

MINUTES OF THE 39TH MEETING OF THE MULTI-STAKEHOLDER GROUP (MSG) OF THE UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI) HELD ON THURSDAY, 12TH FEBRUARY 2026 AT PROTEA HOTEL, KAMPALA.

Attendance List

No.	Name	Institution
HIGH-LEVEL GOVERNMENT OFFICIALS		
1.	Hon. Henry Ariganyira Musasizi	Ministry Of Finance, Planning and Economic Development (MOFPED)
2.	Mr. Moses Kaggwa	Ministry Of Finance, Planning and Economic Development (MOFPED)
GOVERNMENT CONSTITUENCY		
3.	Mr. Jonan Akandwanaho	National Planning Authority (Chair)
4.	Mr. Clovice Bright Irumba	Petroleum Authority of Uganda (PAU)
5.	Mr. Peter Rumanzi	Bank of Uganda (BOU)
6.	Mr. Malik Ntale	Ministry of Energy and Mineral Development (MEMD)
7.	Mr. Winston Mugumya	Ministry of Energy and Mineral Development (MEMD)
8.	Ms. Jane Rose Atwongeire	National Environment Management Authority (NEMA)
9.	Mr. Lawrence Muwonge	Uganda Revenue Authority (URA)
10.	Eng. Oscar Olaro	National Planning Authority (NPA)
11.	Mr. Natamba Bazinzi	Bank of Uganda (BOU)
12.	Ms. Brenda Atuhairwe	Ministry of Water and Environment (MWE)
13.	Mr. Jonan Kandwanaho	National Planning Authority (NPA)
14.	Mr. Odota Deo Wilbert	Ministry of Water and Environment (MWE)
CIVIL SOCIETY ORGANISATIONS CONSTITUENCY		
15.	Mr. Gard Benda	World Voices Uganda (WVU)
16.	Mr. Sam Mucunguzi	Citizens' Concern Africa (CCA)
17.	Ms. Rose Nakawuma	IMPACT-Transform
18.	Dr. Priscilla Nyadoi	Uganda Wildlife Society (UWS) <i>via zoom</i>
19.	Ms. Margaret Lomonyang	Karamoja Women's Umbrella Organisation (KWUO)
20.	Mr. Paul Twebaze	Advocates Coalition for Development and Environment (ACODE)
21.	Mr. Michael Musiime Namanya	Advocats Sans Frontieres
22.	Mr. Bashir Twesigye	Civic Response on Environment and Development
23.	Dr. Henry Bazira	Water Governance Institute (WGI)
24.	Mr. Paul Mulindwa	Kitara Civil Society Organisations' Network (KCSO)
25.	Mr. Sam Mucunguzi	Citizens' Concern Africa
26.	Mr. Kule Robert	Action Aid
INDUSTRY CONSTITUENCY		
27.	Ms. Emilly Nakamya	Uganda National Oil Company (UNOC) <i>via zoom</i>
28.	Ms. Ingrid. T. Muhanguzi	CNOOC Uganda Limited
29.	Ms. Sandra Mwesigye	CNOOC Uganda Limited
30.	Mr. Obad Noah	Oranto Petroleum
31.	Mr. David Mugagga	Hima Cement
32.	Mr. Kwesi Kutesa	Wood cross Resources
UGEITI SECRETARIAT		
33.	Mr. Saul Ongaria	National Coordinator (Secretary)
34.	Ms. Gloria Mugambe	Head of Secretariat
35.	Ms. Victoria Akakikunda	Technical Officer, Communications

36.	Mr. Francis Garvin Okello	Administration Officer
37.	Mr. Kanyakulya Edwin Kavuma	Compliance Officer
38.	Mr. Dan Denis Agaba	Statistician
39.	Mr. Edgar Mutungi	Finance Officer
40.	Ms. Linda Stacy Nalumu	Communications Assistant
41.	Mr. Ignatius Ariho	Information Technology Assistant
42.	Mr. Stephen Etyang	Field Assistant
43.	Mr. Gordon Muhereza	Office Assistant
44.	Ms. Susan Acom	Office Assistant
45.	Mr. Paul Anapa	Research Assistant
46.	Ms. Gloria Nakimwero	Administrative Assistant
47.	Ms. Stella Anyait	Secretary
48.	Ms. Hellen Ninsiima	Research Officer
49.	Ms. Jackline Ensekiriyo	Research Officer
50.	Mr. Patrick Epulu	Research Officer
51.	Ms. Ruth Mutonyi	Data Management Assistant
52.	Ms. Gertrude Angom	Monitoring & Evaluation Officer
	OBSERVERS	
53.	Ms. Magdalene Babirye	Office of the Auditor General (OAG)
54.	Ms. Emily Kisakye	Office of the Auditor General (OAG)
55.	Mr. Ronald Sewanyana	Ministry Of Finance, Planning and Economic Development
56.	Mr. Aloysious Kyaligonza	Ministry Of Finance, Planning and Economic Development
57.	Mr. Emmanuel Isiko	Ministry Of Finance, Planning and Economic Development
58.	Mr. Moses Kwehangana	Ministry Of Finance, Planning and Economic Development
59.	Ms. Kiiza Zeuse	Uganda Registration Services Bureau (URSB)
60.	Ms. Ginamara Esther Otonga	Uganda Revenue Authority (URA)
61.	Ms. Connie Kodet	Ministry of Energy and Mineral Development (MEMD)
62.	Mr. Kenneth Asiiimwe	Uganda Association of Artisanal & Small-Scale Miners Limited (UGAASM)
63.	Ms. Pamela Praise Naluzze	Uganda Chamber of Mines and Petroleum (UCEM)
64.	Ms. Tracy Phiona Nassali	Uganda Chamber of Mines and Petroleum (UCEM)
65.	Mr. Obadiah Anthony Kato	Petroleum Authority of Uganda (PAU)
66.	Ms. Martha Kiiza Kalema	Bank of Uganda (BOU)
67.	Mr. Farouk Kafeero	Uganda Registration Services Bureau (URSB)
68.	Mr. Andrew Mubiru	Energy Explorez Ltd
	MEMBERS ABSENT WITH APOLOGY	
1.	Ms. Jennifer Hinton	Jervois Mining
2.	Mr. John Bosco Bukya	Uganda Association of Artisanal & Small-scale Miners

AGENDA

The Agenda of the meeting was revised to read as follows:

- 1) Welcome and Introductions
- 2) Adoption of the Agenda
- 3) Communication from the Chairperson
- 4) Review and Adoption of the Minutes of the 38th MSG Meeting
- 5) Presentation on EITI - Overview and Status
- 6) Presentation on EITI Report Recommendations and the Work Plan
- 7) Presentation and Approval of the Annual Progress Report FY 2024/2025
- 8) Remarks of the Outgoing Chairperson
- 9) Remarks of the Hon. Minister of Finance, Planning and Economic Development

- 10) Recognition of Outgoing MSG Members & Introduction of New MSG Members (Photo Opportunity)
- 11) Presentation and Approval of the Independent Administrator (IA) Terms of Reference – 5th UGEITI Report
- 12) Way Forward

MIN 1.0: WELCOME AND INTRODUCTIONS

- 1.1 The National Coordinator welcomed all participants to the meeting and invited each member to introduce themselves. He noted that it was a special MSG meeting, as it brought together both outgoing and incoming members. He explained that the meeting would serve a dual purpose: to ceremonially commend the outgoing members for their service and to officially welcome the new members on board.
- 1.2 Mr. Jonan Akandwanaho, a Government representative, was nominated to preside over the meeting in the absence of the substantive MSG Chairperson.

MIN 2.0: ADOPTION OF THE AGENDA

- 2.1 The meeting Agenda was adopted.

