



Uganda Extractive Industries Transparency Initiative



MINISTRY OF FINANCE, PLANNING
AND ECONOMIC DEVELOPMENT

UGEITI 2023/24 UGANDA EITI Report



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Prepared by:



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I. OVERVIEW

Overview

1.1 EITI in Uganda

Uganda joined the Extractive Industries Transparency Initiative (EITI) in August 2020, marking an important milestone in the country's efforts to enhance transparency, accountability, and public oversight in the management of extractive resources. Since becoming an implementing country, Uganda has progressively embedded EITI principles within its governance framework for the mining, oil, and gas sectors.

EITI implementation in Uganda is guided by the Uganda EITI Multi-Stakeholder Group (UGEITI MSG), which brings together representatives from government, industry, and civil society. During FY 2023/24, the MSG consisted of twenty-five members drawn from the three constituencies, including thirteen representatives from government institutions, seven from extractive companies, and five from civil society organisations. To ensure continuity in participation and decision-making, each member is supported by an alternate representative.

The work of the MSG is coordinated by the UGEITI Secretariat, which serves as the operational arm of the initiative and is responsible for stakeholder engagement, implementation of agreed activities, and day-to-day management of the EITI process in Uganda.

To guide implementation, Uganda adopted its first National Work Plan in 2020, covering the period FY 2020/21 to FY 2021/22. Building on the initial phase of implementation, a second Work Plan was launched in September 2023 with a focus on strengthening transparency and accountability in

the extractive sector, improving the management and equitable distribution of extractive revenues, and enhancing the institutional and technical capacity of both the MSG and the Secretariat.

Since joining the Initiative, Uganda has steadily expanded its EITI disclosures through the publication of annual reports. The country's inaugural report, covering FY 2019/20, was released in May 2022 and was subsequently followed by reports covering FY 2020/21, FY 2021/22, and FY 2022/23. These reports have progressively broadened the availability of information on the governance, financial flows, and economic contribution of Uganda's extractive industries.

Uganda's progress in implementing the EITI Standard was assessed through its first Validation process, completed in May 2024. The assessment resulted in an overall score of 78.5% under the 2019 EITI Standard, reflecting meaningful progress in meeting the Standard's requirements and providing a foundation for further improvements in transparency and sector governance.

1.2 Objective

A core requirement of the EITI Standard is the regular disclosure of information on revenues generated from extractive activities, together with the corresponding payments made by companies engaged in the mining, oil, and gas sectors. Through this process, EITI implementing countries promote greater transparency and public accountability in the management of natural resource wealth.

This report presents information on the contribution of Uganda's extractive industries to the national economy and provides insights into the governance of the sector. By making key financial and contextual information publicly available, the report supports informed public debate and strengthens transparency across the extractive value chain. The broader objectives guiding EITI implementation are defined in the EITI Standard.

1.3 Background

The Extractive Industries Transparency Initiative (EITI) is a global transparency framework that promotes collaboration among governments, extractive companies, and civil society to strengthen accountability in the management of natural resources. Oversight of the initiative is provided by the EITI Board, which is supported by the EITI International Secretariat and is responsible for setting policy and strategic direction for EITI implementation worldwide.

Countries implementing the EITI are required to comply with the requirements established under the EITI Standard. In May 2023, the EITI Board approved a revised Standard, which was formally launched during the 56th EITI Board Meeting held at the EITI Global Conference in Dakar in June 2023.

From January 2025, all implementing countries will be assessed against the provisions of the 2023 EITI Standard. The revised framework places greater emphasis on emerging governance priorities and seeks to enhance the role of EITI in addressing key challenges affecting the extractive sector. The main areas of focus include:

- Strengthening anti-corruption efforts through improved transparency and the identification of corruption risks across extractive value chains;
- Supporting informed dialogue on the energy transition through disclosures on relevant policies, future production scenarios, and

projected revenues from extractive resources;

- Expanding reporting on gender, social, and environmental issues to promote inclusiveness, strengthen stakeholder participation, and improve understanding of the broader impacts of extractive activities; and
- Enhancing revenue transparency through more comprehensive disclosures that support domestic revenue mobilisation and improve the management of extractive sector revenues.

1.4 Scope of Work

Moore Insight was appointed as the Independent Administrator to compile the 5th UGEITI Report, which spans the period from 1 July 2023 to 30 June 2024.

II. EXECUTIVE SUMMARY

Executive Summary

The EITI provides an international framework through which countries can strengthen transparency and accountability in the governance of their extractive industries. By promoting the disclosure of information across the oil, gas, and mining sectors, the initiative seeks to improve public oversight of how natural resource revenues are generated, collected, and managed.

As part of their commitments under the EITI Standard, implementing countries are required to disclose information on material financial flows between extractive companies and government entities. This includes both payments made by companies and revenues received by public institutions.

Requirement 4.1 of the 2023 EITI Standard further calls for the reporting of relevant information by extractive companies, government agencies, state-owned enterprises, and other public bodies involved in the sector. In addition to revenue data, reporting entities are expected to provide contextual information on sector activities, including production and export performance, employment, social and environmental expenditures, and other disclosures necessary to promote a comprehensive understanding of the extractive sector.

2.1 Production and Export Data

a. Production and export in the Oil and Gas Sector

During FY 2023/24, Uganda's petroleum sector had not yet entered the production phase, with activities continuing to focus on exploration, field development, and preparations for commercial production. Consequently, no oil or gas production or exports were recorded during the reporting period.

b. Production in the mining sector

The mining sector recorded strong growth during FY 2023/24, with the total value of mineral production increasing from UGX 248.5 Billion in FY 2022/23 to UGX 464.7 Billion, representing a significant 87% increase year-on-year. This growth reflects the expansion of production activities across several mineral commodities, particularly those associated with industrial minerals and metallic ores.

The increase in production value was driven primarily by the sharp growth in Iron Ore, whose

production value rose by 218%, reaching UGX 289.3 Billion in FY 2023/24. Additional increases were recorded for Kaolin (+63%), Pozzolana (+24%), Syenitic Aggregate (+14%), and Gold (+12%). New production was also reported for Vermiculite and Cassiterite, contributing UGX 26.5 Billion and UGX 3.8 Billion, respectively, to the sector's total production value.

Conversely, a number of minerals recorded lower production values compared to the previous year. The most significant declines were observed for Marble (-98%), Other minerals (-75%), Wolfram (-73%), Feldspar (-72%), and Volcanic Ash (-70%). Production of Granite and Diatomite was not reported during FY 2023/24.

The sector remained highly concentrated, with Iron Ore and Limestone continuing to dominate mineral production. Together, these two commodities accounted for approximately 84% of the total value of mineral production during FY 2023/24, contributing 62% and 22%, respectively. This concentration highlights the

increasing importance of large-scale industrial mineral and metallic ore production within Uganda's mining sector.

Overall, the results indicate a substantial expansion of the mining sector during FY 2023/24, largely driven by increased Iron Ore

production and continued growth in the extraction of key industrial minerals. The charts and tables below provide an overview of production trends in Uganda's mining sector, while a more detailed analysis of individual companies and commodities is presented in Section 4.1 of this report.

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

Mineral	2021/22	2022/23	2023/24	Variation	
	Value of the production	Value of the production	Value of the production	(2021/22) - (2022/23)	(2022/23) - (2023/24)
Limestone	93,343,667,050	97,528,939,000	102,916,097,540	5%	5%
Iron Ore	72,828,561,355	91,136,918,400	289,349,307,427	25%	218%
Pozzolana	17,752,573,840	18,790,381,500	23,220,768,810	6%	24%
Wolfram	6,820,192,964	4,538,419,100	1,229,637,651	-33%	-73%
Gold	3,428,090,368	702,102,300	785,396,736	-80%	12%
Kaolin	3,301,084,715	2,260,829,100	3,687,793,826	-32%	63%
Syenitic Aggregate	2,483,940,425	5,580,493,300	6,358,249,883	125%	14%
Volcanic Ash	1,814,098,860	4,295,247,800	1,344,341,083	137%	-70%
Marble	89,539,200	1,673,205,500	39,992,265	1,769%	-98%
Feldspar	24,291,600	173,420,600	47,797,329	614%	-72%
Granite	12,144,000	7,129,500	-	-41%	-100%
Diatomite	7,595,000	-	-	-100%	n/a
Vermiculite	-	-	26,539,031,898	n/a	n/a
Cassiterite	-	-	3,806,741,730	n/a	n/a
Other	-	21,769,901,800	5,350,622,793	n/a	-75%
Total	201,905,779,377	248,456,987,900	464,675,778,971	23%	87%

The total production value for FY 2023/24 presented in Table 1 (UGX 464.7 Billion) is further disaggregated in Table 2 by reporting company. While Table 1 presents production values by mineral over the last three financial years, Table 2 provides a breakdown of the FY 2023/24 total production value by company, illustrating each company's contribution to the sector's overall production.

Table 2: Production data by company for FY 2023/24

Company	Value (UGX bn)	
ASMs	151.7	33%
Sino Minerals Investments Company Limited	122.9	26%
Hima Cement Limited	83.8	18%
Tororo Cement Limited	41.2	9%
Namekara Mining Company Ltd	26.5	6%
Great Lakes Iron and Steel Company Limited	14.0	3%
Other	24.6	5%
Total	464.7	100%

Chart 1: Contribution to mining production by company

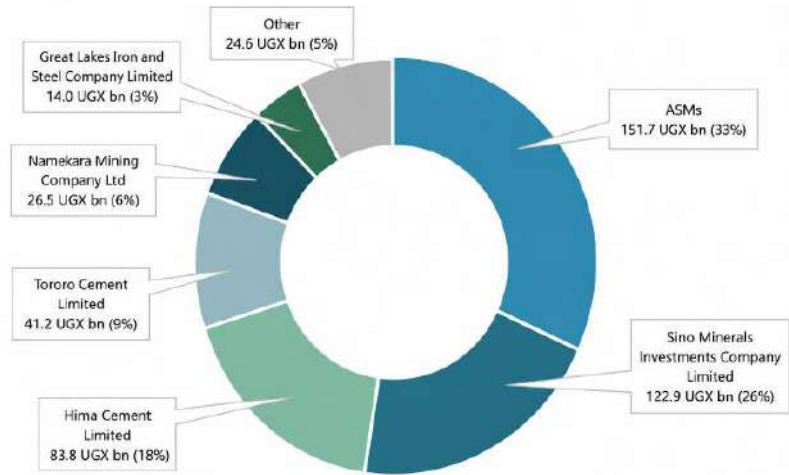
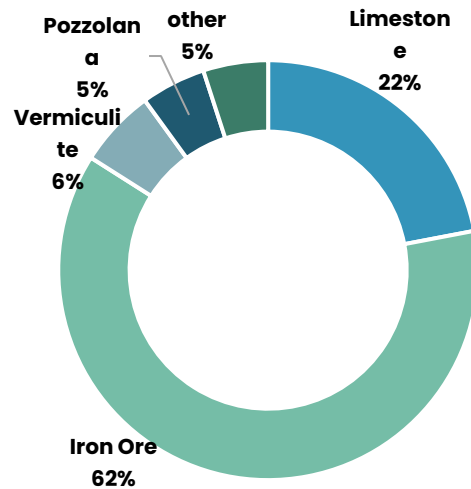


Table 3: Production data of minerals extracted for FY 2023/24

Mineral	%
Iron Ore	62%
Limestone	22%
Vermiculite	6%
Pozzolana	5%
Syenitic Aggregate	1%
Cassiterite	1%
Kaolin	1%
Marble	1%
Graphite	1%
Other	1%
Total	100.00%

Chart 2: Contribution to mining production by mineral product in FY 2023/24



c. Exports in the mining sector

During FY 2023/24, the total value of mineral exports reported by the Uganda Revenue Authority (URA) amounted to UGX 119.2 Billion, corresponding to an export volume of approximately 9.73 Billion kilograms.

Analysis of the mineral export data shows that non-agglomerated iron ore was the leading mineral export commodity during the year, accounting for 68.71% of the total value of mineral exports. This was followed by vermiculite, perlite and chlorites, which contributed 20.60% of total export value. Other exported minerals, including raw salt (3.07%), granite, crude or roughly trimmed (2.31%), and other ores and concentrates (1.30%), made comparatively smaller contributions to export earnings. The remaining commodities, namely kaolin and other kaolinic clays, marble, granite chippings and powder, quartz, and slaked

lime, each accounted for less than 1% of the total export value.

The export profile indicates a high concentration of Uganda's mineral exports in iron ore and vermiculite-related products, which together represented approximately 89.3% of total mineral export value during FY 2023/24. This suggests that export revenues from the mining sector remain heavily dependent on a limited number of mineral commodities.

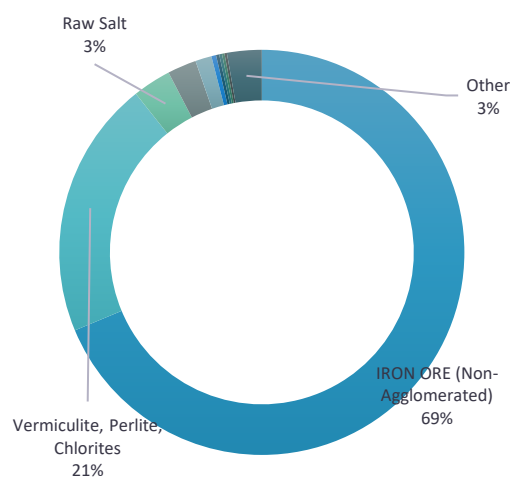
Gold accounted for less than 1% of the total value of mineral production in FY 2023/24. However, despite its limited contribution to domestic mineral production, gold remains Uganda's most significant extractive export commodity due to the country's role as a regional gold refining and trading hub.

A detailed analysis of mineral exports is presented in Section 4.1.2 of this report.

Table 4: Exportation of minerals data for FY 2023/24

Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
IRON ORE (Non-Agglomerated)	9,697,559,116	81,906,841,938	68.71%
Vermiculite, Perlite, Chlorites	22,766,868	24,562,507,673	20.60%
Raw Salt	4,963,258	3,657,937,943	3.07%
Granite, crude or roughly trimmed	4,259,070	2,750,087,994	2.31%
Other Ores And Concentrates	465,337	1,548,196,293	1.30%
Kaolin and other kaolinic clays	606,813	452,307,819	0.38%
Marble	84,599	300,423,722	0.25%
Granules, chippings and powder of marble	59,725	268,374,474	0.23%
Quartz	825,480	231,889,913	0.19%
Slaked lime	112,450	230,262,655	0.19%
Other	2,279,449	3,298,153,007	2.77%
Total	9,733,982,165	119,206,983,431	100%

Chart 3: Contribution by mining exports in FY 2023/24

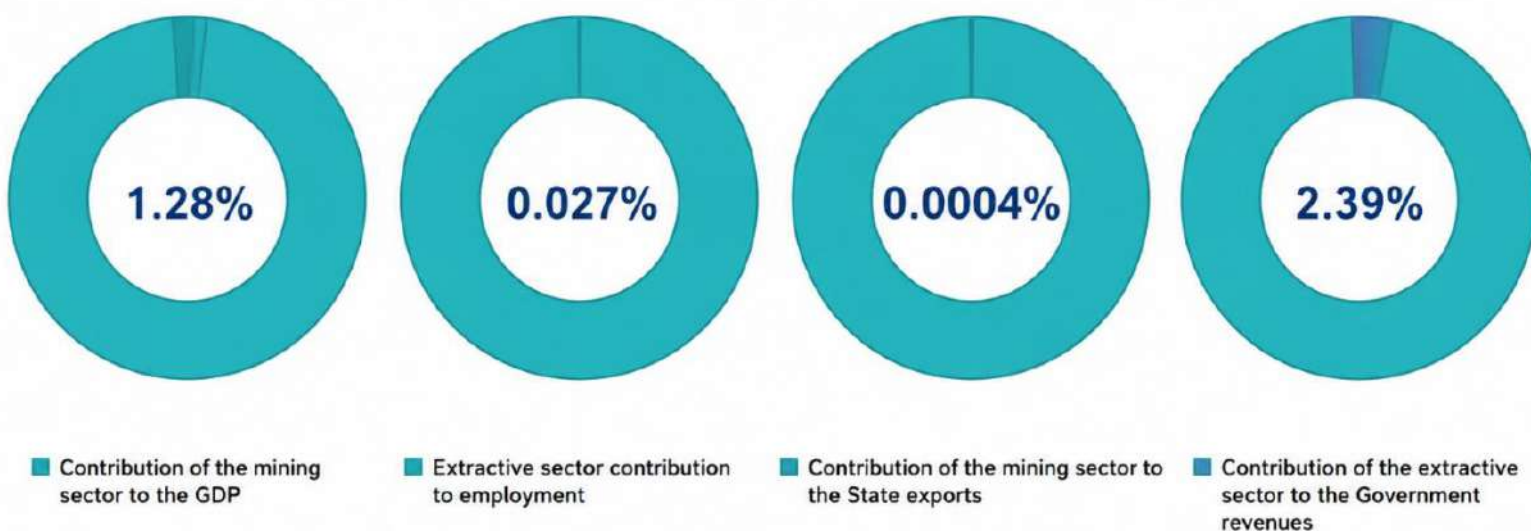


Further details on export data is presented in Section 4.1 of this report.

2.2 Contribution to Uganda's Economy

Based on the economic data presented in Section 4.2 of this report, the contribution of the extractive sector to Uganda's economy during FY 2023/24 can be summarised as follows:

Figure 1: Contribution of the extractive sector to the economy for the fiscal year 2023/24



The macroeconomic statistics provided by the Uganda Bureau of Statistics (UBOS) indicate that the mining and quarrying sector contributed UGX 2,586.67 Billion to Uganda's GDP at current prices in FY 2023/24, representing 1.28% of national GDP. Of this amount, UGX 1,206.65 Billion (0.60% of GDP) was generated by formal mining and quarrying activities, while UGX 1 380.011Billion (0.68% of GDP) originated from informal mining and quarrying operations. Compared to FY 2022/23, the sector's contribution to GDP declined from 1.47% to 1.28%, reflecting a decrease of UGX 99.09 Billion (3.69%) in gross value added at current prices.

According to the Uganda National Population and Housing Census 2024, Uganda's population was estimated at approximately 45.9 million persons, of whom 22.8 million were engaged in work. Data collected through the EITI reconciliation process for FY 2023/24 indicate

that the extractive sector directly employed 6,100 persons, comprising 5,291 employees in the mining sector and 809 employees in the oil and gas sector. This represented approximately 0.027% of the country's total working population.

Mineral exports during FY 2023/24 were dominated by semi-manufactured gold, which generated export earnings of UGX 11,363,174 million (USD 1,631 million). The table further reports total mining sector exports of UGX 119 million (USD 0.03 million) compared to Uganda's total exports of UGX 30,005,068.5 million (USD 7,941 million). Based on these figures, the mining sector contributed 0.0004% of Uganda's total exports during FY 2023/24. The oil and gas sector remained in the exploration and pre-production phase and therefore did not contribute to exports during the reporting period.

During FY 2023/24, the extractive sector generated UGX 663.283 Billion in government revenues, comprising UGX 336.191 Billion from the mining and quarrying sector and UGX 327.092 Billion from the oil and gas sector. Based on total government revenues of UGX 27,806.29 Billion, the extractive sector accounted for 2.39% of total government revenues collected during the fiscal year. Of this

contribution, the mining and quarrying sector represented 1.21% of total government revenues, while the oil and gas sector contributed 1.18%.

Details of the contribution of the extractive sector to Uganda's economy are presented in Section 4.2 of this report.

2.3 Revenue from the Extractive Industries

As Uganda's principal revenue collection agency, the Uganda Revenue Authority (URA) is responsible for administering, collecting, and accounting for revenues due to the Government, including those arising from extractive activities. The table below presents extractive sector revenues reported by the URA over the last three fiscal years, disaggregated by sector and receiving government entity.

Table 5: Summary of revenues for the last three periods

Amounts in millions UGX

Government Agency	2021/22	2022/23	2023/24
	(a)	(b)	(c)
Government revenues	410,535	481,267	662,129
Social and environmental expenditure	778	48,450	562
Subnational Payments	65	457	592
Total	411,379	530,174	663,283
Sector			
Oil & Gas	160,898	230,228	327,092
Mining	250,481	299,946	336,191
Total	411,379	530,174	663,283

Source: UGEITI Declaration forms

Government revenues generated from the extractive sector continued their upward trajectory during FY 2023/24, increasing by 25% from UGX 530.17 Billion in FY 2022/23 to UGX 663.28 Billion. The Uganda Revenue Authority (URA) remained the primary recipient of extractive sector revenues.

The increase in total revenues was driven mainly by higher collections reported by URA, reflecting the continued expansion of extractive activities and improved revenue generation from both the

mining and petroleum sectors. While social and environmental expenditures declined significantly compared to the previous year, payments transferred to subnational entities increased, albeit from a relatively low base.

Overall, the revenue trends observed during FY 2023/24 underscore the growing contribution of the extractive sector to domestic resource mobilisation and its continued importance to Uganda's economic development.

III. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR

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

Uganda's petroleum industry has evolved through several decades of exploration and appraisal activities, culminating in the discovery of commercially viable petroleum resources in the Albertine Graben. Although initial exploration activities date back to the 1920s, significant progress was achieved following renewed exploration efforts in the 1980s and 1990s. A major breakthrough occurred in 2006 with the discovery of the Mputa-1 well, which confirmed the commercial viability of Uganda's petroleum resources and marked the beginning of extensive appraisal and development activities.

Subsequent exploration and appraisal campaigns led to the discovery of 21 oil and gas fields in the Albertine Graben, several of which have since advanced to the development phase. As at 30 June 2024, Uganda's petroleum resource base was estimated at approximately 6.5 Billion barrels of Stock Tank Oil Initially in Place (STOIIP), of which about 1.4 Billion barrels¹ were estimated to be recoverable. Approximately 1.04 Billion barrels of the recoverable resources had been classified as reserves, while the remainder constituted contingent resources. In addition, the Albertine Graben is estimated to contain approximately 500-600 Billion standard cubic feet of natural gas.

Following the Final Investment Decision (FID) taken in February 2022 for the Tilenga, Kingfisher and East African Crude Oil Pipeline (EACOP) projects, Uganda continued to make significant progress towards commercial oil production during FY 2023/24. Construction activities on the Tilenga and Kingfisher upstream developments, as well as the EACOP export pipeline, advanced substantially during the year. The Tilenga project, operated by TotalEnergies E&P Uganda, and the Kingfisher project, operated by CNOOC Uganda Limited, are expected to collectively produce approximately 230,000 barrels of oil per day at peak production. The produced crude oil is expected to supply both the planned domestic refinery and export markets through the EACOP. As of FY 2023/24, the Government of Uganda and project developers continued to target first oil production in 2025/26.²

The petroleum sector is regulated by the Petroleum Authority of Uganda (PAU), established under the Petroleum (Exploration, Development and Production) Act, 2013, to oversee upstream and midstream petroleum activities and ensure compliance with applicable laws, regulations, and industry standards³. During FY 2023/24, Uganda's petroleum sector remained in the development phase, with significant progress recorded on the Tilenga and Kingfisher upstream projects and the East African Crude Oil Pipeline (EACOP). Field development activities continued across the licensed areas, including drilling preparations, infrastructure construction, land acquisition and resettlement implementation, environmental monitoring, and local content development. These activities form

¹ https://www.petroleum.go.ug/media/attachments/2023/01/30/oilandgas_20230120fin.pdf

² https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf

³ <https://www.pau.go.ug/projects/exploration/uganda-petroleum-resources>

³ <https://www.pau.go.ug/publications/reports>

part of Uganda's broader strategy to achieve first oil production and establish a sustainable petroleum industry that contributes to national economic development.

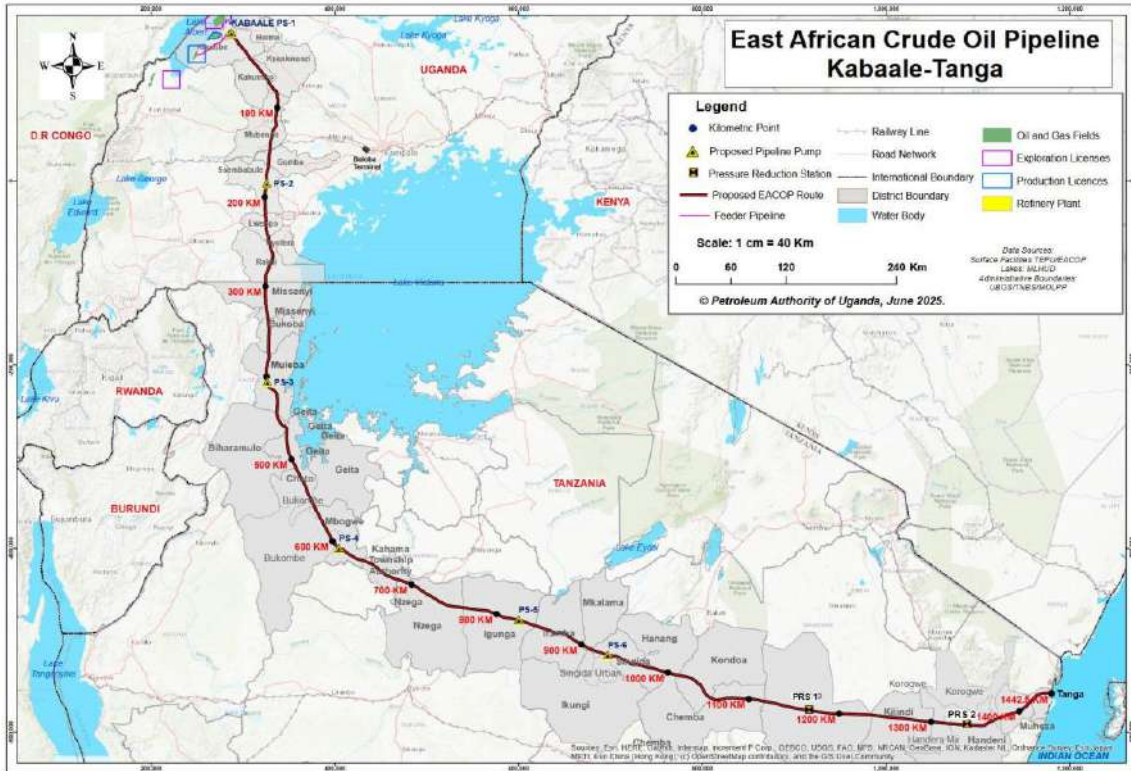
A key component of Uganda's petroleum export strategy is the East African Crude Oil Pipeline (EACOP), which will transport crude oil from the Albertine Graben to the Tanzanian coast for export to international markets. The pipeline will extend approximately 1,443 kilometres from Kabaale in Hoima District, Uganda, to the Chongoleani Peninsula near Tanga Port in Tanzania, with approximately 296 kilometres located within Uganda and the remaining 1,147 kilometres in Tanzania. Following the Final Investment Decision reached in February 2022, construction activities continued during FY 2023/24, including pipeline engineering, procurement, land acquisition, logistics, and infrastructure development. The EACOP is designed to transport up to 246,000 barrels of crude oil per day and will serve as the principal export route for crude oil produced from the Tilenga and Kingfisher fields.⁴

The EACOP project is being implemented through a joint venture comprising TotalEnergies (62%), CNOOC (8%), the Uganda National Oil Company (15%), and the Tanzania Petroleum Development Corporation (15%). The project is estimated to cost between USD 3.6 Billion and USD 4 Billion and is governed by a series of agreements, including the Host Government Agreement, Shareholders Agreement, and Transportation and Tariff Agreement signed in April 2021.⁵

⁴ <https://dqsm.go.ug/the-new-mining-and-minerals-act-2022/>

⁵ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

Chart 4: Map of the East African Crude Oil Pipeline (EACOP) Route ⁶



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

Chart 5: Oil and gas exploration history in Uganda



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



3.1.2 Overview of the mining sector

a) Mining exploration history in Uganda

Mining has long been an important component of Uganda's extractive industry, although the sector has historically been characterised by a predominance of artisanal and small-scale mining (ASM) operations and a relatively limited number of large-scale projects. Production has traditionally focused on industrial minerals, particularly limestone and pozzolanic materials, which provide essential inputs for the domestic cement industry.

Uganda is endowed with a wide range of mineral resources, including copper, cobalt, gold, tungsten, tin, beryl, niobium, tantalum, phosphates, and limestone. Among the country's most significant historical mining operations was the Kilembe Mine, which commenced production in the 1950s and produced more than 217,000 tonnes of blister copper, alongside cobalt and other mineral by-products. In contrast, the extraction of minerals such as gold, tungsten, and tin has largely been undertaken through artisanal and small-scale mining activities⁷.

The sector has undergone significant transformation over the past decades. Improved macroeconomic conditions and favourable commodity prices contributed to increased investor interest after 1986, leading to a rise in mineral exploration activities and licence applications. As a result, a number of mineral occurrences were identified across the country, with some projects progressing from exploration to commercial production while others remain at various stages of evaluation and development.

More recently, government efforts have focused on strengthening sector governance, promoting responsible mineral development, and formalising ASM operations. The introduction of the Mining and Minerals Act, 2022 and the Mining and Minerals (Licensing) Regulations, 2023 established a revised legal framework for the administration of mineral rights and sector oversight. In parallel, enhancements to the Uganda Mining Cadastre Portal have improved transparency in licence management and increased public access to information relating to mineral rights and mining activities⁸.

b) Artisanal and Small-Scale Mining (ASM)

Overview of the ASM sector in Uganda⁹

Artisanal and Small-Scale Mining (ASM) continues to play a central role in Uganda's mining industry, both as a source of livelihoods and as a contributor to mineral production. The Mining and Minerals Act, 2022 defines artisanal mining as mining activities undertaken under an artisanal mining licence and carried out at a depth not exceeding ten metres, subject to the provisions of the Act.

The sector remains one of the largest sources of employment within Uganda's extractive industries. According to MEMD (2023), ASM supported more than one million direct and indirect jobs by 2018, affecting nearly 10% of the country's population.

ASM activities account for more than 80% of employment in Uganda's mining sector and are undertaken across a wide range of mineral commodities. These include underground mining, quarrying, small-scale mineral processing, and alluvial mining along riverbanks and riverbeds. The sector contributes substantially to national mineral production, accounting for the majority of gemstone output, over 90% of metallic mineral production, and a significant share of industrial minerals such as gypsum, limestone, and pozzolanic materials, as well as construction materials including clay, sand, and aggregates.

1950's

217,000 tonnes of blister copper

80%

of Uganda's Mining Workforce in ASM

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

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

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

Contextual Information on the Extractive Sector

Mining activities are distributed across several regions of the country. Major ASM sites are located in Busia District (Tiira, Busitema, and Mawero), Namayingo District (Sigulu Island), and Amudat District (Chepkararat and Komerimeri). Additional ASM operations are found in districts such as Nakapiripirit, Moroto, Kaabong, Mubende, and Kassanda.

Building materials are mined in most districts across the country, while the extraction of other mineral commodities is mainly concentrated in the southwestern, central, and eastern regions of Uganda.¹⁰

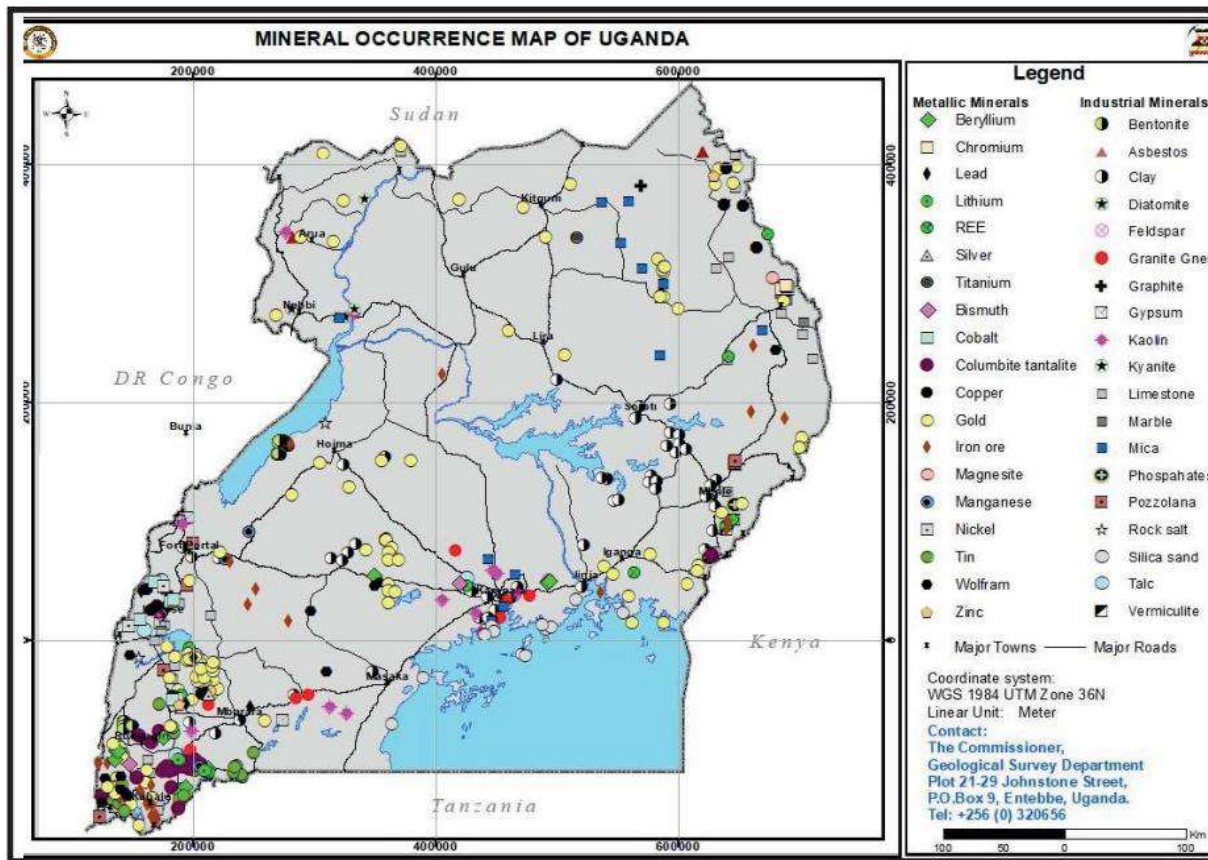
Artisanal and small-scale miners (ASMs) are the dominant actors in Uganda's gold sector and are widely spread across multiple regions of the country. These include:

- 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)

Overall, Uganda's gold industry is largely shaped by artisanal and small-scale mining activities across these regions. The geographical distribution of ASM activities reflects the widespread occurrence of mineral resources across Uganda and underscores the sector's importance as a source of employment and livelihoods in rural communities. Gold production remains largely dominated by artisanal and small-scale miners, who continue to play a central role in the country's mineral value chain.

