal Council	1,355,291
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	18/10/2022	5,594,400 Tororo District	559,440 Tororo Municipal Council	391,608
Sunbelt Mining Group Limited	Marble, Granite and Other	ML1954	19/10/2022	750,000 Moroto District	75,000 Rupa Sub County	52,500

Annexes

	Dimension Stones					
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	500,000 Moroto District	50,000 Rupa Sub County	35,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	625,000 Moroto District	62,500 Rupa Sub County	43,750
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	625,000 Moroto District	62,500 Rupa Sub County	43,750
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	875,000 Moroto District	87,500 Rupa Sub County	61,250
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	625,000 Moroto District	62,500 Rupa Sub County	43,750
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/10/2022	500,000 Moroto District	50,000 Rupa Sub County	35,000
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	22/10/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	350,000 Moroto District	35,000 Rupa Sub County	24,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	375,000 Moroto District	37,500 Rupa Sub County	26,250
Jinja Marble Products (U) Limited	Marble, Granite and	LL1171	28/10/2022	250,000 Moroto District	25,000 Rupa Sub County	17,500

Annexes

	Other Dimension Stones					
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	300,000 Moroto District	30,000 Rupa Sub County	21,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	250,000 Moroto District	25,000 Rupa Sub County	17,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	300,000 Moroto District	30,000 Rupa Sub County	21,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	28/10/2022	425,000 Moroto District	42,500 Rupa Sub County	29,750
Sino Minerals Investment Company Limited	Base Metals and Ores	MML/ML1297	31/10/2022	28,125,000 Kabale District	2,812,500 Buhara Sub County	1,968,750
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	04/11/2022	25,000 Mitooma District	2,500 Rurehe Sub County	1,750
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	04/11/2022	150,000 Mitooma District	15,000 Rurehe Sub County	10,500
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	04/11/2022	155,000 Mitooma District	15,500 Rurehe Sub County	10,850
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	04/11/2022	100,000 Mitooma District	10,000 Rurehe Sub County	7,000
Ionic Builders Limited	Marble, Granite and Other Dimension Stones	LL1602	04/11/2022	95,000 Bukedea District	9,500 Kuchumbala Sub County	6,650

Annexes

Ionic Builders Limited	Marble, Granite and Other Dimension Stones	LL1602	04/11/2022	100,000 Bukedea District	10,000 Kuchumbala Sub County	7,000
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	04/11/2022	375,000 Mitooma District	37,500 Mutara Sub County	26,250
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	04/11/2022	510,000 Mitooma District	51,000 Mutara Sub County	35,700
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	04/11/2022	250,000 Mitooma District	25,000 Mutara Sub County	17,500
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	04/11/2022	960,000 Mitooma District	96,000 Mutara Sub County	67,200
Stone Arts Limited	Marble, Granite and Other Dimension Stones	MDL20220181	05/11/2022	951,600 Districts under MDL20220181	95,160 Sub Counties under MDL20220181	66,612
KI3R Minerals Limited	Base Metals and Ores	ML4478	07/11/2022	7,115,672 Rubanda District	711,567 Muko Sub County	498,097
KI3R Minerals Limited	Base Metals and Ores	ML4478	07/11/2022	5,789,818 Rubanda District	578,982 Muko Sub County	405,287
Greenstone Resources Limited	Gold	ML4128	14/11/2022	2,292,723 Busia District	229,272 Tiira Town Council	160,491
Greenstone Resources Limited	Gold	ML4128	14/11/2022	1,936,956 Busia District	193,696 Tiira Town Council	135,587
Greenstone Resources Limited	Gold	ML4128	14/11/2022	1,072,243 Busia District	107,224 Tiira Town Council	75,057
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	15/11/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Kampala Cement Company Ltd	Pozzolonic Materials	ML1530	16/11/2022	181,360 Kapchorwa District	18,136 Kawowo Sub County	12,695

Annexes

National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	16/11/2022	5,150,000 Kapchorwa District	515,000 Kawowo Sub County	360,500
Chrispus Kamusede	Kaolin, Limestone, Chalk or Gypsum	LL00163	25/11/2022	29,083,500 Kasese District	2,908,350 Muhokya Town Council	2,035,845
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	25/11/2022	36,961,860 Kapchorwa District	3,696,186 Kapsinda Sub County	2,587,330
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	25/11/2022	7,744,800 Kapchorwa District	774,480 Kawowo Sub County	542,136
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	25/11/2022	12,933,500 Moroto District	1,293,350 Tapac Sub County	905,345
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	25/11/2022	30,178,100 Moroto District	3,017,810 Tapac Sub County	2,112,467
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	25/11/2022	17,501,100 Tororo District	1,750,110 Tororo Municipal Council	1,225,077
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	25/11/2022	6,157,500 Tororo District	615,750 Tororo Municipal Council	431,025
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	02/12/2022	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	165,000 Moroto District	16,500 Katikekile Sub County	11,550
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	175,000 Moroto District	17,500 Katikekile Sub County	12,250
Ndiwa Property Consultants Limited	Marble, Granite and	LL1630	02/12/2022	150,000 Moroto District	15,000 Katikekile Sub County	10,500

Annexes

	Other Dimension Stones						
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	140,000 Moroto District	14,000 Katikékile Sub County	9,800	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	110,000 Moroto District	11,000 Katikékile Sub County	7,700	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	155,000 Moroto District	15,500 Katikékile Sub County	10,850	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	135,000 Moroto District	13,500 Katikékile Sub County	9,450	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	115,000 Moroto District	11,500 Katikékile Sub County	8,050	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	150,000 Moroto District	15,000 Katikékile Sub County	10,500	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	02/12/2022	125,000 Moroto District	12,500 Katikékile Sub County	8,750	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	100,000 Moroto District	10,000 Katikékile Sub County	7,000	
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	125,000 Moroto District	12,500 Katikékile Sub County	8,750	

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Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	160,000 Moroto District	16,000 Katikekile Sub County	11,200
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	175,000 Moroto District	17,500 Katikekile Sub County	12,250
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	02/12/2022	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Marble, Granite and Other	LL1632	02/12/2022	200,000 Moroto District	20,000 Katikekile Sub County	14,000

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Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	225,000 Moroto District	22,500 Katikekile Sub County	15,750
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	210,000 Moroto District	21,000 Katikekile Sub County	14,700
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	175,000 Moroto District	17,500 Katikekile Sub County	12,250
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	190,000 Moroto District	19,000 Katikekile Sub County	13,300
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Ndiwa Property Consultants Limited	Dimension Stones Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	250,000 Moroto District	25,000 Katikekile Sub County	17,500