MIN 3.0: COMMUNICATION FROM THE CHAIR

- 3.1 The Chairperson welcomed all members to the 39th MSG meeting and expressed his appreciation for their continued commitment to the EITI process. He warmly acknowledged both the outgoing and incoming members, noting that, as a member of the outgoing MSG, it had been quite a journey—five years and still counting.
- 3.2 The Chairperson highlighted the key achievements of the outgoing MSG, including:
 - a) The MSG successfully produced and published four EITI Reports, which significantly enhanced transparency and accountability in Uganda’s extractive sector.
 - b) The MSG strengthened institutional frameworks by establishing and operationalizing governance structures to support effective EITI implementation, while improving coordination among Government, industry, and civil society stakeholders.
 - c) The MSG improved revenue transparency by enhancing the disclosure of revenues from the extractive sector, thereby contributing to better public understanding of Government earnings from oil, gas, and mining activities.
 - d) The MSG strengthened stakeholder engagement and outreach by conducting regional dissemination workshops and other engagements to increase awareness and promote public participation in the EITI process.

- e) The MSG made progress towards EITI mainstreaming by advancing efforts to integrate EITI disclosures into Government systems, thereby promoting sustainability beyond stand-alone reporting.
- f) The MSG enhanced capacity building for its members by organizing trainings and knowledge-sharing sessions aimed at strengthening technical expertise, improving oversight, and supporting informed decision-making.
- g) The MSG secured enhanced Government commitment by obtaining continued political support and budgetary allocations to sustain EITI implementation activities.

MIN 4.0: REVIEW AND ADOPTION OF THE MINUTES OF THE 38TH MSG MEETING

- 4.1 Under the *Attendance List*, the second name of Ms. Ingrid Muhanguzi was added, and the missing name of the URSB participant, Ms. Charlotte Mudoola, was also included.
- 4.2 Under Minute 6.1 (j), the phrase “to follow up on” was revised to read “follows up on.”
- 4.3 Minute 8.0 was revised from “Any Other Business” to “Way Forward” in order to provide a summary of decisions to be included in the Action Matrix.
- 4.4 The Minutes of the 38th MSG meeting that was held on 11th September 2025 were reviewed and adopted with amendments as a true record of the proceedings of that meeting.
- 4.5 Matters Arising:
 - a) Under Minute 6.1(j), the MSG instructed the Legal Affairs and Contracts Disclosure Committee to reconvene and follow up on the development of an EITI legislation to strengthen compliance.
 - b) Under Minute 4.3 (b), the meeting requested the MSG representatives who visited the URA Customs Department at Entebbe Airport regarding gold exports to brief the MSG on their findings and provide proposals to address the discrepancies in mineral export data.

MIN 5.0: PRESENTATION ON EITI OVERVIEW AND STATUS

- 5.1 The Compliance Officer presented an overview of the Extractive Industries Transparency Initiative and Uganda’s implementation status. He highlighted that:
 - a) Uganda joined EITI in August 2020 and was admitted as the 54th member country.
 - b) The MSG oversees implementation, supported by the Secretariat.
 - c) EITI implementation is aligned with National Development Plan IV
 - d) Uganda had successfully published four EITI Reports and had conducted its first validation exercise in 2023.

- e) The country was preparing for its second validation exercise in October 2026.
- 5.2 The key gains highlighted included:
- a) Increased transparency and accountability in the extractive sector.
 - b) Improved public access to credible data.
 - c) Strengthened inter-agency coordination.
 - d) Enhanced public debate based on factual information.
- 5.3 the key issues that require continued attention included:
- a) Contract disclosure.
 - b) Beneficial ownership transparency.
 - c) Tracking sub-national transfers and royalty utilization.
 - d) Capturing the contribution of Artisanal and Small-Scale Mining (ASM).
 - e) Preparation for oil production.
- 5.4 The MSG noted the presentation and commended the Secretariat for the progress made.

MIN 6.0: PRESENTATION ON EITI REPORT RECOMMENDATIONS AND THE NATIONAL WORK PLAN

- 6.1 The Head of Secretariat presented progress on the implementation of recommendations arising from the four EITI Reports produced by Uganda, as summarised in the sheet attached as Annex A.
- 6.2 She informed the MSG that these recommendations, together with other implementation aspects, constitute issues Uganda is required to address during the forthcoming Validation exercise commencing on 1st October 2026. She further noted that the recommendations were included in the information pack distributed to all new MSG members and emphasised the importance of familiarising themselves with them in preparation for the Validation process.
- 6.3 She also informed the meeting that the outgoing MSG had approved a Strategic Plan and a three-year Work Plan, from which the Secretariat extracted the Work Plan for FY 2025/2026. The approved Work Plan had an estimated budget of UGX 4.8 billion, while the Government approved UGX 3.2 billion for EITI implementation, resulting in a funding gap of UGX 1.6 billion. She further informed the MSG that the Secretariat would elaborate on the details of the Work Plan during the forthcoming induction workshop for the new MSG members.
- 6.4 **Reaction from Members.**
- a) A representative from the CSO constituency inquired whether all the recommendations from the last four EITI Reports had been addressed. On the same matter, a member from the Government constituency asked whether there was a consolidated list of pending recommendations that had not yet been addressed.

In response, the Head of Secretariat stated that addressing the recommendations was an ongoing process that ultimately enhanced a country's level of transparency and accountability. She explained that since Uganda was still reporting retrospectively, follow-up on specific recommendations remained a challenge. She added that once up-to-date reporting was achieved, the Secretariat would engage stakeholder institutions on real-time uploading of extractive data on the UGEITI website (data mainstreaming). However, she noted that issues of confidentiality and sovereignty remained central to the reporting process. She further emphasised that no country has achieved 100% compliance in EITI implementation, and that for all implementing countries most recommendations were a work in progress.

- b) A member from the Government constituency inquired how transparency and accountability were measured, noting that the Secretariat had earlier cited improved transparency and accountability as one of the achievements over the past five years of EITI implementation.

The Finance Officer responded that these aspects are measured annually through the work of the Independent Administrator in the preparation of EITI Reports, which were based on the EITI Standard. He further explained that countries were also assessed and rated through the Validation exercise conducted every two years. Uganda had scored 78.5% in its last Validation exercise.

- c) A member from the Civil Society constituency stated that it would have been helpful for the Secretariat to share what had been achieved and what had not been achieved in the previous year. He also noted that the financial statements should have been shared for the MSG's consideration.

In response, the Head of Secretariat stated that the full Work Plan performance, including achievements, outstanding activities, and financials, would be presented in detail during the forthcoming induction workshop. She explained that the primary purpose of the current meeting was to commend the outgoing MSG and welcome the new MSG members.

MIN 7.0: PRESENTATION AND APPROVAL OF THE ANNUAL PROGRESS REPORT (APR) FY 2024/25

7.1 The Monitoring and Evaluation Officer presented the Annual Progress Report (APR) for FY 2024/2025, highlighting that the APR was a statutory requirement under Requirement 7.4 of the 2023 EITI Standard and served as a tracking tool for assessing Uganda's progress in implementing EITI activities. The presentation covered:

- a) Implementation of the Approved Work Plan:

UGEITI implemented key activities, including the publication and launch of the 3rd report (FY 2021/2022), strengthened stakeholder collaboration, and outreach to ASM stakeholders.

b) Budget Performance:

The approved Work Plan budget for FY 2024/2025 was UGX 4.347 billion against a Government allocation of UGX 3.282 billion, leaving a funding gap of approximately UGX 1.1 billion. This affected regional dissemination and outreach activities, although in-kind support from Civil Society and Development Partners enabled delivery of key outputs.

c) Achievements, Challenges and Lessons Learned:

Progress was made in improving disclosures and following up on Independent Administrator and Validation recommendations. However, delays in data submission, resource constraints, and capacity gaps in emerging disclosure areas persisted. Early engagement, predictable financing, and targeted capacity building were identified as key lessons.

d) Preparations for the 5th UGEITI Report and Validation:

Outstanding corrective actions had been integrated into the Three-Year Work Plan. Priority areas include mainstreamed disclosures, revenue modelling, sub-national and gender reporting, and contract transparency, in preparation for the upcoming Validation.