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

Chart 6: Map showing the active ASM areas in Uganda¹¹



¹⁰ <https://www.monitor.co.ug/uganda/news/national/why-small-scale-miners-have-their-work-cut-out-4377732>

¹¹ https://www.undp.org/sites/g/files/zskqke326/files/2024-07/devmin_uganda_march_01.pdf?utm

Challenges affecting artisanal and small-scale miners are widespread within Uganda's ASM sub-sector. Consequently, the Government of Uganda has recognized the need for improved regulation, organization, and formalization of ASM activities, both to enhance miners' working conditions and to reduce potential losses in government revenue. The Mining and Minerals Policy of 2018 was developed in part to support the structuring and legalization of artisanal and small-scale mining in Uganda.

The charts below present the key challenges facing the ASM sub-sector, as well as proposed measures to support its development.

Chart 7: ASM sub-sector challenges in Uganda

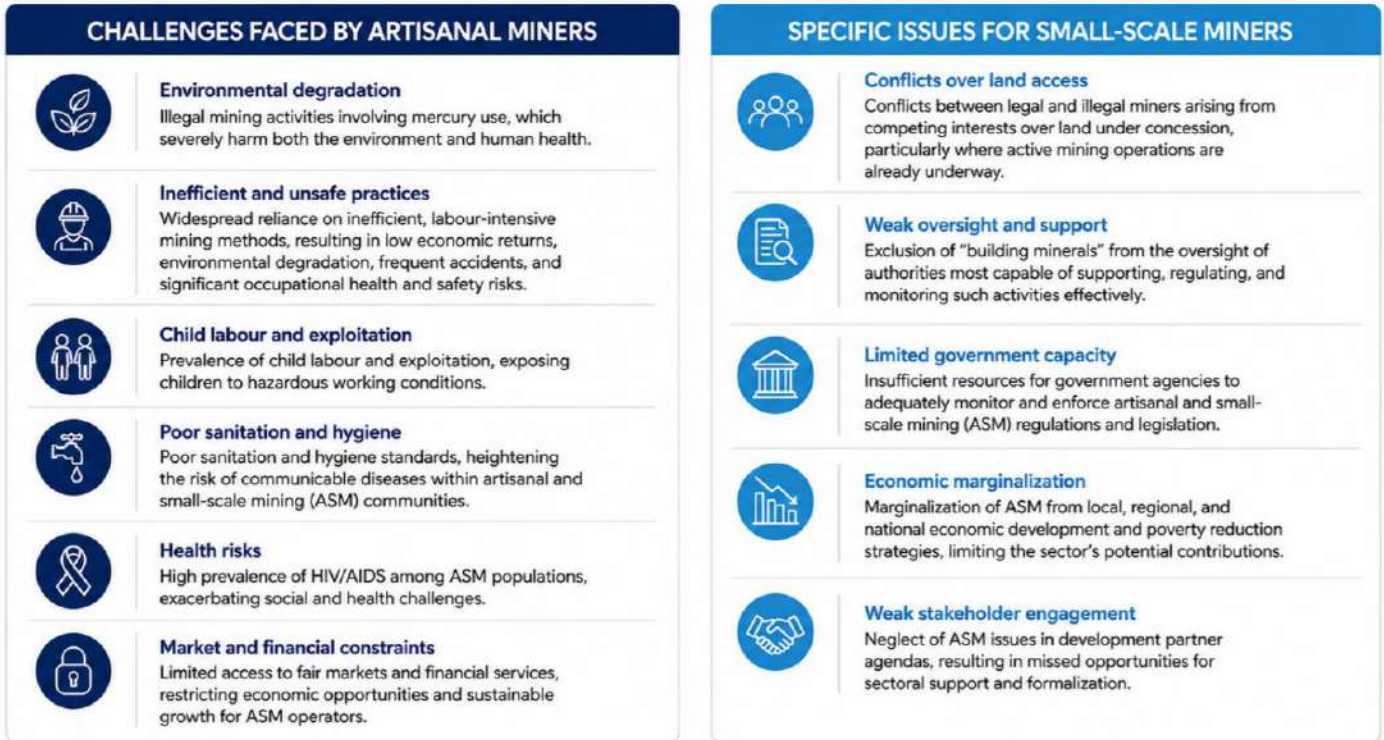
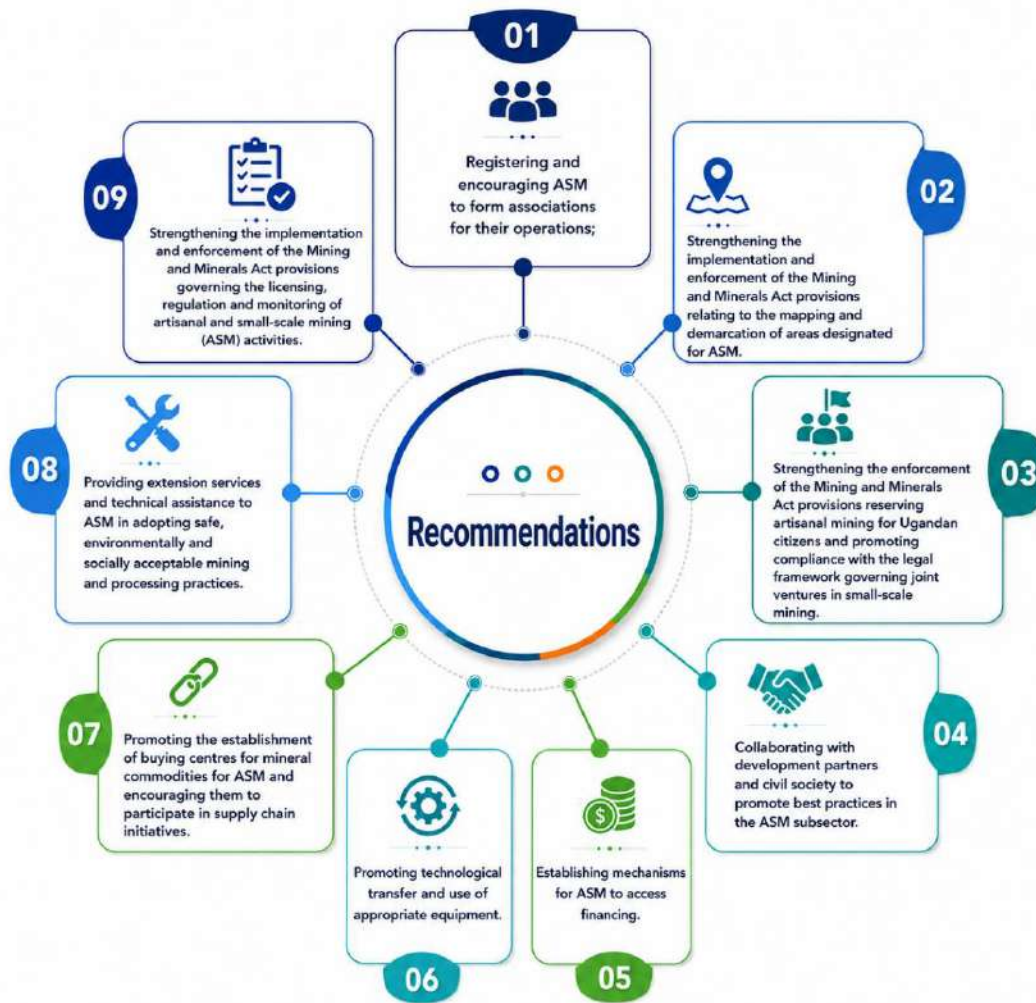


Chart 8: ASM sub-sector development recommendations¹²

The formalisation of Uganda’s artisanal and small-scale mining (ASM) sector remains a key government priority. In recent years, Uganda has benefited from initiatives aimed at strengthening the competitiveness, productivity and sustainability of artisanal and small-scale mining enterprises (ASMEs), including programmes supporting capacity development, environmental and social safeguards, value addition, and the participation of women and youth in the mining sector.

Efforts to formalise ASM activities have been supported through the Biometric Registration of Artisanal and Small-Scale Miners (BRASM) initiative, which was launched by the Ministry of Energy and Mineral Development (MEMD) to establish a comprehensive database of ASM stakeholders, including miners, dealers, agents and service providers. The registration process captures biometric and demographic information and supports improved regulation, planning and formalisation of ASM activities. As of 2023, a total of 6,211 artisanal miners had been registered under the programme across selected mining districts.¹³

During FY 2023/24, the Government continued to promote responsible and sustainable mining practices through capacity-building, awareness-raising and formalisation initiatives targeting ASM operators and mining associations. These efforts are intended to improve occupational health and safety, environmental management, compliance with regulatory requirements, and the overall contribution of ASM activities to local economic development.

¹² <https://trustafrica.org/wp-content/uploads/2024/09/TRUSTAFRICA-Uganda-Policy-Brief-2024.pdf?utm>

¹³ *The Mining and Minerals Act 2022, Article 95.*

The Ministry of Energy and Mineral Development has also continued to advance initiatives aimed at strengthening the technical, environmental and business capacities of ASMEs and promoting the sustainable development of the Development Minerals subsector in Uganda.

Reforms in the ASM sector.

The enactment of the Mining and Minerals Act, Cap.159 marked a significant step in the reform of Uganda's artisanal and small-scale mining (ASM) sector. Replacing the Mining Act, 2003, the legislation establishes an updated legal framework governing ASM activities and introduces new provisions relating to registration, licensing, oversight, and sector administration. Among its key features is the introduction of distinct licensing categories for artisanal and small-scale mining operations, aimed at improving regulatory oversight and supporting the formalisation of the sector. Collectively, these measures seek to promote greater accountability, responsible mineral development, and the long-term sustainability of ASM activities.

The definition of artisanal mining under the Mining and Minerals Act, 2022 is set out as follows:

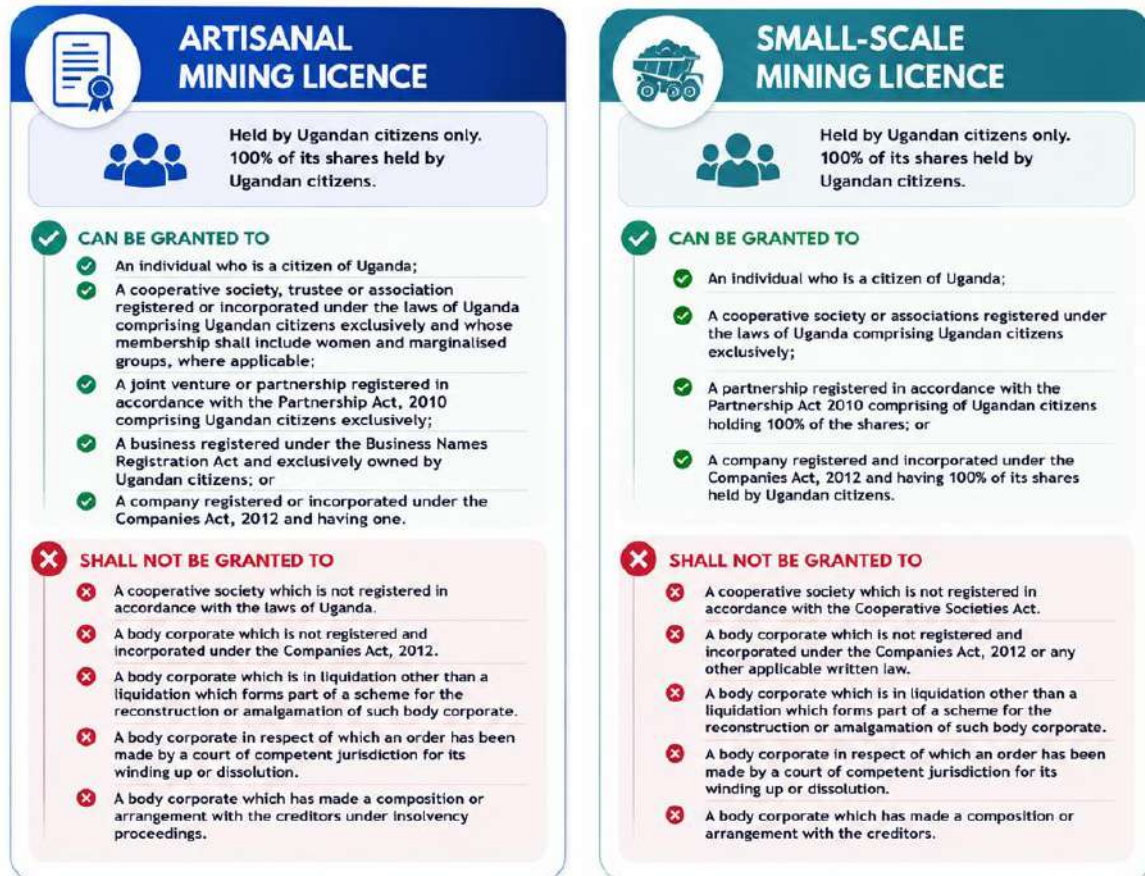
Chart 9: Artisanal Mining definition under the Mining and Minerals Act Cap.159

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 10: Artisanal Mining Areas, according to the Mining and Minerals Cap. 159¹⁴

The grant of Artisanal and Small-Scale Mining (ASM) licences is governed by the Mining and Minerals Act, Cap.189 and the Mining and Minerals (Licensing) Regulations, 2023. The table below outlines the applicable eligibility criteria.

Chart 11: Artisanal and Small-Scale mining licenses eligibility criteria¹⁵

¹⁴ National Oil and Gas Policy Uganda, page 45.

¹⁵ Source: The Oil and Gas Revenue Management Policy for Uganda, 2012

3.2 Legal and Institutional Framework

3.2.1. Legal framework of the oil and gas sector

Uganda has developed an extensive legal and institutional framework to guide the development and management of its petroleum resources. The framework is designed to regulate activities across the petroleum value chain, from exploration and appraisal to field development and production, while ensuring that the sector contributes to the country's long-term development objectives.

In addition to providing the basis for sector regulation, the framework promotes principles of transparency, accountability, environmental stewardship, and responsible resource management. The key policies, legislation, and regulatory instruments governing Uganda's oil and gas industry are outlined in the following section.

a) Legislation governing the Oil and Gas sector

The chart below provides a summary of the main policies, laws, and regulations governing the sector.

Chart 12: Oil and gas sector legal framework



Annex 1 presents a summary of the relevant laws, while a detailed analysis of anti-corruption legislation is provided in Section 3.2.4.

b) National Petroleum Policy 2025

The National Petroleum Policy (NPP) 2025 was adopted by the Government of Uganda to provide a comprehensive strategic framework for the sustainable development and management of the country's petroleum resources. The policy replaces the National Oil and Gas Policy for Uganda (2008) as the principal policy instrument guiding the petroleum sector and reflects Uganda's transition from exploration and appraisal activities to petroleum development, infrastructure construction, and preparation for commercial production.

The policy was developed following a Regulatory Impact Assessment conducted in 2020, which reviewed the implementation of the National Oil and Gas Policy (2008) and the Energy Policy for Uganda (2002). The review identified significant achievements, including the confirmation of approximately 6.5 Billion barrels of oil resources, the attraction of substantial investment in the petroleum sector, the establishment of sector institutions, and the enactment of the legal and regulatory framework governing petroleum operations. However, the assessment also highlighted a number of emerging challenges relating to reserve growth, value addition, national participation, security of petroleum product supply, environmental sustainability, climate change considerations, and the changing global energy landscape.

The National Petroleum Policy 2025 seeks to address these challenges while consolidating the gains achieved by the sector. Its overarching goal is to sustainably exploit and utilize Uganda's petroleum resources in a manner that maximizes in-country value addition, fosters equitable socio-economic development, and safeguards the environment. The policy is aligned with Uganda Vision 2040, the Third National Development Plan (NDP III), regional integration objectives, and relevant international commitments, including the Sustainable Development Goals and climate-related agreements. The policy provides strategic direction for the entire petroleum value chain and establishes a framework for enhancing resource management, promoting transparency and accountability, strengthening environmental and social governance, increasing national participation, and maximizing the long-term contribution of petroleum resources to Uganda's economic transformation.

To achieve this objective, the policy is structured around nine strategic objectives aimed at guiding the future growth and governance of the petroleum industry:

- ✓ 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 accompanied by specific actions intended to achieve targeted outcomes and improve overall sector performance. Additional details are provided in Annex 2.

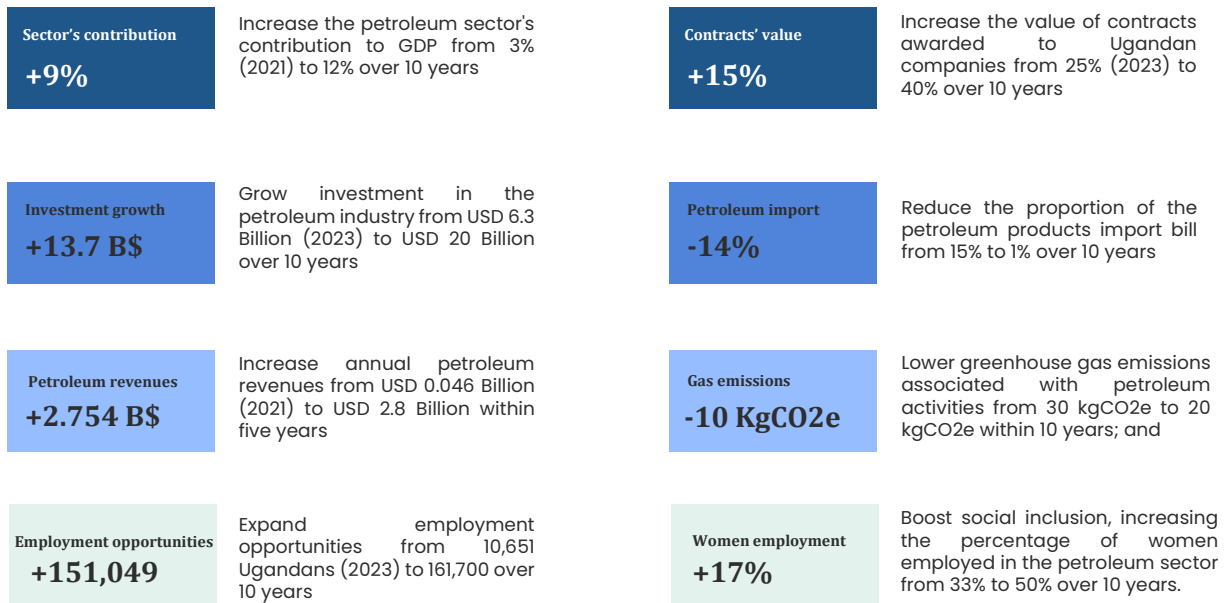
The Government remains committed to using the National Petroleum Policy as a mechanism to address energy poverty, support socio-economic transformation, and position Uganda within regional and global value chains in response to growing energy demand. Over its ten-year implementation period, the policy is expected to achieve the following outcomes:



Review conducted in 2020

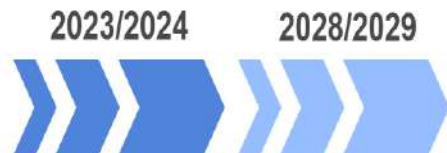
**6.5 Billion barrels
Discovered**

Chart 13: NPP expected outcomes



To facilitate the effective execution of the National Petroleum Policy, the Government intends to develop rolling five-year implementation frameworks that will translate the policy objectives into specific actions and measurable outcomes. These frameworks will establish implementation priorities, assign institutional responsibilities, and define timelines for delivery, while ensuring consistency with Uganda's national development agenda, including the Third National Development Plan (NDP III) and Vision 2040.

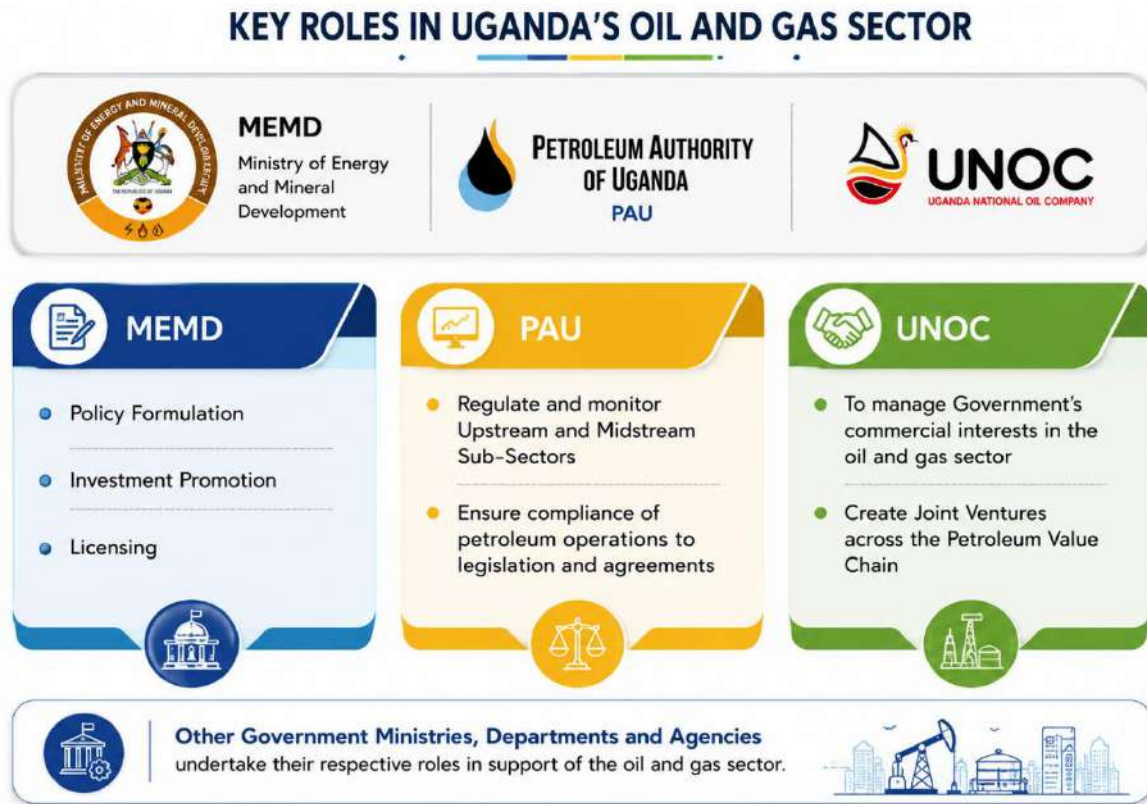
These long-term frameworks will provide the basis for the preparation of Annual Costed Work Plans. Funding for the work plans will mainly be secured through Ministerial Policy Statements of Ministries, Departments, and Agencies (MDAs), with additional support from Development Partners where required.



Implementation of the National Petroleum Policy will be coordinated by the Ministry of Energy and Mineral Development (MEMD), which will provide overall leadership and strategic direction under the guidance of Cabinet and within the framework of Uganda's national development agenda. In carrying out this mandate, MEMD will oversee the activities of key petroleum sector institutions, including the Petroleum Authority of Uganda (PAU), which is responsible for regulatory oversight, and the Uganda National Oil Company (UNOC), which manages the State's commercial participation in petroleum operations.

District Local Governments will contribute to the implementation of petroleum-related programmes and activities within their areas of jurisdiction, helping to ensure that local development initiatives are aligned with national policy objectives. The specific responsibilities assigned to the various Ministries, Departments, and Agencies involved in policy implementation are outlined below.

Chart 14: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)



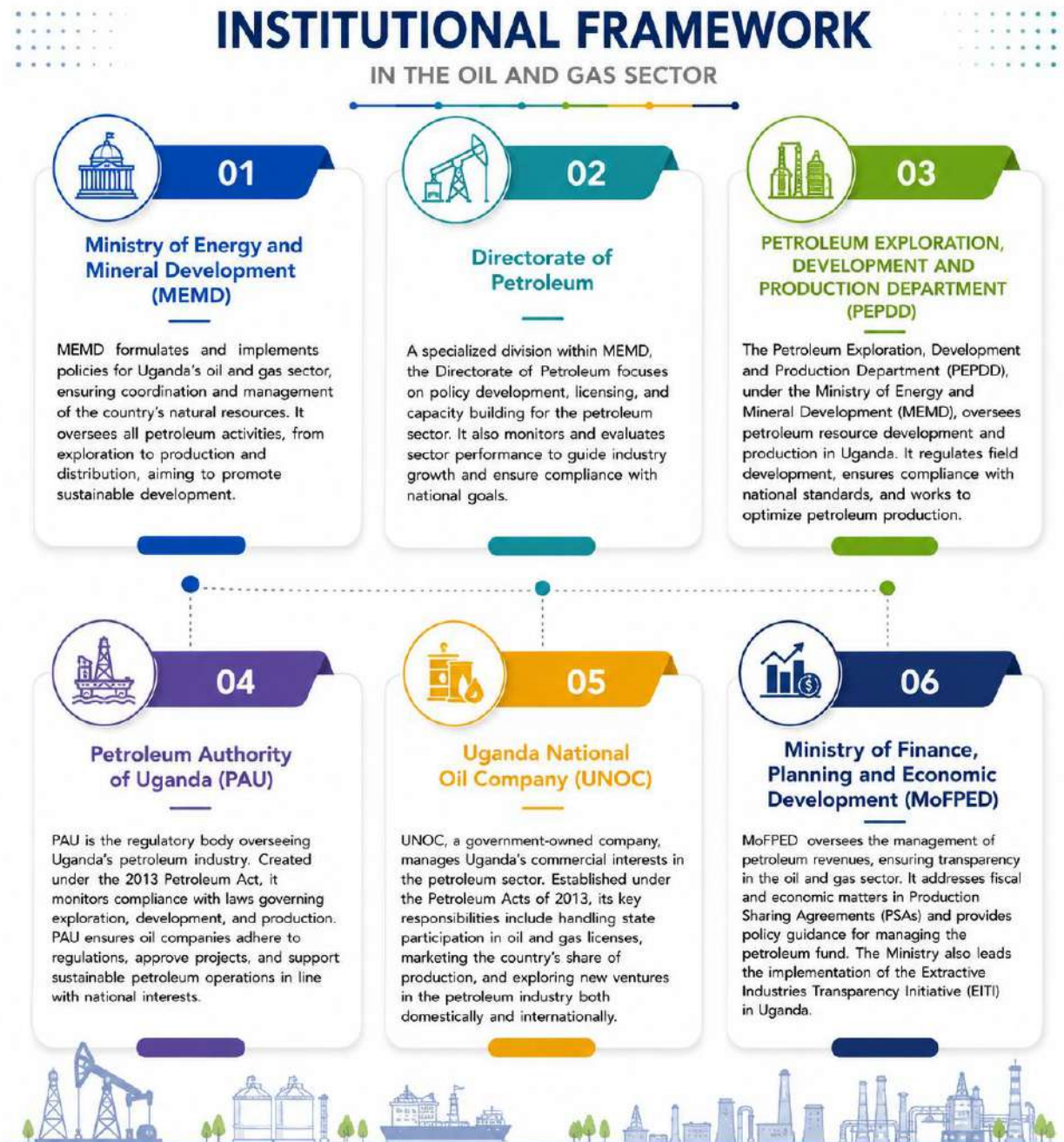
Institutional framework of the Oil and Gas sector:

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

¹⁶ <https://parliamentwatch.org/wp-content/uploads/2021/09/Charter-for-Fiscal-Responsibilities-FY-20212022-FY-20252026.pdf>

¹⁷ <https://parliamentwatch.org/wp-content/uploads/2021/09/Opposition-Response-to-Charter-of-Fiscal-Responsibility.pdf>

Chart 15: Institutional framework in the Oil and gas sector



c) 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:

art 16: Key Revenue streams in the Oil and gas sector

KEY REVENUE STREAMS IN THE OIL AND GAS SECTOR

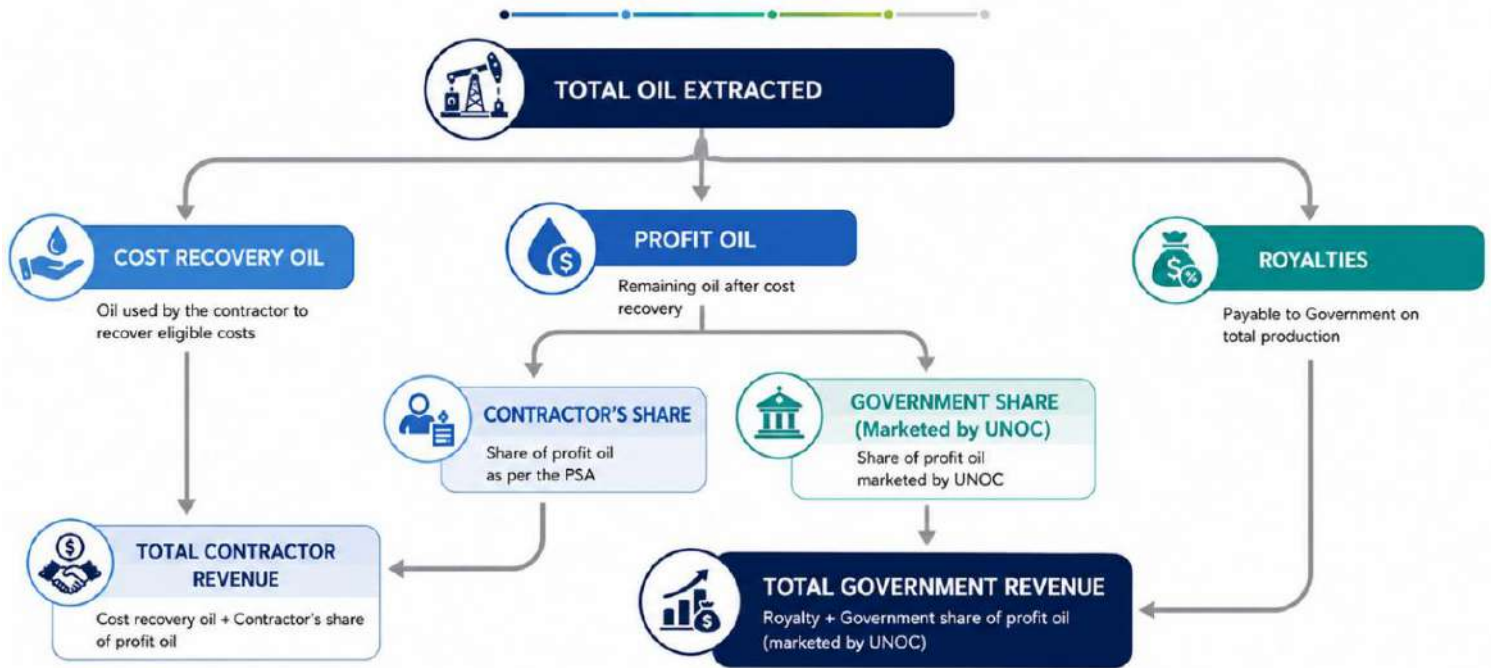


These payment streams and taxes contribute to government revenue, support sustainable development, and ensure that Uganda maximizes the value of its oil and gas resources.

Fiscal Regime under Production Sharing Agreements (PSAs)

Production Sharing Agreements (PSAs) form the basis of Uganda's petroleum fiscal regime. Under these agreements, oil companies are entitled to a share of petroleum production in accordance with the terms agreed with the Government. The main components of the fiscal regime, including royalties, cost recovery oil, profit oil, and income tax, are presented in the figure below.

Chart 17 Fiscal Regime under Production Sharing Agreements (PSAs)¹⁸



Charter for Fiscal Responsibility

In August 2021, the Ministry of Finance, Planning and Economic Development issued the Charter for Fiscal Responsibility, setting out the Government's fiscal policy objectives in support of sustainable socio-economic development and improved household welfare. In response, the Opposition in Parliament presented alternative fiscal policy proposals in September 2021. The Government subsequently reaffirmed its commitment to the objectives set out in the Charter through the publication of its final version in February 2022.

3.2.2. Legal framework of the Mining Sector

Uganda's mining industry operates within a legal, regulatory, and institutional framework designed to govern the management and development of the country's mineral resources. The framework provides the basis for regulating activities across the mining value chain, including mineral exploration, extraction, and production. An overview of the principal legislation, policies, and fiscal provisions applicable to the sector is provided in the following section.

¹⁸ <https://www.ugeiti.org/wp-content/uploads/2023/11/Charter-for-Fiscal-Responsibility.pdf>

Contextual Information on the Extractive Sector

a) Legislation governing the Mining Sector:

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

Chart 18: Legal framework for the mining sector

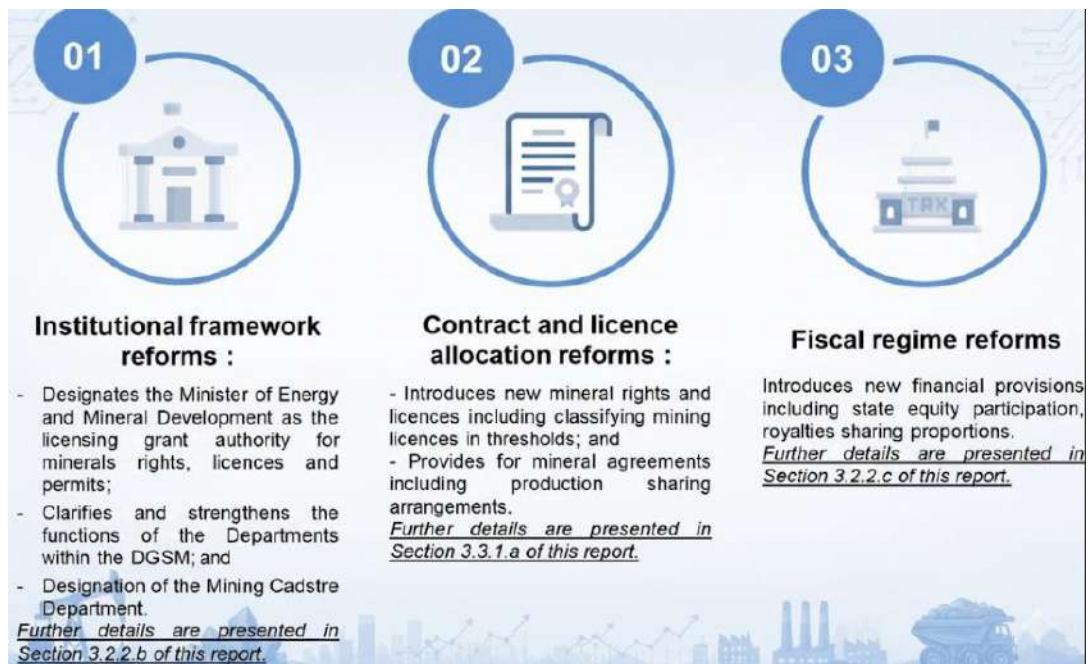


Annex 5 provides an overview of the various applicable laws, while a comprehensive explanation of anti-corruption legislation is detailed in Section 3.2.4.

b) Recent reform

Uganda's mining legal framework underwent a significant reform with the enactment of the Mining and Minerals Act, Cap.159, which replaced the Mining Act, 2003. The Act, which came into effect in October 2022, introduced a number of changes aimed at strengthening the governance, regulation, and development of the mineral sector. The key reforms brought about by the new legislation are highlighted in the chart below.