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Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	02/12/2022	250,000 Moroto District	25,000 Katikékile Sub County	17,500
Gems International Limited	Pozzolonic Materials	LL00145	05/12/2022	12,472,940 Kasese District	1,247,294 Muhokya Town Council	873,106
Gems International Limited	Pozzolonic Materials	LL00145	05/12/2022	10,837,100 Kasese District	1,083,710 Muhokya Town Council	758,597
Gems International Limited	Pozzolonic Materials	LL00145	05/12/2022	18,549,870 Kasese District	1,854,987 Muhokya Town Council	1,298,491
Gems International Limited	Pozzolonic Materials	LL00145	05/12/2022	19,848,260 Kasese District	1,984,826 Muhokya Town Council	1,389,378
Gems International Limited	Pozzolonic Materials	LL00145	05/12/2022	27,126,000 Kasese District	2,712,600 Muhokya Town Council	1,898,820
KI3R Minerals Limited	Base Metals and Ores	ML4478	08/12/2022	6,425,022 Rubanda District	642,502 Muko Sub County	449,752
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	11/12/2022	265,000 Moroto District	26,500 Katikékile Sub County	18,550
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	11/12/2022	225,000 Moroto District	22,500 Katikékile Sub County	15,750
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	13/12/2022	5,050,000 Kapchorwa District	505,000 Kawowo Sub County	353,500
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	20/12/2022	79,187,800 Kamwenge/Kitagwenda District	Sub County in Kamwenge/Kitagwenda (ML0248)	5,543,146
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	20/12/2022	187,971,500 Kasese District	18,797,150 Hima Town Council	13,158,005
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	20/12/2022	171,815,000 Kasese District	17,181,500 Hima Town Council	12,027,050
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	20/12/2022	205,335,000 Kasese District	20,533,500 Hima Town Council	14,373,450
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	22/12/2022	166,060,000 Kasese District	16,606,000 Hima Town Council	11,624,200

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Kamuntu Investments Limited	Base Metals and Ores	LL00044	24/01/2023	2,313,157 Kabale District	231,316 Buhara Sub County	161,921
OSCAR CHRISPUS BAMUSEDE	Kaolin, Limestone, Chalk or Gypsum	LL00163	02/01/2023	48,309,400 Kasese District	4,830,940 Muhokya Town Council	3,381,658
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	23/01/2023	170,000 Mitooma District	17,000 Mutara Sub County	11,900
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	13/01/2023	200,000 Mitooma District	20,000 Mutara Sub County	14,000
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	13/01/2023	215,000 Mitooma District	21,500 Mutara Sub County	15,050
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	24/01/2023	445,000 Moroto District	44,500 Rupa Sub County	31,150
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	23/01/2023	450,000 Moroto District	45,000 Rupa Sub County	31,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	23/01/2023	400,000 Moroto District	40,000 Rupa Sub County	28,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	24/01/2023	250,000 Moroto District	25,000 Rupa Sub County	17,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	23/01/2023	50,000 Moroto District	5,000 Rupa Sub County	3,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	24/01/2023	200,000 Moroto District	20,000 Rupa Sub County	14,000

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Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	24/01/2023	225,000 Moroto District	22,500 Rupa Sub County	15,750
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	23/01/2023	300,000 Moroto District	30,000 Rupa Sub County	21,000
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	14/01/2023	375,000 Moroto District	37,500 Katikekile Sub County	26,250
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	25/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	300,000 Moroto District	30,000 Katikekile Sub County	21,000
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	25/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	25/01/2023	160,000 Moroto District	16,000 Katikekile Sub County	11,200
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	25/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000
Lomongin Zulhaq	Marble, Granite and Other	LL1951	13/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000

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	Dimension Stones					
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	145,000 Moroto District	14,500 Katikekile Sub County	10,150
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1951	13/01/2023	110,000 Moroto District	11,000 Katikekile Sub County	7,700
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	175,000 Moroto District	17,500 Katikekile Sub County	12,250
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	105,000 Moroto District	10,500 Katikekile Sub County	7,350

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Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	110,000 Moroto District	11,000 Katikekile Sub County	7,700
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	110,000 Moroto District	11,000 Katikekile Sub County	7,700
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	165,000 Moroto District	16,500 Katikekile Sub County	11,550
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	140,000 Moroto District	14,000 Katikekile Sub County	9,800
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1967	25/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other	LL1967	13/01/2023	90,000 Moroto District	9,000 Katikekile Sub County	6,300

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Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	120,000 Moroto District	12,000 Katikekile Sub County	8,400
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	115,000 Moroto District	11,500 Katikekile Sub County	8,050
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1967	13/01/2023	95,000 Moroto District	9,500 Katikekile Sub County	6,650
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	105,000 Moroto District	10,500 Katikekile Sub County	7,350
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	145,000 Moroto District	14,500 Katikekile Sub County	10,150
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	100,000 Moroto District	10,000 Katikekile Sub County	7,000
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	140,000 Moroto District	14,000 Katikekile Sub County	9,800
Lomongin Zulhaq	Dimension Stones Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	175,000 Moroto District	17,500 Katikekile Sub County	12,250

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Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	135,000 Moroto District	13,500 Katikekile Sub County	9,450
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	13/01/2023	125,000 Moroto District	12,500 Katikekile Sub County	8,750
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	165,000 Moroto District	16,500 Katikekile Sub County	11,550
Lomongin Zulhaq	Marble, Granite and Other Dimension Stones	LL1968	25/01/2023	145,000 Moroto District	14,500 Katikekile Sub County	10,150
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	13/01/2023	635,000 Mitooma District	63,500 Mutara Sub County	44,450
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	13/01/2023	505,000 Mitooma District	50,500 Mutara Sub County	35,350
Prec - MetServices Limited	Gold	MDL20220165	04/01/2023	1,743,882 Kassanda District	174,388 Kitumbi Sub County	122,072

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Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	05/01/2023	36,140,100	Kapchorwa District	3,614,010	Kapsinda Sub County	2,529,807
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	24/01/2023	30,353,040	Kapchorwa District	3,035,304	Kapsinda Sub County	2,124,713
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	24/01/2023	12,117,280	Kapchorwa District	1,211,728	Kawowo Sub County	848,210
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	05/01/2023	8,221,420	Kapchorwa District	822,142	Kawowo Sub County	575,499
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	02/01/2023	64,565,000	Kamwenge/Kitagwenda District	6,456,500	Sub County in Kamwenge/Kitagwenda (ML0248)	4,519,550
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	04/01/2023	40,846,250	Kamwenge/Kitagwenda District	4,084,625	Sub County in Kamwenge/Kitagwenda (ML0248)	2,859,238
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	04/01/2023	72,350,400	Kamwenge/Kitagwenda District	7,235,040	Sub County in Kamwenge/Kitagwenda (ML0248)	5,064,528
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	04/01/2023	63,765,700	Kamwenge/Kitagwenda District	6,376,570	Sub County in Kamwenge/Kitagwenda (ML0248)	4,463,599
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	05/01/2023	22,805,300	Moroto District	2,280,530	Tapac Sub County	1,596,371
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	24/01/2023	20,893,800	Moroto District	2,089,380	Tapac Sub County	1,462,566
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	02/01/2023	183,025,000	Kasese District	18,302,500	Hima Town Council	12,811,750
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	02/01/2023	146,185,000	Kasese District	14,618,500	Hima Town Council	10,232,950
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	04/01/2023	122,855,000	Kasese District	12,285,500	Hima Town Council	8,599,850
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	04/01/2023	211,120,000	Kasese District	21,112,000	Hima Town Council	14,778,400