7.2 The key areas for improvement included:

- a) Funding to enhance regional dissemination of reports.
- b) Improve compliance rates among reporting entities.
- c) Strengthen follow-up on corrective actions.

7.3 The MSG approved the Annual Progress Report for FY 2024/2025 for submission in line with the requirements of the EITI Standard.

MIN 8.0: REMARKS OF THE OUTGOING CHAIRPERSON

8.1 The outgoing Chairperson, Mr. Moses Kaggwa expressed appreciation to the former MSG members for their dedication over the past five years since Uganda commenced EITI implementation. He highlighted key achievements, including:

- a) Advancement of dialogue on contract disclosure, beneficial ownership transparency, and revenue reconciliation.
- b) Strengthened institutional coordination with key institutions including the Office of the Auditor General, Uganda Revenue Authority, Directorate of Geological Survey and Mines, Petroleum Authority of Uganda, civil society organizations, development partners, and Local Governments.

- c) Establishment of EITI as a trusted platform for dialogue through national forums and engagements such as the Citizens' Convention on Extractives.
 - d) Enhanced public awareness through publications, media engagements, and online platforms.
 - e) Identification of key sector challenges including revenue reconciliation gaps, financing constraints affecting artisanal miners, and limited mineral value addition.
- 8.2 He encouraged the incoming members to build on this strong foundation and remain steadfast in upholding the principles of transparency, inclusivity, and accountability. He then invited the Hon. Minister of State for Finance, Planning and Economic Development (General Duties) to deliver his remarks to the meeting.

MIN 9.0: REMARKS OF THE HON. MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

- 9.1 The Hon. Minister welcomed members to the occasion marking the formal handover from outgoing to incoming MSG members and reaffirmed Government's commitment to transparency and accountability in the management of Uganda's extractive industries.
- 9.2 He emphasized that EITI remained a cornerstone of Uganda's governance framework for oil, gas, and mining and was critical as Uganda prepared to become an oil-producing country.
- 9.3 He appreciated the outgoing MSG members for their dedication, resilience, and technical contributions, noting achievements including regular production of EITI reports, improved data management, and strengthened stakeholder engagement.
- 9.4 To the incoming members, he underscored the importance of integrity, independence, and active participation, particularly at a time when public expectations regarding extractive revenues was increasing.
- 9.5 He highlighted priority areas, including:
- a) Improving the quality, timeliness, and comprehensiveness of disclosures.
 - b) Ensuring effective dissemination and use of EITI data.
 - c) Aligning EITI processes with national development priorities.
 - d) Expanding stakeholder engagement, especially at community level.

MIN 10.0: RECOGNITION OF OUTGOING MSG MEMBERS & INTRODUCTION OF NEW MSG MEMBERS

- 10.1 The Hon. Minister awarded outgoing MSG members with Certificates of commendation in recognition of their service.
- 10.2 New members were formally introduced.
- 10.3 A photo session was conducted.

MIN 11.0: PRESENTATION AND APPROVAL OF THE INDEPENDENT ADMINISTRATOR (IA) TERMS OF REFERENCE – 5TH UGEITI REPORT

11.1 The National Coordinator presented the Terms of Reference (TOR) for the Independent Administrator for the 5th UGEITI Report covering the Financial Year 2023/2024. The TOR described the scope of work expected of the IA during the production of the report, with publication scheduled for 30th June 2026.

11.2 The TOR had been developed in accordance with Requirement 4.9 of the 2023 EITI Standard and outlined the following outputs under the different phases:

- a) Scoping study (Phase 0)
- b) Inception report (Phase 1)
- c) Data compilation and reconciliation (Phase 2)
- d) Submission of the reconciliation report (Phase 3)
- e) Submission of draft EITI report (Phase 4)
- f) Final EITI report, monograph and data sheets (Phase 5)

11.3 Reaction from Members.

- a) A member from the Bank of Uganda commended the Secretariat for developing the TOR and requested additional time to review the document in order to provide informed input and approval. In response, a representative from the outgoing MSG emphasized the need to consider time constraints to ensure that the report is produced within the required timelines.
- b) A member from the industry constituency noted that it was important to allow the new members sufficient time to verify the information contained in the TOR in order to provide assurance to the process. She further recalled that the previous MSG had advised that the EITI Report should cover two financial years to fast-track reporting and bring it up to date.

In response, the National Coordinator clarified that UGEITI had initially planned to cover two financial years, namely 2023/2024 and 2024/2025. However, it was later realised that producing two reports concurrently would be a rigorous exercise that could affect the timely completion of the report. He further explained that the 2023/2024 report would be used for the Validation exercise commencing on 1st October and therefore needed to be produced within the set timelines.

- c) A representative from civil society advised that the MSG should be given at least one week to enable the new members to review the document and make an informed decision regarding its approval.

In response, the National Coordinator stated that the document would be circulated to members, who would be given one week to review and submit their comments to the Secretariat. He further indicated that, for the benefit of the new members, the MSG Terms of Reference would

also be shared to help them familiarize themselves with their roles and expectations ahead of the induction training.

- 11.4 Following the discussion, the MSG instructed the Secretariat to circulate the Terms of Reference (TOR) to members and allow one week for review and submission of comments. The MSG further agreed to convene an online meeting to discuss and approve the IA Terms of Reference for the 5th UGEITI Report.

MIN 12.0: WAY FORWARD

The MSG resolved as follows:

- a) The Legal and Contracts Disclosure Committee convene and follow up on the development of EITI legislation to strengthen compliance.
- b) MSG representatives who visited the Customs Department at Entebbe Airport should brief the MSG on their findings regarding gold export data discrepancies and propose recommendations to address the identified gaps.
- c) Share the Independent Administrator (IA) Terms of Reference for the 5th UGEITI Report with MSG members for review and comments within one week.
- d) Organise an online meeting to consider and approve the IA Terms of Reference

ACTION MATRIX

Min No.	Action Point	Resp. Inst./ Individual	Timeline	Action Update
4.5 a)	The Legal and Contracts Disclosure Committee convene and follow up on the development of EITI legislation to strengthen compliance.	LACD Committee / Edwin Kanakulya	Next meeting	MSG to nominate new members to the Committee at the 40 th MSG meeting
4.5 b)	Brief the MSG on findings regarding gold export data discrepancies and propose corrective recommendations.	MSG Representatives / Dan Denis	Next meeting	Presentation to be shared with the MSG at the next meeting
11.4	Share the Independent Administrator (IA) Terms of Reference for the 5 th UGEITI Report with MSG members for review and comments within one week.	Secretariat	12 th February 2026	Done. The ToRs were circulated to the MSG via email on 12 th February 2026
11.4	Organise an online meeting to consider and approve the IA Terms of Reference	Secretariat	19 th February 2026	Done. The MSG held an online meeting on Thursday, 19 th February 2026, during which the ToRs were reviewed and approved with amendments.

Signed: _____

Chair: _____

Secretary _____

Date: 19th March 2026

Date: 19th March 2026

An Overview of EITI and Uganda's EITI Implementation Status

Presentation to the MSG at the 39th MSG Meeting
Held on 12 February 2026
Protea Hotel- Kampala

Outline

- 1) Introduction
- 2) Goals of EITI Implementation
- 3) The EITI Standard: Requirements
- 4) EITI Reporting Process
- 5) Uganda's EITI Journey
- 6) Key Gains
- 7) Key Issues
- 8) Next Steps and Conclusion

Introduction

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 **UGeITI**
Uganda Extractive Industries Transparency Initiative

Introduction

- **The Extractive Industries Transparency Initiative (EITI)** is a global standard that promotes good governance of the oil, gas and mineral resources.
- EITI Member countries are required to adhere to the EITI Standard (2023).