Chart 19: Summary of main reforms according to the Mining and Minerals Act Cap 159



Contextual Information on the Extractive Sector

Chart 22 (continued): Summary of main recent reforms according to the Mining and Minerals Act Cap.159

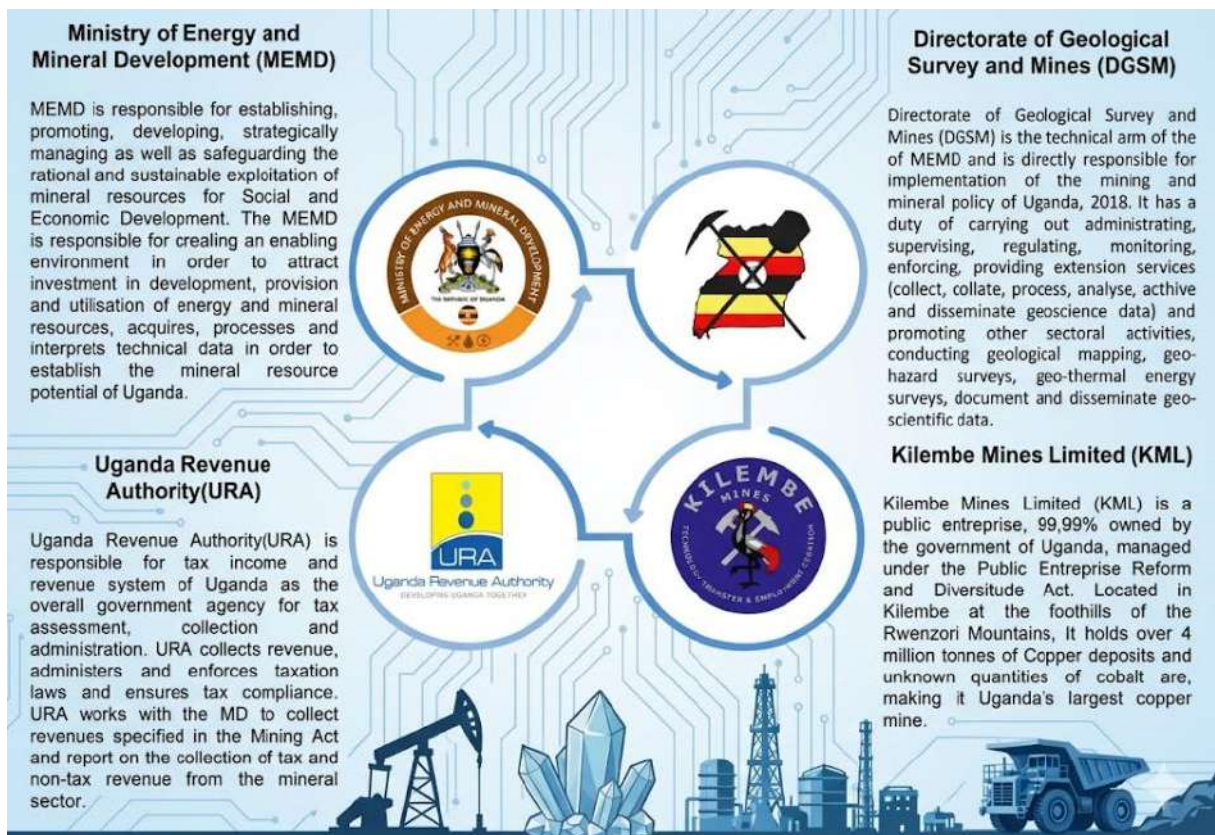


c) Institutional framework of the Mining Sector

Overview of the institutional framework

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

Chart 20: Mining sector institutional framework



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

Institutional framework reforms

The Mining and Minerals Act, 2022 introduced important changes to the institutional arrangements governing the management and regulation of Uganda's mining sector. Among the key reforms was the reassignment of certain powers and responsibilities relating to the administration of mineral rights and licences. The principal institutional changes introduced under the Act are summarised below.

Functions of the Minister

The Mining and Minerals Act Cap.159 assigns the Minister responsible for Energy and Mineral Development the authority to grant, suspend, and revoke mineral rights, licences, permits, and related authorisations. Under the former Mining Act, 2003, these functions were primarily exercised by the Commissioner responsible for the Department of Geological Survey and Mines (DGSM).

The figure below outlines the main powers and responsibilities of the Minister under the Mining and Minerals Act, 2022.

Chart 21: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act Cap. 159¹⁹



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

The Department of Geological Survey and Mines (DGSM) serves as the principal government institution responsible for overseeing and administering Uganda's mineral sector. Its mandate covers the regulation of mining activities and the management of the country's mineral resources through the departments responsible for geological surveys, mines, and geothermal resources.

The figure below provides an overview of the main functions assigned to each of these departments under the Mining and Minerals Act Cap.159.

¹⁹The Mining and Minerals Act 2022, Article 20.

Contextual Information on the Extractive Sector

Chart 22: DGSM departments functions according to Mining and Minerals Act, Cap.159²⁰

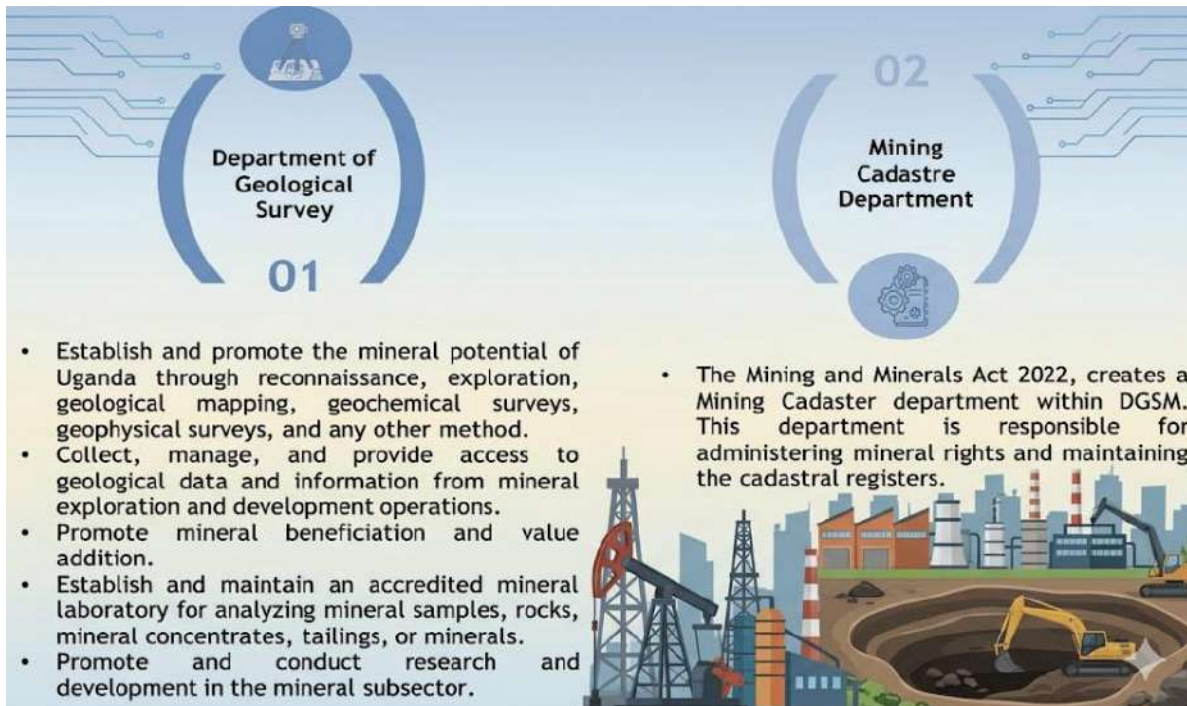
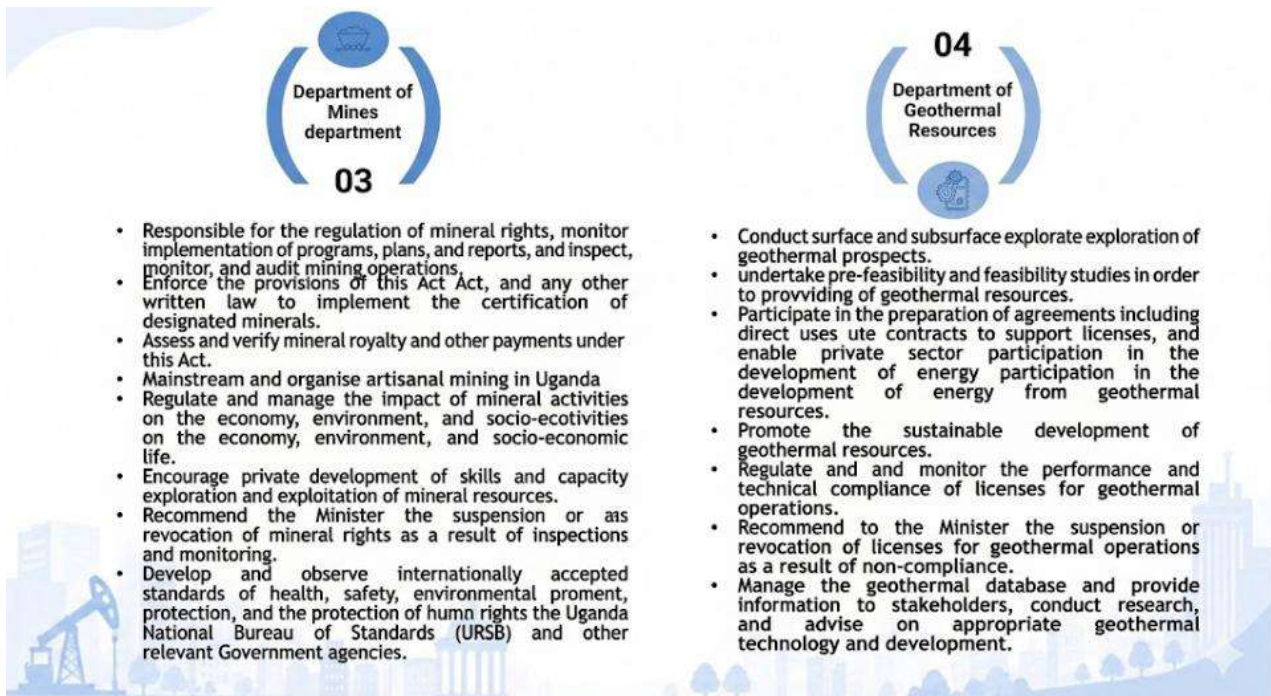


Chart 25 (Continued): DGSM departments functions according to Mining and Minerals Act, 2022²¹



²⁰ The Mining and Minerals Act 2022, Section 179.

²¹ The Mining and Minerals Act 2022, Section 180.

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Chart 23: Mining Cadastre Department functions according to the Mining and Minerals Act, Cap.159²²



As outlined in the Mining and Minerals Act Cap.159, the chart below presents the key responsibilities of the Mining Cadastre Department.

d) Fiscal regime of the Mining activities

Overview of the fiscal regime

In 2022, the Government of Uganda adopted the Tax Expenditure Governance Framework as part of ongoing efforts to strengthen transparency in the administration of tax incentives and minimise revenue losses. The framework supports the implementation of the Domestic Resource Mobilisation Strategy for FY 2019/20-2023/24 and promotes greater oversight of tax expenditure management.

The fiscal regime applicable to the mining sector combines legislative provisions with obligations arising from agreements concluded between the Government and mining companies. In parallel, the Ministry of Energy and Mineral Development continues to implement subsidiary regulations issued under the Mining and Minerals Act, Cap.159. Taxation of mining activities is principally governed by the Income Tax Act, Cap. 340 and the Value Added Tax Act, Cap. 349 of the Laws of Uganda.

In addition to tax obligations, holders of mineral rights, licences, and permits are required to make a range of statutory payments associated with their operations. These obligations are established under the Mining and Minerals Act, Cap.159, the Mining (Licensing) Regulations, 2019, and the specific terms and conditions attached to the relevant licences and agreements with the Government.

²² <https://www.iea.org/data-and-statistics/data-product/world-energy-balances>

Chart 24: Main payment streams from the mining sector



Fiscal regime reforms

The key changes introduced to the fiscal regime governing the mining sector under the Mining and Minerals Act Cap.159 are outlined below:

Introduction of State Equity participation²³

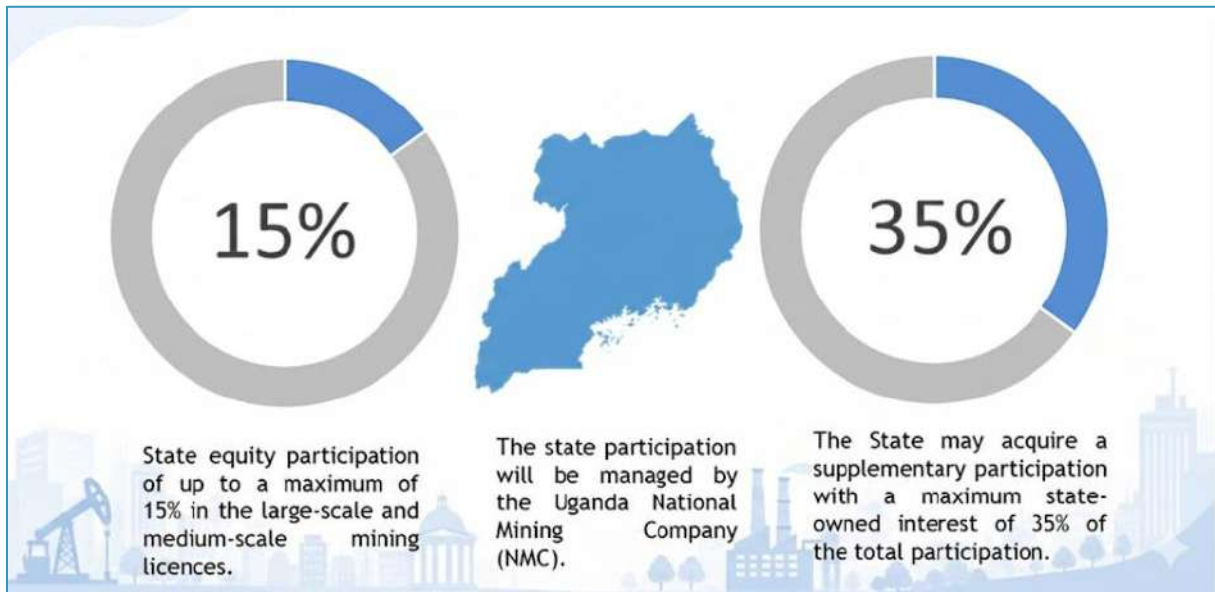
The Mining and Minerals Act Cap.159 introduces provisions for state equity participation in medium- and large-scale mining operations.

The chart below summarizes the main features of these provisions as stipulated under the Act.

²³ <https://dialogue.earth/en/energy/can-renewables-ease-africas-energy-access-crisis/#:-:text=East%20Africa,10%25%20access%20as%20of%202021.>

Contextual Information on the Extractive Sector

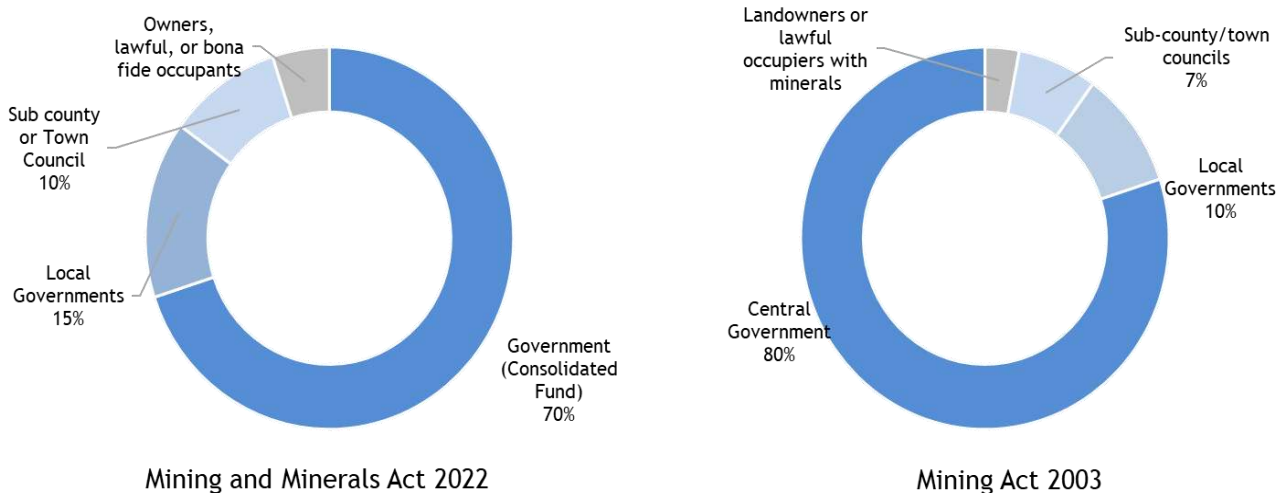
Chart 25: State equity participation under the Mining and Minerals Act Cap.159²³



Revising the mining royalties sharing proportions²⁴

The Mining and Minerals Act Cap.159 revised the distribution of mining royalties among beneficiaries. Under the current framework, 70% of royalty revenues are allocated to the Central Government, 15% to Local Governments, 10% to sub-county and town councils, and 5% to landowners, lawful occupiers, or bona fide occupants of the land. This represents a shift from the royalty-sharing arrangement established under the Mining Act, 2003, which allocated 80% to the Central Government, 10% to Local Governments, 7% to sub-county and town councils, and 3% to landowners or lawful occupiers.

Chart 26: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022 compared to the Mining Act, 2003



3.2.3. National energy transition

In December 2023, Uganda launched its Energy Transition Plan (ETP), developed in collaboration with a range of international partners, including the International Atomic Energy Agency (IAEA), which provided technical support and contributed to the validation of the Plan. The ETP establishes a strategic framework for advancing Uganda’s energy transition while balancing economic growth, energy security, and environmental sustainability.

²⁴ <https://cleancooking.org/news/new-tracking-sdg7-report-calls-for-urgent-action-on-clean-cooking/>

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The Plan seeks to promote a low-carbon development pathway through increased investment in renewable energy, improved energy efficiency, and the sustainable utilisation of the country's natural resources. It is guided by the following key objectives:

- Achieving universal access to electricity and clean cooking solutions by 2030;
- Modernising and diversifying Uganda's energy mix while promoting efficient energy use to support industrialisation, poverty reduction, and socioeconomic transformation;
- Ensuring a reliable, secure, and affordable energy supply;
- Reducing energy-related greenhouse gas emissions in line with Uganda's climate commitments, including the target of reducing emissions by 20% from baseline levels by 2030; and
- Strengthening Uganda's position as a regional energy hub in East Africa.



By 2030
-20% energy-related emissions

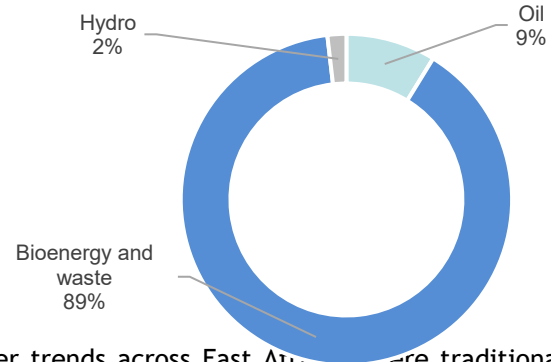
The ETP aims to harness Uganda's renewable energy potential alongside its petroleum resources to support the development of a resilient and sustainable energy system. The Plan is expected to expand access to affordable energy services, support industrial growth, improve transport systems, and enhance regional energy trade, thereby contributing to the country's long-term economic development objectives.

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

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

Bioenergy continues to dominate Uganda's energy mix, with wood fuel and charcoal remaining the primary sources of energy for cooking and heating. Between 2010 and 2021, the country's reliance on bioenergy remained largely unchanged, reflecting the continued dependence of households on traditional biomass fuels. In 2021, bioenergy and waste accounted for approximately 89% of final energy consumption, the majority of which was derived from solid biomass sources.

Chart 27: Uganda's energy consumption in 2021

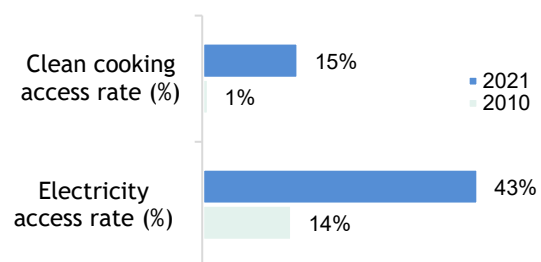


Uganda's energy consumption profile mirrors broader trends across East Africa, where traditional biomass remains a key source of energy, particularly in rural areas with limited access to modern energy services. According to the International Energy Agency (IEA), biofuels, including wood and charcoal, accounted for approximately 45% of Africa's total energy supply in 2019, underscoring the continued importance of biomass in meeting household energy needs across the continent.²⁵

Despite this reliance on traditional energy sources, Uganda has made notable progress in expanding access to electricity. The share of the population with access to electricity increased from 14% in 2010 to 43% in 2021. Nevertheless, universal access remains an ongoing challenge across the East African region. While Kenya recorded the highest electrification rate at approximately 75% in 2018, access levels remained significantly lower in neighbouring countries, including Tanzania and Burundi.²⁶

Access to clean cooking solutions also remains limited across the region. Most households continue to rely on biomass fuels such as firewood and charcoal, with the pace of adoption of cleaner technologies constrained by population growth, affordability challenges, and limited infrastructure. As of 2022, an estimated 923 million people in sub-Saharan Africa lacked access

Chart 28: Access to electricity and clean cooking



²⁵ Transparency International: www.transparency.org/en/cpi/2024/index/uga

²⁶ Transparency International: www.transparency.org/en/cpi/2024/index/uga

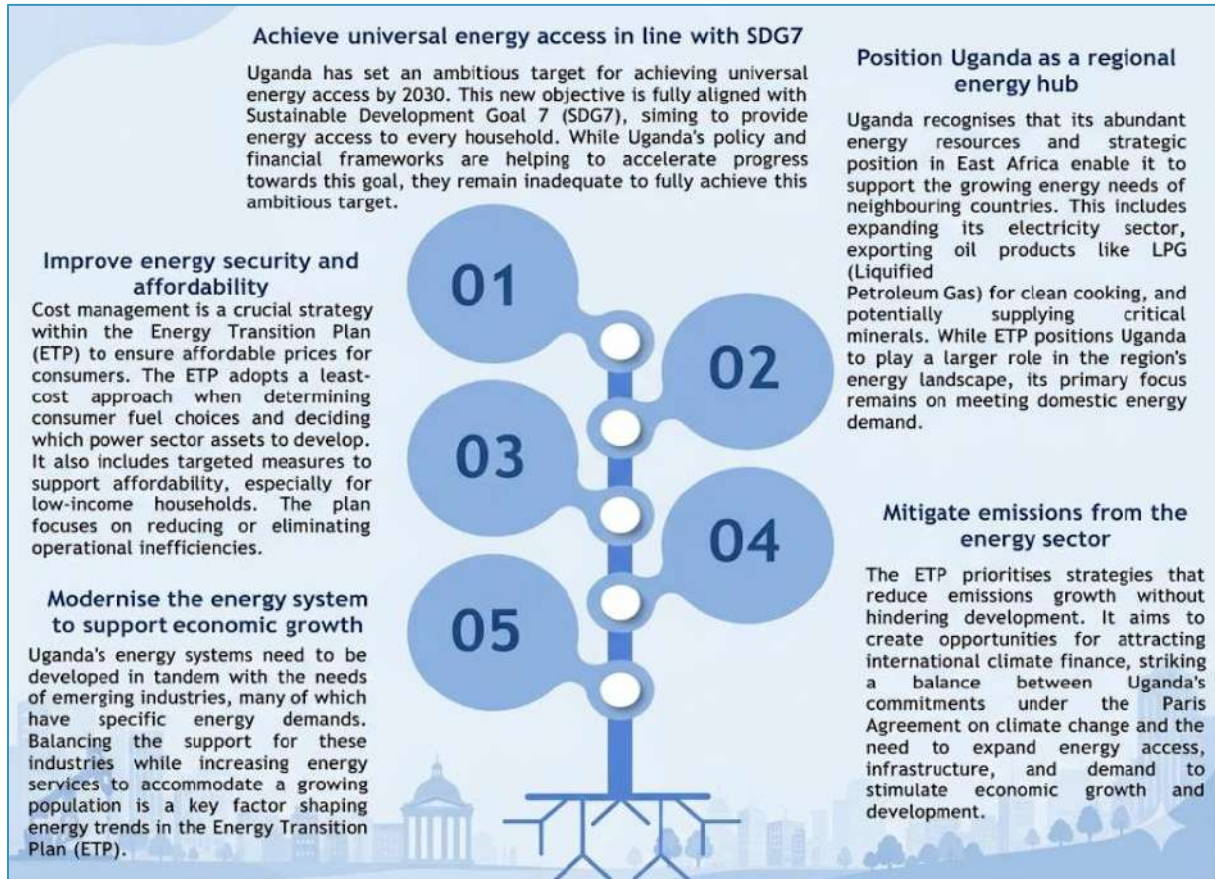
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to clean cooking solutions, highlighting the scale of the challenge facing the region.²⁷

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 29: Principles of the ETP and Scenario descriptions



3.2.3.(c) Overview of the ETP

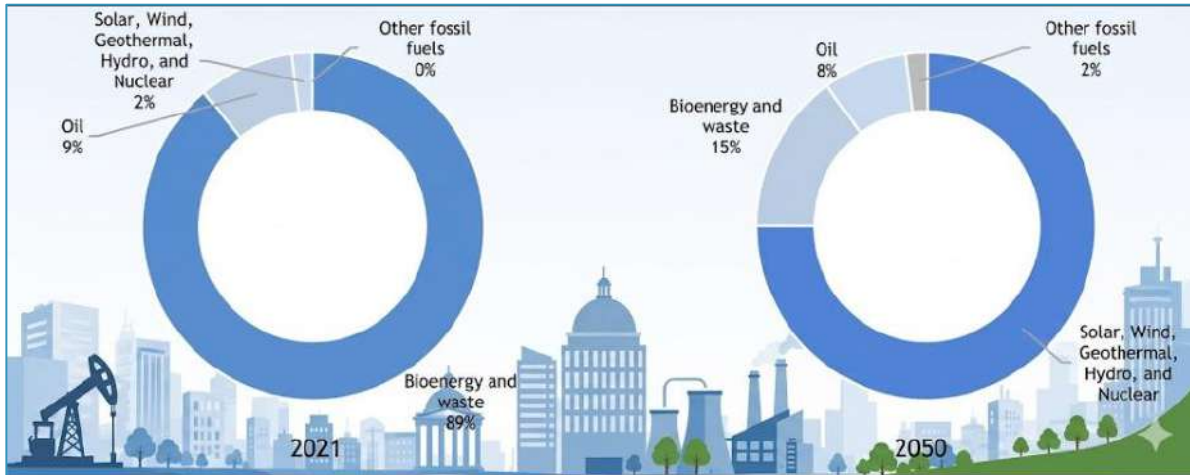
Reducing reliance on traditional biomass remains a key objective of Uganda's long-term energy transition strategy. With solid biomass currently accounting for close to 90% of final energy consumption, the Government aims to accelerate the adoption of cleaner and more efficient energy sources across households, commercial establishments, and industrial users. Particular emphasis is placed on meeting cooking, water-heating, and other energy needs through modern energy solutions by 2030, thereby reducing dependence on traditional biomass fuels.

Looking further ahead, Uganda's energy transition pathway envisages that any residual bioenergy demand by 2050 will be met through sustainable sources, including liquid biofuels, biogas, recovered organic waste, and sustainably processed biomass resources.

²⁷ *Worldwide Governance Indicators (WGI)*, World Bank: <https://www.worldbank.org/en/publication/worldwide-governance-indicators/documentation>

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Chart 30: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050



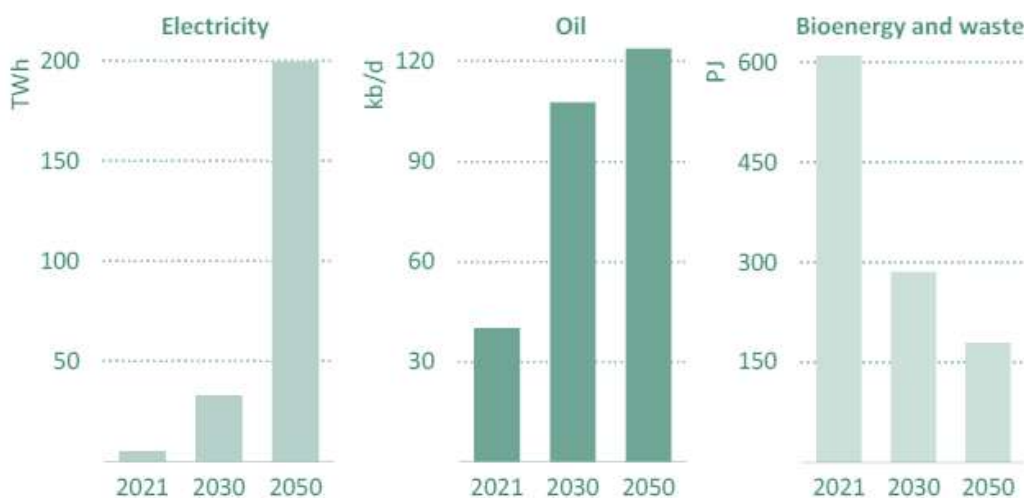
Uganda’s energy transition pathway envisages a substantial expansion of electricity generation to meet growing energy demand and support the shift towards cleaner energy sources. Electricity production is projected to increase from approximately 5 TWh at present to 200 TWh by 2050, underpinning efforts to reduce dependence on biomass and accelerate electrification across the economy. As a result, electricity is expected to account for 56% of total energy consumption by 2050.

By 2050
56% Electricity Share
+195 TWh generated

Oil is expected to remain an important component of Uganda’s energy mix, particularly in the transport and building sectors where demand is projected to continue increasing. In addition, liquefied petroleum gas (LPG) is anticipated to contribute significantly to the achievement of universal access to clean cooking solutions.

To support its energy transition objectives, Uganda intends to harness both its domestic petroleum resources and its abundant renewable energy potential, including hydropower, solar, geothermal, bioenergy, and wind energy. This approach is expected to facilitate the expansion of low-emission electricity generation while supporting national climate commitments. Coal, which is currently imported for industrial use, is expected to be progressively replaced by natural gas imports from Tanzania. By 2050, the combined contribution of coal and natural gas to total energy demand is projected to remain below 2%.

Chart 31: Energy demand by fuel in the Energy Transition Plan, 2021-2050

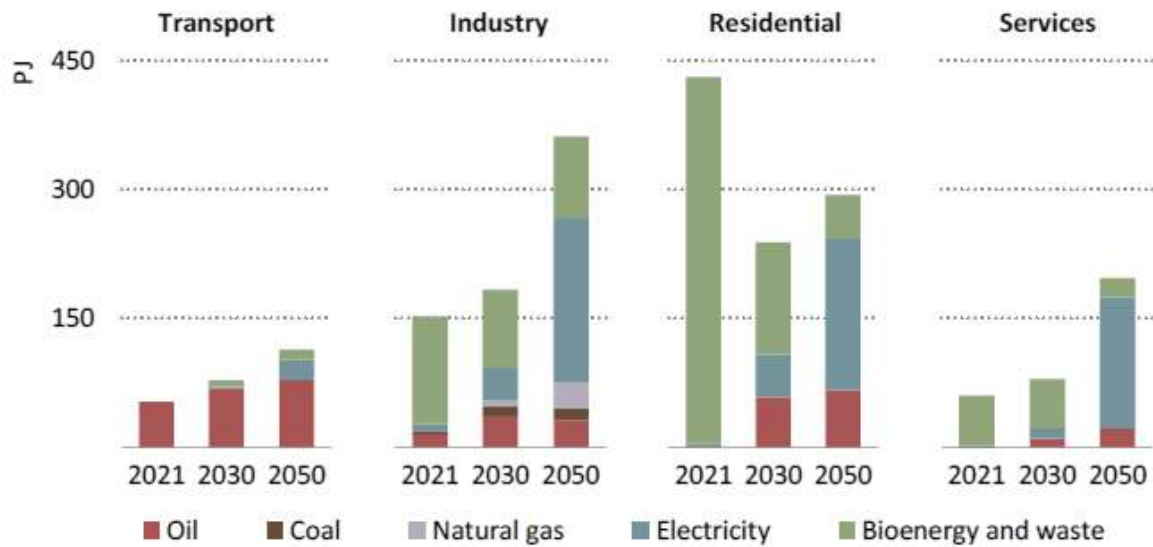


Steel production, cement manufacturing, oil refining, and the mining of critical minerals are expected to experience significant growth over the coming decades. The Energy Transition Plan (ETP) recognises that each of these industries has specific energy requirements. For example, steel and cement production require high-temperature heat and may therefore continue to rely on fossil fuels

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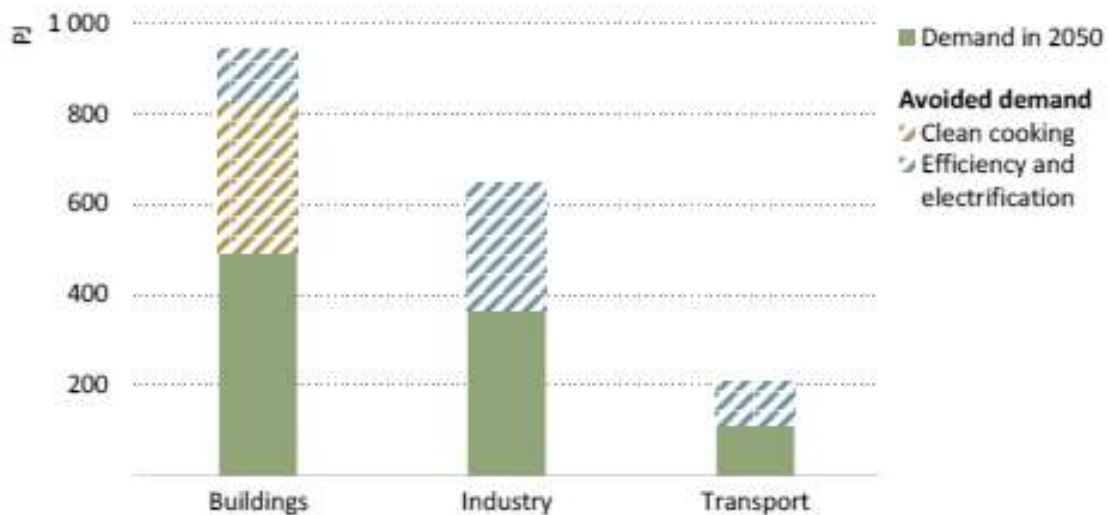
to remain cost competitive. Nevertheless, the ETP promotes the adoption of lower-emission energy alternatives wherever feasible.