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Kampala Cement Company Ltd	Pozzolonic Materials	ML1530	25/01/2023	92,780 Kapchorwa District	9,278 Kawowo Sub County	6,495
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	17,928,580 Kapchorwa District	1,792,858 Kapsinda Sub County	1,255,001
Hima Cement Limited	Pozzolonic Materials	ML1744	04/01/2023	13,924,260 Kapchorwa District	1,392,426 Kapsinda Sub County	974,698
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	17,610,820 Kapchorwa District	1,761,082 Kapsinda Sub County	1,232,757
Hima Cement Limited	Pozzolonic Materials	ML1744	04/01/2023	14,019,000 Kapchorwa District	1,401,900 Kapsinda Sub County	981,330
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	8,153,700 Kapchorwa District	815,370 Kapsinda Sub County	570,759
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	19,569,700 Kapchorwa District	1,956,970 Kapsinda Sub County	1,369,879
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	18,128,000 Kapchorwa District	1,812,800 Kapsinda Sub County	1,268,960
Hima Cement Limited	Pozzolonic Materials	ML1744	06/01/2023	16,713,000 Kapchorwa District	1,671,300 Kapsinda Sub County	1,169,910
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	24/01/2023	48,752,000 Moroto District	4,875,200 Tapac Sub County	3,412,640
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	05/01/2023	53,212,500 Moroto District	5,321,250 Tapac Sub County	3,724,875
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	05/01/2023	21,638,740 Tororo District	2,163,874 Tororo Municipal Council	1,514,712
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	24/01/2023	7,558,760 Tororo District	755,876 Tororo Municipal Council	529,113
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	24/01/2023	14,430,300 Tororo District	1,443,030 Tororo Municipal Council	1,010,121
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	05/01/2023	8,116,900 Tororo District	811,690 Tororo Municipal Council	568,183
Gems International Limited	Pozzolonic Materials	LL00145	14/02/2023	24,773,420 Kasese District	2,477,342 Muhokya Sub County	1,734,139
OSCAR CHRISPUS BAMUSEDE	Kaolin, Limestone, Chalk or Gypsum	LL00163	03/02/2023	10,255,000 Kasese District	1,025,500 Muhokya Town Council	717,850

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Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	15/02/2023	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	15/02/2023	225,000 Moroto District	22,500 Katikekile Sub County	15,750
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	18/02/2023	1,961,662 Kassanda District	196,166 Kitumbi Sub County	137,316
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	18/02/2023	2,189,309 Kassanda District	218,931 Kitumbi Sub County	153,252
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	18/02/2023	535,516 Kassanda District	53,552 Kitumbi Sub County	37,486
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	18/02/2023	513,436 Kassanda District	51,344 Kitumbi Sub County	35,940
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	22/02/2023	460,000 Mitooma District	46,000 Mutara Sub County	32,200
ARRM INVESTMENTS LIMITED	Kaolin, Limestone, Chalk or Gypsum	LL1988	22/02/2023	400,000 Mitooma District	40,000 Mutara Sub County	28,000
Marua Group Limited	Gold	MDL20210107	26/02/2023	2,194,012 Kassanda District	219,401 Kitumbi Sub County	153,581
Umoja Gold Traders Association	Gold	MDL20210129	13/02/2023	526,343 Kassanda District	52,634 Kitumbi Sub County	36,844
Umoja Gold Traders Association	Gold	MDL20210129	14/02/2023	390,973 Kassanda District	39,097 Kitumbi Sub County	27,368
Umoja Gold Traders Association	Gold	MDL20210129	14/02/2023	337,220 Kassanda District	33,722 Kitumbi Sub County	23,605
Willy Rwamwojo	Gold	MDL20220168	13/02/2023	1,615,354 Kassanda District	161,535 Kitumbi Sub County	113,075
Star Jewellers Limited	Gold	MDL20220196	26/02/2023	31,410 Kassanda District	3,141 Kitumbi Sub County	2,199
Star Jewellers Limited	Gold	MDL20220196	26/02/2023	105,537 Kassanda District	10,554 Kitumbi Sub County	7,388
TORORO CEMENT LTD	Pozzolonic Materials	MML/ML00045	21/02/2023	39,073,980 Kapchorwa District	3,907,398 Kapsinda Sub County	2,735,179
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	21/02/2023	44,956,460 Kapchorwa District	4,495,646 Kawowo Sub County	3,146,952
TORORO CEMENT LTD	Kaolin, Limestone,	MML/ML0593	21/02/2023	18,162,550 Moroto District	1,816,255 Tapac Sub County	1,271,379

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KAMPALA CEMENT CO. LIMITED	Chalk or Gypsum Pozzolonic Materials	ML1530	28/02/2023	177,820 Kapchorwa District	17,782 Kawowo Sub County	12,447
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	11/02/2023	5,500,000 Kapchorwa District	550,000 Kawowo Sub County	385,000
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	11/02/2023	5,250,000 Kapchorwa District	525,000 Kawowo Sub County	367,500
KI3R Minerals Limited	Base Metals and Ores	ML4478	22/02/2023	5,198,560 Rubanda District	519,856 Muko Sub County	363,899
KI3R Minerals Limited	Base Metals and Ores	ML4478	22/02/2023	4,795,116 Rubanda District	479,512 Muko Sub County	335,658
KI3R Minerals Limited	Base Metals and Ores	ML4478	22/02/2023	3,400,836 Rubanda District	340,084 Muko Sub County	238,058
TORORO CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	ML4622	21/02/2023	42,379,500 Moroto District	4,237,950 Tapac Sub County	2,966,565
NAMEKARA MINING COMPANY LIMITED	Vermiculite	ML4651	17/02/2023	20,160,000 Manafwa District	2,016,000 Bugobelo Sub County	1,411,200
TORORO CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	ML4684	21/02/2023	3,025,900 Tororo District	302,590 Tororo Municipal Council	211,813
TORORO CEMENT LTD	Kaolin, Limestone, Chalk or Gypsum	ML4684	21/02/2023	8,759,420 Tororo District	875,942 Tororo Municipal Council	613,159
OSCAR CHRISPUS BAMUSEDE	Kaolin, Limestone, Chalk or Gypsum	LL00163	17/03/2023	74,339,800 Kasese District	7,433,980 Muhokya Town Council	5,203,786
OSCAR CHRISPUS BAMUSEDE	Kaolin, Limestone, Chalk or Gypsum	LL00163	17/03/2023	34,835,000 Kasese District	3,483,500 Muhokya Town Council	2,438,450
Mohmed Mbabazi	Gold	LL00165	16/03/2023	167,909 Hoima District	16,791 Bugambe Sub County	11,754
Mohmed Mbabazi	Gold	LL00165	16/03/2023	128,338 Hoima District	12,834 Bugambe Sub County	8,984
Mohmed Mbabazi	Gold	LL00165	16/03/2023	112,296 Hoima District	11,230 Bugambe Sub County	7,861
Mohmed Mbabazi	Gold	LL00165	16/03/2023	80,178 Hoima District	8,018 Bugambe Sub County	5,612
Mohmed Mbabazi	Gold	LL00165	16/03/2023	35,912 Hoima District	3,591 Bugambe Sub County	2,514
Mohmed Mbabazi	Gold	LL00165	16/03/2023	25,652 Hoima District	2,565 Bugambe Sub County	1,796