Introduction

Transparency & EITI under Uganda's Policy & Legal Framework

- 1) National Development Plan IV- Programme 21, Objective 5
- 2) Policies in the extractives sector
- 3) Laws and Regulations
- 4) Cabinet issued mandate

Introduction Cont'd

- Uganda joined EITI in August 2020, following the decision of Cabinet.
- Uganda was admitted as the 54th member country, becoming the 26th African nation to join
- The Multi-Stakeholder Group (MSG) comprising of representatives of government, civil society and the private sector was set up to oversee EITI implementation.
- MSG is supported by the Secretariat.

Goals of EITI Implementation

Goals of EITI Implementation

- Promote transparency and accountability
- Enhance resource mobilization from extractive industries
- Strengthen Institutional Capacity & Planning
- Promote Investment
- Enhance broader participation of citizens

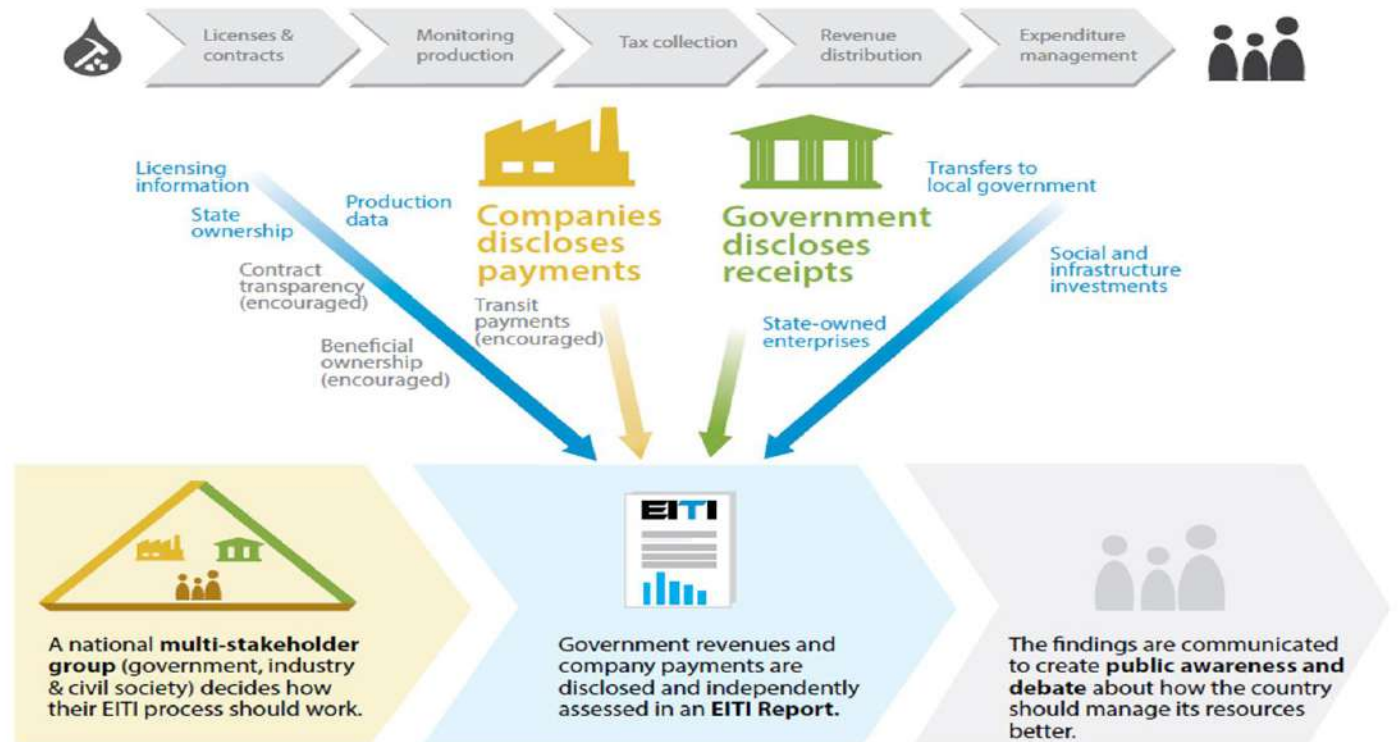
The EITI Standard: Requirements

EITI Standard Requirements



The EITI Reporting Process

The EITI Reporting Process



First Uganda Extractive Industries Transparency Initiative report launched

By MAPPED Comms Team

The first Uganda extractive industries transparency initiative (UGEITI) report for the year ending 30th June 2020 has been launched.

The report covers the payments made by extractive entities, revenues received by government agencies and other material payments and benefits to government agencies as stated in the requirements of the 2019 extractive industries transparency initiative (EITI) standard.

Cabinet made the decision for Uganda to join EITI, the global standard for the good governance of oil, gas and mineral resources, Uganda was admitted to the EITI in August 2020 as its 54th member country.

EITI implementation in Uganda is overseen by the tripartite multi-stakeholder group (MSG) comprising of 25 members.

Efforts made to strengthen EITI implementation include: engagements to disclose beneficial owners, disclosing contracts and agreements as well as engagements for better inter-agency collaboration and coordination.

EITI because this part of the government strategy under NDP III as well as the domestic revenue mobilisation strategy to harness additional revenues in order to deliver services to the people," said Ggoobi.

The Permanent Secretary and Secretary to the Treasury, Ramathan Ggoobi, in his remarks delivered by the Acting Director Economic Affairs, Moses Kaggwa, said the major issue becoming apparent over the years is the need to institutionalize transparency in the extractive sector's transactions across the supply chain to foster economic and social development.

"Through joining EITI, Uganda has taken

a giant step to ensure transparency in the management of its resources," said Ggoobi.

He said that Uganda has developed a robust policy and legal frameworks for proper management of its extractive resources and revenues and these include: The National Oil and Gas Policy, 2018, Oil and Gas Revenue Management Framework, 2012, The Public Finance Management Act, 2015, The Mining and Mineral Policy, 2018 as well as the National Content Policy.

According to the report, the contribution of the extractive sector to Government's revenue amounted to UGX 436.33 billion.