Chart 32: Total final consumption by sector and by fuel in the ETP, 2021-2050



The Energy Transition Plan (ETP) places significant emphasis on energy efficiency as a means of reducing pressure on energy supply and lowering overall energy costs. Complementing this effort, alongside the Integrated Energy and Resources Master Plan, is the proposed Energy Efficiency and Conservation Bill. The legislation is intended to establish formal policies, regulatory measures, and enforcement mechanisms to promote energy efficiency. It is expected to contribute to significant reductions in energy consumption through the introduction of mandatory minimum energy performance standards for buildings and appliances, while encouraging the adoption of clean cooking technologies.

Chart 33: Avoided and realised total final consumption in the Energy Transition Plan, 2050



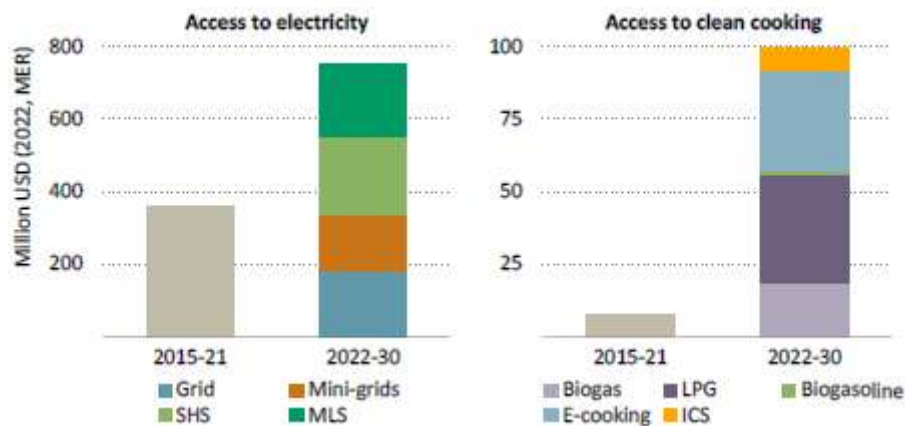
3.2.3.(d) Realisation of the ETP

Investment

Achieving Uganda's energy transition objectives will require significant investment across the energy sector, particularly in power generation, electricity access, and the adoption of efficient stoves, appliances, and electric vehicles. It is estimated that approximately USD 850 million per year will be required to achieve universal access to electricity and clean cooking by 2030, with close to 90% of this investment directed towards electricity supply.

Current investment levels in both electricity access and clean cooking remain well below the amounts required to meet these targets. According to the Energy Transition Plan (ETP), investment in electricity access would need to more than double, while funding for clean cooking would need to increase thirteen-fold to achieve the planned objectives.

Chart 34: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030



Annual investment in electricity transmission and distribution infrastructure is estimated at approximately USD 2.1 Billion, covering the expansion, rehabilitation, and upgrading of network assets. Around 40% of this investment is allocated to the expansion of the high-voltage grid to reduce energy losses and curtailment, while the remaining 60% supports improvements to distribution networks and the extension of electricity access. Beyond 2030, an increasing proportion of distribution investment is expected to be directed towards electric vehicle charging infrastructure. Investment in battery storage is currently modest and concentrated largely in off-grid applications; however, it is projected to rise to approximately USD 300 million in the early 2030s as part of efforts to reduce dependence on oil-fired power generation.



B\$ 2.1 annual investments

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

Investment in Uganda's oil sector during the latter part of the decade is expected to be driven largely by refining activities, including the development of the Hoima refinery. Additional investment will also be required to maintain oil production once commercial operations commence. Annual expenditure on oil and gas supply, refining, and processing is projected to average approximately USD 1 Billion between 2026 and 2030, before declining significantly following the completion of the refinery project.

Investment needs are expected to increase significantly on the demand side of the energy sector. An estimated USD 1.2 Billion annually will be required to support energy efficiency measures and the electrification of end-use sectors. Key areas of investment include the retrofitting of public buildings to enhance energy performance, the development of electric public transport infrastructure, and the modernization of industrial energy consumption.

Financing

Meeting Uganda's energy transition objectives will require the mobilisation of a broad range of financing sources, particularly from the private sector to ease pressure on public resources and support the provision of affordable energy services. At present, private investment is concentrated mainly in the oil and gas industry, while development finance institutions (DFIs) provide approximately 80% of financing in the power sector. By 2030, Uganda aims to move closer to the sub-Saharan African average, where more than half of energy sector investments are financed by private capital.

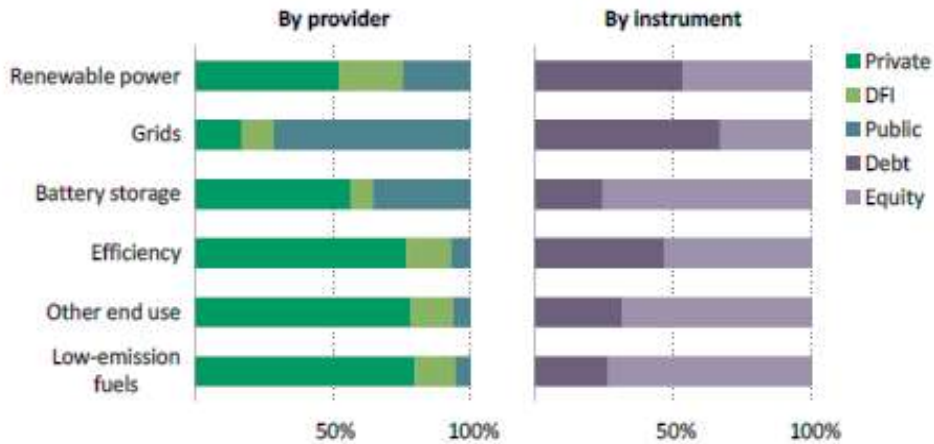
Concessional financing remains an important mechanism for attracting private investment, particularly through the funding of early-stage project development and the reduction of investment risks. Across Africa, an estimated USD 30 Billion in concessional finance is required to mobilise approximately USD 90 Billion in private energy investments by 2030. Instruments such as subordinated debt, equity financing, guarantees, and capacity-building grants are expected to improve project viability and strengthen investor confidence.

The role of equity financing is also becoming increasingly important, especially for emerging businesses and early-stage enterprises operating in Uganda's off-grid energy market. Greater access to equity capital would support business growth and facilitate the expansion of mini-grid projects, particularly in segments where debt financing remains limited.

There is also significant scope to increase the involvement of domestic financial institutions and pan-African banks in financing energy projects. Although international investors currently dominate Uganda's oil, gas, and electricity sectors, domestic sources of capital—including pension funds and small and medium-sized enterprises (SMEs)—could contribute more actively to both off-grid and utility-scale investments if supported by appropriate concessional financing, capacity-building programmes, and other enabling financial instruments.

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Chart 35: 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:

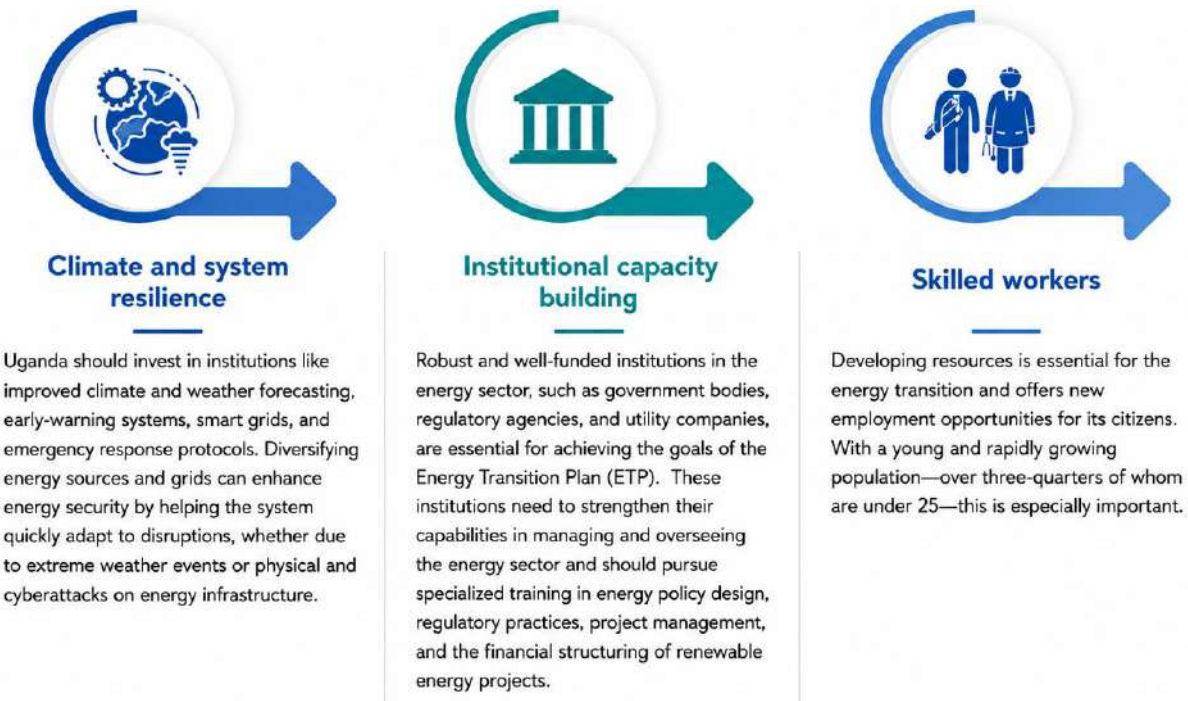
Chart 36: Key Enablers for Uganda's Energy Transition Plan



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, through power lines that are either in place or planned for each of these countries.

Uganda should focus on pricing and support measures specifically targeted at the most vulnerable households, rather than implementing 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



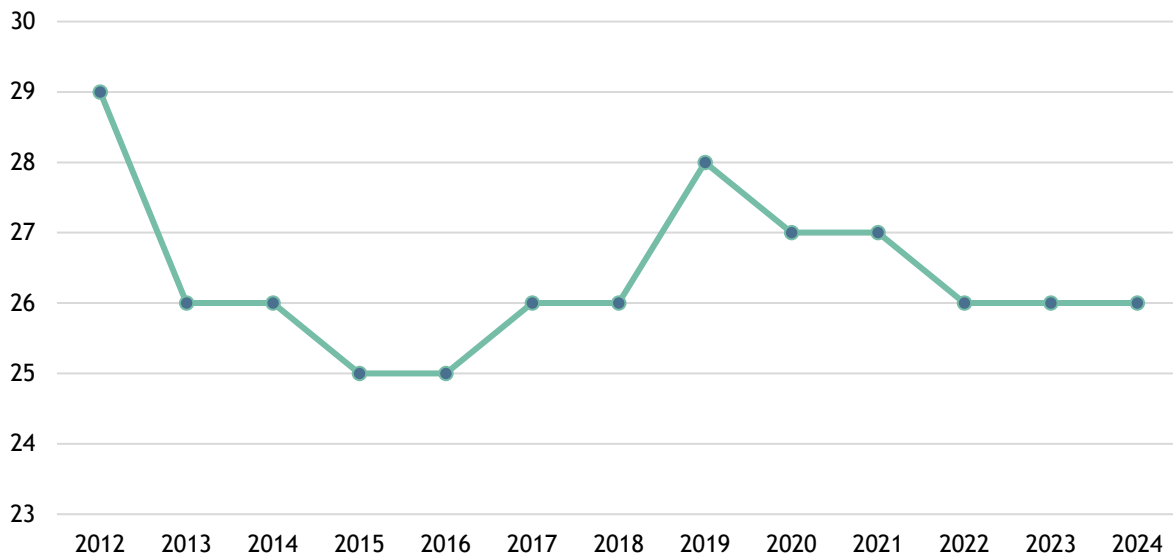
3.2.4. The Anti-corruption landscape in Uganda

Anti-corruption has become an increasingly important area of focus within the EITI framework. Reflecting this priority, the 2023 EITI Standard places greater emphasis on transparency and accountability measures aimed at identifying, preventing, and mitigating corruption risks in the extractive sector. The revised Standard encourages implementing countries to strengthen oversight mechanisms and enhance the disclosure of information relevant to corruption risk management.

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

The Corruption Perceptions Index (CPI), published annually by Transparency International, assesses countries and territories based on perceived levels of public sector corruption. The index ranks 180 countries and territories on a scale from 0 to 100, where a score of 0 indicates a high level of perceived corruption and a score of 100 reflects a very clean public sector²⁸. Uganda's CPI score trend over the period 2012 to 2024 is presented below.

²⁸ <https://www.igg.go.ug/publications>

Chart 37: Uganda CPI from 2012 to 2024²⁹.

The Worldwide Governance Indicators (WGI), developed by the World Bank, provide a comprehensive assessment of governance performance across more than 200 countries and territories. Covering the period from 1996 onwards, the indicators are derived from hundreds of variables collected from 31 data sources and are designed to capture perceptions of governance from a wide range of stakeholders.

The WGI framework measures governance performance across six dimensions:

- **Voice and Accountability:** Measures the extent to which citizens are able to participate in the selection of their government, including freedoms of expression, association, and access to an independent media.
- **Political Stability and Absence of Violence/Terrorism:** Assesses the likelihood of political instability, violent conflict, or attempts to remove a government through unconstitutional means, including acts of terrorism.
- **Government Effectiveness:** Evaluates the quality of public services and the civil service, the effectiveness of policy formulation and implementation, and the degree of government commitment to such policies.
- **Regulatory Quality:** Assesses the ability of government institutions to formulate and implement sound policies and regulations that support private sector development.
- **Rule of Law:** Reflects confidence in the legal and judicial system, including the enforcement of contracts and laws, protection of property rights, and the effectiveness of law enforcement institutions.
- **Control of Corruption:** Measures perceptions of the extent to which public authority is exercised for private benefit, including both petty and grand forms of corruption, as well as state capture by private interests.

Uganda's performance across the six governance indicators suggests that progress has been uneven over time, with most dimensions showing either limited improvement or a gradual deterioration. While Voice and Accountability has fluctuated over the years, recent trends indicate a decline. Political Stability and Absence of Violence/Terrorism has shown periodic improvements but remains subject to significant variations. Government Effectiveness and Regulatory Quality have generally weakened, particularly in recent years, while Rule of Law has remained persistently low. Similarly, the Control of Corruption indicator continues to point to enduring governance weaknesses.

The laws governing the fight against corruption are presented in Section 3.2.4: Laws Regulating Corruption. In addition, a detailed description of the Inspectorate of Government, which is the lead

²⁹ https://www.igg.go.ug/media/files/publications/IG_Report_to_Parliament_Jan_-_June_2023.pdf

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institution responsible for combating corruption, is provided 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, as well as those previously referenced in Section 3.2.1 on the legal framework, provide the basis for the mandate and operations of the Inspectorate of Government (IG):

✓ Leadership Code Act (Amended 2017 and 2021)

- **Asset Declaration:** Public officials are required to declare their income, assets, and liabilities.
- **Verification and Enforcement:** The Inspectorate of Government verifies the accuracy of declarations and investigates cases of non-compliance or discrepancies. Penalties are applied to officials who fail to meet declaration requirements.
- **Conflict of Interest:** The Act introduced stricter provisions on conflicts of interest, requiring public officials to disclose any personal or financial interests that could influence the performance of their duties. This measure is intended to prevent corruption and strengthen integrity in public service.
- **Leadership Code Tribunal:** A Leadership Code Tribunal was established as a quasi-judicial body responsible for adjudicating cases related to breaches of the Leadership Code, providing a formal mechanism for handling complaints and enforcing compliance.
- **Sanctions and Penalties:** The 2021 amendment introduced more clearly defined sanctions for violations of the Leadership Code, including reprimands, fines, and possible removal from public office, thereby strengthening enforcement mechanisms.
- **Public Access to Declarations:** The amendments also expanded public access to leaders' declarations, enhancing transparency and enabling greater public accountability of public officials.
- **Oversight and Enforcement:** The Act establishes institutions responsible for monitoring compliance, investigating violations, and enforcing the law, including the Inspectorate of Government.

✓ Anti-Money Laundering Act Cap. 118

- **Creation of the Financial Intelligence Authority (FIA),** a 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 any suspicious transactions that may be linked to money laundering.
- Financial institutions are required to 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 offence, including imprisonment, fines, and confiscation of assets;
- Cooperation with other countries and international organisations in combating money laundering, including the sharing of information and coordination of efforts to trace and recover assets;
- The Act grants authorities the power to freeze and forfeit assets 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 Cap. 34

- Protection of whistleblowers who disclose information about illegal activities in good faith, including immunity from civil, criminal, and disciplinary proceedings;

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- Confidentiality of whistleblowers' identities and of the information disclosed.
- Whistleblowers may report misconduct to the Inspectorate of Government (IG), the Uganda Police Force, and other relevant agencies.
- Scope of disclosures includes corruption, abuse of office, gross mismanagement, and violations of the law in both public and private sector entities.
- Prohibition of any form of retaliation against whistleblowers, including dismissal, demotion, suspension, or harassment. Employers or individuals found guilty of retaliating against whistleblowers are subject to legal penalties.

✓ Inspectorate of Government Act Cap. 32

- Establishment of the Inspectorate of Government (IG) as an independent institution mandated to combat corruption, promote adherence to the rule of law, and ensure good governance in public administration.
- The IG is granted wide-ranging powers to investigate, arrest, and prosecute individuals involved in corruption and other forms of misconduct. It may also order the suspension of public officials under investigation and facilitate the recovery of public funds lost through corruption.
- The IG operates independently without interference from any individual or authority and reports directly to Parliament, thereby strengthening its autonomy in executing its mandate.
- The IG is headed by the Inspector General of Government (IGG) and supported by Deputy Inspectors General of Government (DIGGs). The IGG and DIGGs are appointed by the President with the approval of Parliament and serve fixed terms.
- The IG is empowered to prosecute cases related to corruption, abuse of office, and other offences within its jurisdiction and may initiate legal proceedings before competent courts.
- The IG is required to submit periodic reports to Parliament outlining its activities, findings, and recommendations.

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

In Uganda, The Inspectorate of Government (IG) is one of the key institutions responsible for promoting integrity, accountability, and good governance in Uganda. Its functions are closely aligned with the transparency and anti-corruption objectives reinforced under the 2023 EITI Standard. An overview of the Inspectorate's legal framework and reporting activities is presented below:

i. Governing Laws for Inspectorate of Government

The legal framework governing the operations of the Inspectorate of Government is outlined in Section 3.2.4.(a) above.

ii. IG Publications

In fulfilling its mandate, the Inspectorate of Government regularly issues publications that provide information on its activities, investigations, performance, and achievements. These publications contribute to public accountability by providing insights into the implementation of anti-corruption measures and broader governance initiatives.

The reports can be categorized into two main types:

- **Bi-annual performance reports to Parliament:** These reports are issued twice a year and submitted to Parliament. They cover the period from 2009 to 2023. The most recent report available online at the time of preparing this report is the 49th Bi-annual Performance Report to Parliament, covering January to June 2023³⁰, published on September 4, 2023.
- **Other Publications:** The IG also produces a variety of additional publications covering different areas. These include corporate and development plans, annual reports on corruption trends in

³⁰ Regulation 12 of The Petroleum EDP Regulations, 2016.

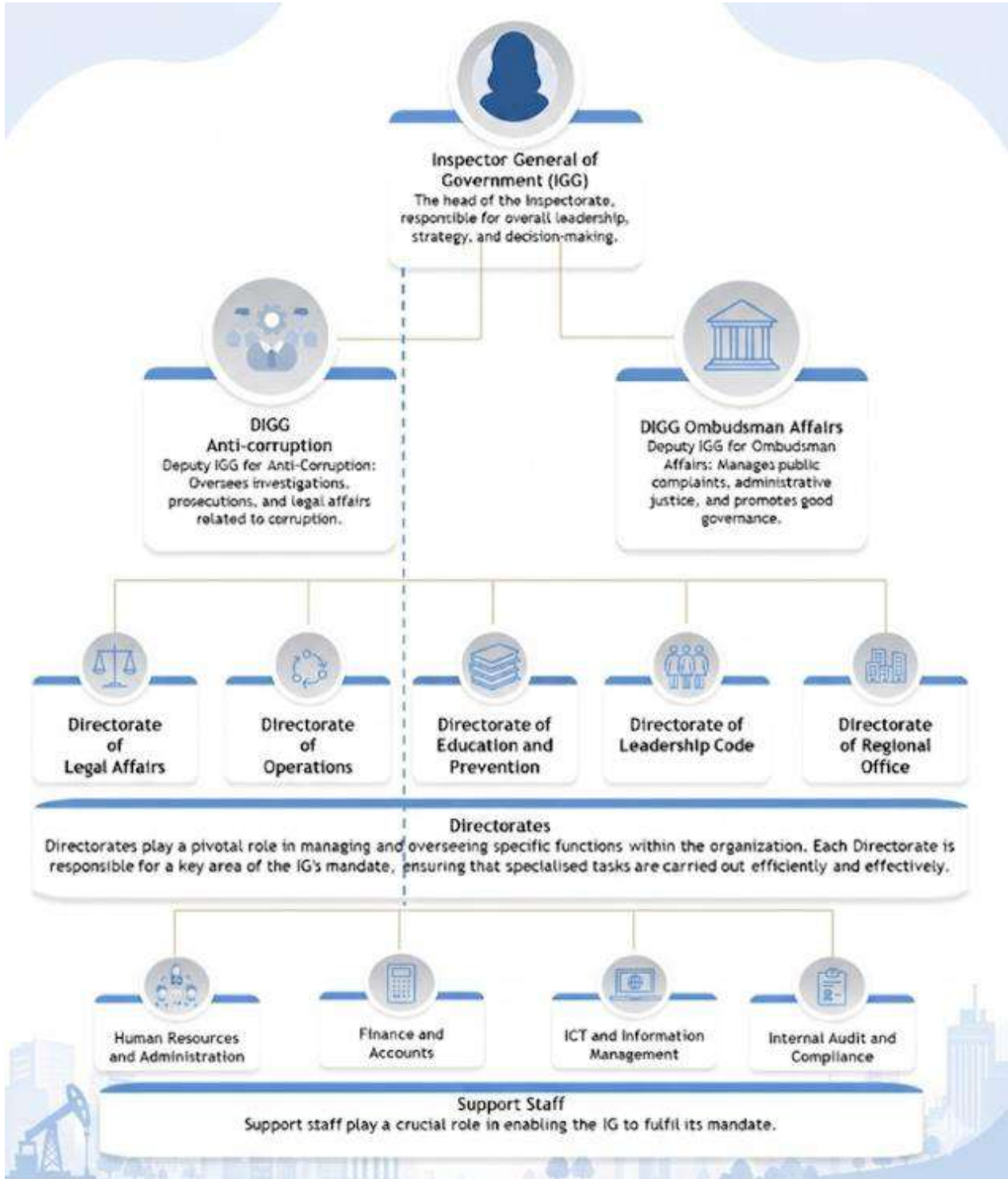
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Uganda, the Government Communication Strategy, newsletters, and the National Anti-Corruption Strategy.

iii. Composition and Organogram

The organogram of the IG could be summarised as follows:

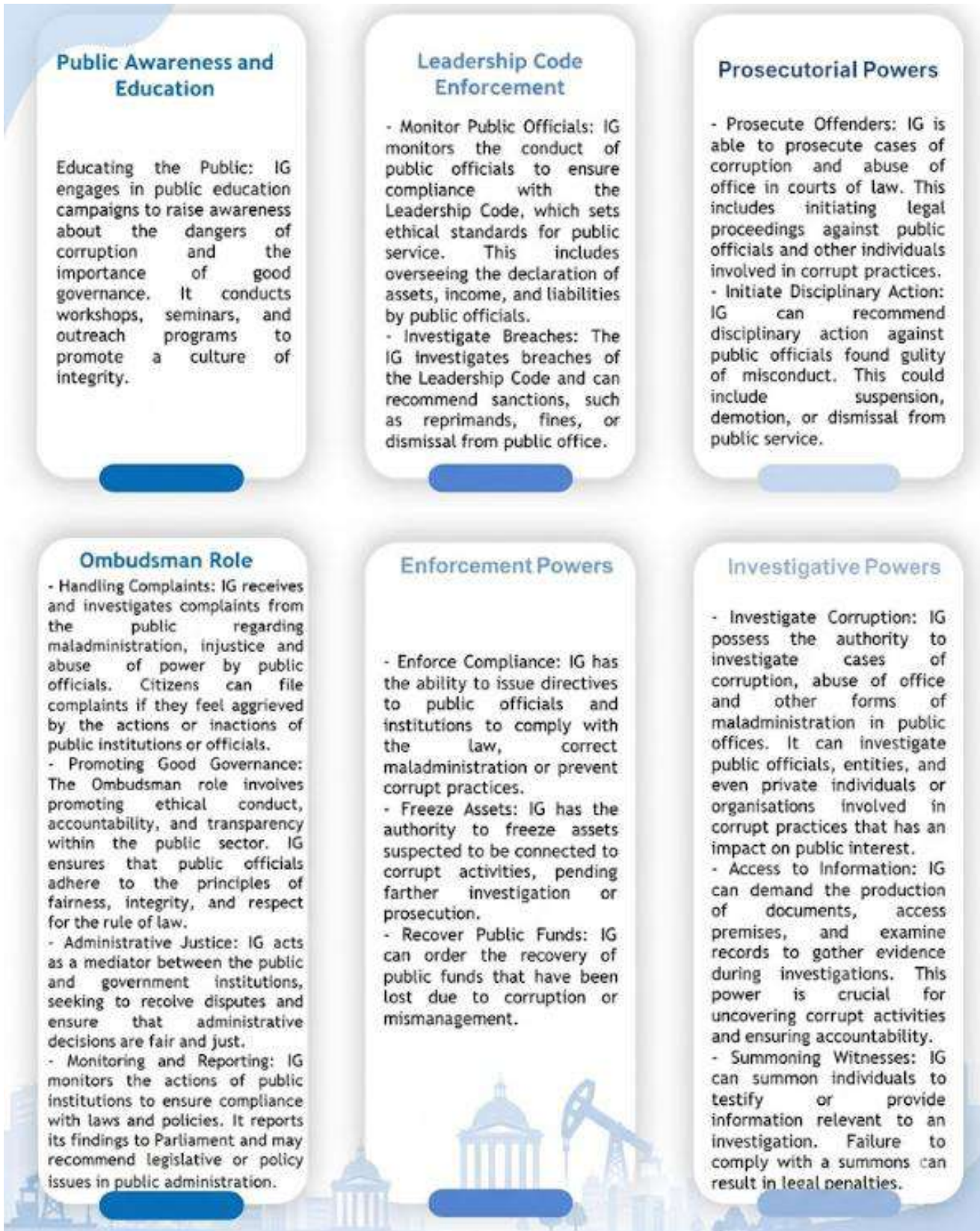
Chart 38: IG organogram



iv. Mandates and authority:

The graphic below presents the main mandates and authority according to the applicable laws:

Chart 39: IG Main 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

Under the Petroleum (Exploration, Development and Production) Act Cap. 150, any person seeking to undertake reconnaissance activities is required to submit an application for a reconnaissance permit to the Minister responsible for Energy and Mineral Development. The application must be made using Form 2 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016, and must be accompanied by the following information³¹:

Chart 40: Information required for the reconnaissance permit application



The Minister may issue a reconnaissance permit within 90 days of receiving the application, provided that the applicant meets all prescribed requirements. Once granted, the permit is valid for a period of 18 months from the date of issuance.³²

Petroleum Exploration License (PEL)

Section 52 of the Petroleum (Exploration, Development and Production) Act Cap. 150 requires the Minister to issue a public notice identifying the areas open for petroleum exploration licensing. The notice must be published in the Uganda Gazette and in at least one newspaper with national circulation and one newspaper with international circulation.

³¹ Regulation 13 of the Petroleum EDP Regulations, 2016.

³² Section 93 of the Petroleum EDP Act, 2013.

The licensing process is structured to promote transparency, fairness, accountability, competition, and equal treatment of bidders. As provided for under the Petroleum (Exploration, Development and Production) Regulations, 2016, the process typically includes a number of stages, including pre-qualification, the submission of bids, and the evaluation of applications. Following the evaluation process, the Minister awards exploration licences based on the submitted proposals and in accordance with the Government's objectives relating to sustainable petroleum resource development and national content promotion.

Chart 41: Principles of the PEL competitive bidding process



Uganda's framework for the award of Petroleum Exploration Licences (PELs) is founded on the principles established under the Petroleum (Exploration, Development and Production) Act Cap. 150 and its implementing regulations. These principles are designed to promote an open, competitive, and transparent licensing process. Transparency is supported through the publication of bidding requirements and licence award outcomes, while equal treatment is afforded to all prequalified applicants throughout the process.

The licensing framework also seeks to promote national participation by encouraging local partnerships and the incorporation of Ugandan content within petroleum operations. Furthermore, applicants are required to demonstrate compliance with applicable environmental and social obligations and to possess the necessary technical and financial capabilities to undertake petroleum activities. The overall objective is to ensure the efficient and responsible development of Uganda's petroleum resources for the benefit of the country and its citizens.

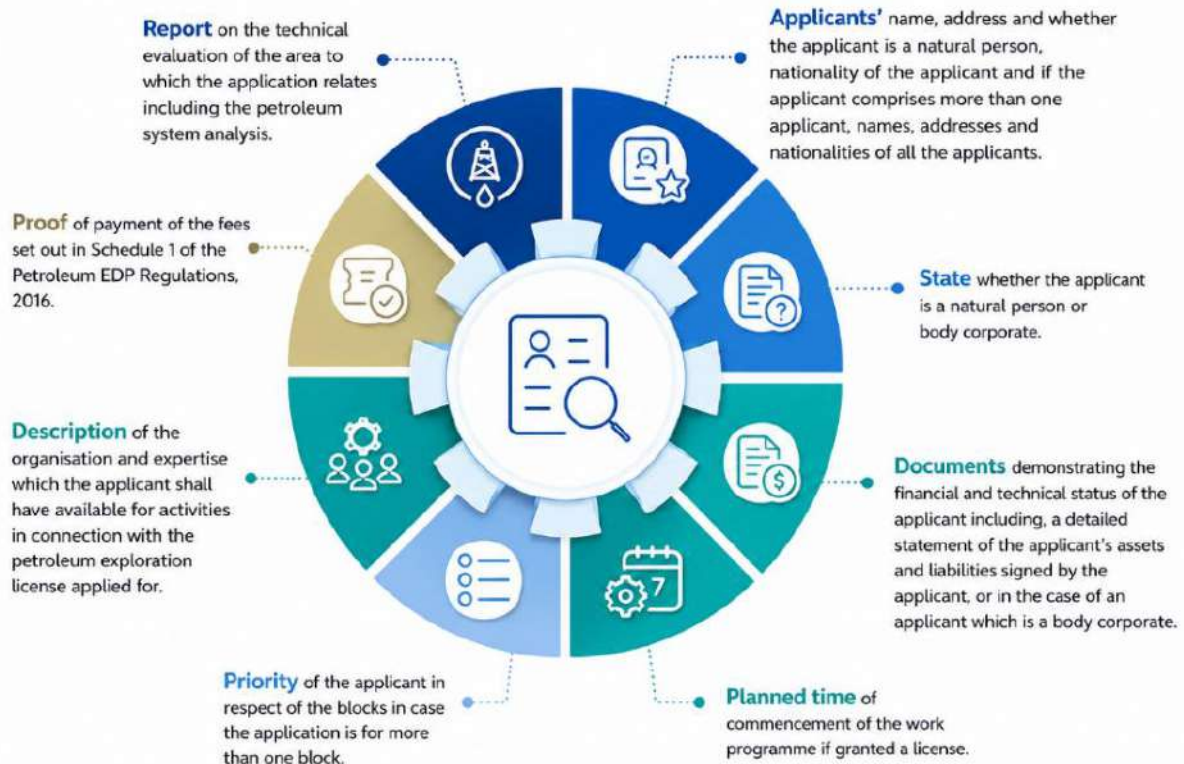
Chart 42: Stages of the PEL competitive bidding process



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Applications for a Petroleum Exploration Licence (PEL) must be submitted to the Minister in writing using Form 4 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. To be considered, the application is required to contain the following information³³:

Chart 43: Information required for the Petroleum Exploration Licence (PEL) application



Section 58 of the Petroleum (Exploration, Development and Production) Act Cap. 150 provides that a Petroleum Exploration Licence (PEL) shall be granted using Form 5 prescribed under Schedule 2 of the Petroleum (EDP) Regulations, 2016. The licensing process begins with the publication of a notice in the Uganda Gazette, national and international newspapers, and other print and electronic media. The notice identifies the area available for exploration and provides prospective applicants with a minimum period of three months to submit their bids.