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Mohmed Mbabazi	Gold	LL00165	16/03/2023	25,652 Hoima District	2,565 Bugambe Sub County	1,796
Mohmed Mbabazi	Gold	LL00165	16/03/2023	25,652 Hoima District	2,565 Bugambe Sub County	1,796
Mohmed Mbabazi	Gold	LL00165	16/03/2023	25,652 Hoima District	2,565 Bugambe Sub County	1,796
Mohmed Mbabazi	Gold	LL00165	16/03/2023	20,521 Hoima District	2,052 Bugambe Sub County	1,436
Mohmed Mbabazi	Gold	LL00165	16/03/2023	15,391 Hoima District	1,539 Bugambe Sub County	1,077
Mohmed Mbabazi	Gold	LL00165	16/03/2023	15,391 Hoima District	1,539 Bugambe Sub County	1,077
Mohmed Mbabazi	Gold	LL00165	16/03/2023	15,391 Hoima District	1,539 Bugambe Sub County	1,077
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	17/03/2023	150,000 Moroto District	15,000 Rupa Sub County	10,500
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	22/03/2023	150,000 Moroto District	15,000 Rupa Sub County	10,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	06/03/2023	225,000 Moroto District	22,500 Katikekile Sub County	15,750
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	06/03/2023	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	06/03/2023	180,000 Moroto District	18,000 Katikekile Sub County	12,600
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	06/03/2023	160,000 Moroto District	16,000 Katikekile Sub County	11,200
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	06/03/2023	175,000 Moroto District	17,500 Katikekile Sub County	12,250
Ndiwa Property Consultants Limited	Marble, Granite and Other	LL1631	06/03/2023	150,000 Moroto District	15,000 Katikekile Sub County	10,500

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	Dimension Stones					
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	06/03/2023	125,000 Moroto District	12,500 Katikékile Sub County	8,750
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	06/03/2023	100,000 Moroto District	10,000 Katikékile Sub County	7,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	06/03/2023	375,000 Moroto District	37,500 Katikékile Sub County	26,250
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	06/03/2023	350,000 Moroto District	35,000 Katikékile Sub County	24,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	06/03/2023	300,000 Moroto District	30,000 Katikékile Sub County	21,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	06/03/2023	250,000 Moroto District	25,000 Katikékile Sub County	17,500
Joshua Niwamanya	Base Metals and Ores	MDL20220170	17/03/2023	150,772 Rubanda District	15,077 Muko Sub County	10,554
Joshua Niwamanya	Base Metals and Ores	MDL20220170	17/03/2023	123,968 Rubanda District	12,397 Muko Sub County	8,678
Joshua Niwamanya	Base Metals and Ores	MDL20220170	17/03/2023	113,917 Rubanda District	11,392 Muko Sub County	7,974
Euro Gold Refinery (U) SMC Limited	Gold	MDL20220198	29/03/2023	106,103 Busia District	10,610 Tiira Town Council	7,427
Euro Gold Refinery (U) SMC Limited	Gold	MDL20220198	29/03/2023	105,696 Busia District	10,570 Tiira Town Council	7,399
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	24/03/2023	33,435,680 Kapchorwa District	3,343,568 Kapsinda Sub County	2,340,498
Xing Tong International Limited	Marble, Granite and Other	ML00245	06/03/2023	27,500 Luwero District	2,750 Butuntumula Sub County	1,925

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Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	26,000 Luwero District	2,600 Butuntumula Sub County	1,820
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	25,000 Luwero District	2,500 Butuntumula Sub County	1,750
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	24,000 Luwero District	2,400 Butuntumula Sub County	1,680
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	23,000 Luwero District	2,300 Butuntumula Sub County	1,610
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	19,500 Luwero District	1,950 Butuntumula Sub County	1,365
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	17,500 Luwero District	1,750 Butuntumula Sub County	1,225
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	17,000 Luwero District	1,700 Butuntumula Sub County	1,190
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	17,000 Luwero District	1,700 Butuntumula Sub County	1,190
Xing Tong International Limited	Dimension Stones Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	13,500 Luwero District	1,350 Butuntumula Sub County	945

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Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	13,000	Luwero District	1,300	Butuntumula Sub County	910
Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	10,000	Luwero District	1,000	Butuntumula Sub County	700
Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	06/03/2023	8,500	Luwero District	850	Butuntumula Sub County	595
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	24/03/2023	43,819,020	Kapchorwa District	4,381,902	Kawowo Sub County	3,067,331
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	24/03/2023	27,785,500	Kamwenge/Kitagwenda District	2,778,550	Sub County in Kamwenge/Kitagwenda (ML0248)	1,944,985
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	17/03/2023	18,739,500	Kamwenge/Kitagwenda District	1,873,950	Sub County in Kamwenge/Kitagwenda (ML0248)	1,311,765
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	17/03/2023	11,350,400	Kamwenge/Kitagwenda District	1,135,040	Sub County in Kamwenge/Kitagwenda (ML0248)	794,528
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	24/03/2023	15,636,450	Moroto District	1,563,645	Tapac Sub County	1,094,552
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	17/03/2023	259,190,000	Kasese District	25,919,000	Hima Town Council	18,143,300
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	17/03/2023	192,915,000	Kasese District	19,291,500	Hima Town Council	13,504,050
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	24/03/2023	185,590,000	Kasese District	18,559,000	Hima Town Council	12,991,300
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	17/03/2023	65,589,624	Kabale District	6,558,962	Buhara Sub County	4,591,274

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National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	17/03/2023	5,950,000 Kapchorwa District	595,000 Kawowo Sub County	416,500
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	14/03/2023	15,000,000 Moroto District	1,500,000 Rupa Sub County	1,050,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	14/03/2023	500,000 Moroto District	50,000 Rupa Sub County	35,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	14/03/2023	500,000 Moroto District	50,000 Rupa Sub County	35,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	14/03/2023	375,000 Moroto District	37,500 Rupa Sub County	26,250
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	24/03/2023	36,485,000 Moroto District	3,648,500 Tapac Sub County	2,553,950
Namekara Mining Company Ltd	Vermiculite	ML4651	30/03/2023	23,073,000 Manafwa District	2,307,300 Bugobelo Sub County	1,615,110
Namekara Mining Company Ltd	Vermiculite	ML4651	17/03/2023	21,848,000 Manafwa District	2,184,800 Bugobelo Sub County	1,529,360
Namekara Mining Company Ltd	Vermiculite	ML4651	17/03/2023	20,618,000 Manafwa District	2,061,800 Bugobelo Sub County	1,443,260
Namekara Mining Company Ltd	Vermiculite	ML4651	30/03/2023	19,356,000 Manafwa District	1,935,600 Bugobelo Sub County	1,354,920
Namekara Mining Company Ltd	Vermiculite	ML4651	22/03/2023	18,096,000 Manafwa District	1,809,600 Bugobelo Sub County	1,266,720
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	24/03/2023	11,532,100 Tororo District	1,153,210 Tororo Municipal Council	807,247
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	24/03/2023	4,880,620 Tororo District	488,062 Tororo Municipal Council	341,643
Africa Trade and Investment Fund Limited	Precious Stones	EL00139	24/04/2023	287,684 Kisoro District	28,768 Kanaba Sub County	20,138