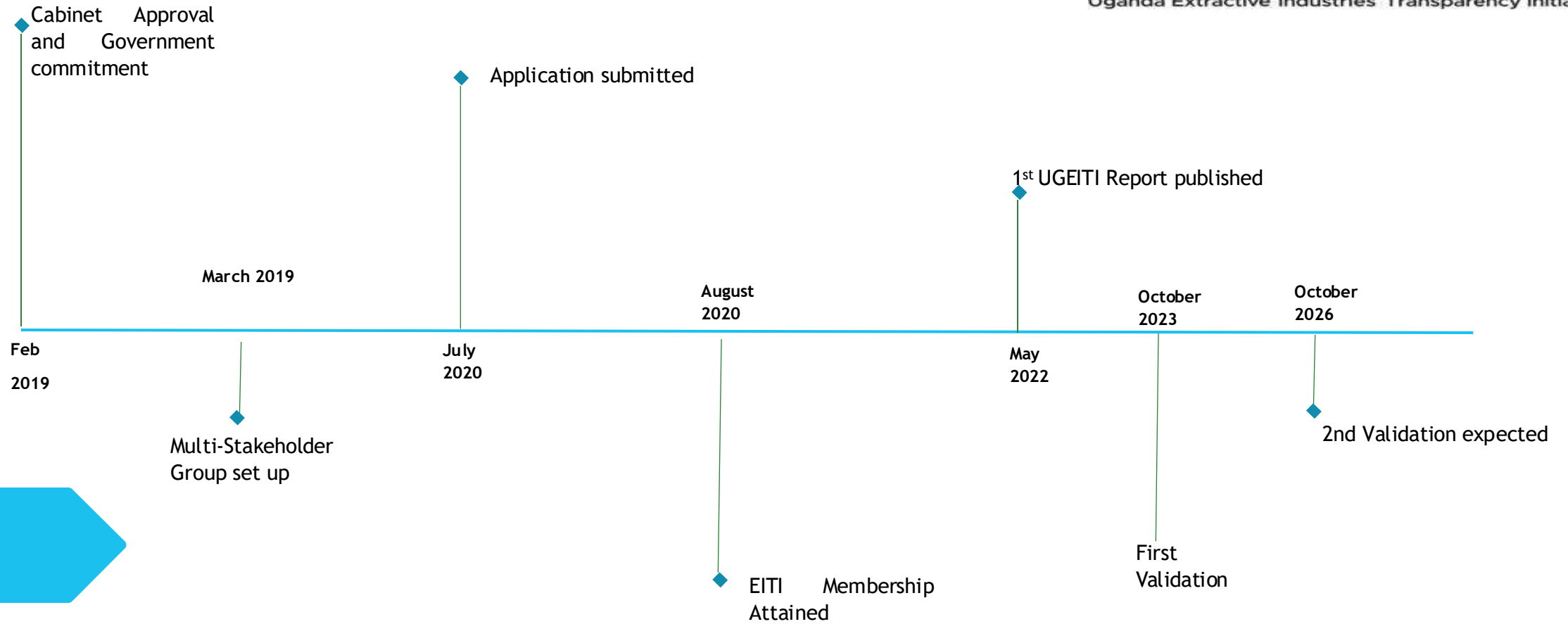
Minister of State for Mineral Development Peter Lokoris launching UGEITI report at Sheraton hotel Kampala

Launch and Dissemination of the 1st UGEITI Report



Uganda's EITI Implementation Journey

Uganda's EITI Implementation Journey



EITI International CEO Mr. Mark Robinson Mission to Uganda



Opportunities

Opportunities

- Minimize revenue leakages
- Promote and encourage Investment
- Facilitate Inter-agency coordination
- Support decision making
- Strengthen government systems by following up the recommendations
- Enhance resource mobilization

Key gains

Key gains

- Increased transparency and accountability of the sector.
- Discussions on the sector are now being held based on factual and accurate data from credible sources.
- Through dissemination of the report, the citizens get involved and become more aware of the status of extractive activities in the country
- There is improved and informed understanding of the extractive sector.
- Free access to the right information – informs decisions made by stakeholders.

Key issues

Key issues

- Contract disclosure.
- Beneficial ownership transparency.
- Preparation for oil production.
- Is the revenue that we are receiving from extractives what we should be receiving?
- Capturing the size and contribution of the ASM sector. (one of the key report recommendations)
- Highlighting local content opportunities for extractive communities and the wider business fraternity.
- Tracking the use of royalties by local governments.



Next Steps and Conclusion

Next Steps and Conclusion

- Preparation of the 5th UGEITI.
- Dissemination of the 5th UGEITI report.
- Preparation for the 2nd Validation.
- Collaboration among stakeholders is important.
- Transparency and accountability are critical for good governance sustainable economic development of the sector and country.

THANK
YOU





ANNUAL PROGRESS REPORT FY 2024/2025

39TH MSG MEETING

Thursday, 12th February 2026

Protea Hotel, Kampala

Gertrude Angom

OUTLINE

1. Introduction
2. Objectives of the APR
3. Required Structure
4. Performance
5. Achievements
6. Conclusion

1. INTRODUCTION

What is the APR?

The **Annual Progress Report** is a tracking tool used to document progress made in implementing EITI activities of member countries - annually.

It includes:

- Reporting on implementation of the **EITI Standard**
 - Tracks performance against the Work Plan
 - Assesses progress on EITI Requirements
 - Highlights impact, challenges and priority actions
-  The APR falls under **Requirement 7.4 of the 2023 EITI Standard** (Annual progress review).

INTRODUCTION (Continued)

Linkage to National Priorities

The APR is linked to **NDP IV** (2025/26–2029/30). Its one of the instruments that the country uses to promote accountability in the extractives sector.

The programmes are:

- **Programme 2: Sustainable Extractives Industry Development**
(Lead: MEMD)
- **Programme 18: Development Plan Implementation**
(Lead: MoFPED)

EITI contributes to what the NDP is aiming to achieve, such as:

- Domestic Revenue Mobilisation
- Governance & Anti-Corruption
- Institutional Strengthening, and ETC

2. OBJECTIVES OF THE APR

The APR aims to:

- Track and report progress against planned activities
- Assess implementation of EITI Requirements
- Identify challenges encountered during implementation
- Highlight lessons learnt
- Propose priority actions for MSG guidance

3. REQUIRED STRUCTURE

The APR was developed in line with the **EITI Guidance Note on Annual Progress Reports.**

The structure includes:

- Overview of activities and outcomes
- Assessment against Work Plan objectives
- Assessment against EITI Requirements
- Progress on Validation & Independent Administrator recommendations
- Impact, lessons learned, challenges and priorities

4. PERFORMANCE

a) Assessment Against Work Plan Objectives

Work Plan Objective	Key Activity	Performance/Status	Remarks
OBJECTIVE 1.0: ENHANCE TRANSPARENCY IN THE EXTRACTIVE SECTOR	Publication and dissemination of the 3rd EITI Report	Publication and launch completed. Dissemination -partially completed	Report launched successfully. Dissemination done with the media, regional was partially done
OBJECTIVE 2.0: STRENGTHEN REVENUE MANAGEMENT AND ACCOUNTABILITY	Reconciliation of the FY 2022/2023 extractives revenue	Completed	The preparation of the Addendum to the 3rd report resulted in a significant reduction in the reconciliation gap – from 53% in the original report to 15%
OBJECTIVE 3.0: BUILD THE OPERATIONAL AND TECHNICAL CAPACITY OF THE MSG AND SECRETARIAT	MSG training and strategic planning sessions	Completed	MSG approved a 5-Year Strategic Plan & 3-Year work plan in place

PERFORMANCE (continued)

b) Budget Performance – FY 2024/25

- Approved Work Plan Budget: **UGX 4.347 Billion**
- Government Allocation: **UGX 3.282 Billion**
- Funding Gap: **UGX 1.1 Billion**

Impact of Funding Gap:

- Limited regional dissemination
- Reduced outreach scope

Civil Society and Development Partners provided in-kind support, enabling implementation of key activities including the launch of the 3rd EITI Report, media publications, and press engagements.

PERFORMANCE (continued)

c) Recommendations

APR tracks Validation and IA recommendations;

Progress made on:

- Improved disclosures by MDAs and companies
- Follow-up on recommendations of the 2nd and 3rd report to strengthen data quality - ongoing
- Follow-up on Validation corrective actions - ongoing

Outstanding actions integrated into 3-Year Work Plan:

- Mainstreaming disclosures
- Revenue modelling capacity
- Sub-national & gender actions
- Full contract disclosure

PERFORMANCE (continued)

d) Challenges Identified:

- **Delays in data submission** by some reporting entities, affecting reporting timelines.
- **Resource constraints** that limited the scope and coverage of regional dissemination activities.
- **Capacity gaps** among stakeholders in emerging disclosure areas, including mainstreamed reporting.

Key Lessons Learned:

- Early engagement with reporting entities improves **timeliness and data quality**.
- Adequate and predictable financing is critical for **effective sub-national outreach**.
- Targeted capacity building should be prioritized for **new and evolving EITI requirements** to inform planning & implementation.