A Petroleum Exploration Licence is granted for a period not exceeding two years from the date of issuance. A licensee may apply for renewal, provided that the application is submitted at least ninety (90) days before the expiry date of the licence and complies with the requirements set out in the applicable petroleum legislation and 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 rig³⁴.

An application for drilling consent must include the following key components³⁵:

- **Well Proposal:** The proposal should include details of the proposed well location, well design and drilling programme, blowout prevention measures, and the geological, geophysical, and engineering prognosis. It should also provide information on anticipated formation fluids and the proposed formation evaluation programme.

³³ Regulation 25 of the Petroleum EDP Regulations, 2016

³⁴ Regulation 27 of the Petroleum EDP Regulations, 2016

³⁵ Regulation 19 of the Petroleum EDP Regulations, 2016

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- **Drilling Programme:** The application must include the technical specifications of the drilling rig together with a detailed drilling plan.

Before drilling operations commence, the operator is required to submit a comprehensive report describing the proposed drilling methodology, expected duration of activities, materials to be used, and applicable safety measures. The report must be prepared in accordance with the format, structure, and naming conventions prescribed in Form 12 of Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.

Facility license

Section 95 of the Petroleum (Exploration, Development and Production) Act Cap. 150 requires any person intending to install, operate, or use a facility for petroleum activities in Uganda to obtain a Facility Licence. Applications must be submitted in writing to the Minister responsible for Energy and Mineral Development and may be approved following consultation with the Petroleum Authority of Uganda (PAU). The application must comply with the requirements prescribed in Form 11 of Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016 and include, among other things, the technical specifications of the proposed facility, safety measures, environmental protection provisions, and an implementation plan.

The purpose of the Facility Licence is to ensure that petroleum infrastructure, including pipelines, processing facilities, and storage depots, is constructed and operated in accordance with applicable technical, environmental, and safety standards. The licensing framework also supports the protection of public health, environmental sustainability, and the responsible development of Uganda's petroleum resources. Applications for a Facility Licence must include the following³⁶:

³⁶ Section 71 of the Petroleum EDP Act, 2013

Chart 44: 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	<ul style="list-style-type: none"> • Project justification and feasibility details
 Tariff & Access	<ul style="list-style-type: none"> • A description of tariff levels, third party access strategies and planning for extra capacity;
 Facility Description	<ul style="list-style-type: none"> • A description of the proposed facility to be constructed or operated, including basic designs, diagrams, feedstock and utilities, where appropriate;
 Technology Details	<ul style="list-style-type: none"> • A list of process technologies and relevant licensors;
 Maintenance Plan	<ul style="list-style-type: none"> • A maintenance plan or schedule
 Timeline	<ul style="list-style-type: none"> • The planned time of commencement and completion of the facility
 Configurations	<ul style="list-style-type: none"> • Configurations and capacities including utilities
 Project Description	<ul style="list-style-type: none"> • A technical and economic description of the project including the proposed technical and financial partners;
 Supply Scheme	<ul style="list-style-type: none"> • Proposed feedstock supply and product evaluation scheme
 Safety Measures	<ul style="list-style-type: none"> • Safety measures to be adopted in the course of the operations, including measures to deal with emergencies
 Impact Assessment	<ul style="list-style-type: none"> • The possible environmental, social and economic impacts of the project and possible mitigation strategies;
 Employment Plan	<ul style="list-style-type: none"> • The applicant's proposals for the employment and training of Ugandan citizens and technology transfer
 Procurement Plan	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Impacts of the project on private interests, including the interests of affected landowners and holders of other rights
 Organisation Plan	<ul style="list-style-type: none"> • Preliminary organisation plan
 Decommissioning	<ul style="list-style-type: none"> • A decommissioning plan for the facility
 Consents & Permits	<ul style="list-style-type: none"> • Consents and permits required under any other applicable law
 Payment Evidence	<ul style="list-style-type: none"> • Evidence of payment of the prescribed fees

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The validity period of a Facility Licence is determined by the terms and conditions specified in the licence. Upon expiry, the licence may be renewed for a further period at the discretion of the Minister, subject to the applicable legal and regulatory requirements.³⁷


Petroleum Production License (PPL)

A Petroleum Production Licence (PPL) may be applied for by the holder of a Petroleum Exploration Licence (PEL) following a petroleum discovery within the licensed exploration area, or by any other person regardless of whether they hold a PEL. Nevertheless, where a petroleum discovery has been made, the holder of the relevant exploration licence retains the exclusive right to apply for a production licence covering the corresponding block or blocks within that exploration area.

Applications for a Petroleum Production Licence must be submitted in writing to the Minister using Form 8 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.³⁸

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

Chart 45: 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).³⁹

A Petroleum Production Licence (PPL) may be sought by the holder of a Petroleum Exploration Licence (PEL) following the discovery of petroleum within the licensed exploration area. Applications may also be submitted by other persons, irrespective of whether they hold a PEL. However, where a discovery

³⁷ Section 96 of the Petroleum EDP Act, 2013.

³⁸ Regulation 69 of the Petroleum EDP Regulations, 2016.

³⁹ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

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has been made, the holder of the exploration licence retains the exclusive right to apply for a production licence in respect of the relevant block or blocks within the exploration area.

Applications for a Petroleum Production Licence are required to be submitted to the Minister in writing using Form 8 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.

Annual Production Permit (APP)

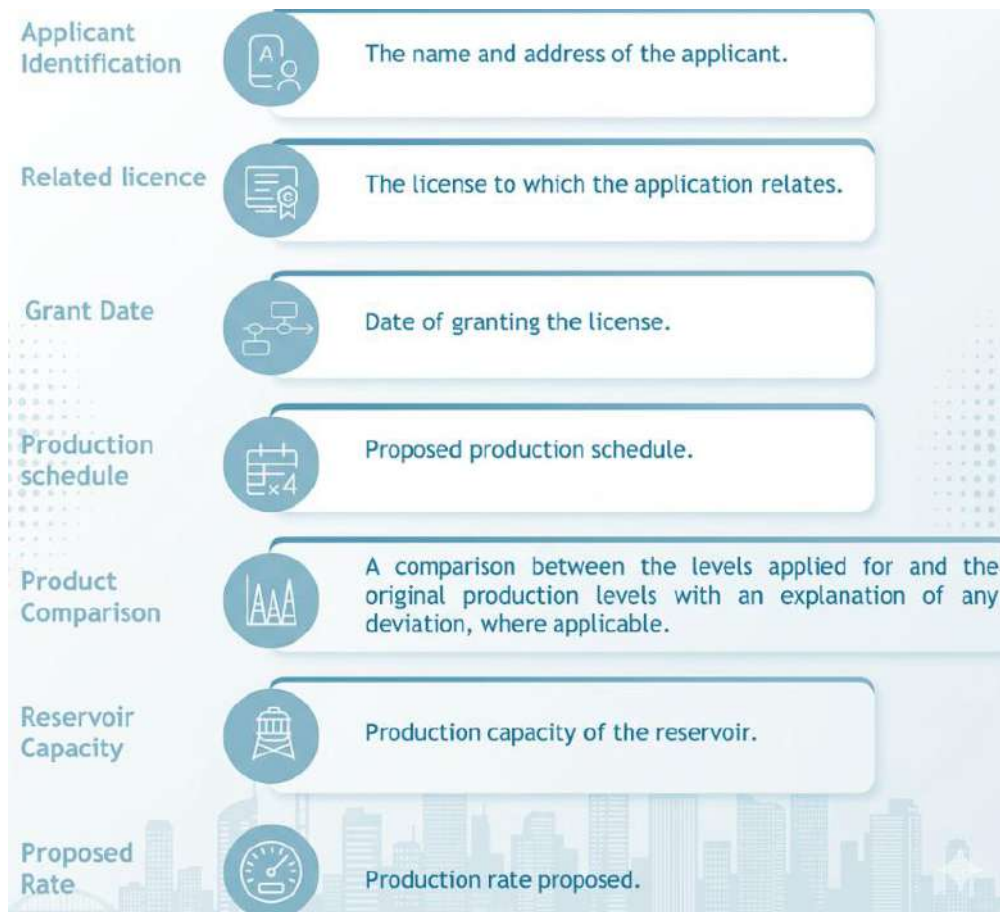
Approval of annual petroleum production activities is undertaken through the Annual Production Plan (APP) process. Under this framework, the Minister may authorise, for a specified period, the quantities of petroleum that may be produced or injected from a reservoir.

To obtain such approval, a licensee is required to submit an application using Form 13 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. The application must be accompanied by a detailed report addressing field development considerations, including any alternative production scenarios under consideration.

The Minister is also responsible for approving reservoir test production activities, including the duration of the test, the volumes to be produced, and any conditions applicable to the conduct of such operations.⁴⁰

The application for the APP must include⁴¹:

Chart 46: Information required for the Annual Production Permit (APP) application



⁴⁰ Section 52 of the Petroleum EDP Act Cap. 150 page 42

⁴¹ Sources:

- Petroleum (Exploration, Development and Production) Act Cap. 150, 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

Process for awarding contracts⁴²

The Petroleum (Exploration, Development and Production) Act Cap. 150 establishes competitive bidding as the primary mechanism for the award of petroleum exploration licences in Uganda. The framework is intended to promote transparency, fairness, and accountability in the allocation of petroleum rights. Under Section 52 of the Act, the Minister responsible for Energy and Mineral Development, with the approval of Cabinet, is mandated to declare areas available for petroleum exploration licensing.

Following such approval, the Minister must publish a notice identifying the areas open for bidding through the Uganda Gazette, national and international newspapers, and other print and electronic media. The notice is required to specify the location of the exploration blocks and provide interested parties with a minimum period of three (3) months to prepare and submit their applications⁴³. In addition, the Minister is required to report the designated licensing areas to Parliament within fifteen (15) days of Cabinet approval.

Prospective applicants are required to submit a written application to the Minister together with the prescribed fees in response to the published notice. The Petroleum Authority of Uganda (PAU) is responsible for reviewing applications and ensuring compliance with the applicable legal, technical, and regulatory requirements.

Although competitive bidding remains the standard licensing approach, the Act permits direct applications to the Minister in exceptional circumstances. Such applications may only be considered under specifically defined national interest provisions and are subject to safeguards intended to preserve transparency and protect the public interest.

To date, Uganda has conducted two competitive licensing rounds:

First Licensing Round (2015-2017)

Launched in February 2015, this inaugural round made available six blocks covering approximately 2,674 km² in the Albertine Graben, Uganda's most prospective petroleum basin. The process was conducted in line with the National Oil and Gas Policy (2008) and the Petroleum Act Cap. 150. 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 during the East African Petroleum Conference and Exhibition in Mombasa, Kenya, this 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

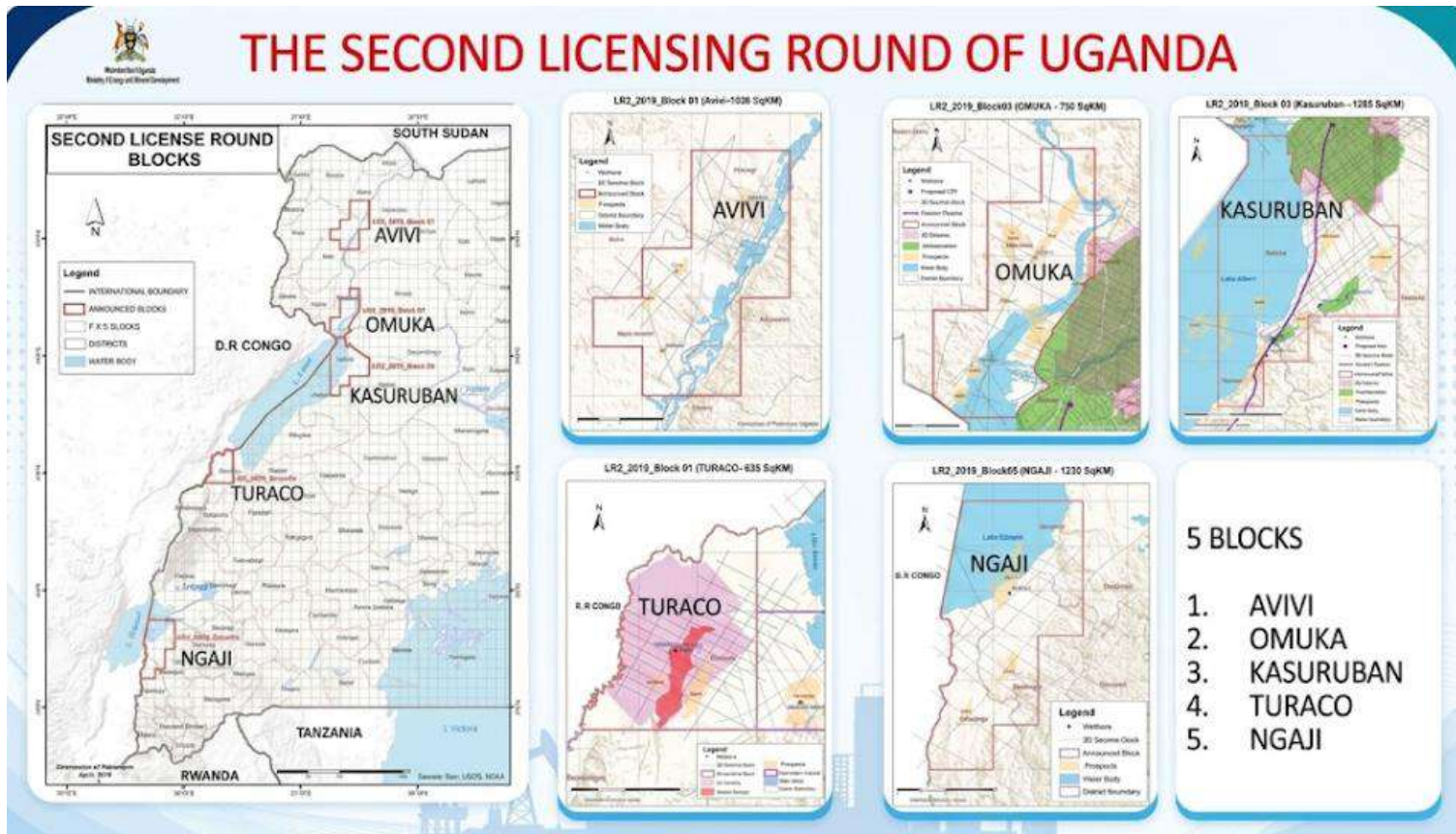
These blocks were awarded following a comprehensive bid evaluation process, with contracts and production sharing agreements (PSAs) finalised in 2021. The awarded blocks are presented in official

⁴² <https://pau.go.ug/petroleum-exploration-in-uganda/>

⁴³ <https://www.unoc.co.ug/unoc-signs-production-sharing-agreement-awarded-exploration-license/>

maps published by the Ministry of Energy and Mineral Development and the Petroleum Authority of Uganda (PAU).⁴⁴

Chart 47: Map of the blocks offered in the second licensing round⁴⁵



The second licensing round was structured into three main phases:

Request for Qualification (RfQ):

As part of the second petroleum licensing round, the Ministry of Energy and Mineral Development (MEMD) invited interested companies and consortia to participate in the qualification process through a Notice of Request for Qualification (RfQ). The notice was disseminated through national and international print and electronic media, as well as the Ministry's official website. Applicants were initially required to submit their Applications for Qualification (AfQ) by 22 May 2019. However, owing to disruptions associated with the COVID-19 pandemic, the submission deadline was subsequently extended to 30 September 2020.

By the close of the revised application period, six companies had submitted AfQs for consideration. The evaluation process was undertaken between October and December 2020 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).

Following completion of the evaluation, 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),

⁴⁴ <https://www.pau.go.ug/exploration-and-appraisal-of-oil-and-gas-discoveries>

⁴⁵ [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)

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

Request for Proposals (RfP):

The bid submission phase commenced following the issuance of the Request for Proposals (RfP) on 5 January 2020, with invitations extended to four pre-qualified companies. By the revised submission deadline of 30 June 2021, proposals had been received from only two applicants: DGR Global Limited of Australia and the Uganda National Oil Company (UNOC).

Interest was limited to three of the five blocks offered under the licensing round. UNOC submitted bids for the Omuka and Kasuruban blocks, while DGR Global Limited applied for the Kasuruban and Turaco blocks. No applications were received for either the Avivi or Ngaji blocks.

Evaluation and Award:

An inter-agency committee chaired by the Ministry of Energy and Mineral Development (MEMD) carried out the evaluation of the submitted RfPs between 30 June and 31 August 2021. Following the completion of the assessment process, the Uganda National Oil Company (UNOC) was selected as the successful bidder for the Kasuruban block and subsequently entered into a Production Sharing Agreement (PSA) with MEMD on 9 January 2023. The Petroleum Exploration Licence (PEL) for the Turaco block was later granted to DGR Energy Turaco Uganda SMC Limited (DEUL) on 12 May 2023.

As part of ongoing efforts to promote petroleum exploration, the Government announced in January 2025 its intention to launch a third licensing round during FY 2025/26. The proposed round is expected to make additional acreage available for exploration and may extend beyond the Albertine Graben to include the Moroto-Kadam and Kyoga basins. Preliminary geological studies have been undertaken in these areas to evaluate their petroleum prospectivity and support future licensing activities.

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

The assessment of applications submitted under Uganda's Second Petroleum Licensing Round was guided by a formal evaluation framework designed to ensure a transparent and objective selection process. Introduced as part of the FY 2019/20 licensing round, the framework sought to identify applicants with the technical expertise, operational capability, and financial capacity necessary to undertake petroleum exploration activities.

The evaluation considered a range of factors, including the applicant's track record in petroleum exploration, the quality of the proposed work programme, available financial resources and funding arrangements, technical competence, and operational capacity. Consideration was also given to commitments relating to environmental management and national content development. The evaluation approach reflected the requirements of the Petroleum (Exploration, Development and Production) Act Cap. 150 and supported the broader objectives of the National Oil and Gas Policy regarding sustainable resource development and value maximisation.

Table 6: 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);

Evaluation Phase	Technical and Financial criteria
	f) Evidence of purchase of data; and g) A Parent Company Guarantee in case the bidder is an affiliate or subsidiary.
Detailed Technical Evaluation	<p>1) Proposed Work programme</p> <p>The proposed work program has been assessed based on the below parameters:</p> <ul style="list-style-type: none"> a) Geological assessment and understanding of the block(s) applied for; b) Proposed work program activities; and c) Estimated costs and timelines. <p>2) Technical Capability</p> <p>The Technical Capability has been assessed based on the below parameters:</p> <ul style="list-style-type: none"> a) Company's/JV Experience; and b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks. <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> <ul style="list-style-type: none"> a) Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability: <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. 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: <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>

Evaluation Phase	Technical and Financial criteria
	5) X%, a proposed percentage over and above the minimum Royalty levels as stated in the MPSA
	Where X is a whole number greater or equal to 1%.
	6) National Content Plan
	<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; - 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

The Petroleum (Exploration, Development and Production) Act Cap. 150 permits the transfer of petroleum licences subject to the prior written approval of the Minister responsible for Energy and Mineral Development. The transfer regime is intended to ensure that licence obligations are maintained, regulatory requirements are met, and the interests of the State are safeguarded throughout the process.

Any application for the transfer of a petroleum licence must be submitted using the prescribed form, currently Form 14 under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. The application must be supported by information demonstrating that the proposed transferee possesses the necessary technical expertise and financial capacity to assume and fulfil the obligations attached to the licence. In addition, the licence holder must demonstrate compliance with all applicable tax, financial, and environmental requirements before the transfer can be considered. Approval of a transfer application may be withheld where the proposed transaction is determined not to be in the national interest or where the proposed transferee fails to satisfy the required technical and financial criteria.

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 48: Oil and gas extraction phases in the upstream sector

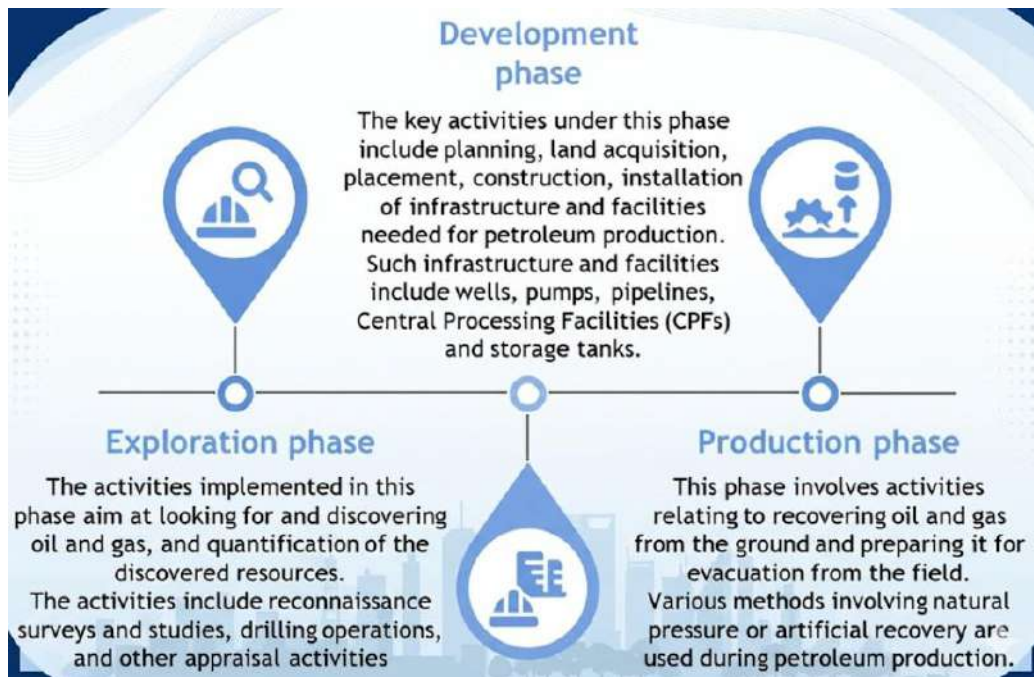


Table 19 provides an overview of the licences and permits applicable at the various stages of Uganda's petroleum value chain. Apart from the reconnaissance permit, all petroleum licences and permits are issued within the framework of a Production Sharing Agreement (PSA). A PSA constitutes the contractual arrangement between the Government and a petroleum company, setting out the respective rights and obligations of the parties in relation to upstream petroleum operations. Consequently, licences and permits issued for upstream activities are only effective where they are linked to a valid and active PSA.

Separate licensing requirements apply to midstream and downstream petroleum activities. These include licences and permits relating to the processing, conversion, transportation, marketing, and trading of petroleum and petroleum products. Although information on transportation revenues is disclosed in Section 3.11 in accordance with EITI Requirement 4.4, midstream and downstream activities are currently excluded from the scope of this report and therefore do not form part of Uganda's EITI reporting framework.

Table 7: 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 Cap. 150; Sections 48 to 51.</p> <p>Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016</p>

Types of licenses/Permits	Description	Duration	Reference
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>	<p>A PEL shall remain in force:</p> <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 Cap. 150; 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 Cap. 150; 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.</p> <p>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 Cap. 150; 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)	<p>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.</p> <p>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.</p>	<p>PPL shall continue in force:</p> <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 - for any period for which the license is renewed. 	<p>The Petroleum EDP Act Cap. 150; Sections 69 to 80.</p> <p>Regulations 18 to 21 and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016</p>
Annual Production Permit (APP)	<p>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.</p>	<p>The licensee shall submit an application for a production permit annually.</p>	<p>The Petroleum EDP Act Cap. 150; Section 96.</p> <p>Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016</p>

3.3.2. License allocations in the Mining Sector

a) Awarding procedures for mining licenses and other permits

In Uganda, the procedures for awarding mining licences and permits are governed by the Mining and Minerals Act Cap. 159⁴⁶, which replaced the Mining Act of 2003. The revised legal framework was introduced to strengthen transparency, improve the efficiency of licensing processes, and promote the sustainable development and management of mineral resources. The licensing regime is

⁴⁶ Data related to the mineral licensing (Procedure and requirements) received from DGSM.

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administered by the Directorate of Geological Survey and Mines (DGSM)⁴⁷ under the Ministry of Energy and Mineral Development (MEMD)⁴⁸.

Requirements

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

Chart 49: The licensing application requirements for the mining sector



All applications are required to be submitted through the Uganda Mining Cadastre Portal, which facilitates digital processing, tracking, and transparent management of the licensing process.

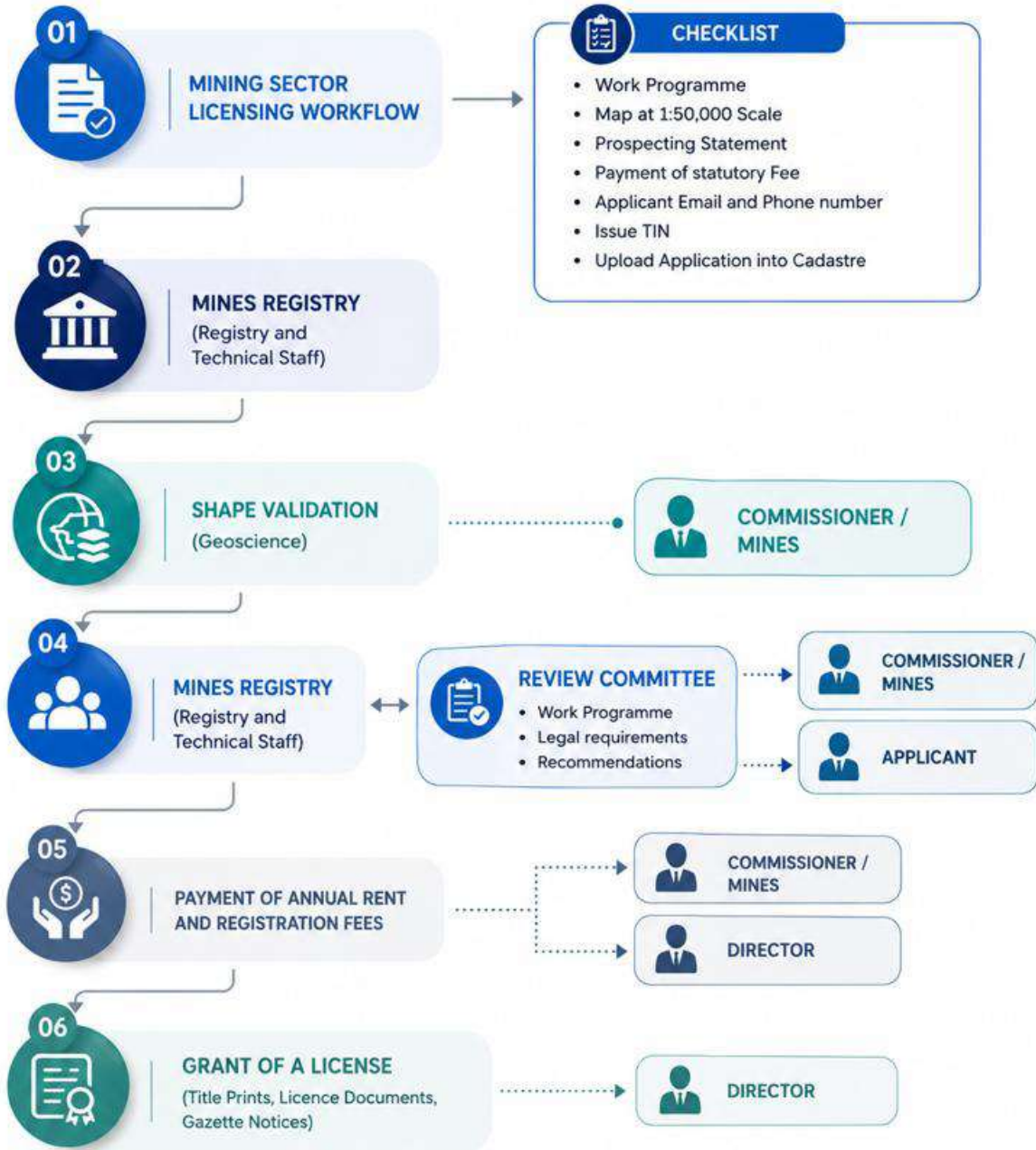
Process

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

⁴⁷ The Mining and Minerals Act Cap. 159, Section 15.

⁴⁸ The Mining and Minerals Act Cap. 159, Sections 28 and 29.

Chart 50: Licensing process in the mining sector⁴⁹



⁴⁹ Source: reported by PAU, September 2025

b) Types of mining licenses and permits

Mining licenses and permits

Prior to the enactment of the Mining and Minerals Act Cap. 159, Uganda's mining sector was governed by the Mining Act, 2003, which established a licensing framework for prospecting, exploration, and mineral production through instruments such as Prospecting Licences, Exploration Licences, Mining Leases, and Location Licences. The Act also authorised the Minister responsible for mineral development to conclude Mineral Agreements with holders of exploration licences or mining leases. These agreements served as legally binding arrangements between the Government and licence holders, setting out the rights and obligations of each party.

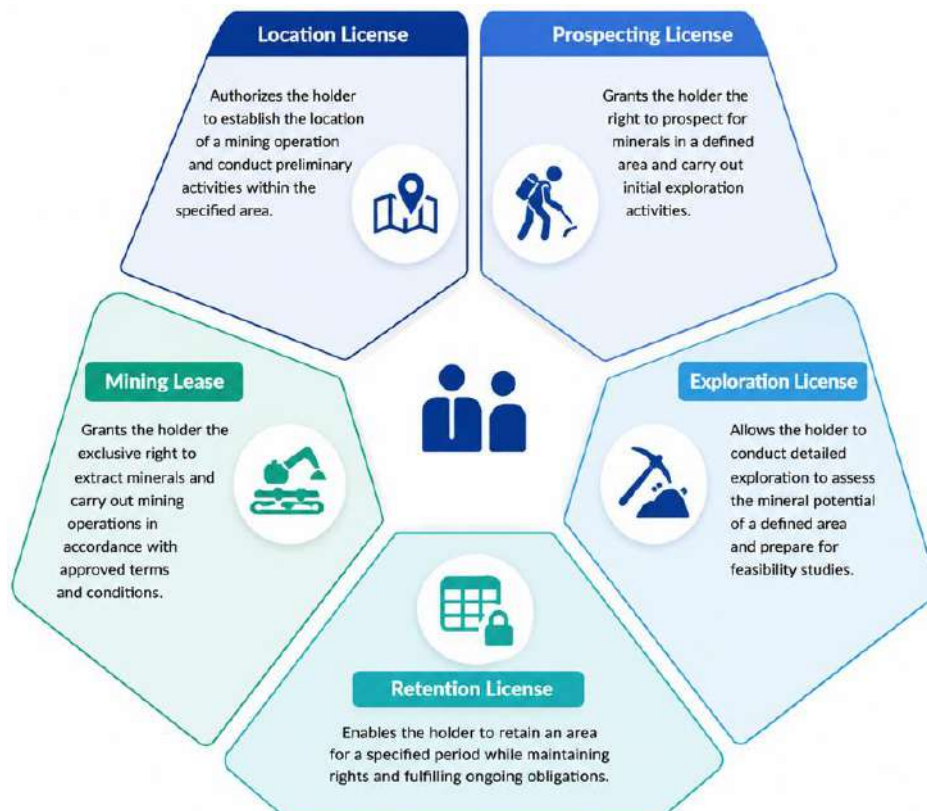
Typically, such agreements included provisions on:

- 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 coming into force of the Mining and Minerals Act Cap. 159 during FY 2022/23, the legal basis for Mineral Agreements was maintained while introducing measures aimed at strengthening transparency and accountability within the sector. The revised framework places greater emphasis on contract disclosure and alignment with national development priorities. According to the Ministry of Energy and Mineral Development's Annual Report 2022/23, Mineral Agreements continued to play an important role in large-scale and strategic mining projects, particularly where substantial investment commitments, elevated risks, or government participation are involved. The Act further provides for increased public disclosure of information relating to such agreements and, where applicable, parliamentary oversight.