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Mohmed Mbabazi	Gold	LL00165	17/04/2023	20,521 Hoima District	2,052 Bugambe Sub County	1,436
Mohmed Mbabazi	Gold	LL00165	17/04/2023	30,782 Hoima District	3,078 Bugambe Sub County	2,155
Mohmed Mbabazi	Gold	LL00165	17/04/2023	30,782 Hoima District	3,078 Bugambe Sub County	2,155
Mohmed Mbabazi	Gold	LL00165	17/04/2023	35,912 Hoima District	3,591 Bugambe Sub County	2,514
Mohmed Mbabazi	Gold	LL00165	17/04/2023	35,912 Hoima District	3,591 Bugambe Sub County	2,514
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	14/04/2023	225,000 Mitooma District	22,500 Rurehe Sub County	15,750
Pal Verma Sharan	Gold	LL00237	14/04/2023	103,609 Kitagwenda District	10,361 Kicheche Sub County	7,253
Pal Verma Sharan	Gold	LL00237	14/04/2023	120,251 Kitagwenda District	12,025 Kicheche Sub County	8,418
Pal Verma Sharan	Gold	LL00237	14/04/2023	31,079 Kitagwenda District	3,108 Kicheche Sub County	2,176
Pal Verma Sharan	Gold	LL00237	14/04/2023	41,444 Kitagwenda District	4,144 Kicheche Sub County	2,901
Pal Verma Sharan	Gold	LL00237	14/04/2023	51,799 Kitagwenda District	5,180 Kicheche Sub County	3,626
Pal Verma Sharan	Gold	LL00237	14/04/2023	84,959 Kitagwenda District	8,496 Kicheche Sub County	5,947
Pal Verma Sharan	Gold	LL00237	14/04/2023	92,262 Kitagwenda District	9,226 Kicheche Sub County	6,458
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	12/04/2023	250,000 Moroto District	25,000 Rupa Sub County	17,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	24/04/2023	180,000 Moroto District	18,000 Katikekile Sub County	12,600
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	24/04/2023	220,000 Moroto District	22,000 Katikekile Sub County	15,400
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	24/04/2023	400,000 Moroto District	40,000 Katikekile Sub County	28,000
Mechanized Agro (U) Limited	Marble, Granite and Other Dimension Stones	ML00014	12/04/2023	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Mechanized Agro (U) Limited	Marble, Granite and	ML00014	12/04/2023	750,000 Moroto District	75,000 Katikekile Sub County	52,500

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Mechanized Agro (U) Limited	Other Dimension Stones Marble, Granite and Other Dimension Stones	ML00014	12/04/2023	950,000 Moroto District	95,000 Katikékile Sub County	66,500
Mechanized Agro (U) Limited	Marble, Granite and Other Dimension Stones	ML00015	12/04/2023	300,000 Moroto District	30,000 Katikékile Sub County	21,000
Mechanized Agro (U) Limited	Marble, Granite and Other Dimension Stones	ML00015	12/04/2023	900,000 Moroto District	90,000 Katikékile Sub County	63,000
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	26/04/2023	37,545,780 Kapchorwa District	3,754,578 Kapsinda Sub County	2,628,205
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	26/04/2023	27,705,500 Kapchorwa District	2,770,550 Kawowo Sub County	1,939,385
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	26/04/2023	16,762,300 Moroto District	1,676,230 Tapac Sub County	1,173,361
Multitask Services Limited	Marble, Granite and Other Dimension Stones	ML1291	20/04/2023	1,300,000 Moroto District	130,000 Katikékile Sub County	91,000
Multitask Services Limited	Marble, Granite and Other Dimension Stones	ML1291	20/04/2023	1,500,000 Moroto District	150,000 Katikékile Sub County	105,000
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	13,467,345 Kabale District	1,346,735 Buhara Sub County	942,714
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	141,662,116 Kabale District	14,166,212 Buhara Sub County	9,916,348
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	22,902,042 Kabale District	2,290,204 Buhara Sub County	1,603,143
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	25,272,522 Kabale District	2,527,252 Buhara Sub County	1,769,077

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Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	35,415,529 Kabale District	3,541,553 Buhara Sub County	2,479,087
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	28/04/2023	88,108,642 Kabale District	8,810,864 Buhara Sub County	6,167,605
Metro Cement Limited	Pozzolonic Materials	ML1948	27/04/2023	113,820 Bulambuli District	11,382 Bunambutye Sub County	7,967
Metro Cement Limited	Pozzolonic Materials	ML1948	27/04/2023	491,560 Bulambuli District	49,156 Bunambutye Sub County	34,409
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	26/04/2023	39,112,000 Moroto District	3,911,200 Tapac Sub County	2,737,840
Namekara Mining Company Ltd	Vermiculite	ML4651	24/04/2023	22,731,000 Manafwa District	2,273,100 Bugobelo Sub County	1,591,170
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	26/04/2023	12,941,200 Tororo District	1,294,120 Tororo Municipal Council	905,884
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	26/04/2023	9,995,820 Tororo District	999,582 Tororo Municipal Council	699,707
Gems International Limited	Pozzolonic Materials	LL00145	08/05/2023	26,381,800 Kasese District	2,638,180 Muhokya Sub County	1,846,726
Gems International Limited	Pozzolonic Materials	LL00145	08/05/2023	24,202,080 Kasese District	2,420,208 Muhokya Sub County	1,694,146
Gems International Limited	Pozzolonic Materials	LL00145	08/05/2023	23,722,800 Kasese District	2,372,280 Muhokya Sub County	1,660,596
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	03/05/2023	200,000 Moroto District	20,000 Rupa Sub County	14,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	03/05/2023	275,000 Moroto District	27,500 Rupa Sub County	19,250
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	03/05/2023	500,000 Moroto District	50,000 Rupa Sub County	35,000
Jinja Marble Products (U) Limited	Marble, Granite and Other	LL1171	03/05/2023	300,000 Moroto District	30,000 Rupa Sub County	21,000

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	Dimension Stones					
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	03/05/2023	250,000 Moroto District	25,000 Rupa Sub County	17,500
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	05/05/2023	100,000 Moroto District	10,000 Rupa Sub County	7,000
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	05/05/2023	100,000 Moroto District	10,000 Rupa Sub County	7,000
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1261	12/05/2023	150,000 Moroto District	15,000 Rupa Sub County	10,500
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1630	31/05/2023	200,000 Moroto District	20,000 Katikekile Sub County	14,000
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1631	31/05/2023	225,000 Moroto District	22,500 Katikekile Sub County	15,750
Ndiwa Property Consultants Limited	Marble, Granite and Other Dimension Stones	LL1632	31/05/2023	420,000 Moroto District	42,000 Katikekile Sub County	29,400
Hari OM Export Limited	Gold	MDL20220183	08/05/2023	58,002 Kassanda District	5,800 Kitumbi Sub County	4,060
Hari OM Export Limited	Gold	MDL20220183	08/05/2023	116,004 Kassanda District	11,600 Kitumbi Sub County	8,120
Hari OM Export Limited	Gold	MDL20220183	08/05/2023	174,006 Kassanda District	17,401 Kitumbi Sub County	12,180
Hari OM Export Limited	Gold	MDL20220183	08/05/2023	174,006 Kassanda District	17,401 Kitumbi Sub County	12,180
Native Power Company	Gold	MDL20220188	30/05/2023	386,199 Kassanda District	38,620 Kitumbi Sub County	27,034
Native Power Company	Gold	MDL20220188	30/05/2023	294,731 Kassanda District	29,473 Kitumbi Sub County	20,631
Manneh Gemstone Co. (U) Limited	Precious Stones	MDL20230264	16/05/2023	220,000 Declaration not specific on district	22,000 Declaration not specific on Sub County	15,400