5. KEY ACHIEVEMENTS / BIG WINS

- Publication & launch of the 3rd EITI Report (FY 2021/22).
- Preparation of the 4th EITI Report (FY 2022/23) progressed as planned.
- High-level engagement including visit of the EITI Executive Director
- Approval of a 5-Year Strategic Plan, 3-year Work Plan and MSG ToRs
- Strengthened stakeholder engagement including ASM-focused outreach
- Improved institutional coordination

6. CONCLUSION

Development of the APR is a continuous annual task. This presentation provides a summary of the detailed APR document that was shared online. We request the MSG to:

- Note achievements, challenges and lessons
- Provide guidance on priority actions
- Approve the APR for submission in line with the EITI Standard

The End



**REMARKS OF THE HON. MINISTER AT THE MEETING OF
THE UGANDA EITI MULTI-STAKEHOLDER GROUP HELD ON
12TH FEBRUARY 2026 AT PROTEA HOTEL KAMPALA.**

The outgoing members of the Multi-Stakeholder Group,

The incoming members of the Multi-Stakeholder Group,

Observers present,

Distinguished Guests,

Ladies and Gentlemen,

- 1.** It is my honour and pleasure to welcome you today to this occasion of handing over responsibilities from the outgoing members of the Multi-Stakeholder Group to the new members of the Multi-Stakeholder Group (MSG). This meeting demonstrates the collective commitment of various stakeholders to transparency, accountability, and good governance in management of Uganda's extractive industries.
- 2.** The Extractive Industries Transparency Initiative (EITI) remains a cornerstone of Uganda's governance framework for the oil, gas, and mining sectors. It reflects our recognition that natural resources, if well managed, can be a powerful driver

of inclusive growth, economic transformation, and sustainable development. Conversely, if poorly governed, these same resources can undermine public trust and compromise national development objectives.

Appreciation to the Outgoing Members of the Multi-Stakeholder Group

3. Allow me, at the outset, to appreciate the outgoing members of the MSG. Your tenure has been characterised by dedication, resilience, and constructive engagement across sometimes complex and sensitive issues. Serving on the MSG is not merely a ceremonial role; it requires time, technical understanding, patience, and a willingness to balance diverse interests in pursuit of the national good.
4. During your term, Uganda has registered a number of achievements and continued to strengthen its EITI implementation process in various aspects including among others; the regular production of EITI reports, improvements in data management and access, and enhanced engagement among stakeholders at both national and sub-national levels. These achievements are a direct result of your collective support and commitment.
5. I therefore extend my sincere appreciation to all of you for the dedicated service.

Welcome message for the Incoming Members of the Multi-Stakeholder Group

6. To the incoming members of the MSG, I extend my warm congratulations to you as you take up this noble cause. You have been entrusted with a responsibility of great national importance, and I urge you to approach this role with a strong sense of duty, integrity, and independence.
7. You are assuming office at a critical time in Uganda's extractives sector when Uganda is soon becoming an oil producing country. The expectations of citizens regarding transparency and accountability in the extractive sector are growing, as is the need to ensure that resource revenues are well integrated into our broader development planning and public financial management systems.
8. I encourage you to build on the achievements of your predecessors, while also bringing fresh perspectives, energy, and innovation to the EITI process. The strength of the MSG lies in its diversity. Government, private sector, and civil society each bring unique insights and expertise, and it is through respectful dialogue and consensus that the MSG can effectively discharge its mandate.
9. As you begin your tenure, allow me to highlight a few **priority areas that merit continued attention.**
10. First, the MSG needs to sustain and enhance the quality, timeliness, and comprehensiveness of EITI disclosures. Accurate and accessible information remains the foundation of transparency and accountability.
11. Second, the MSG should place great emphasis on the impact and utilization of EITI data. EITI Reports should be

actively disseminated, discussed, and applied to inform policy reforms, parliamentary oversight, and citizen engagement.

- 12.** Third, the MSG should ensure that the EITI process is well aligned with the country's national development priorities. This integration is essential for ensuring sustainability and impact beyond the fulfillment of the international obligations.
- 13.** In addition, engagement of stakeholders must continue on a wider scale, actively and in a meaningful manner especially at the community level where extractive activities have direct social and economic impacts. Ensuring that citizens understand and benefit from EITI information is vital for the successful implementation of the initiative.
- 14.** Finally, having highlighted these, I wish to reiterate that the Government of Uganda remains committed to the principles and objectives of the Extractive Industries Transparency Initiative. The Ministry will continue to provide support and guidance to as long as required. I am confident that with this kind of collaboration and commitment, the EITI process in Uganda will progress smoothly.

With those few remarks I wish you all fruitful deliberations.

FOR GOD AND MY COUNTRY.



**Terms of Reference for the Independent
Administrator**

Financial Year 2023/2024 Report

Approved by the Multi-Stakeholder Group

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1. BACKGROUND

The EITI is a global standard for improving transparency and accountability in the oil, gas and mining sectors.

EITI implementation has two core components:

- Transparency: public disclosure of information on oil, gas and mining activities by companies and government in accordance with the EITI Standard 2023.
- Accountability: a Multi Stakeholder Group (MSG) with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI reporting, and promote the integration of EITI into broader transparency efforts in that country.

The EITI Standard 2023 encourages MSGs to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues for the government from the oil, gas and minerals sectors.

The requirements for implementing countries are set out in the EITI Standard. Additional information is available via www.eiti.org.

This document lays out the Terms of Reference (TOR) for Independent Administrator. The TOR sets out the work to be undertaken by the Independent Administrator contracted to produce the EITI Report. **It is a requirement that the MSG approve the TOR (Requirement 4.9.b.iii).** The EITI requires an inclusive decision-making process throughout implementation, with each constituency being treated as a partner.

The TOR is addressed to the **Independent Administrator**. A guidance note on MSG oversight of the EITI reporting cycle is also available to guide MSGs and national secretariats on the issues that need to be addressed in advance of completing this TOR, and key issues to

consider in overseeing the reporting process to ensure compliance with the EITI Standard.

It is a requirement that the Independent Administrator be perceived by the MSG to be credible, trustworthy and technically competent (Requirement 4.9.b.ii). The EITI Report prepared by the Independent Administrator will be submitted to the MSG for approval and made publicly available in accordance with Requirement 7.1.

The international EITI Board has developed these procedures to promote greater consistency and reliability in EITI reporting. The Board recommends that the process rely as much as possible on existing procedures and institutions, so that the EITI process draws on, complements and critically evaluates existing data collection and auditing systems. In this way, the EITI process has the potential to generate important recommendations to strengthen other oversight systems.

Therefore, the EITI reporting process should be used to complement, assess, and improve existing reporting and auditing systems.

EITI implementation in Uganda

Uganda joined the EITI in August 2020 and implementation is overseen by a tripartite arrangement of twenty-five full members and their proxies from the three constituencies of Government, Civil Society and Industry, The MSG is supported by the UGEITI Secretariat day-to-day basis.

The MSG's core objective is to improve the management of Uganda's extractive sector for the benefit of present and future generations of Ugandans.

To date, the EITI Secretariat and MSG have successfully produced four (4) EITI reports, widely engaged in policy debate and dialogue, coordinated the various institutions of Government to improve data collection and sharing and supported capacity development of players in the extractive

sector. The fifth UGEITI report will cover a period of two financial years.

Uganda will undergo its second validation from 1st October 2026 to assess compliance with the requirements in EITI Standard.

2. OBJECTIVE, PURPOSE & EXPECTED RESULTS

The objective of the assignment is to support the MSG in strengthening disclosures in accordance with the EITI Standard, provide an assessment of the comprehensiveness and reliability of the disclosures, and support the MSG in providing recommendations for strengthening government systems and natural resource governance.

The Independent Administrator is expected to:

- Produce a scoping study to inform the MSG's decision on the scope of the FY2023/2024 Uganda EITI report.
- Produce an EITI report for FY2023/2024 in accordance with the EITI Standard.
- Produce a Monograph/Summary Report of the EITI report.
- Produce a summary data template associated with the EITI report.