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

Chart 51: Mineral rights according to the Mining Act, 2003



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

Chart 52 Type of licenses in the mining sector according to the Mining Act, 2003



c) Reforms for contract and licence allocation

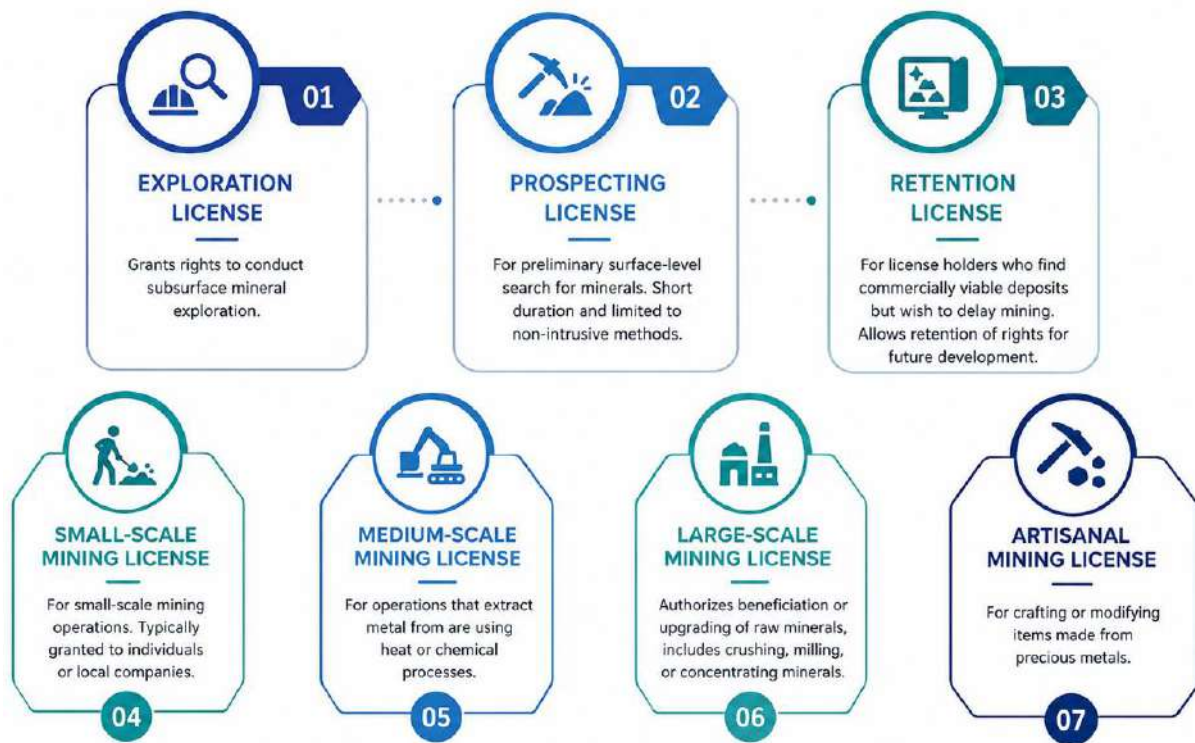
New mineral rights and licenses

Under the Mining and Minerals Act Cap. 159, Uganda revised and expanded its licensing framework to strengthen the regulation of mineral exploration and production activities. In addition to retaining the prospecting, exploration, and retention licences from the previous Mining Act, the Mining and Minerals Act Cap. 159 introduced four new categories of mineral rights: the large-scale mining licence, medium-scale mining licence, small-scale mining licence, and artisanal mining licence. These new classifications are intended to support orderly development across different scales of mining operations, enhance regulatory oversight, and improve transparency within the sector. Each licence type is designed to reflect the scale of operations, as well as the associated technical and environmental requirements.⁵⁰

The chart below presents the mineral rights under the Mining and Minerals Act Cap. 159, while Annex 6 provides detailed information on the characteristics of the new mineral rights.

⁵⁰ <https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

Chart 53: Mineral rights according to the Mining and Minerals Act Cap.159



Introduction of a model mining agreement⁵¹

The Mining and Minerals Act Cap.159 provides for the conclusion of mineral agreements between the Minister responsible for Energy and Mineral Development and any person undertaking activities under an exploration licence or a large-scale mining licence, particularly in relation to projects involving significant capital investment and operational complexity. The Act further requires the Minister to prepare a model mining agreement, which is subject to approval by Parliament. Any mineral agreement entered into under the Act must be consistent with its provisions and contain the following terms and conditions:

⁵¹ <https://judiciary.go.ug/files/downloads/access%20to%20informationinformation%20Act2005.pdf>

Chart 54: Terms and conditions of the mineral agreement according to the Mines and Minerals Act Cap.159

<p>01</p>  <p>Minimum exploration or mining operations to be carried out and the work plan determined for purposes of such operations.</p>	<p>02</p>  <p>The minimum expenditure in respect of exploration or mining operations.</p>	<p>03</p>  <p>Financial provisions.</p>	<p>04</p>  <p>Production sharing arrangements where minerals have been ascertained and quantified.</p>
<p>05</p>  <p>The manner in which exploration or mining operations shall be carried out.</p>	<p>06</p>  <p>The processing of any mineral or group of minerals found, obtained, or mined by the holder of a mineral right in the course of exploration or mining operations.</p>	<p>07</p>  <p>The basis on which the market value of any mineral or group of minerals in question may from time to time be determined.</p>	<p>08</p>  <p>Project financing and insurance arrangements.</p>
<p>09</p>  <p>Environmental management obligations.</p>	<p>10</p>  <p>Health and safety obligations.</p>	<p>11</p>  <p>Requirements for local content, including the use of local labor and goods.</p>	<p>12</p>  <p>Community sharing and community development, including the obligation to conclude community development agreements with the affected communities.</p>
<p>13</p>  <p>The establishment of culturally relevant local dispute resolution mechanisms.</p>	<p>14</p>  <p>Resolution of disputes through arbitration mechanisms.</p>	<p>15</p>  <p>The right of the Minister to withdraw or cause to be relinquished portions of the license area covering land that has been earmarked by Government for a public infrastructure project, at no cost to Government.</p>	<p>16</p>  <p>The protection of the land rights or any customary rights of any of the registered owner, customary owner, lawful occupant or the bonafide occupant of the land in the area subject to a mineral right.</p>

3.3.3. National Local Content

Consistent with Article 244 of the Constitution of Uganda, the Mining and Minerals Act, 2022 confirms that ownership of all mineral resources is vested in the Government on behalf of the people of Uganda. The Act also establishes a framework intended to ensure that the development of mineral resources generates broader economic and social benefits for the country.

Under the Act, holders of mineral rights are required 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 participation in mining operations.

These requirements support the objectives of the "Buy Uganda Build Uganda" (BUBU) policy, which seeks to promote the consumption of locally produced goods and services and strengthen domestic enterprises.

The Act further establishes the Uganda National Mining Company (UNMC) as a state-owned enterprise responsible for managing the Government's commercial interests in the mining sector. Among its functions is the management of the Government's free carried interest of up to 15% in large-scale and medium-scale mining operations.

a) Oil and gas sector

Procurement of goods and services

Section 125 of the Petroleum (Exploration, Development and Production) Act, 2013 requires licensees, contractors, and subcontractors to give preference to goods manufactured or available in Uganda and to services supplied by Ugandan citizens and enterprises. To monitor compliance with these local content requirements, reporting entities are required to submit annual reports to the Petroleum Authority of Uganda (PAU) within sixty (60) days after the end of each calendar year, providing details on their utilisation of Ugandan goods and services.

Implementation of these local content provisions continued to advance during FY 2023/24. The National Supplier Database (NSD) grew to more than 3,000 registered entities, comprising 2,389 Ugandan companies and 612 foreign companies. Direct contracts with licensed oil companies (Tier 1 contractors) were awarded to over 360 companies, with Ugandan firms accounting for 83% of the beneficiaries. Local participation also extended through the supply chain, with approximately 1,400 companies engaged as Tier 2 subcontractors, alongside additional participation at Tier 3 level.

Training and employment of Ugandans

The promotion of national participation in Uganda's petroleum sector is supported through statutory local content requirements covering employment, skills development, and enterprise participation. Section 126 of the Petroleum (Exploration, Development and Production) Act requires licensees to prepare and submit, within twelve months of licence award and annually thereafter, a programme for the recruitment and training of Ugandan citizens for approval by the Authority. Similar obligations apply to midstream operators under Section 54 of the Midstream Law, which requires the submission of corresponding recruitment and training programmes.

Implementation of these requirements is further supported by the Petroleum (Exploration, Development and Production) (Local Content) Regulations. Under this framework, licensees are required to submit a National Content Programme, a National Content Performance Report, and related reports from contractors and subcontractors. In addition, Regulations 7, 17, and 18 require the annual submission of a Recruitment and Training Plan to the Petroleum Authority of Uganda (PAU). The petroleum sector employed a total of 13,067 individuals during the reporting period, including 11,752 Ugandan nationals, representing 90% of the workforce. Despite the high overall level of national participation, the proportion of Ugandans employed directly by licensees declined to 67.7% (689 out of 1,018 employees), while expatriates accounted for 32.3% of direct employment.

Local companies continued to participate actively in sector procurement. During 2023, a total of 852 contracts valued at USD 501.2 million were awarded. Ugandan companies secured 720 contracts, equivalent to 84.5% of the total number of procurements, representing USD 257.8 million or 51.4% of total contract value. Foreign companies accounted for 48.5% of contract value, while community suppliers received contracts worth USD 14.2 million.

Capacity development remained an important component of Uganda's local content strategy. Expenditure on training reached USD 8.2 million in 2023, including USD 709,668 dedicated to public officers and USD 6 million allocated to the training of licensee personnel. In parallel, enterprise development programmes continued to strengthen the participation of domestic businesses, with more than 380 Ugandan companies benefiting from capacity-building initiatives.⁵²

⁵² TotalEnergies and CNOOC wrote to the Minister of Energy and Mineral Development to this effect.

b) Mining sector

Overview of the mining sector local content***Procurement of goods and services***

The Mining and Minerals Act Cap.159 incorporates local content requirements into Uganda's mineral licensing framework by promoting the use of goods and services available within the country. As part of the application process for an exploration licence, Section 41(j) requires applicants to submit a procurement plan identifying goods and services that can be sourced locally and demonstrating their commitment to giving preference to Ugandan suppliers in accordance with the Act and other applicable legislation.

Comparable requirements apply to large-scale mining operations. Under Section 60(n) of the Act, applicants for a large-scale mining licence must provide an assessment of the goods and services needed for their proposed mining activities that are available within Uganda. The application must also set out the applicant's strategy for procuring such goods and services from local sources.

Training and employment of Ugandans

A key objective of the Mining and Minerals Act Cap.159 is to increase the contribution of the mining sector to Uganda's national development through enhanced local participation. The Act promotes the development of domestic skills and expertise by encouraging technology transfer, research and innovation, and the employment and progression of Ugandan citizens within the mining industry. It also reinforces local content requirements by encouraging the use of goods and services sourced within Uganda. The principal provisions relating to training, employment, and knowledge transfer are summarised below:

Knowledge Transfer and Training Commitment:

The Mining and Minerals Act Cap.159 requires mineral rights holders to actively promote the transfer of knowledge and technical expertise to Ugandan citizens. To support this objective, licence holders are expected to develop and maintain adequate management and technical capacity, including the establishment of facilities necessary to support mining operations. In addition, within twelve months of being granted a mineral right, licence holders must submit a detailed plan outlining the recruitment, training, and career development of Ugandans and provide annual updates on its implementation.

Employment of Ugandan Citizens:

The Act places particular emphasis on the employment and advancement of Ugandan nationals within the mining sector. Mineral rights holders are required to recruit and train Ugandans and implement succession arrangements aimed at progressively replacing expatriate personnel with suitably qualified local employees. Training and capacity-building programmes must be established to strengthen the skills of Ugandan workers, while non-citizen experts may only be engaged where necessary and with a view to facilitating knowledge transfer.

Licence holders are also expected to collaborate with academic and research institutions, particularly in areas relating to research and environmental management. Furthermore, they must establish organisational structures that include recruitment plans, projected staffing requirements, and clear targets for Ugandan participation. Community development obligations are reinforced through requirements relating to socially responsible investments and community development agreements.

Preference for Local Goods and Services:

To maximise the participation of Ugandan businesses in mining activities, mineral rights holders, contractors, and subcontractors are required to prioritise goods produced or readily available in

Uganda, as well as services provided by Ugandan citizens and locally registered companies. The Act further requires the preparation of procurement plans identifying opportunities for local sourcing, particularly within the area of operation. Such plans must be submitted to the Minister for approval and be accompanied by annual reports describing their implementation and outcomes.

Technology Transfer:

The Mining and Minerals Act Cap.159 promotes the transfer of technology and technical expertise to Ugandan citizens as part of the broader local content framework. Accordingly, applicants for large-scale, medium-scale, and small-scale mining licences are required to demonstrate how their operations will contribute to technology transfer and capacity development within Uganda. The Act also requires licence holders to maintain accurate and up-to-date geological maps, geophysical information, and other technical records at their registered offices in Uganda to support effective sector management and oversight.

Research and Training:

To encourage the sustainable development and utilisation of mineral resources, the Act empowers the Minister, in collaboration with relevant stakeholders and local authorities, to undertake or commission research on mineral conservation and resource optimisation. The legislation also emphasises capacity development within public institutions by providing for training programmes aimed at strengthening the skills and technical capabilities of officers within the Directorate and other relevant government agencies involved in the management of the mineral sector.

c) Mining sector local content reforms

One of the key objectives of the Mining and Minerals Act Cap.159 is to increase the contribution of the mining sector to Uganda's economic and social development. To support this objective, the Act introduces a range of local content measures aimed at strengthening the participation of Ugandan citizens and enterprises in mining activities. These measures address areas such as employment and skills development, technology transfer, research and innovation, and the procurement of locally available goods and services.

A summary of the principal local content reforms introduced under the Mining and Minerals Act Cap.159 is presented in Annex 8.

3.4 Register of licenses

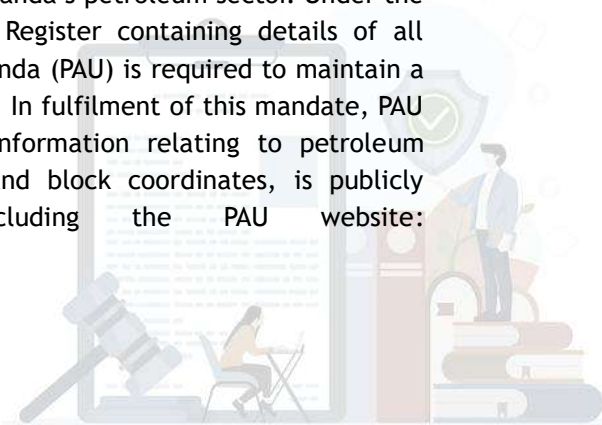
3.4.1. Register of petroleum licenses

The Petroleum (Exploration, Development and Production) Act Cap.150 establishes mechanisms to promote transparency and public access to information within Uganda's petroleum sector. Under the Act, the Minister is responsible for maintaining a Petroleum Register containing details of all petroleum licences issued, while the Petroleum Authority of Uganda (PAU) is required to maintain a central database of entities participating in petroleum activities. In fulfilment of this mandate, PAU established the National Supplier Database (NSD) in 2017. Information relating to petroleum operations, including licensed operators, project locations, and block coordinates, is publicly accessible through a range of 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/>.



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An online cadastral portal provides stakeholders with access to licensing information for Uganda's extractive industries. The portal functions as a central repository of licence data and allows users to search records using either a licence number or the name of a licence holder. Information available through the system includes details of the licence holder, licence status, application and award dates, expiry dates, the mineral or commodity concerned, as well as the size and geographic location of the licensed area. By making this information readily accessible, the portal contributes to greater transparency and accountability in the administration of extractive sector licences.

According to the DGSM, there were 167 mineral rights in existence during the FY 2023/24 as detailed in the table below:

Table 8: Number of mineral rights in existence during FY 2023/24

Description	Number of active licenses
Exploration License (EL)	138
Mining	17
Location	11
Other	1
Total	167

Source: DGSM

Although the Online Mining Cadastre⁵³ provides access to information on existing mineral licences, its functionality remains limited in certain respects. In particular, the system does not provide historical information on licence withdrawals, transfers, renewals, or other changes in licence status over time, nor does it allow users to extract data on active licences in an open-data format. To address these limitations, the Directorate of Geological Survey and Mines (DGSM) provided a register of active licences for FY 2023/24. The register includes details such as licence numbers, licence holders, licence categories, grant and expiry dates, acreage, and the districts in which the licences are located. A summary of this information is presented in Annex 10 of this report.

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

- All mining rights and mineral agreements granted
- 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.

⁵³ Section 18 of the Mining Act, 2003.

3.5 Disclosure of licenses and contracts

Uganda has established a legal framework aimed at promoting transparency and public access to information held by government institutions. The foundation for this framework is provided by Article 41 of the Constitution, which grants citizens the right to obtain information in the possession of the State and its agencies, subject to limitations relating to national security, personal privacy, and other protected interests. This constitutional guarantee is implemented through the Access to Information Act, 2005⁵⁴, which sets out the procedures for requesting information and defines the categories of information that may be disclosed to the public.

Transparency requirements are also reflected in public procurement legislation. The Public Procurement and Disposal of Public Assets (PPDA) Act Cap 205, as amended, promotes openness in procurement processes by requiring the publication of key procurement information, including tender notices, bidding opportunities, and contract award decisions. At the same time, the legislation recognises the need to protect commercially sensitive and confidential information where disclosure could violate contractual commitments or other legal obligations.

In practice, public information is made available through a variety of channels, including official government websites, the Uganda Gazette, newspapers, and other public communication platforms. These mechanisms are intended to facilitate access to information and strengthen public accountability across government institutions.

3.5.1 Disclosure of PSAs and Petroleum Rights

In line with EITI Requirement 2.4, Uganda has taken steps to improve public access to contracts and licences governing extractive activities while balancing the confidentiality provisions contained in sector legislation. In the petroleum sector, upstream operations are conducted primarily under Production Sharing Agreements (PSAs), which establish the rights and obligations of the Government and petroleum companies. These arrangements are governed by the Petroleum (Exploration, Development and Production) Act Cap.150, the Petroleum (Exploration, Development and Production) Regulations, 2016, and the terms of the respective PSAs.

The legal framework provides a basis for the disclosure of petroleum agreements while also protecting commercially sensitive information. Section 151 of the Petroleum (EDP) Act Cap.150 authorises the Minister to disclose petroleum agreements, licences, and related amendments, subject to the Access to Information Act, 2005 and the payment of prescribed fees. At the same time, confidentiality safeguards are embedded in both the Act and the 2016 Model PSA. In particular, Article 33 of the Model PSA restricts the disclosure of confidential information without the prior written consent of the affected party, except in specific circumstances such as disclosure to legal advisers, auditors, or designated public authorities bound by confidentiality obligations.

Additional restrictions are contained in Sections 152 and 153 of the Petroleum (EDP) Act. Information submitted by licence holders is generally treated as confidential and may only be disclosed with ministerial approval or where required by the Petroleum Authority of Uganda (PAU) for official purposes. The Act also limits access to reports submitted by licensees unless the relevant licence holder has expressly consented to their release.

Notwithstanding these confidentiality provisions, Uganda's Multi-Stakeholder Group (MSG) has continued to promote greater transparency in contract disclosure in accordance with the EITI Standard. These efforts gained additional importance following the introduction of the mandatory EITI contract disclosure requirement on 1 January 2021. In November 2021, TotalEnergies EP Uganda and CNOOC Uganda Ltd formally authorised the Ministry of Energy and Mineral Development to

⁵⁴ <https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf>

disclose their respective Production Sharing Agreements. This position was further reinforced in July 2024 when the Attorney General advised that disclosure of the contracts would not contravene confidentiality obligations, provided the consent of the concerned companies had been obtained.

The Mining and Minerals Act, 2022 adopts a more explicit disclosure approach. Section 207 requires the Minister to publish on the Ministry's website all mineral agreements entered into by the Uganda National Mining Company, together with all mineral rights, licences, and permits, including those that expired during the reporting year.

Efforts to advance contract transparency remain ongoing. Continued engagement between Government and industry stakeholders has resulted in renewed support from TotalEnergies EP Uganda and CNOOC Uganda Ltd for the disclosure of PSAs. Further consultations involving the Minister of Energy and Mineral Development, the Attorney General, and the Minister of Justice and Constitutional Affairs are expected to support the implementation of Uganda's contract disclosure roadmap and strengthen transparency within the extractive sector.⁵⁵

3.5.2 Disclosure of contracts and licenses in the mining sector

The enactment of the Mining and Minerals Act Cap 159 introduced several reforms to Uganda's mining sector, including the establishment of a Model Mining Agreement framework for certain large-scale and strategically important mining projects. The framework allows the Government to enter into mineral agreements with holders of exploration licences or large-scale mining licences, particularly where substantial investment commitments and complex project arrangements are involved.

Although mineral development in Uganda continues to be undertaken primarily through the licensing system established under the Act, the Model Mining Agreement provides an additional contractual mechanism that may be applied where mineral resources have been identified and quantified. This approach is intended to provide greater flexibility in structuring investments and defining the respective obligations of the parties involved in major mining projects.

The relationship between the Government and mineral rights holders is governed by the Mining and Minerals Act Cap 159, the applicable mining regulations, and the specific terms and conditions attached to the relevant licence or mineral agreement.⁵⁶

Subject to the provisions of the Constitution of Uganda and the Access to Information Act Cap. 95, Regulation 4 of the Mining (Licensing) Regulations, 2019 grants the public access to information relating to mineral rights and mineral transactions. Such information may be obtained electronically through the online Mining Cadastre or, upon payment of the prescribed fees set out in Schedule 3 of the Regulations, in hard-copy form from the relevant authorities.

In addition, Section 207 of the Mining and Minerals Act Cap.159 requires the Minister to publish on the Ministry's website all Mineral Agreements entered into by the Uganda National Mining Company, together with all mineral rights, licences, and permits, including those that expired during the reporting year.

According to the Directorate of Geological Survey and Mines (DGSM), copies of mining licences and related documents may be obtained in accordance with the applicable legal and regulatory requirements. The process for accessing these documents is outlined below:

- The applicant must submit a formal request for the search and extraction of the relevant licence documents.

⁵⁵ <https://www.ugeiti.org/wp-content/uploads/2023/09/Dissemination-of-EITI-Report-FY-2020-2021-and-awareness-creation-on-Beneficial-ownership.pdf>

⁵⁶ <https://ursb.go.ug/storage/publications/downloads/the-companies-amendment-act-no-16-of-2022-1676021575.pdf>

- A search fee of UGX 200,000 per hour, or part thereof, is payable.
- Copies or extracts of registered documents are subject to a fee of UGX 100,000 per page.
- All applicable fees must be paid to the Uganda Revenue Authority (URA).
- Once payment has been confirmed, copies of the requested licence documents are provided to the applicant.

3.6 Beneficial ownership

Uganda's efforts to strengthen Beneficial Ownership (BO) transparency gained significant momentum in 2021 as part of broader governance and transparency reforms within the extractive sector. A key milestone was the delivery of a dedicated Beneficial Ownership Transparency (BOT) training session for members of the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG)⁵⁷ in May 2021. Facilitated by a consultant from the EITI International Secretariat, the training provided guidance on international disclosure requirements and resulted in the identification of a number of priority actions to advance BO reforms.

The training coincided with Uganda's implementation of the EITI Standard and complemented ongoing initiatives by the Uganda Registration Services Bureau (URSB) to strengthen beneficial ownership disclosure arrangements. Recognising the importance of a coordinated approach, members of the UGEITI MSG agreed that progress on BO transparency would require collaboration among government institutions, civil society organisations, and private sector representatives, with each stakeholder contributing according to its respective mandate and responsibilities.

The MSG also highlighted the value of continued engagement with the EITI International Secretariat and other implementing countries to draw on international experience, technical assistance, and emerging good practices in beneficial ownership disclosure.

As a result of these discussions, the 12th UGEITI MSG meeting approved the establishment of a National Beneficial Ownership Committee (NBOC). The Committee brought together representatives from the URSB, the Financial Intelligence Authority, the Ministry of Justice and Constitutional Affairs, and other relevant institutions to coordinate the implementation of beneficial ownership reforms in Uganda. Its principal responsibilities included the following:

- Developing a Ugandan definition of beneficial ownership.
- Conducting a gap analysis of existing legal and institutional frameworks to inform reform strategies.
- Linking BO transparency initiatives to broader national governance reforms.
- Defining reporting standards for Politically Exposed Persons (PEPs).
- Determining the appropriate level of detail for BO disclosure.
- Designing data collection templates for BO declarations.
- Establishing systems to ensure accuracy and timely updating of BO information.
- Overseeing the development of Uganda's BO register.

To support the implementation of these priorities, the UGEITI Secretariat, with financial assistance from the European Union Delegation to Uganda, engaged a consultant in September 2022 to provide technical support to the National Beneficial Ownership Committee (NBOC) over a three-month period. As part of this assignment, a capacity-building workshop was organised in October 2022 for members of both the Committee and the UGEITI Secretariat to strengthen their understanding of beneficial ownership disclosure requirements and implementation approaches.

Further progress was achieved in December 2022 when UGEITI participated in stakeholder consultations held on 20-21 December to support the development of regulations governing beneficial ownership disclosure. These efforts contributed to the adoption of the Companies

⁵⁷ <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-act-no-21-of-2022-1676023340.pdf>

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(Beneficial Ownership) Regulations, 2023, which were subsequently issued by the Minister of Justice and Constitutional Affairs in January 2023.

UGEITI also continued to promote awareness of beneficial ownership transparency beyond the national level. On 23 August 2023, a regional dissemination workshop was held in Hoima District, bringing together stakeholders from the Bunyoro sub-region⁵⁸ to discuss the findings of the FY 2020/21 EITI Report and the role of beneficial ownership disclosure in strengthening accountability within the extractive sector.

The workshop attracted approximately 50 participants from local government institutions, civil society organisations, the private sector, and the media. Discussions focused on the importance of beneficial ownership transparency in promoting accountability, reducing corruption risks, and protecting the interests of communities affected by extractive activities. Representatives of the Uganda Registration Services Bureau (URSB) also provided updates on recent legislative reforms, including the Companies and Partnerships (Amendment) Acts, 2022, which introduced mandatory beneficial ownership disclosures, beneficial ownership registers, reporting obligations, and sanctions for non-compliance.

These initiatives contributed to raising awareness of beneficial ownership requirements at the subnational level and supported broader efforts to strengthen transparency and public participation in the governance of Uganda's extractive sector.

3.6.1 Uganda's legal reforms on Beneficial Ownership disclosure

The Companies (Amendment) Act 2022⁵⁹ and the Partnership (Amendment) Act 2022⁶⁰

Uganda's beneficial ownership disclosure framework was strengthened through legislative reforms enacted in 2022. These reforms were introduced through the **Companies (Amendment) Act, 2022** and the **Partnership (Amendment) Act, 2022**, which amended the Companies Act, 2012 and the Partnership Act, 2010. Both amendment Acts received presidential assent on 7 September 2022 and became operational on 16 September 2022.

Among the most significant changes introduced by the reforms was the requirement for companies and partnerships to identify and disclose their beneficial owners. The legislation also provides for the creation and maintenance of beneficial ownership registers, with the objective of improving transparency in corporate ownership structures and strengthening measures to combat illicit financial flows.

Defining Beneficial Ownership

- The amended laws provide clear definitions of beneficial ownership: Under the Partnership (Amendment) Act, 2022, a beneficial owner is a natural person who ultimately owns or controls a partnership, exercises ultimate authority over it, or on whose behalf transactions are conducted.
- Under the Companies (Amendment) Act, 2022, a beneficial owner is a natural person who directly or indirectly owns or controls a company, exercises ultimate control over its operations, or benefits from transactions carried out by the company.

Requirements for Maintaining Beneficial Ownership Registers

The Companies (Amendment) Act, 2022 and the Partnership (Amendment) Act, 2022 require all registered companies and limited liability partnerships in Uganda to establish and maintain beneficial ownership registers. These registers must contain information on each beneficial owner, including their personal particulars, the nature and extent of their ownership or control, and, where applicable, the date on which their beneficial ownership ceased.

The introduction of mandatory beneficial ownership registers has strengthened the legal framework for corporate transparency in Uganda by improving the availability of information on the individuals who ultimately own or control legal entities. These measures are intended to support efforts to

⁵⁸ <https://ursb.go.ug/storage/publications/downloads/companies-beneficial-owner-regulations-2022-1676022079.pdf>

⁵⁹ <https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-regulations-2023-1676023559.pdf>

⁶⁰ <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

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prevent money laundering, corruption, and the misuse of corporate structures, while aligning Uganda's regulatory framework with emerging international transparency standards.

Companies (Beneficial Owner) Regulations, 2023⁶¹ and the Partnership (Beneficial Owner) Regulations, 2023⁶²,

On 5 January 2023, Uganda adopted additional measures to implement its beneficial ownership disclosure framework through the issuance of the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023 by the Minister of Justice and Constitutional Affairs. These regulations give effect to the beneficial ownership provisions introduced under the 2022 amendments to the Companies Act and the Partnership Act by establishing the procedures, reporting obligations, and compliance requirements relating to the establishment and maintenance of beneficial ownership registers.

Information Required in Beneficial Ownership Registers

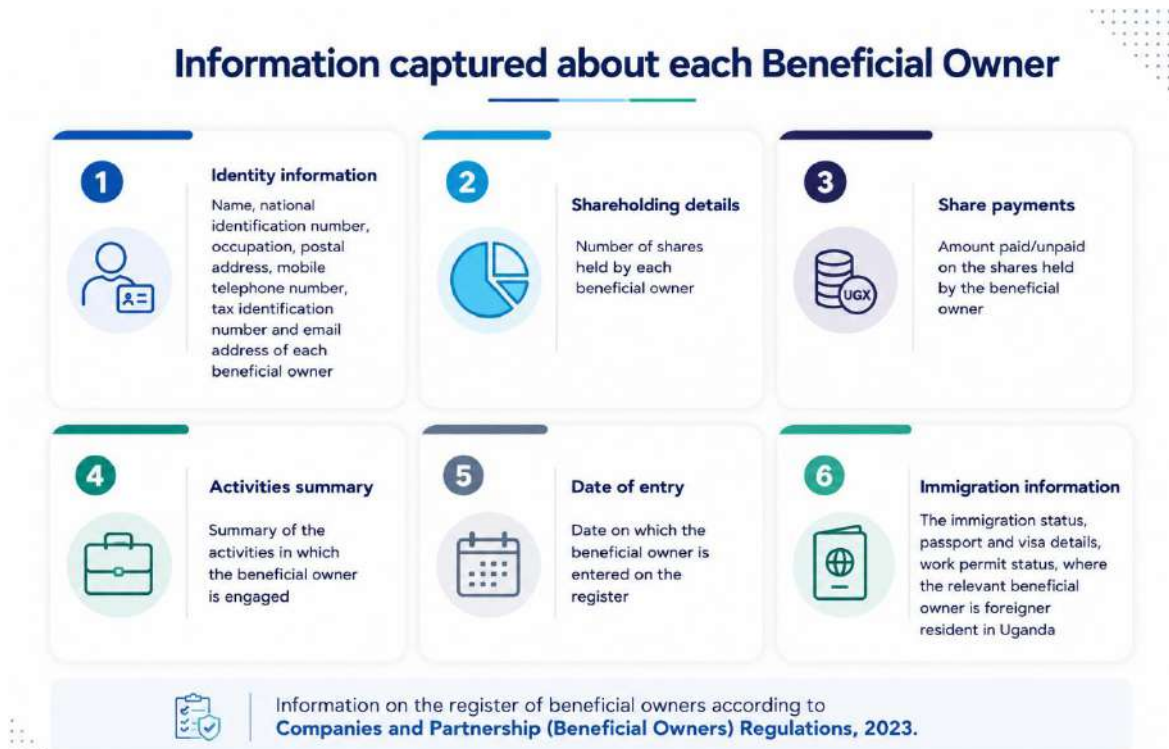
The Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023 establish standardised requirements for the collection and maintenance of beneficial ownership information. Under these regulations, companies and partnerships are required to maintain registers containing prescribed information on each beneficial owner. By specifying the information to be recorded, the regulations promote consistency and completeness in beneficial ownership disclosures and ensure a uniform approach across different forms of business entities.



⁶¹ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

⁶² <https://www.unoc.co.ug/we-we-are/>

Chart 55: 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 presented in the chart below:

Chart 56: 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 information relating to companies and partnerships in Uganda is provided through the Uganda Registration Services Bureau (URSB). Any person seeking such information is required to submit Form 3, as prescribed under Schedule 1 of the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023.

Upon submission of the prescribed form and payment of the applicable fees specified in Schedule 2 of the Regulations, members of the public may:

- Inspect the beneficial ownership information registered for a company or partnership.
- Obtain certified copies or extracts of documents containing beneficial ownership information.

The fees currently prescribed by the URSB are as follows:

- UGX 25,000 for the inspection of beneficial ownership particulars.
- UGX 25,000 per copy for extracts or documents containing beneficial ownership information relating to a company or limited liability partnership.

[The Mining and Minerals Act Cap 159⁶³](#)

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 legal entity, or the receipt of significant economic benefits from such an entity, even where formal ownership or title is held in the name of another person or entity.
- Control refers to ownership of more than five percent (5%) of the share capital of a company, and/or the possession—directly or indirectly—of the power to direct or influence the management or policies of an entity. This may be exercised through voting rights, contractual arrangements, or other means of influence.

Beneficial ownership disclosure

The introduction of Beneficial Ownership (BO) disclosure requirements is provided for under the Mining and Minerals Act Cap 159. Companies applying for a mineral right licence are required to:

- Submit accurate beneficial ownership information as part of their application or bidding documents. They must also notify the Minister of any changes to this information within one month of such changes occurring, for the entire duration of the mineral right or licence.
- The Minister is required to ensure that all beneficial ownership information relating to holders of mineral rights, licences, 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 continued to strengthen its Beneficial Ownership (BO) transparency regime through a series of legislative, institutional, and administrative reforms. A major milestone was the enactment of 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 reforms established a comprehensive framework governing the collection, disclosure, maintenance, and updating of beneficial ownership information, while introducing sanctions for non-compliance.

⁶³ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

Implementation of the new framework has been led by the Uganda Registration Services Bureau (URSB). In August 2023, URSB launched a secure online platform to facilitate controlled access to beneficial ownership information by authorised public institutions. Twenty-three government agencies were invited to nominate focal persons for access to the system, with each institution allocated a primary account and up to four subsidiary user accounts. By the end of the year, nineteen institutions, including the Uganda Police Force and the Bank of Uganda, had been onboarded and were actively accessing beneficial ownership information through the platform.

To improve the completeness of beneficial ownership records, URSB introduced additional compliance requirements within its registration systems. New company registrations are now required to include beneficial ownership information at the point of incorporation, while existing entities must update their beneficial ownership details through the Online Business Registration System (OBRS). In support of these efforts, a data cleansing and migration exercise was initiated on 10 June 2023 to improve the quality and completeness of records maintained within the digital registry.