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Manneh Gemstone Co. (U) Limited	Precious Stones	MDL20230264	16/05/2023	7,480	Declaration not specific on district	748	Declaration not specific on Sub County	524
Manneh Gemstone Co. (U) Limited	Precious Stones	MDL20230264	25/05/2023	224,400	Declaration not specific on district	22,440	Declaration not specific on Sub County	15,708
National Cement Company Uganda Limited	Base Metals and Ores	MDL20230266	16/05/2023	135,909,689	Kabale District	13,590,969	Buhara Sub County	9,513,678
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	29/05/2023	37,118,900	Kapchorwa District	3,711,890	Kapsinda Sub County	2,598,323
Tororo Cement Limited	Pozzolonic Materials	MML/ML0061	29/05/2023	4,064,640	Kapchorwa District	406,464	Kawowo Sub County	284,525
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	02/05/2023	71,712,500	Kamwenge/Kitagwenda District	7,171,250	Sub County in Kamwenge/Kitagwenda (ML0248)	5,019,875
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	24/05/2023	14,644,900	Kamwenge/Kitagwenda District	1,464,490	Sub County in Kamwenge/Kitagwenda (ML0248)	1,025,143
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	29/05/2023	17,750,950	Moroto District	1,775,095	Tapac Sub County	1,242,567
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	24/05/2023	207,360,000	Kasese District	20,736,000	Hima Town Council	14,515,200
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	02/05/2023	156,160,000	Kasese District	15,616,000	Hima Town Council	10,931,200
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	16/05/2023	333,312,595	Kabale District	33,331,260	Buhara Sub County	23,331,882
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	17/05/2023	168,000,300	Kabale District	16,800,030	Buhara Sub County	11,760,021
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	03/05/2023	6,300,000	Kapchorwa District	630,000	Kawowo Sub County	441,000
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	10/05/2023	5,950,000	Kapchorwa District	595,000	Kawowo Sub County	416,500
Hima Cement Limited	Pozzolonic Materials	ML1744	08/05/2023	12,514,800	Kapchorwa District	1,251,480	Kapsinda Sub County	876,036
Hima Cement Limited	Pozzolonic Materials	ML1744	08/05/2023	5,116,200	Kapchorwa District	511,620	Kapsinda Sub County	358,134

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Hima Cement Limited	Pozzolonic Materials	ML1744	08/05/2023	11,116,100 Kapchorwa District	1,111,610 Kapsinda Sub County	778,127
Hima Cement Limited	Pozzolonic Materials	ML1744	24/05/2023	18,240,980 Kapchorwa District	1,824,098 Kapsinda Sub County	1,276,869
Hima Cement Limited	Pozzolonic Materials	ML1744	24/05/2023	13,184,500 Kapchorwa District	1,318,450 Kapsinda Sub County	922,915
Hima Cement Limited	Pozzolonic Materials	ML1744	24/05/2023	13,566,840 Kapchorwa District	1,356,684 Kapsinda Sub County	949,679
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	2,743,020 Bulambuli District	274,302 Bunambutye Sub County	192,011
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	7,997,410 Bulambuli District	799,741 Bunambutye Sub County	559,819
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	1,290,600 Bulambuli District	129,060 Bunambutye Sub County	90,342
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	2,330,150 Bulambuli District	233,015 Bunambutye Sub County	163,111
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	3,197,300 Bulambuli District	319,730 Bunambutye Sub County	223,811
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	1,944,780 Bulambuli District	194,478 Bunambutye Sub County	136,135
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	3,806,360 Bulambuli District	380,636 Bunambutye Sub County	266,445
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	3,781,910 Bulambuli District	378,191 Bunambutye Sub County	264,734
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	1,676,870 Bulambuli District	167,687 Bunambutye Sub County	117,381
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	206,452 Bulambuli District	20,645 Bunambutye Sub County	14,452
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	21,180 Bulambuli District	2,118 Bunambutye Sub County	1,483
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,272,980 Bulambuli District	527,298 Bunambutye Sub County	369,109
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	4,437,410 Bulambuli District	443,741 Bunambutye Sub County	310,619
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	4,129,030 Bulambuli District	412,903 Bunambutye Sub County	289,032
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	4,859,320 Bulambuli District	485,932 Bunambutye Sub County	340,152
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	4,079,850 Bulambuli District	407,985 Bunambutye Sub County	285,590
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	7,102,680 Bulambuli District	710,268 Bunambutye Sub County	497,188
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	6,000,580 Bulambuli District	600,058 Bunambutye Sub County	420,041
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,969,900 Bulambuli District	596,990 Bunambutye Sub County	417,893
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,901,070 Bulambuli District	590,107 Bunambutye Sub County	413,075

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Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	3,977,600 Bulambuli District	397,760 Bunambutye Sub County	278,432
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,857,370 Bulambuli District	585,737 Bunambutye Sub County	410,016
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	3,594,920 Bulambuli District	359,492 Bunambutye Sub County	251,644
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,596,690 Bulambuli District	559,669 Bunambutye Sub County	391,768
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,768,840 Bulambuli District	576,884 Bunambutye Sub County	403,819
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	6,344,080 Bulambuli District	634,408 Bunambutye Sub County	444,086
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,176,690 Bulambuli District	517,669 Bunambutye Sub County	362,368
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,956,870 Bulambuli District	595,687 Bunambutye Sub County	416,981
Metro Cement Limited	Pozzolonic Materials	ML1948	06/05/2023	5,450,100 Bulambuli District	545,010 Bunambutye Sub County	381,507
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/05/2023	5,000,000 Moroto District	500,000 Rupa Sub County	350,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/05/2023	5,000,000 Moroto District	500,000 Rupa Sub County	350,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/05/2023	5,000,000 Moroto District	500,000 Rupa Sub County	350,000
Sunbelt Mining Group Limited	Marble, Granite and Other Dimension Stones	ML1954	19/05/2023	2,500,000 Moroto District	250,000 Rupa Sub County	175,000
KI3R Minerals Limited	Base Metals and Ores	ML4478	11/05/2023	5,848,370 Rubanda District	584,837 Muko Sub County	409,386
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	29/05/2023	41,419,000 Moroto District	4,141,900 Tapac Sub County	2,899,330
Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	8,124,000 Manafwa District	812,400 Bugobelo Sub County	568,680
Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	16,080,000 Manafwa District	1,608,000 Bugobelo Sub County	1,125,600

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Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	20,640,000 Manafwa District	2,064,000 Bugobelo Sub County	1,444,800
Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	13,639,000 Manafwa District	1,363,900 Bugobelo Sub County	954,730
Namekara Mining Company Ltd	Vermiculite	ML4651	11/05/2023	20,036,000 Manafwa District	2,003,600 Bugobelo Sub County	1,402,520
Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	21,779,000 Manafwa District	2,177,900 Bugobelo Sub County	1,524,530
Namekara Mining Company Ltd	Vermiculite	ML4651	05/05/2023	23,910,000 Manafwa District	2,391,000 Bugobelo Sub County	1,673,700
Namekara Mining Company Ltd	Vermiculite	ML4651	25/05/2023	20,600,000 Manafwa District	2,060,000 Bugobelo Sub County	1,442,000
Namekara Mining Company Ltd	Vermiculite	ML4651	11/05/2023	21,412,000 Manafwa District	2,141,200 Bugobelo Sub County	1,498,840
Namekara Mining Company Ltd	Vermiculite	ML4651	05/05/2023	5,987,000 Manafwa District	598,700 Bugobelo Sub County	419,090
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	29/05/2023	15,710,640 Tororo District	1,571,064 Tororo Municipal Council	1,099,745
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	29/05/2023	13,151,900 Tororo District	1,315,190 Tororo Municipal Council	920,633
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	01/06/2023	425,000 Moroto District	42,500 Rupa Sub County	29,750
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	01/06/2023	2,031,277 Kassanda District	203,128 Kitumbi Sub County	142,189
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	05/06/2023	200,000 Mitooma District	20,000 Mutara Sub County	14,000
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	05/06/2023	150,000 Mitooma District	15,000 Mutara Sub County	10,500
ARRM Investments Limited	Marble, Granite and Other Dimension Stones	LL1988	05/06/2023	150,505 Mitooma District	15,051 Mutara Sub County	10,535