3. SCOPE OF WORK, TASKS AND EXPECTED DELIVERABLES

The work of the Independent Administrator has five conceptual phases. The Independent Administrator's responsibilities in each phase are elaborated below.

Phase 0 - Scoping and scoping study

Objective: The scoping work aims to identify what EITI reporting should cover based on available data and in order to meet the requirements of the EITI Standard 2023. It also involves looking at issues such as the contextual information that should be part of the EITI Report, reviewing the types of assurances that are needed for ensuring that the data is credible, determining which revenue streams are significant,

and consequently which companies and government entities should be required to report. The scoping phase aims at helping identify existing disclosures by government and company reporting entities. Scoping may also investigate likely gaps or issues that may be particularly challenging to include in the UGEITI Report with a view to identifying options, solutions, and recommendations for an appropriate reporting methodology for consideration by the MSG.

The Independent Administrator is expected to undertake the following tasks during the scoping phase:

Identifying scope

Objective: Identify the scope of reporting (provide an overview of applicable financial and non-financial disclosures in accordance with EITI Requirements 2-6) and the reporting period to be covered by the disclosures.

- i. Identify the information to be disclosed to meet EITI Requirements 2-6. In particular, MSGs should seek to address the gaps identified in the previous EITI report covering FY2022/2023.
- ii. Identify the fiscal year(s) to be covered by the disclosures.
 - Identify and list the extractive companies that made material payments to the state in the period in question which will be required to be reported on in accordance with Requirement 4.1(d) of the EITI Standard.
 - Provide a description of each revenue stream, related materiality definitions and thresholds, the MSG should consider the size of the revenue stream/payment relative to total revenues. Payments are considered material if their omission or misstatement could significantly affect the comprehensiveness of the report.
 - Identify and list the government entities that received relevant payments from material companies in accordance with Requirement 4.1(d) of the EITI Standard.
 - Identify any barriers to full government disclosure of total revenues received from each of the revenue streams agreed

in the scope of the EITI report, including the revenues that will fall below the agreed materiality thresholds (Requirement 4.1(c) of the EITI Standard.

- Confirm the MSG's position on the disclosure and reconciliation of payments to and from state owned enterprises in accordance with Requirement 4.5 of the EITI Standard.
- Confirm the MSG's position of the materiality and inclusion of sub-national payments in accordance with Requirement 4.6 of the EITI Standard.
- Confirm MSG's position on disclosure of expenditures on local content and Corporate Social Responsibility (CSR).
- The reconciliation report shall include data on investment expenditure, production, export and any other matters related to the activities of the extractive industry ion the reported period.

Phase 1 – Preliminary analysis and inception report

Objective: The purpose of the inception phase is to confirm the scope of the EITI reporting process, including the reporting templates, data collection procedures, and the schedule for publishing the EITI Report. The inception report ensures that there is a mutual understanding between the MSG and the Independent Administrator of the scope of the EITI Report and the work to be carried out.

The Independent Administrator is expected to undertake the following tasks during the inception phase:

- 1.1 Review the relevant background information, including the governance arrangements and tax policies in the extractive industries, the findings from any preliminary scoping work, as well as existing disclosures by governments and companies.
- 1.2 The Independent Administrator should review the scope proposed by the MSG with a particular focus on the following:

- 1.2.1 Reviewing the comprehensiveness of the payments and revenues to be covered in the EITI Report as proposed by the MSG in accordance with EITI Requirement 4 of the EITI Standard.
- 1.2.2 Reviewing the comprehensiveness of the companies and government entities that are required to report as defined by the MSG in and in accordance with EITI Requirement 4.1 of the EITI Standard.
- 1.2.3 Supporting the MSG with identifying existing disclosures by companies and government entities reporting, collecting and maintaining information in accordance with the EITI Standard.
- 1.2.4 Supporting the MSG with examining the audit and assurance procedures in companies and government entities participating in the EITI reporting process. This includes examining the relevant laws and regulations, any reforms that are planned or underway, and whether these procedures are in line with international standards. It is recommended that the EITI Report includes a summary of the findings, otherwise the MSG should make the results of the review of audit and assurance practices publicly available elsewhere.
- 1.2.5 Providing advice to the MSG on the reporting templates based on the agreed benefit streams to be reported and the reporting entities (1.2.1– 1.2.2 above). It is recommended that the templates include a provision requiring companies to report “any other material payments to government entities” above an agreed threshold. The Independent Administrator will draft the reporting templates for consideration and approval by MSG.

1.3 On the basis of 1.1 and 1.2 above, produce an inception report that:

1.3.1 Includes a statement of materiality confirming the MSG's decisions on the payments and revenues to be covered in the Uganda EITI Report, including:

- The definition of materiality and thresholds, and the resulting revenue streams to be included in accordance with Requirement 4.1(c) of the EITI Standard.
- The sale of the state's share of production or other revenues collected in-kind in accordance with Requirement 4.2 of the EITI Standard.
- Disclosure and reconciliation of payments to and from state owned enterprises in accordance with Requirement 4.5 of the EITI Standard.
- The materiality and inclusion of direct sub-national payments in accordance with Requirement 4.6 of the EITI Standard.
- The materiality and inclusion of sub-national transfers in accordance with Requirement 5.2 of the EITI Standard.
- The level and type of disaggregation of the EITI Report, by individual project, company, government entity and revenue stream, in accordance with Requirement 4.7 of the EITI Standard.
- The coverage of social expenditure and environmental payments in accordance with Requirement 6.1 of the EITI Standard.
- The overall contribution of Artisanal and Small-scale Miners in the extractive sector

1.3.2 Includes a statement of materiality confirming the MSG's decisions on the companies and government entities that are required to report, including:

- The companies, including State Owned Enterprises (SOEs), that make material payments

to the state and will be required to report in accordance with Requirement 4.1(d) of the EITI Standard.

- The government entities, including any SOEs and subnational government entities that receive material payments which will be required to report in accordance with Requirement 4.1(d), 4.5 and 4.6 of the EITI Standard.
- Any barriers to full government disclosure of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below agreed materiality thresholds (Requirement 4.1(d)) of the EITI Standard.

1.3.3 Includes a definition of the term ‘project’ and an overview of the revenue streams to be reported by project, confirming the MSG’s decision that the financial data should be disaggregated by project where levied by project.

1.3.4 Based on the examination of the audit and assurance procedures in companies and government entities participating in the EITI reporting process (1.2.4 above), confirms what information participating companies and government entities are required to provide to the Independent Administrator in order to assure the credibility of the data.

The Independent Administrator should exercise judgement and apply appropriate international professional standards in developing a procedure that provides a sufficient basis for a comprehensive and reliable EITI Report. The Independent Administrator should employ professional judgement to determine the extent to which reliance can be placed on the existing controls and audit frameworks of the companies and governments. Where deemed necessary by the Independent Administrator and the MSG, assurances may include:

- Requesting sign-off from a senior company or government official from each reporting entity attesting that the completed reporting form is a complete and accurate record.
- Requesting a confirmation letter from the companies' external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. The MSG may decide to phase in any such procedure so that the confirmation letter may be integrated into the usual work programme of the company's auditor. Where some companies are not required by law to have an external auditor and therefore cannot provide such assurance, this should be clearly identified, and any reforms that are planned or underway should be noted.
- Where relevant and practicable, requesting that government reporting entities obtain a certification of the accuracy of the government's disclosures from their external auditor or equivalent.

The inception report should document the options considered and the rationale for the assurances to be provided.

1.3.5 Confirms the procedures for integrating and analysing non-revenue information in the EITI Report. The inception report should incorporate Table 1, confirming the division of labour between the Independent Administrator, the MSG or other actors in compiling, quality assuring and analysing this data, and how the information should be sourced and attributed.