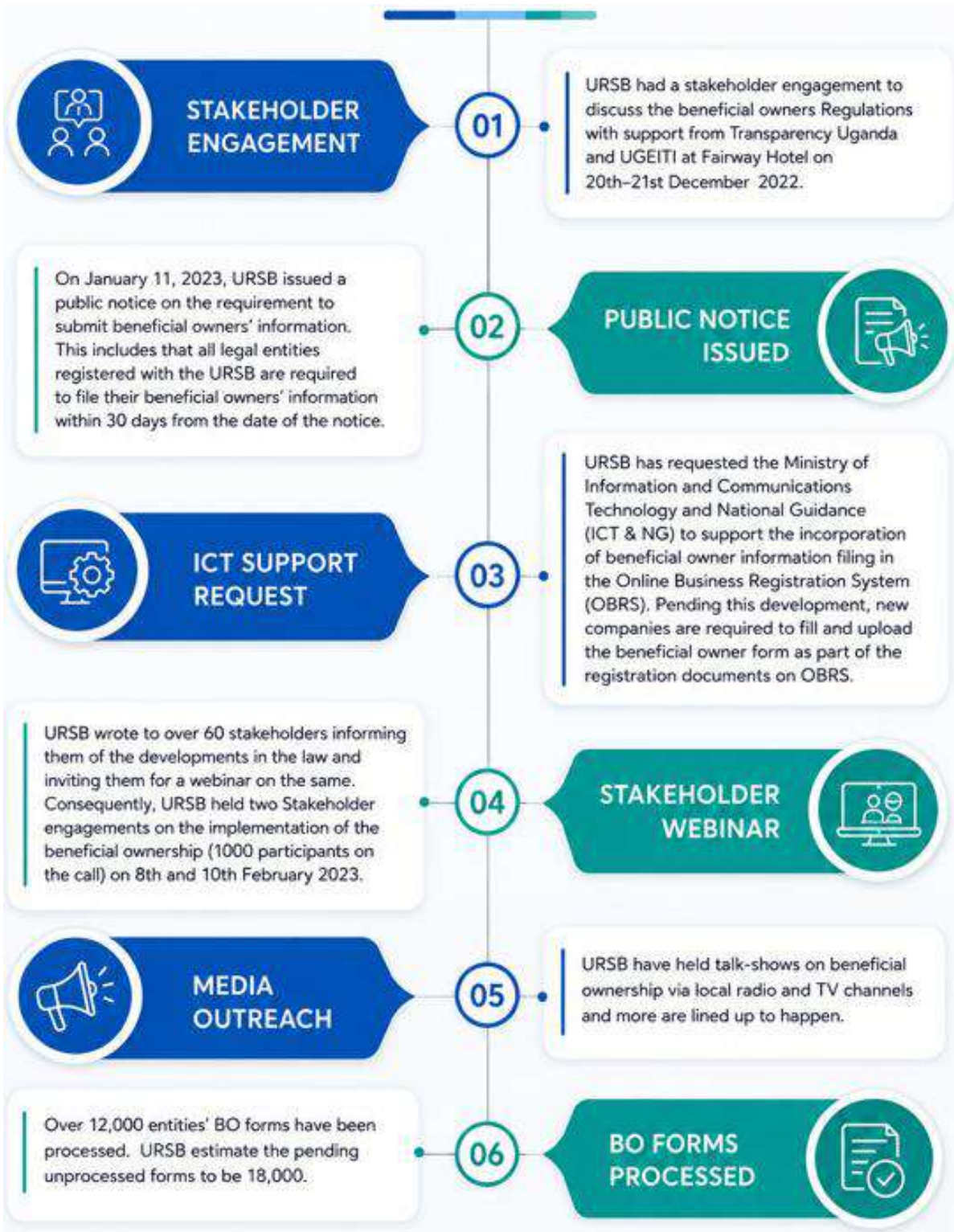
Further measures have been adopted to strengthen data integrity and accountability. The OBRS now requires registered entities to provide valid email addresses and telephone contacts, while beneficial ownership information is cross-checked against records maintained by the National Identification and Registration Authority (NIRA). URSB has also enhanced enforcement efforts through public notices, reminders on annual return filing obligations, and the removal of dormant entities that have remained inactive for more than five years. Companies struck off the register are required to seek reinstatement within twelve months before resuming operations.

The legal framework is reinforced by penalties applicable to failures to disclose beneficial ownership information or the submission of false declarations under the Companies (Amendment) Act, 2022 and the Companies (Beneficial Ownership) Regulations. In addition, URSB issued a public notice requiring all registered legal entities to submit beneficial ownership information to the Registrar of Companies within thirty days using the prescribed reporting forms.

Despite the progress achieved, certain implementation challenges remain. In particular, the verification of beneficial ownership information relating to foreign nationals and Ugandan citizens residing abroad continues to present difficulties due to limitations in existing validation mechanisms. Nevertheless, Uganda's efforts have contributed to significant progress in strengthening transparency and anti-money laundering controls, including the country's removal from the Financial Action Task Force (FATF) grey list on 23 February 2024.

Following the implementation of these reforms, the Uganda Registration Services Bureau (URSB) undertook the following activities:

Chart 57: Activities undertaken by URSB on establishment of the BO Register



3.6.3 Access to Beneficial Ownership data by the public

Public access to beneficial ownership information is available through the Uganda Registration Services Bureau (URSB). Subject to payment of the fees prescribed under Schedule 2 of the Companies (Beneficial Owners) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023, any person may inspect beneficial ownership records or obtain extracts from documents relating to companies and limited liability partnerships. In the mining sector, the Mining and Minerals Act Cap.

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159 further requires the Minister to publish and maintain beneficial ownership information relating to holders of mineral rights, licences, and permits in a publicly accessible format on the Ministry's website.

To support transparency in the extractive sector, companies included within the Uganda Extractive Industries Transparency Initiative (UGEITI) reporting scope are also required to disclose information on their legal and beneficial owners through the standard reporting templates used for the reconciliation process.

Consequently, the following information was requested:

- **Name of beneficial owner and nationality:** full name(s) of the company's beneficial owner(s), including their identity(ies) details such as:
 - 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.

Details of legal and beneficial ownership reported by extractive companies within the scope of the report are presented in Annexes 11 and 12. The Uganda Registration Services Bureau (URSB) also submitted a declaration form for legal ownership, as presented in Annex 12 of this report.

3.7 State participation

The Public Finance Management Act Cap. 171, Section 3, defines a State-Owned Enterprise (SOE) as a company in which 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 Cap. 150 and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, both enacted in 2013 and incorporated as a Limited Liability Company on 12 June 2015 under the Companies Act⁶⁴ Cap. 106, UNOC is wholly owned by the Government of Uganda⁶⁵. 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 (Exploration, Development and Production) Act Cap 150 and the Companies Act⁶⁶ Cap 106. UNOC's mandate encompasses:⁶⁷

⁶⁴ Section 43 of the Petroleum (EDP) Act Cap 150.

⁶⁵ Source: Uganda National Oil Company (UNOC).

⁶⁶ <https://www.unoc.co.ug/upstream/>

⁶⁷ <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

Contextual Information on the Extractive Sector

Chart 58: UNOC mandate in the oil and gas sector

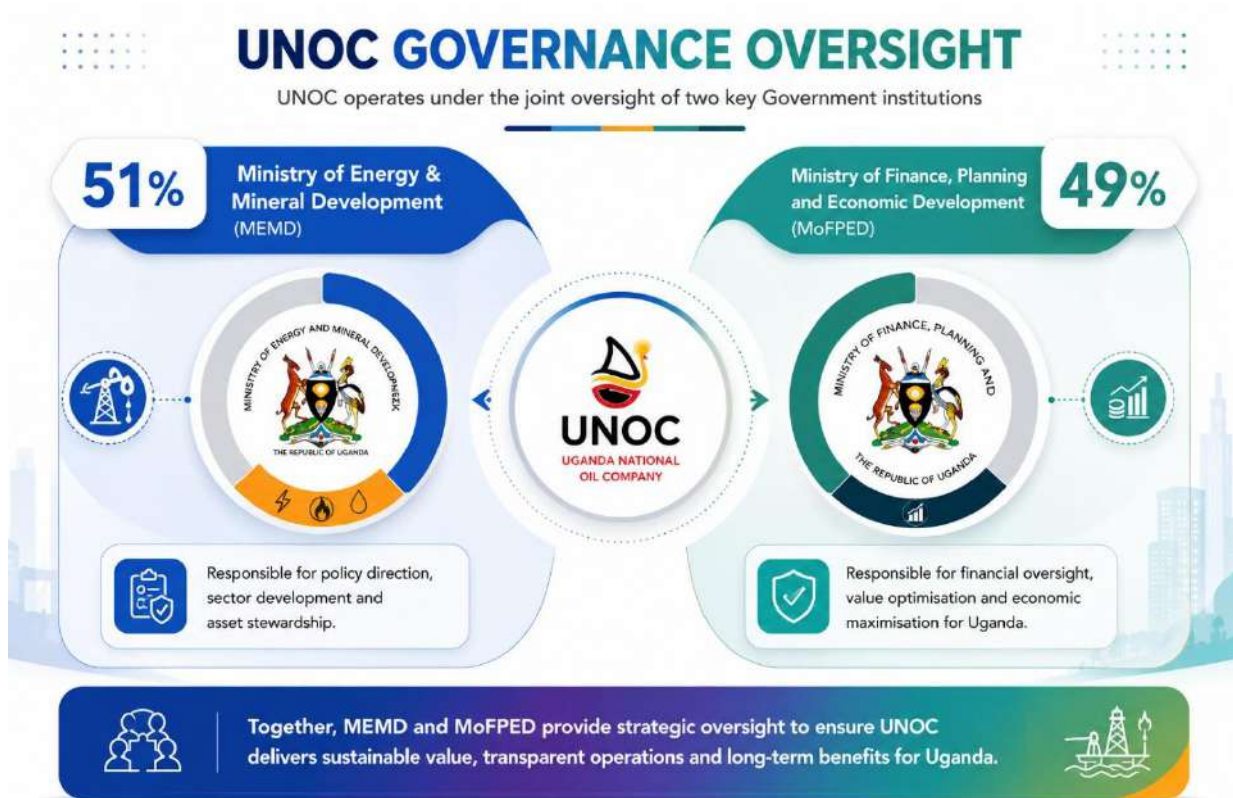


UNOC shareholding structure

The Uganda National Oil Company (UNOC) is jointly owned by two Government shareholders: the Ministry of Energy and Mineral Development (MEMD) and the Ministry of Finance, Planning and Economic Development (MoFPED). As part of its corporate structure, UNOC operates through two wholly owned subsidiaries, namely the Uganda Refinery Holding Company Limited (URHC) and the 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:

Chart 59: UNOC shareholding structure⁶⁸



⁶⁸ <https://www.unoc.co.ug/official-statement-regarding-the-alleged-acquisition-of-uganda-national-oil-company-unoc-by-peace-oil-and-gas-company-limited/>

Contextual Information on the Extractive Sector

The Uganda National Oil Company (UNOC) represents the Government of Uganda's commercial interests in upstream petroleum operations and currently holds a 15% participating interest in petroleum projects on behalf of the State. Through this role, UNOC manages the Government's equity interests in nine production licences covering thirteen discovered oil and gas fields.

The terms governing this participation are established in Uganda's publicly available Model Production Sharing Agreement (PSA), which sets out the financial and operational arrangements applicable to different forms of State participation, including fully paid equity, free equity, and carried interests. The PSA also provides that the Government, or its designated nominee, may elect to join the licensee through a Joint Venture Agreement, provided that such election is communicated within 120 days of receipt of the application for a Petroleum Production Licence.

During the development and production phases, the licensee is required to finance the nominee's share of participation costs. These expenditures are recoverable and are subsequently reimbursed from the Government's or nominee's share of Cost Petroleum. This mechanism enables the Government to participate in petroleum developments while deferring the financing of its equity obligations until production revenues become available.

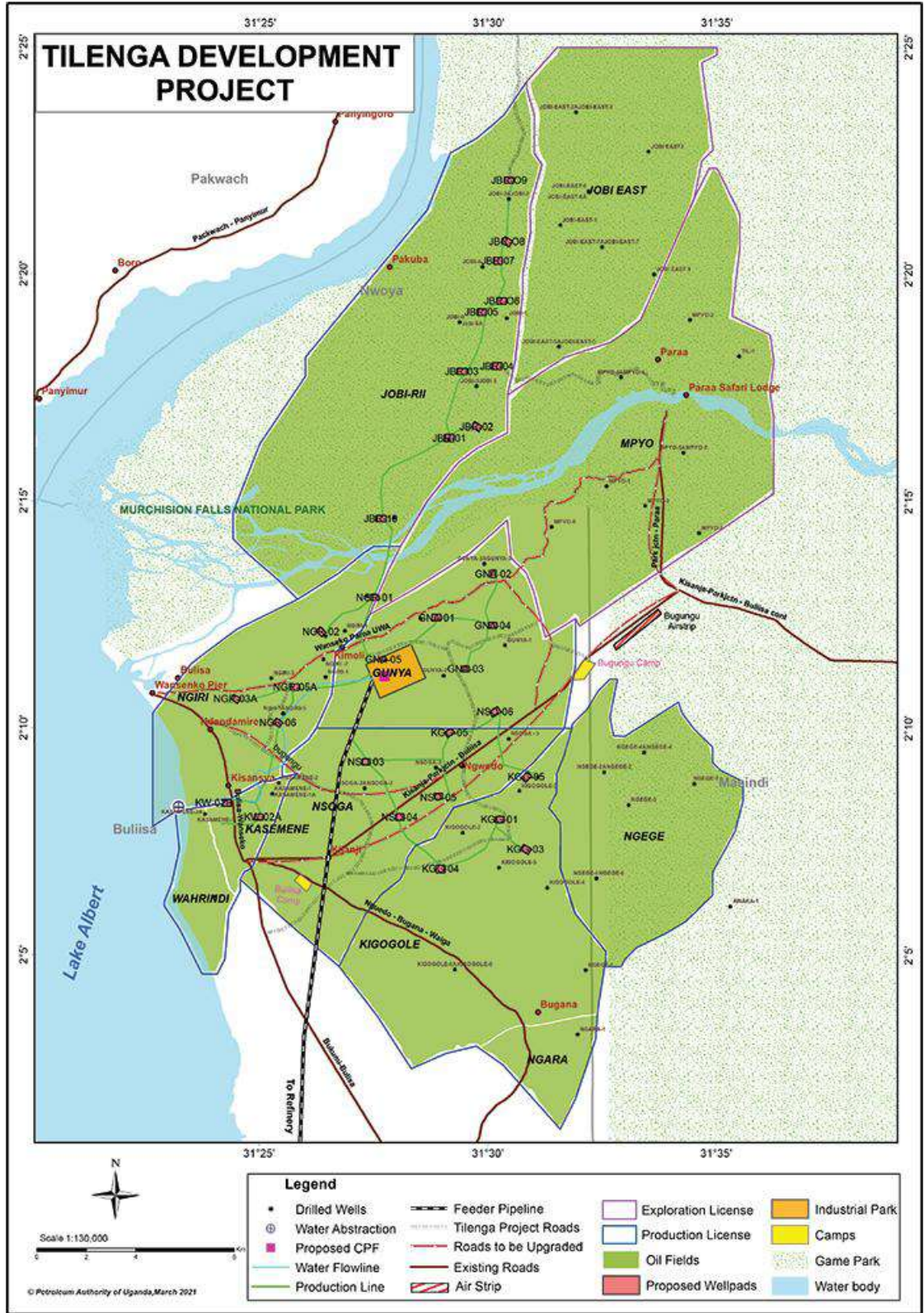
Main roles of UNOC in the oil and gas sector

Upstream

Within Uganda's upstream petroleum sector, the Uganda National Oil Company (UNOC) performs two key functions⁶⁹. In addition to managing the Government's participating interests in petroleum licences, the company is responsible for promoting new exploration opportunities aimed at supporting the long-term sustainability of oil production.

At present, UNOC manages the State's interests in nine active production licences covering thirteen oil and gas fields associated with the Kingfisher and Tilenga development projects.

⁶⁹ Reported by PAU, September 2025



In the Kingfisher and Kaiso-Tonya contract areas, petroleum operations are led by CNOOC Uganda Limited. The participating interests in these licences are shared among three partners, with TotalEnergies Uganda holding 56.67%, CNOOC Uganda Limited 28.33%, and the Uganda National Oil Company (UNOC) 15% on behalf of the Government of Uganda.⁷⁰ A comparable ownership arrangement exists under the Tilenka project, which comprises two contract areas operated by

⁷⁰ <https://www.unoc.co.ug/midstream/>

Contextual Information on the Extractive Sector

TotalEnergies Uganda. As in the Kingfisher and Kaiso-Tonya licences, the Uganda National Oil Company (UNOC) holds a 15% participating interest on behalf of the Government, while TotalEnergies Uganda and CNOOC Uganda Limited hold interests of 56.67% and 28.33%, respectively.⁷¹

Midstream⁷²

Uganda's midstream petroleum activities are undertaken through two wholly 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 subsidiaries are responsible for advancing the development, management, and operation of key midstream infrastructure projects, including petroleum refining, transportation, and related facilities.

The Uganda Refinery Holding Company Limited (URHC) is responsible for managing Uganda's interest in the Oil Refinery Project⁷³, in which it holds a 40% equity stake. In 2023, the Government of Uganda entered into a Memorandum of Understanding (MoU) and an Implementation Agreement with Alpha MBM Investments as the lead investor for the project. URHC is currently collaborating with the investor on the development of a 60,000-barrels-per-day refinery at Kabaale in Hoima District, together with a 211-kilometre multi-product pipeline that will transport refined petroleum products to a storage terminal located in Namwabula, Mpigi District.

Beyond the refinery project, URHC is mandated to plan and develop the Kabaale Industrial Park in Hoima District, which covers approximately 29.57 km². The industrial park is intended to serve as a key component of Uganda's petroleum infrastructure and is expected to accommodate major facilities, including the country's second international airport, a crude oil export terminal, and petrochemical and fertiliser industries. Once developed, the park is expected to support Uganda's broader energy and industrialisation objectives⁷⁴. The construction of Kabalega International Airport, a critical enabler of the project, is reported to be nearly 90% complete. The development is expected to contribute to the expansion of Uganda's energy sector and support the country's wider industrialisation agenda.

In addition to its role in the East African Crude Oil Pipeline (EACOP) project, the National Pipeline Company (Uganda) Limited (NPC) is responsible for the development and management of petroleum storage terminals that support upstream, midstream, and downstream petroleum activities. NPC is also mandated to establish and manage strategic national petroleum reserves and to promote partnerships that enhance the development of Uganda's midstream petroleum infrastructure.

Governance

UNOC's governance structure is anchored in Section 44 of the Petroleum (Exploration, Development and Production) Act Cap 150, which provides that the company is governed by a Board of Directors appointed by the President, subject to approval by Parliament.

Detailed information on 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)

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

- Ownership structure: Kilembe Mines Limited is owned by the Government of Uganda (99.99%), with the remaining 0.01% held by the Administrators of the Estate of G.D.K. Rukidi III.

⁷¹<https://www.unoc.co.ug/midstream/kabaale-industry-park/>

⁷²<https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/>

⁷³<https://ugandatourismcenter.com/place/kilembe-mines/>

⁷⁴<https://ugandatourismcenter.com/place/kilembe-mines/>

Contextual Information on the Extractive Sector

- Legal framework: The company operates under the Public Enterprise Reform and Divestiture Act (PERD Act) and falls under the oversight of the Ministry of Finance, Planning and Economic Development.
- Role and assets: KML is the custodian of Kilembe Mines, Uganda's largest copper mine, located in Kilembe at the foothills of the Rwenzori Mountains in western Uganda. The mine is estimated to contain more than 4 million tonnes of copper ore, in addition to cobalt deposits of undetermined quantity.⁷⁵

History and Structure of KML

- Kilembe Mines Limited was established in July 1950 as a joint venture between Frosbisher Limited and Ventures Limited.
- In 1962, ownership of the company was acquired by Falconbridge of Africa⁷⁶.
- The Government of Uganda assumed full ownership of KML in 1975.
- Copper mining operations ceased in 1982 following a decline in global copper prices. Thereafter, the company diversified into other activities, including hydroelectric power generation and lime production⁷⁷.

KML's Role as Asset Custodian

- Kilembe Mines Limited serves as the custodian of the copper and cobalt assets associated with the Kilembe mining project.
- The company is responsible for preserving and maintaining these assets pending the identification and appointment of a new operator by the Government of Uganda to recommence mining activities.

Concession Agreement and Current Status

- In 2013, the Government of Uganda entered into a concession agreement with Tibet-Hima Mining Company Limited aimed at reviving mining operations at Kilembe Mines.
- The concession agreement was subsequently terminated in 2018.
- Following the termination of the concession, Kilembe Mines Limited (KML) continued its role as custodian of the mining assets and remains responsible for their maintenance and preservation pending the selection of a new investor or operator to resume mining activities.

KML's Participations

- In 2001, Kilembe Mines Limited (KML) acquired a 25% equity interest in Kasese Cobalt Company Limited (KCCL) at a cost of UGX 17,426,428,620.⁷⁸
- KCCL was established to recover cobalt from tailings generated by the former copper mining operations at Kilembe and to undertake related mineral processing and refining activities.⁷⁹

Financial Reporting and Audits

- Compliance with the Companies Act Cap 106⁸⁰.
- The company's annual financial statements are prepared in compliance with International Financial Reporting Standards (IFRS).
- KML's financial statements are subject to audit by the Auditor General in accordance with the provisions of the National Audit Act Cap 170.

Going Concern and Future Outlook

⁷⁵<http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf>

⁷⁶ <https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm>

⁷⁷ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

⁷⁸ Press release, Ministry of Energy and Mineral Development, 12 April 2022

⁷⁹ <https://dgsn.go.ug/redevelopment-of-kilembe-mines/>

⁸⁰ <https://unmc.co.ug/about-us/who-we-are/>

Contextual Information on the Extractive Sector

- Alignment with Uganda’s fourth National Development Plan (NDPIV) 2025/26-2029/30.
- The Government has identified increased copper production and mineral value addition as key priorities for the mining sector.
- Kilembe remains one of the country’s most significant mining assets and is expected to play an important role in future mineral development initiatives.
- In April 2022⁸¹, the Ministry of Energy and Mineral Development announced measures aimed at facilitating the resumption of mining operations at Kilembe.
- 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 Mines⁸²

On 3 March 2025, the Government of Uganda signed its first Mineral Production Sharing Agreement (MPSA) with Sarrai Group Limited and Nile Fibreboard Limited for the redevelopment of Kilembe Mines. The agreement was executed by the Ministers responsible for Energy and Mineral Development, Finance, Planning and Economic Development, the Minister of State for Minerals Development, and the Minister of State for Privatisation on behalf of the Government. Sarrai Group Limited and Nile Fibreboard Limited were selected as the preferred investors following a competitive process involving fourteen bidders. The Government’s interests in the project are to be managed by the Uganda National Mining Company (UNMC), following the transfer of Kilembe Mines Limited’s assets to UNMC on 17 April 2025.

Creation of a National Mining Company

The Uganda National Mining Company (UNMC) is a wholly Government-owned statutory entity established on 25 April 2024 under the Mining and Minerals Act, Cap. 159. The company was created to manage and safeguard Uganda’s commercial interests and participation in the mining sector, both within the country and internationally.

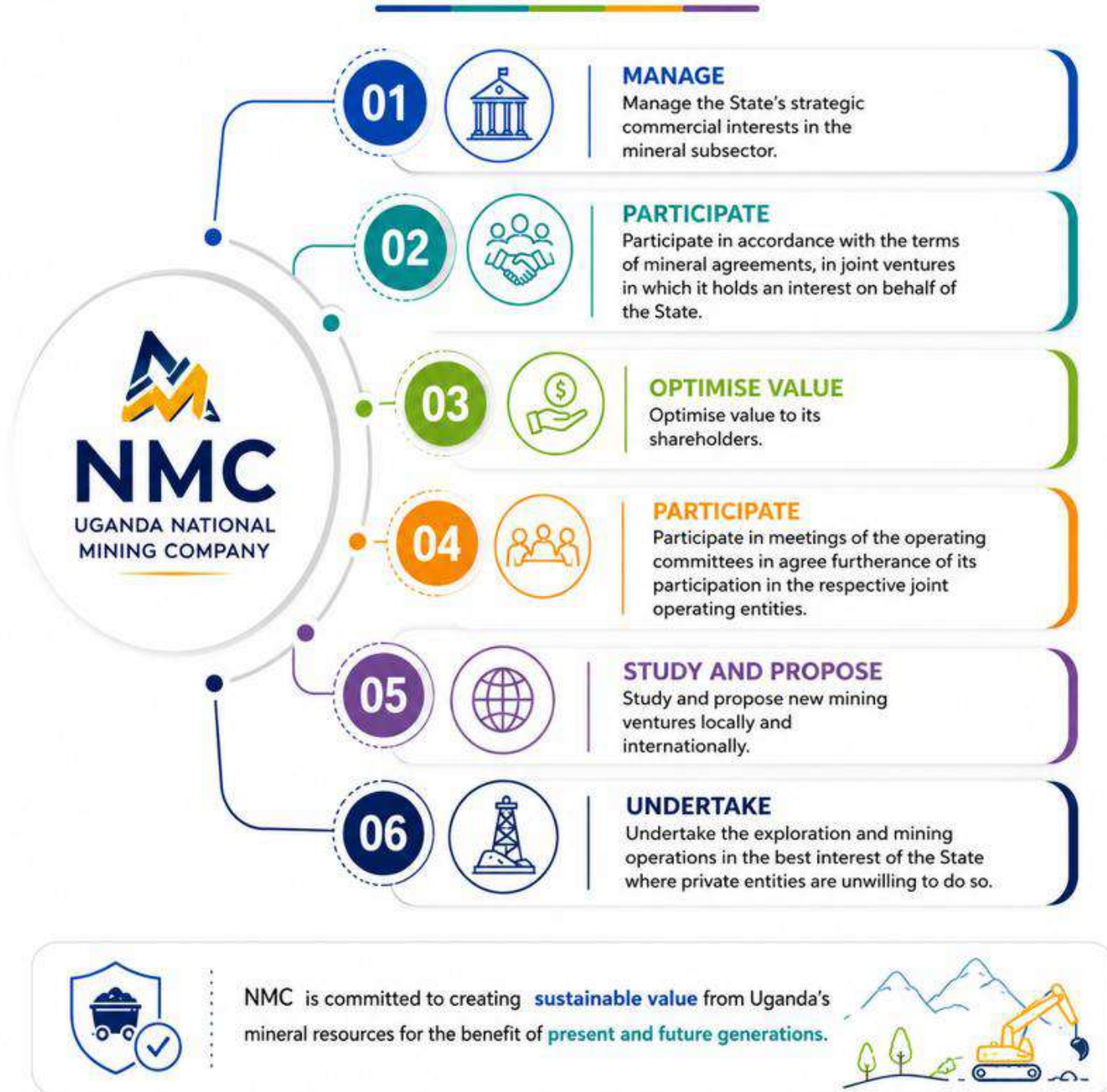
The establishment of UNMC represents a significant institutional reform aimed at strengthening Government participation and oversight in the mineral industry. By providing a dedicated vehicle for State involvement in mining projects, the company is expected to enhance the management of public interests in the sector. The figure below summarises the principal functions and responsibilities of UNMC as provided for under the Mining and Minerals Act, Cap. 159.⁸³:

⁸¹ *The Mining and Minerals Act Cap 159, Section 21.*

⁸² *The Mining and Minerals Act Cap 159, Section 22.*

⁸³ <https://unmc.co.ug/about-us/board-of-directors/>

Chart 60: Functions of Uganda National Mining Company (NMC)



Funds of Uganda National Mining Company⁸⁴

The Uganda National Mining Company (Uganda National Mining Company) is funded through the Consolidated Fund. It operates under the oversight of its shareholders, with the Ministry of Energy and Mineral Development (MEMD) holding 51% of the shares and the Ministry of Finance, Planning and Economic Development (MoFPED) holding 49%.

Its funding and financial management are governed under the Public Finance Management Act, 2015.

Board of directors of Uganda National Mining Company⁸⁵

⁸⁴ The Mining and Minerals Act Cap 159, Section 24.

⁸⁵ The Ngassa Contract Area has two stratigraphic petroleum exploration licenses: One for the Shallow area and another for the deep area.

The Uganda National Mining Company (Uganda National Mining Company) has a nine-member Board of Directors, which was inaugurated and sworn in by the Minister of State for Mineral Development following Cabinet approval on 4 November 2025. The Board is composed of members with diverse expertise, including geoscience, mining, metallurgy, mining economics, business administration, and mining law. At least one-third of the Board members are women, reflecting efforts to promote gender balance and multidisciplinary governance within the institution.⁸⁶

Annual report and accounts of Uganda National Mining Company⁸⁷

The NMC Board of Directors is required to submit to the annual general meeting:

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

3.8 Exploration activities

3.8.1 Oil and gas sector

a) Technical and financial criteria for licence awards and transfers

As no petroleum licences were awarded or transferred during FY 2023/24, no technical or financial evaluation criteria were applied by PEDPD during the reporting period. Accordingly, no weighted scoring system or evaluation process was undertaken for the award or transfer of petroleum rights.

b) Tender processes launched during FY 2023/24

No tender processes were launched for petroleum licences or contracts during FY 2023/24. Consequently, there were no requests for proposals, applicant evaluations, or licence award decisions during the reporting period.

c) Guidelines and procedures for licence awards and transfers

No licences, contracts, or permits were awarded or transferred during FY 2023/24. Therefore, no award or transfer procedures were implemented during the reporting period.

d) Upstream petroleum licences active during FY 2023/24

The Ministry of Energy and Mineral Development (MEMD) reported fourteen active upstream petroleum licences as at the end of FY 2023/24. These comprised nine production licences and five exploration licences. The active licences covered the Kingfisher, Tilenga and other producing fields, as well as the Kanywataba, Ngassa, Kasuruban and Turaco exploration areas.

⁸⁶ <https://www.unoc.co.ug/upstream/the-tilenga-project/>

⁸⁷ <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

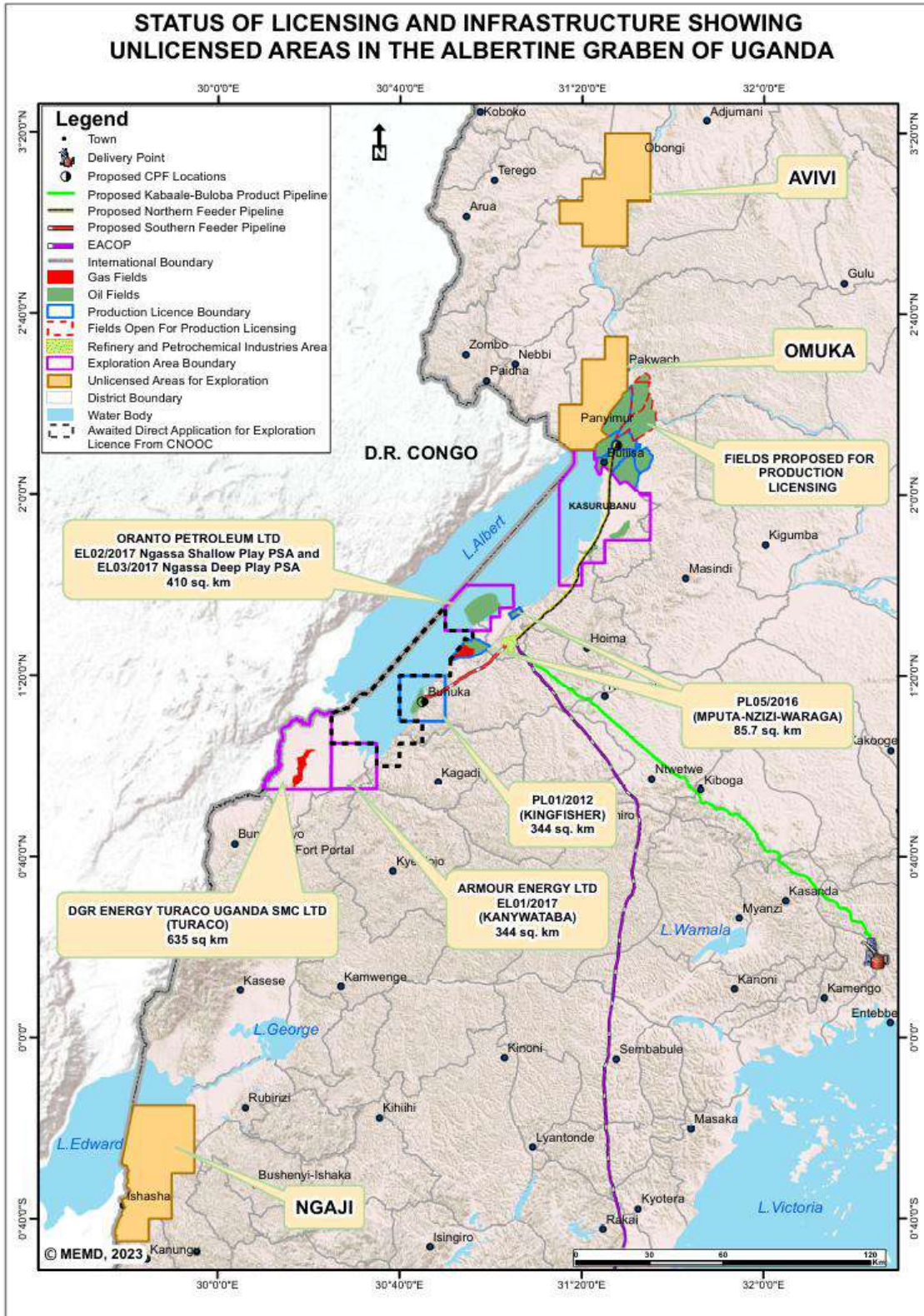
Table 9: LIST OF UPSTREAM PETROLEUM LICENSES ACTIVE DURING 2023/24

N°	Licence Name	PSA	Licence Type	Field / Discovery / Prospect	Licensed Company(ies)	Operator	Effective Date	Duration (Years)	Licence Area
1	PL-01/2013	PSA-02/2004	Production	Kingfisher Field	China National Offshore Oil Corporation Uganda Limited (CNOOC)	CNOOC	2013	25	EA-3A
2	PL-01/2016	PSA-01/2001	Production	Kasamene and Wairindi Fields	TotalEnergies EP Uganda (TEPU), CNOOC	TotalEnergies EP Uganda (TEPU)	30-Aug-2016	25	EA-2 North
3	PL-02/2016	PSA-01/2001	Production	Kigogole and Ngara Fields	TEPU	TEPU	30-Aug-2016	25	EA-2 North
4	PL-03/2016	PSA-01/2001	Production	Nsoga Field	CNOOC, TEPU	TEPU	30-Aug-2016	25	EA-2 North
5	PL-04/2016	PSA-01/2001	Production	Ngege Field	CNOOC	CNOOC	30-Aug-2016	25	EA-2 North
6	PL-05/2016	PSA-01/2001	Production	Mputa, Nzizi and Waraga Fields	TEPU, CNOOC	CNOOC	30-Aug-2016	25	EA-2 South
7	PL-06/2016	PSA-01/2004	Production	Ngiri Field	TEPU	TEPU	30-Aug-2016	25	EA-1
8	PL-07/2016	PSA-01/2004	Production	Jobi and Rii Fields	CNOOC, TEPU	TEPU	30-Aug-2016	25	EA-1
9	PL-08/2016	PSA-01/2004	Production	Gunya Field	CNOOC, TEPU	TEPU	30-Aug-2016	25	EA-1
10	EL-01/2017	PSA-01/2017	Exploration	Kanywataba Prospect	Armour Energy Ltd.	Armour Energy Ltd.	14-sept-17	4, later extended*	Kanywataba Contract Area
11	EL-02/2017	PSA-02/2017	Exploration	Ngassa-Deep Discovery	ORANTO Petroleum International Ltd. (ORANTO)	ORANTO	10-oct-17	4, later extended**	Ngassa-Deep Play Contract Area
12	EL-03/2017	PSA-03/2017	Exploration	Ngassa-Shallow Discovery	ORANTO Petroleum International Ltd. (ORANTO)	ORANTO	10-oct-17	4, later extended**	Ngassa-Shallow Play Contract Area
13	EL-01/2023	PSA-01/2023	Exploration	Kasuruban Block	Uganda National Oil Company Ltd. (UNOC)	UNOC	02-Feb-2023	2	Kasuruban Block
14	EL-01/2023***	PSA-01/2023	Exploration	Turaco Block	DGR Global Limited (DGR)	DGR	May 2023	2	Turaco Block

Source: PAU, September 2025

The Petroleum Exploration, Development and Production Department (PEDPD), formerly the Directorate of Petroleum, confirmed that no new petroleum exploration licences were awarded during FY 2023/24. Accordingly, the exploration portfolio remained unchanged during the reporting period, comprising the Kasuruban, Turaco, Kanywataba, and Ngassa (Shallow and Deep) contract areas, all of which continued to be governed by the terms of their respective Petroleum Exploration Licences and Production Sharing Agreements.