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ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	05/06/2023	35,000 Mitooma District	3,500 Mutara Sub County	2,450
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	05/06/2023	35,000 Mitooma District	3,500 Mutara Sub County	2,450
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	05/06/2023	35,600 Mitooma District	3,560 Mutara Sub County	2,492
Peter Lokwang	Kaolin, Limestone, Chalk or Gypsum	LL1260	06/06/2023	250,000 Moroto District	25,000 Katikekile Sub County	17,500
Warugwe Ltd	Gold	MDL20220191	06/06/2023	132,121 Kanungu District	13,212 Subcounty in Kanungu District	9,248
Warugwe Ltd	Gold	MDL20220191	06/06/2023	213,426 Kanungu District	21,343 Subcounty in Kanungu District	14,940
Greenstone Resources Limited	Gold	ML4128	07/06/2023	1,899,992 Busia District	189,999 Sikuda Sub County	132,999
Greenstone Resources Limited	Gold	ML4128	07/06/2023	1,193,018 Busia District	119,302 Sikuda Sub County	83,511
Greenstone Resources Limited	Gold	ML4128	07/06/2023	1,377,494 Busia District	137,749 Sikuda Sub County	96,425
Greenstone Resources Limited	Gold	ML4128	07/06/2023	1,524,412 Busia District	152,441 Sikuda Sub County	106,709
Senator Ventures Limited	Gold	MDL20220218	08/06/2023	110,905 Kassanda District	11,090 Kitumbi Sub County	7,763
Senator Ventures Limited	Gold	MDL20220218	08/06/2023	110,905 Kassanda District	11,090 Kitumbi Sub County	7,763
Sino Minerals Investments Company Limited	Base Metals and Ores	MML/ML1297	10/06/2023	133,409,880 Kabale District	13,340,988 Buhara Sub County	9,338,692
KI3R Minerals Limited	Base Metals and Ores	ML4478	13/06/2023	18,254,678 Rubanda District	1,825,468 Muko Sub County	1,277,827
Mohmed Mbabazi	Gold	LL00165	14/06/2023	15,391 Hoima District	1,539 Bugambe Sub County	1,077
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	15/06/2023	12,218,700 Tororo District	1,221,870 Tororo Municipal Council	855,309
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4684	15/06/2023	7,934,700 Tororo District	793,470 Tororo Municipal Council	555,429
Tororo Cement Limited	Pozzolonic Materials	MML/ML00045	15/06/2023	42,701,260 Kapchorwa District	4,270,126 Kapsinda Sub County	2,989,088

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Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0593	15/06/2023	19,353,500 Moroto District	1,935,350 Tapac Sub County	1,354,745
Tororo Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML4622	15/06/2023	45,158,000 Moroto District	4,515,800 Tapac Sub County	3,161,060
Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	15/06/2023	40,000 Luwero District	4,000 Butuntumula Sub County	2,800
Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	15/06/2023	40,000 Luwero District	4,000 Butuntumula Sub County	2,800
Xing Tong International Limited	Marble, Granite and Other Dimension Stones	ML00245	15/06/2023	40,000 Luwero District	4,000 Butuntumula Sub County	2,800
Multitask Services Limited	Marble, Granite and Other Dimension Stones	ML1291	19/06/2023	500,000 Moroto District	50,000 Katikekile Sub County	35,000
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	20/06/2023	2,059,046 Kassanda District	205,905 Kitumbi Sub County	144,133
Kitumbi Kayonza Miners Association Limited	Gold	LL1375	20/06/2023	1,652,057 Kassanda District	165,206 Kitumbi Sub County	115,644
Namekara Mining Company Ltd	Vermiculite	ML4651	20/06/2023	17,746,000 Manafwa District	1,774,600 Bugobelo Sub County	1,242,220
Namekara Mining Company Ltd	Vermiculite	ML4651	20/06/2023	20,481,000 Manafwa District	2,048,100 Bugobelo Sub County	1,433,670
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	ML1110	22/06/2023	239,875,000 Kasese District	23,987,500 Hima Town Council	16,791,250
Hima Cement Limited	Kaolin, Limestone, Chalk or Gypsum	MML/ML0248	22/06/2023	71,495,900 Kamwenge/Kitagwenda District	Sub County in Kamwenge/Kitagwenda (ML0248) 7,149,590	5,004,713

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ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL00232	26/06/2023	140,200 Mitooma District	14,020 Mutara Sub County	9,814
ARRM Investments Limited	Kaolin, Limestone, Chalk or Gypsum	LL1988	26/06/2023	150,000 Mitooma District	15,000 Mutara Sub County	10,500
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	26/06/2023	300,000 Moroto District	30,000 Rupa Sub County	21,000
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	26/06/2023	275,000 Moroto District	27,500 Rupa Sub County	19,250
Jinja Marble Products (U) Limited	Marble, Granite and Other Dimension Stones	LL1171	26/06/2023	300,000 Moroto District	30,000 Rupa Sub County	21,000
National Cement Company Uganda Limited	Pozzolonic Materials	ML1607	27/06/2023	6,250,000 Kapchorwa District	625,000 Kawowo Sub County	437,500
SBM Global Logistics-SMC Limited	Gold	MDL20200029	29/06/2023	2,026,231 Kassanda District	202,623 Kitumbi Sub County	141,836
TOTAL				7,813,938,076	781,393,808	546,975,665

Annex 28: Main payment streams in the mining sector

Taxes	Description	Law	Rate	Reference																								
Payment streams specific to the mining sector (non-tax revenues)																												
Royalties	<p>The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. Under the regulations, the market price for determining the gross value is deemed to be the price on the London Metal Exchange or any other Metal Exchange or market as known to the commissioner DGSM.</p> <p>The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.</p>	Mining (Licensing) Regulations, 2019	The current Ugandan royalty rates by mineral commodity are presented in the table below:	Schedule 3 of the Mining (Licensing) Regulations, 2019 ²⁵⁴ .																								
			<table><tr><th>Mineral Commodity</th><th>Rates</th></tr><tr><td>Precious Metals</td><td>5% of gross value</td></tr><tr><td>Precious Stones</td><td>10% of gross value</td></tr><tr><td>Base Metals and Ores</td><td>5% of gross value</td></tr><tr><td>Graphite</td><td>5% of gross value</td></tr><tr><td>Vermiculite</td><td>10,000 UGX per tonne</td></tr><tr><td>Coal and Peat</td><td>5,000 UGX per tonne</td></tr><tr><td>Kaolin, limestone, chalk, gypsum</td><td>5,000 UGX per tonne</td></tr><tr><td>Marble, granite, and other dimension stones</td><td>5,000 UGX per tonne</td></tr><tr><td>Pozzolanic materials</td><td>1,000 UGX per tonne</td></tr><tr><td>Phosphates</td><td>10,000 UGX per tonne</td></tr><tr><td>Salt</td><td>5,000 UGX per tonne</td></tr></table>		Mineral Commodity	Rates	Precious Metals	5% of gross value	Precious Stones	10% of gross value	Base Metals and Ores	5% of gross value	Graphite	5% of gross value	Vermiculite	10,000 UGX per tonne	Coal and Peat	5,000 UGX per tonne	Kaolin, limestone, chalk, gypsum	5,000 UGX per tonne	Marble, granite, and other dimension stones	5,000 UGX per tonne	Pozzolanic materials	1,000 UGX per tonne	Phosphates	10,000 UGX per tonne	Salt	5,000 UGX per tonne
			Mineral Commodity		Rates																							
			Precious Metals		5% of gross value																							
			Precious Stones		10% of gross value																							
			Base Metals and Ores		5% of gross value																							
			Graphite		5% of gross value																							
			Vermiculite		10,000 UGX per tonne																							
			Coal and Peat		5,000 UGX per tonne																							
			Kaolin, limestone, chalk, gypsum		5,000 UGX per tonne																							
			Marble, granite, and other dimension stones		5,000 UGX per tonne																							
			Pozzolanic materials		1,000 UGX per tonne																							
Phosphates	10,000 UGX per tonne																											
Salt	5,000 UGX per tonne																											