Phase 3 – Initial analysis and reconciliation

Objective: The purpose of this phase is to analyse the information collected in accordance with the objectives set by the MSG, and to complete an initial compilation and reconciliation of the contextual information and revenue data with a view to identify any gaps or discrepancies

observed to be further investigated.

- 3.1 The Independent Administrator should analyse the data collected, in accordance with the objectives set by the MSG for the reporting to ensure that the reporting will meet the agreed objectives.
- 3.2 The Independent Administrator should compile a database with the payment and revenue data provided by the reporting entities, disaggregated by each individual project, company, government entity and revenue stream in accordance with Requirement 4.7 of the EITI Standard.
- 3.3 The Independent Administrator should review the comprehensiveness and reliability of the financial data covered in the reporting process as agreed by the MSG in Phase 2, and identify any gaps or weaknesses in reporting. The MSG should examine the audit and assurance procedures in government entities and companies participating in the EITI reporting process. This could include reviewing the statutory audit and assurance requirements for companies and government including the relevant laws, regulations and any reforms planned or underway. It could further include assessing whether reporting entities had their financial statements audited in the financial year covered, whether the audited financial statements are publicly available and where they can be accessed).
- 3.4 The Independent Administrator should identify any discrepancies above the agreed margin of error established in agreement with the MSG.

Phase 4 – Investigation of discrepancies and draft EITI Report

Objective: The purpose of this phase is to investigate any discrepancies identified in the initial reconciliation, and to produce a draft EITI Report that compiles the contextual information, reconciles financial data and explains any discrepancies above the margin of error determined by the MSG, where applicable.

- 4.1 The Independent Administrator should contact the reporting entities to clarify the causes of any significant discrepancies or other gaps in the reported data, and to collect additional data from the reporting entities concerned.
- 4.2 The Independent Administrator should submit a draft EITI Report to the MSG for comment that reports on contextual and other information requested by the MSG. The draft Report should:
 - a) include a description of all revenue streams, related materiality definitions and thresholds (Requirement 4.1 of the EITI Standard).
 - b) include an assessment from the Independent Administrator on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided.
 - c) include an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness of the report.

- 4.3 The Independent Administrator should make recommendations for strengthening regular, timely and comprehensive disclosures by government entities and companies in the future, including any recommendations regarding audit practices and reforms needed to bring them in line with international standards, and where appropriate, recommendations for other extractive sector reforms related to strengthening the impact of implementation of the EITI on natural resource governance. The Independent Administrator is encouraged to collaborate with the MSG in formulating such recommendations.

Phase 5 – Final EITI Report

Objective: The purpose of this phase is to ensure that any comments by the MSG on the draft report have been considered and incorporated in the final EITI Report. The MSG should also consider how to best disseminate the findings and share it with relevant stakeholders.

- 5.1 The Independent Administrator will submit the EITI Report upon approval to the MSG. The MSG will endorse the report prior to its publication and will oversee its publication. Where stakeholders other than the Independent Administrator decide to include additional comments in, or opinions on, the EITI Report, the authorship should be clearly indicated.
- 5.2 The Independent Administrator should produce a popular version of the report to facilitate its public consumption, as well as electronic data files that can be published together with the final Report.
- 5.3 Following approval by the MSG, the Independent Administrator is mandated to submit summary data from the EITI Report electronically to the International Secretariat according to the standardized reporting format available from the International Secretariat.

- 5.4 The Independent Administrator shall take appropriate measures to ensure that the report is comprehensible. This includes ensuring that the report has high levels of readability, legibility and usability. The MSG may wish to request that the report be edited by a professional copy-editor and/or be designed by a professional graphical designer.
- 5.5 The MSG may request that the Independent Administrator submit to the national EITI Secretariat all data gathered during reconciliation available, including the contact information of all institutions contacted during the reporting process.

4. REQUIRED OUTPUTS AND TIMELINES

The assignment for production of the fifth UGEITI report is expected to commence on 1st March 2026, culminating in the approval of the EITI Report by 30th June 2026. The desired outputs and proposed schedule is set out below.

<p style="text-align: center;"><u>Kick off - Commencement of Assignment</u></p> <p>Start of the EITI report production exercise.</p>	<p style="text-align: center;">1 March 2026</p>
<p style="text-align: center;"><u>Phase 0 - Draft Scoping report</u></p> <p>Review of Extractive Industry performance and information gathering of company payments and government receipts for FY 2023/2024 and reviewing of Reporting Templates.</p>	<p style="text-align: center;">30 March 2026</p>
<p style="text-align: center;"><u>Phase 1: Inception report</u></p> <p>Submission of Inception report to the Secretariat.</p>	<p style="text-align: center;">15 April 2026</p>

<p>Training for reporting companies and government agencies and issuing of reporting templates for collecting payment and receipt data for the reporting period.</p>	<p>30 April 2026</p>
<p><u>Phase 2: Data compilation and collection – return of completed templates by the reporting entities</u> (The entities will be given <u>one month</u> to fill in and return templates to the IA).</p>	<p>15 May 2026</p>
<p><u>Phase 3: Initial analysis and selected reconciliation by Independent Administrator</u> (expected to last approximately 2 weeks) resulting in submission of the Reconciliation report.</p>	<p>30 May 2026</p>
<p>Phase 4: Submission of Draft EITI report to the Secretariat and Multi-Stakeholder Group.</p>	<p>10 June 2026</p>
<p>Phase 5: Approval of the Final EITI report by the Multi-Stakeholder Group.</p>	<p>18 June 2026</p>
<p>Presentation to all other key stakeholders including the International Secretariat.</p>	<p>25 June 2026</p>

5. EXPECTED OUTPUTS AND DELIVERABLES

The outputs and deliverables should include:

- 1) Scoping report.
- 2) Inception report.
- 3) Reconciliation report.
- 4) Draft EITI report.
- 5) Final EITI report, monograph and data sheets.

6. DURATION OF ASSIGNMENT

The assignment for production of the EITI report is expected to run for **a period of four (4) months** from **1 March 2026** to **30 June 2026**.

7. QUALIFICATION REQUIREMENTS

The reconciliation of company payments and government revenues must be undertaken by an Independent Administrator applying international professional standards (requirement 4.9).

It is a requirement that the Independent Administrator is perceived by the MSG to be credible, trustworthy and technically competent (ibid). The Independent Administrator will need to demonstrate:

- Expertise and experience in the oil, gas and mining sectors in Uganda.
- Expertise in accounting, auditing and financial analysis.
- A track record in similar work. Previous experience in EITI reporting is not required, but would be advantageous.
- Knowledge in public and private sector audit and

- accounting matching to international standards.
- Capacity in terms of staff and resources to devote to the task in the field or sub-contract a qualified and reliable company for the fieldwork. The sub-contractor shall have full knowledge of EITI and have strong auditing and accounting background, knowledge of the extractive sector in Uganda and strong education credentials in line with the requirements of the assignment. The Independent Administrator shall work with the Secretariat to procure a qualified company.

8. LANGUAGE OF THE ASSIGNMENT

The contract shall be executed in English including the submission of documents.

9. OVERSIGHT AND SUPPORT

The work of the Independent Administrator will be overseen and supported by the UGEITI Secretariat and any other resourceful persons co-opted where necessary.

The UGEITI Secretariat will provide the Independent Administrator with the following support:

- liaison with the members of the MSG.
- liaison with the International EITI Secretariat.
- liaison with reporting entities (extractive companies and all the relevant Ministries, Departments and Agencies).
- reference materials mentioned in this assignment.

The Independent Administrator shall liaise on a day-to-day basis with the UGEITI Secretariat and any other resourceful entity co-opted on matters pertaining to the assignment.

The Head of the Secretariat will be the Independent Administrator's contact person in the course of implementation of the assignment and will meet every week to discuss progress on the assignment, outstanding issues and agree on interventions required.