²⁵⁴https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

Taxes	Description	Law	Rate	Reference																																																	
Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	The corporate rate fees are set out in the table below:	Schedule 3 of the Mining (Licensing) Regulations, 2019																																																	
			FEE TYPE		AMOUNT (UGX)	Application and preparation fees		Exploration License	1,000,000	Retention license	5,000,000	Location license	800,000	Mining Lease	5,000,000	Renewal and annual fees		Exploration License	2,000,000	Retention License	5,000,000	Location License	1,000,000	Mining Lease	5,000,000	Annual fees for Prospecting License	500,000	Annual fees for a Goldsmith's License	2,000,000	Transfer of a mineral right or of a share of that right fees		Exploration License	10,000,000	Location License	2,000,000	Mining Lease	20,000,000	Registration fees grant, Renewal or transfer of a mineral right		Exploration License	500,000	Retention license	500,000	Location license	500,000	Mining Lease	500,000	Mineral Dealer's License fees		Industrial or building Materials	2,000,000	Base metals or metals which are not precious metal	3,000,000
			FEE TYPE		AMOUNT (UGX)																																																
			Application and preparation fees																																																		
			Exploration License		1,000,000																																																
			Retention license		5,000,000																																																
			Location license		800,000																																																
			Mining Lease		5,000,000																																																
			Renewal and annual fees																																																		
			Exploration License		2,000,000																																																
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			Mineral Dealer's License fees																																																		
			Industrial or building Materials		2,000,000																																																
			Base metals or metals which are not precious metal		3,000,000																																																

Taxes	Description	Law	Rate	Reference																
			<table><tr><td>Precious metals</td><td>5,000,000</td></tr><tr><td>Precious stones.</td><td>6,000,000</td></tr></table>	Precious metals	5,000,000	Precious stones.	6,000,000													
Precious metals	5,000,000																			
Precious stones.	6,000,000																			
Annual mineral rents	These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license.	Mining (Licensing) Regulations, 2019	<p>The annual rents paid depend on the category of mining right held other than a prospecting license:</p> <table><tr><th>MINERAL</th><th>RATES</th></tr><tr><td>Holder of an exploration license for every square kilometre</td><td>UGX 50,000</td></tr><tr><td>Annual rent for the first renewal of an exploration license for every square kilometre</td><td>UGX 75,000</td></tr><tr><td>Annual rent for the second renewal of an exploration license for every square kilometre</td><td>UGX 100,000</td></tr><tr><td>Holder of a retention license for every square kilometre</td><td>UGX 100,000</td></tr><tr><td>Holder of a location license</td><td>UGX 1,000,000 per annum</td></tr><tr><td>Holder of a location license (Class VII Brine and Salt)</td><td>UGX 20,000 per annum</td></tr><tr><td>Holder of a mining lease</td><td>UGX 100,000 per annum per hectare or part hectare</td></tr></table>	MINERAL	RATES	Holder of an exploration license for every square kilometre	UGX 50,000	Annual rent for the first renewal of an exploration license for every square kilometre	UGX 75,000	Annual rent for the second renewal of an exploration license for every square kilometre	UGX 100,000	Holder of a retention license for every square kilometre	UGX 100,000	Holder of a location license	UGX 1,000,000 per annum	Holder of a location license (Class VII Brine and Salt)	UGX 20,000 per annum	Holder of a mining lease	UGX 100,000 per annum per hectare or part hectare	Schedule 3 of the Mining (Licensing) Regulations, 2019
MINERAL	RATES																			
Holder of an exploration license for every square kilometre	UGX 50,000																			
Annual rent for the first renewal of an exploration license for every square kilometre	UGX 75,000																			
Annual rent for the second renewal of an exploration license for every square kilometre	UGX 100,000																			
Holder of a retention license for every square kilometre	UGX 100,000																			
Holder of a location license	UGX 1,000,000 per annum																			
Holder of a location license (Class VII Brine and Salt)	UGX 20,000 per annum																			
Holder of a mining lease	UGX 100,000 per annum per hectare or part hectare																			

Main taxes applicable to the mining sector (Tax revenues)

Main taxes applicable to the mining sector (Tax revenues)

Taxes	Description	Law	Rate	Reference				
Income Tax	Uganda’s mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses. A company only has income tax to pay when it has a taxable profit.	Income Tax Act, Cap. 340. The Income Tax (Amendment) Act, 2018	Income Tax Terms for mining companies are presented below:	Income Tax Act, Cap. 340.				
			<table><tr><th>FISCAL TERM</th><th>DETAILS</th></tr><tr><td>Corporate Income Tax</td><td>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.</td></tr></table>	FISCAL TERM	DETAILS	Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.	The Income Tax (Amendment) Act, 2018
			FISCAL TERM	DETAILS				
			Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.				
			Depreciation of exploration capital	Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda				
			Depreciation of development expenditure	<ul style="list-style-type: none">- For buildings: initial allowance of 20%, then straight line of 5% per annum.- For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.				
			Tax Losses	The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer’s taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.				
			Dividend withholding tax	15% for non-residents.				
Interest withholding tax	15% for non-residents.							
Import duty rates	<ul style="list-style-type: none">- For raw materials and capital goods 0%;- For intermediate goods 10%;- For finished products 25%; and- For sensitive items 35% to 100%							

Annexes

Taxes	Description	Law	Rate	Reference
			<p>Ring Fencing</p> <p>Ringfencing requirements were introduced in 2015. It is an arrangement where the different mining areas are held by an investor are considered separate with costs and revenue disaggregated when determining the taxable profits for each mining area.</p>	
			<p>Mineral Exploration and Extraction Expenditure</p> <p>The Income Tax Act allows mining companies to deduct any expenditure of revenue or capital nature for their mining operations in accordance with the provisions of the Act.</p>	
			<p>Infrastructure Development Levy</p> <p>1.5% of the customs value of goods and is payable at the time goods are imported.</p>	
			<p>Local Government Levies</p> <p>Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.</p>	
Value Added Tax (VAT)	<p>Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.</p> <p>Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.</p>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>	<ul style="list-style-type: none"> - Common VAT rate: 18%. - VAT for Exports are zero-rated. 	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>

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