Chart 61: Status of licensing for oil and gas sector in Uganda



Source: Ministry of Energy and Mineral Development (MEMD) – Petroleum Exploration, Development and Production Department (PEDPD).

Contextual Information on the Extractive Sector

e) 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 10: Main projects in the oil and gas upstream sector

Project	Description	Estimated production capacity	Shareholding
TILENGA Project⁸⁸	<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 National Environment Management Authority in April 2019. - 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. - 	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%
KINGFISHER Project⁸⁹	<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 (<u>The operator</u>):56,57% - TotalEnergies EP :28,33% - UNOC :15%






⁸⁸ Source :Directorate of Petroleum (DoP)

⁸⁹ <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

f) 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 2023-24 in Uganda:

Chart 62: Main players in the oil and gas upstream sector⁹⁰

 <p>TotalEnergies EP Uganda B.V.</p> <p>Role: Lead operator of the Tilenga Project.</p> <p>Ownership: Subsidiary of TotalEnergies (France).</p> <p>Main Activities: Development of oil fields in the Bulisa and Nwoya districts.</p> <p>Contribution: Holds a significant working interest in Uganda's upstream sector and is a key investor in the East African Crude Oil Pipeline (EACOP).</p>	 <p>CNOOC Uganda Ltd.</p> <p>Role: Operator of the Kingfisher Development Area.</p> <p>Ownership: Subsidiary of the China National Offshore Oil Corporation (CNOOC).</p> <p>Main Activities: Onshore development in the Kikuube district.</p> <p>Contribution: Responsible for one of Uganda's first commercial production projects.</p>	 <p>Uganda National Oil Company (UNOC)</p> <p>Role: Government's commercial arm in the oil and gas sector.</p> <p>Ownership: Wholly owned by the Government of Uganda.</p> <p>Main Activities: Participating partner in both Tilenga and Kingfisher projects. Recently awarded the Kasuruban block for exploration (2023).</p> <p>Contribution: Ensures state participation and promotes national content.</p>
 <p>DGR Energy Turaco Uganda SMC Limited</p> <p>Role: New entrant focused on exploration.</p> <p>Ownership: Subsidiary of DGR Global Ltd (Australia).</p> <p>Main Activities: Exploration of the Turaco Block, awarded in 2023.</p> <p>Contribution: Expanding exploration frontiers in the Albertine Graben.</p>	 <p>Armour Energy Limited (now part of DGR Global)</p> <p>Role: Previous license holder for the Kanywataba Block.</p> <p>Ownership: Now part of DGR Global.</p> <p>Main Activities: Limited exploratory work; license remains active.</p> <p>Contribution: The company underwent corporate restructuring, and activities are expected to be absorbed by DGR Global.</p>	 <p>ORANTO Petroleum Ltd</p> <p>Role: Operators for the Ngassa Shallow and Deep Contract Areas (PSA-02/2017) and Ngassa-Shallow block (PSA-03/2017).</p> <p>Ownership: Privately held.</p> <p>Main Activities: Exploration and appraisal in the Ngassa areas.</p> <p>Contribution: Advancing exploration to unlock the potential of the Ngassa acreage.</p>

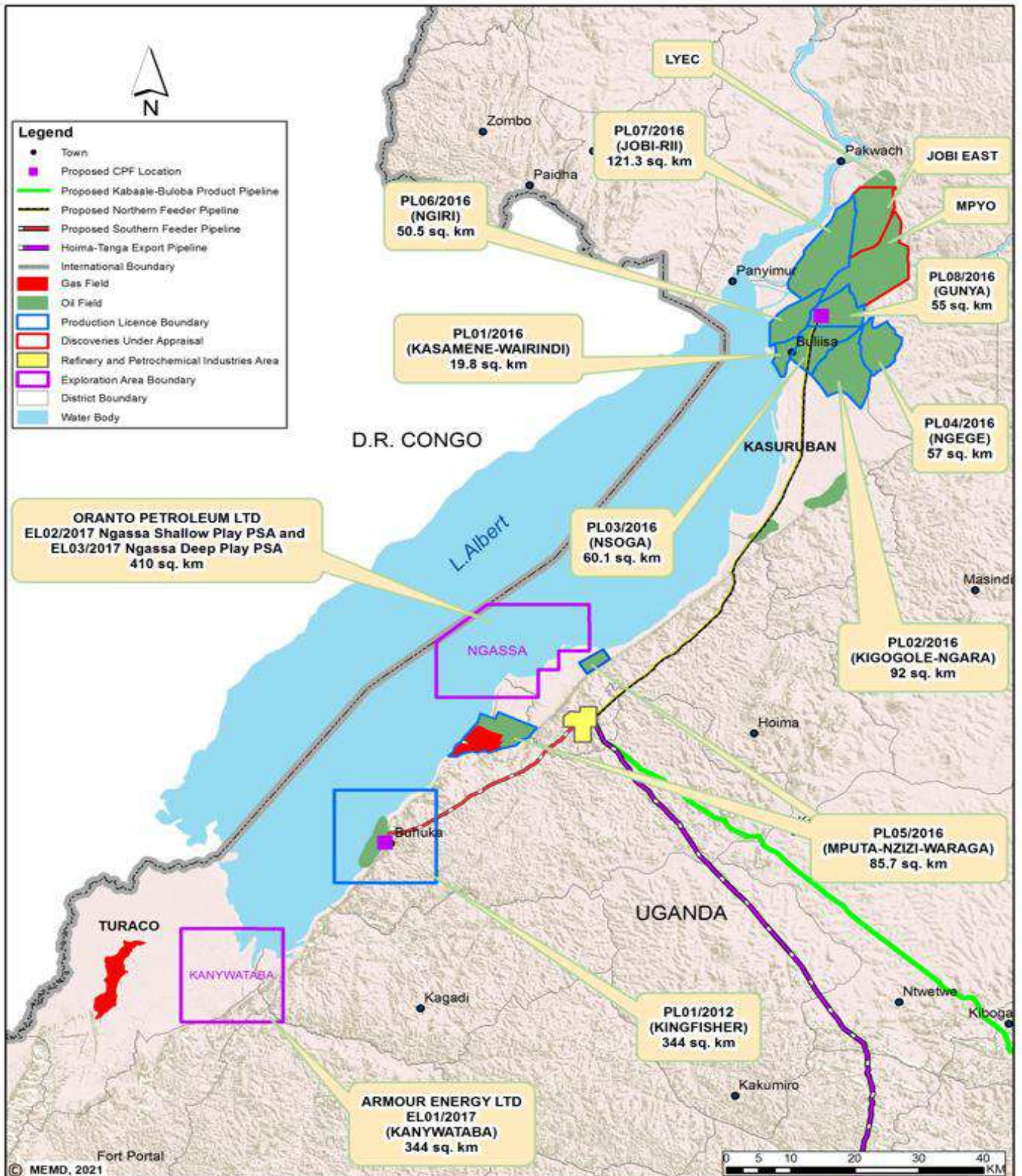
Subsequent to the reporting period, the Petroleum Exploration Licences (PELs) and associated Production Sharing Agreements (PSAs) held by DGR Energy Turaco Uganda SMC Limited and Armour Energy (Uganda) SMC Limited expired in May 2025. Neither company applied for renewal of its licence. According to the Petroleum Exploration, Development and Production Department (PEDPD), formerly the Directorate of Petroleum (DOP), the two companies are no longer undertaking petroleum operations in Uganda.

⁹⁰ <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

Contextual Information on the Extractive Sector

The map below illustrates the petroleum exploration areas and production fields in Uganda as of the date of this report:

Chart 63: Map showing the oil and gas exploration areas and production fields⁹¹



⁹¹ DGSM - Uganda Mineral Sector Investment Opportunities Handbook 2022: https://dgs.gov.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf

g) Geological and resources overview

Uganda's petroleum resources are concentrated within the Albertine Graben, a sedimentary basin that forms part of the western arm of the East African Rift System. Stretching for approximately 500 kilometres from the South Sudan border in the north to the Rwanda border in the south, the Graben averages about 45 kilometres in width and occupies roughly 15,400 km² within Uganda. As of 2023, the basin was estimated to contain approximately 6.5 Billion barrels of Stock Tank Oil Initially in Place (STOIP), of which around 1.4 Billion barrels are considered recoverable. Proven reserves are estimated at approximately 1 Billion barrels, while associated natural gas resources are estimated at about 500 Billion standard cubic feet (BCF). Although the Albertine Graben remains the country's principal petroleum province, exploration has covered only about 40% of the basin, suggesting substantial remaining potential both within the unexplored portions of the Graben and in frontier basins such as Moroto-Kadam, Lake Kyoga, and Hoima.

Since the discovery of commercially viable oil in the Mputa field in 2006, Uganda's exploration programme has generated significant results. Uganda has made 21 petroleum discoveries in the Albertine Graben, and hydrocarbons have been encountered in 106 of the 121 exploration and appraisal wells drilled, corresponding to an overall drilling success rate of around 88%. These outcomes underscore the prospectivity of Uganda's petroleum sector and provide the basis for ongoing investments in upstream and midstream infrastructure. The Government continues to advance key petroleum developments, including the Tilenga and Kingfisher projects and the East African Crude Oil Pipeline (EACOP).

Table 11: Oil and gas discoveries in Uganda⁹²

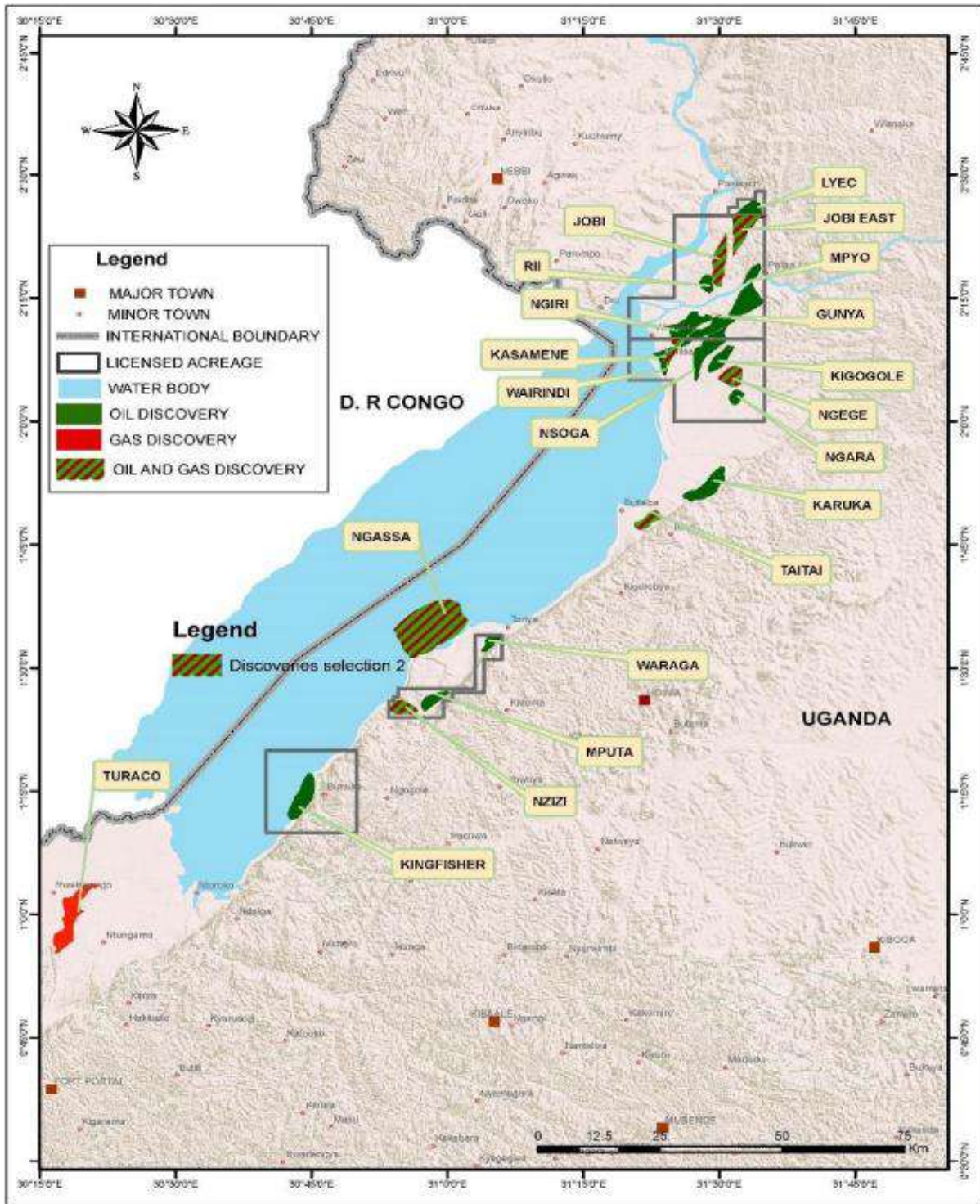
N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO ₂)	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008
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

⁹² <https://dgs.m.go.ug/redevelopment-of-kilembe-mines/>

Contextual Information on the Extractive Sector

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

Chart 64: Map showing the oil and gas discoveries in Albertine Graben⁹³



⁹³ <https://wagagaigoldmining.com/>

3.8.2 Mining sector

a) Main exploration, mining and minerals processing projects in Uganda

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

Table 12: Main exploration, mining and minerals processing projects in Uganda

Project	Description
Mineral processing projects	
African Gold Refinery (AGR)	<ul style="list-style-type: none"> - AGR Refinery is one of the largest gold refining facilities in the East African region, representing an investment of approximately USD 15 million. - The refinery is strategically located in close proximity to Entebbe International Airport. - The company was established to operate as a regional centre for the responsible sourcing and refining of gold. - The facility refines gold and other precious metals, including silver and platinum, and has a processing capacity of approximately 200 kilograms per day operating on a double-shift basis. - Refined products currently produced by the refinery include: <ul style="list-style-type: none"> • Gold bars with a purity level of 99.9%; • Small Minted Bars; and • Granulates. - The second phase of the AGR project is expected to include: <ul style="list-style-type: none"> • Jewellery Unit; and • A commercial laboratory. <p>Refineries</p> <p>Other gold refineries operating in Uganda include Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd, and Aurnish Trading Ltd. In addition, new entrants such as Nuran Ventures-SMC Limited and Wagagai Ltd are in the process of establishing refining facilities. These companies intend to undertake both gold mining and mineral processing activities.</p>
Sukulu Phosphate & Steel Project	<ul style="list-style-type: none"> - Mining Lease (ML1393) held by Guangzhou Dong Song Energy Group Co. (U) Limited. - Minerals covered under the lease include phosphates, iron ore, niobium, and rare earth elements (REEs). - The project is located in Tororo District in Uganda's Eastern Region. - Confirmed mineral reserves for the prospect comprise: <ul style="list-style-type: none"> • 62.45 million tonnes of phosphate (apatite) ore at an average grade of 11.31% P₂O₅; • 61.77 million tonnes of iron ore at an average grade of 30.12%; • 429,800 tonnes of niobium pentoxide (Nb₂O₅); and • 890,600 tonnes of rare earth elements (REEs). - The polymetallic project is expected to support annual production of: <ul style="list-style-type: none"> • 300,000 tonnes of fertiliser products; • 300,000 tonnes of steel products; • 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"> - In 2013, the Government of Uganda entered into a concession agreement with Tibet Hima Mining Company Ltd (THMCO) for the rehabilitation and redevelopment of Kilembe Copper Mines.

Project	Description
	<ul style="list-style-type: none"> - As part of the first phase of the project, THMCOL refurbished and tested the mill and concentrator plant, including the installation of a high-capacity ball mill, classifier, and complete flotation units for copper and cobalt recovery. These upgrades increased processing efficiency, enabling the production of copper concentrate grades of between 25% and 31%, compared to approximately 1.4% previously achieved by Kilembe Mines. - During the equipment installation and testing period, the company produced more than 30,000 tonnes of copper concentrate for potential smelting or export. - THMCOL also procured four drilling rigs to support further exploration activities aimed at expanding the known copper resource base, which was estimated at approximately 4.5 million tonnes. - In 2018, the concession agreement was terminated and responsibility for the mine reverted to the Government of Uganda. - Following a competitive investor selection process for the redevelopment of Kilembe Mines under a Mineral Production Sharing Agreement (MPSA), the Government of Uganda signed its first MPSA on 3 March 2025 with Sarrai Group Limited and Nile Fibreboard Limited. - The agreement was executed by the Ministers responsible for Energy and Mineral Development, Finance, Planning and Economic Development, the Minister of State for Minerals Development, and the Minister of State for Privatisation on behalf of the Government of Uganda. - Sarrai Group Limited and Nile Fibreboard Limited were selected as the preferred investors from a field of fourteen bidders that participated in the procurement process. - The Government's commercial interests in the project are to be managed by the Uganda National Mining Company (UNMC), following the transfer of Kilembe Mines Limited's assets to UNMC on 17 April 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.

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.
Other notable mining projects	<ul style="list-style-type: none"> - <u>Tororo Cement Limited</u> <ul style="list-style-type: none"> • Mining Leases:(ML4474, ML4622, ML4684, ML0061, ML0593 and ML00045). • Commodities: Pozzolana, Limestone and Columbite. • Location: Eastern Region; Kapchorwa and Tororo Districts / Northern Region; Moroto District. - <u>Hima Cement Ltd</u> <ul style="list-style-type: none"> • Mining Leases:(ML0248, ML0706, ML1110, ML1744, and ML1816). • Commodities: Limestone. • Location: Eastern Region; Kapchorwa District / Western Region; Kamwenge, Kasese and Kabarole District. - <u>Kampala Cement Company Ltd</u> <ul style="list-style-type: none"> • Mining Lease:(ML1530). • Commodities: Limestone. • Location: Eastern Region, Kapchorwa District. - <u>National Cement Company Uganda Limited</u> <ul style="list-style-type: none"> • Mining Lease:(ML1607). • Commodities: Pozzolana. • Location: Eastern Region, Kapchorwa District.
	<ul style="list-style-type: none"> - Location: Eastern Region, Kapchorwa District. - <u>Wagagai Mining U Limited</u> - 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>

Project	Description
	<ul style="list-style-type: none"> - <u>Rwenzori Rare Earth Metals</u> - 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>
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.
Rwenzori Rare Metals (RRM)	<p>The Busoga sub-region, covering the districts of Bugiri, Mayuge, Bugweri, and Iganga, hosts substantial deposits of rare earth elements (REEs). Evidence of these mineral occurrences was first obtained through a Government-sponsored airborne geophysical survey conducted in 2005. Follow-up exploration programmes undertaken around 2010 subsequently confirmed the presence of seventeen mineable rare earth elements, including holmium, dysprosium, europium, gadolinium, and cerium.</p> <p>Development of the Makuutu Rare Earth Project commenced in 2016 under Rwenzori Rare Metals (RRM) in Makuutu Sub-County, Bugweri District. A major development was recorded in January 2024 when the project was granted Large-Scale Mining Licence LML00334, the first large-scale mining licence for rare earth elements issued under the Mining and Minerals Act,</p>

Project	Description
	<p>2022, for a period of 21 years. The project is being developed by RRM in partnership with Iconic Rare Earths Limited, an Australian mining company.</p> <p>The Makuutu Heavy Rare Earth Project extends over an area of approximately 300 square kilometres and contains a defined mineralised zone stretching about 37 kilometres in length. Mineral resources are estimated at 617 million tonnes, with projected production capacity of approximately 5 million tonnes per annum. The project is expected to generate revenues of UGX 7.6 Billion and has an estimated operational life of 27 years.</p>
Other notable exploration projects	<ul style="list-style-type: none"> - <u>Beta Minerals Ltd</u>: Holds exploration licences for the exploration of base metals, gold, and platinum group metals (PGMs) in the Western Region of Uganda. - <u>AUC Mining (U) Limited</u>: Undertakes exploration activities for base metals, cobalt, copper, and gold under exploration licences located in the Central Region of Uganda. - <u>Gemstones International Ltd</u>: Conducts exploration for industrial minerals, including kaolin and pozzolana, through its exploration licences in the Western Region of Uganda. - <u>Universal Granites and Marble Limited</u>: Carries out granite exploration activities under exploration licences covering parts of the Western, Eastern, and Northern regions of Uganda. - <u>Great Lakes Lime Limited</u>: Engaged in the exploration of limestone and marble through an exploration licence located in the Northern Region of Uganda. - <u>Optima Mines & Minerals Ltd</u>: Holds an exploration licence for dimension stone and granite in the Western Region of Uganda. - <u>Sino Minerals Investments Company Limited</u>: Conducts gold exploration activities under an exploration licence in the Northern Region of Uganda. - <u>Roraima (U) Limited</u>: Undertakes exploration for base metals and gold through an exploration licence located in the Eastern Region of Uganda.

b) Geological and resources overview

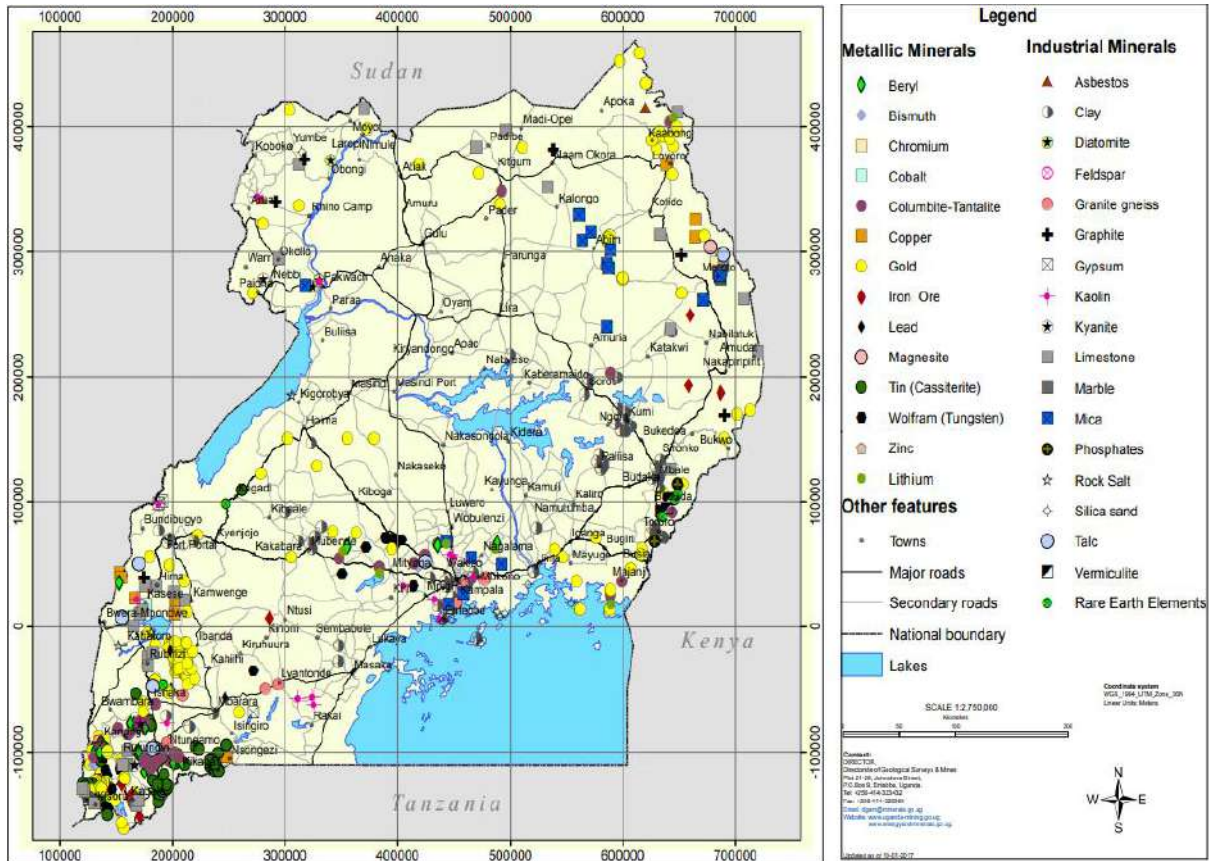
The map below, prepared by the Directorate of Geological Survey and Mines (DGSM), presents the geographic distribution of Uganda's principal mineral resources and construction materials. It identifies areas hosting important mineral deposits, including gold, limestone, iron ore, marble, vermiculite, and a range of industrial minerals that contribute significantly to the mining, manufacturing, and construction sectors. Major mineral occurrences highlighted on the map include⁹⁴:

- Gold: Major occurrences are concentrated in the Karamoja sub-region, with additional deposits identified in the Mubende and Busia areas.
- Limestone: Large limestone resources occur in Karamoja, Hima, and Tororo, where they provide key raw materials for Uganda's cement industry.
- Iron Ore: Significant iron ore deposits are mainly located in the southwestern districts of Kabale and Kisoro.
- Marble: Notable marble occurrences are found in the Karamoja region, particularly in the Moroto area.
- Vermiculite: Important vermiculite deposits are situated near Mbale, especially within the Bukusu area.
- Other construction rocks: These include granite, sandstone, and other construction rocks distributed across different parts of the country and used extensively in infrastructure and building projects.

Further information on Uganda's mineral resources is provided in Annex 13 of this report.

The map below illustrates the occurrence of minerals across Uganda:

⁹⁴ <https://www.preventionweb.net/media/93572/download?startDownload=20240920>

Chart 65: Map showing the mineral occurrences in Uganda⁹⁵

3.9 Greenhouse gas emissions

The 2023 EITI Standard expanded disclosure requirements by introducing reporting on greenhouse gas (GHG) emissions from extractive sector activities. This addition reflects the growing emphasis on climate-related transparency and the need for greater disclosure of the environmental impacts associated with the development of natural resources. In response to this requirement, this section presents the legal and regulatory framework governing GHG emissions in Uganda and summarises available information on emissions generated by the extractive sector.

3.9.1 Policy and legal framework

a) Climate Change Policy 2015

The National Climate Change Policy, 2015 establishes Uganda's overarching framework for addressing climate change through coordinated mitigation and adaptation actions. The policy promotes the integration of climate change considerations into national development planning and supports a transition towards a climate-resilient and low-carbon economy. Its provisions apply across all sectors of the economy, including the extractive industries.

Recognising the country's continued reliance on traditional energy sources, particularly biomass and fossil fuels, the policy emphasises the need to regulate greenhouse gas emissions while encouraging energy conservation and improved energy efficiency. It also provides strategic guidance for reducing the environmental impacts of economic activities and served as the basis for the subsequent enactment of the Climate Change Act Cap. 181 enacted in 2021.

⁹⁵[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)

b) Climate Change Act Cap. 181

The Climate Change Act Cap. 181⁹⁶ establishes the legal framework for Uganda's response to climate change and supports the country's implementation of its commitments under the Paris Agreement and other international climate-related obligations. The Act seeks to enhance Uganda's capacity to mitigate and adapt to the effects of climate change while promoting sustainable and climate-resilient development. To achieve these objectives, the legislation integrates climate change considerations into national planning, decision-making, and sectoral policies across the economy, including the extractive sector. The Act is organised into 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 key greenhouse gas (GHG)-related provisions of the Climate Change Act Cap. 181 are summarised below:

- **Development of a National Climate Change Action Plan:** The Act provides for the preparation and implementation of a National Climate Change Action Plan as the principal framework for coordinating climate action. The Plan is required to address the assessment and management of climate change risks, impacts, trends, and vulnerabilities; identify adaptation and mitigation measures; promote the conservation and enhancement of greenhouse gas sinks and reservoirs; and establish actions aimed at strengthening resilience to climate change.
- **Institutional Framework:** The Act establishes a Lead Agency responsible for coordinating and overseeing the implementation of climate change actions and related national obligations.
- **Sectoral Climate Change Planning:** Relevant sectors of the economy, including energy, transport, and agriculture, are required to prepare and implement sector-specific climate change action plans. These plans must set out measures for reducing greenhouse gas emissions in line with national climate objectives and international commitments.
- **Monitoring and Reporting Requirements:** Government ministries, departments, and agencies are required to report annually on the implementation of climate change measures and progress made towards reducing greenhouse gas emissions.
- **Carbon Markets and Climate Finance:** The Act creates a legal basis for Uganda's participation in international carbon markets and climate finance mechanisms. This includes provisions relating to carbon credit trading and other instruments intended to support emissions reductions and climate-related investments.
- **Alignment with International Commitments:** The legislation ensures that Uganda's climate change policies and greenhouse gas mitigation measures are implemented in a manner consistent with international agreements, particularly the Paris Agreement and the country's Nationally Determined Contributions (NDCs).
- **Climate Change Regulations:** The Ministry of Water and Environment has prepared draft regulations and guidelines on climate change mechanisms, including carbon market arrangements and non-market approaches. At the time of reporting, these instruments had not yet been finalised and operationalised.

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

The National Environment Act Cap 153 enacted in 2019 provides the principal legal framework for environmental protection and sustainable environmental management in Uganda. The Act was enacted to address evolving environmental challenges, including climate change, pollution,

⁹⁶ <https://www.nema.go.ug/sites/default/files/Express%20Penalty%20Documents.pdf>

ecosystem degradation, and biodiversity loss, while ensuring that economic development is undertaken in a sustainable manner. It is aligned with the Constitution of the Republic of Uganda and supports the implementation of Uganda's obligations under various international environmental agreements.

The National Environment (Environmental and Social Assessment) Regulations, 2020 are intended to ensure that environmental and social considerations are fully integrated into the planning and implementation of development projects. The Regulations seek to minimise environmental degradation and social risks by requiring project developers to identify, assess, and address potential impacts before project approval and implementation. Through the application of appropriate mitigation and management measures, the Regulations promote sustainable development while safeguarding environmental resources for future generations. They also place significant emphasis on stakeholder engagement by requiring consultations with affected communities, interested parties, and the general public throughout the Environmental and Social Assessment (ESA) process.

3.9.2 Overview of the current situation

In September 2022, the Ministry of Water and Environment published Uganda's Updated Nationally Determined Contribution (NDC) under the Paris Agreement. The document sets out the country's climate change commitments and identifies priority actions for reducing greenhouse gas emissions while strengthening resilience to the impacts of climate change. The principal elements of the Updated NDC are summarised below:

- **Mitigation Commitments:**
 - Uganda commits to reducing greenhouse gas emissions by 24.7% below the projected business-as-usual (BAU) scenario by 2030, subject to the availability of international support, while achieving an unconditional reduction of 4.1%.
 - Priority mitigation actions are concentrated in the energy, forestry, agriculture, and waste management sectors.
- **Adaptation Strategies:**
 - The NDC identifies adaptation as a national priority and focuses on enhancing resilience in sectors vulnerable to climate change, including agriculture, water resources, health, and infrastructure.
 - Key interventions include the promotion of climate-smart agricultural practices, improved management of water resources, and the development of climate-resilient infrastructure.
- **Cross-cutting Issues:**
 - The NDC highlights the importance of gender-responsive climate action, institutional capacity development, and the integration of climate considerations into national and sectoral development planning.
 - It also emphasises the establishment of robust monitoring, reporting, and verification (MRV) systems to support transparency, accountability, and effective tracking of implementation progress.
- **International Support and Collaboration:**
 - Achievement of Uganda's climate objectives is dependent on access to international financial resources, technology transfer, and capacity-building support.
 - The country reaffirms its commitment to engaging in international climate initiatives and strengthening collaboration with development partners and other stakeholders.
- **Policy and Institutional Framework:** The NDC is aligned with Uganda Vision 2040 and the National Development Plan, ensuring that climate action is integrated into broader national development and sustainability objectives.

Financial considerations: The document provides estimates of the financial resources required to implement the proposed mitigation and adaptation measures and highlights the need for mobilising both domestic and international funding sources.

3.10 Infrastructure and barter arrangements in the Extractive Sector

Requirement 4.3 of the EITI Standard requires implementing countries to disclose infrastructure arrangements, barter agreements, and resource-backed financing mechanisms associated with extractive sector activities. The objective is to improve transparency around non-conventional transactions and enable stakeholders to assess their economic implications, including whether such arrangements are concluded on market-based terms and adequately reflected in public financial management systems.

3.11 Transport of minerals

Requirement 4.4 of the EITI Standard calls for the disclosure of revenues derived from the transportation of oil, gas, and mineral commodities where such revenues accrue to the Government or state-owned enterprises (SOEs). The requirement is intended to enhance transparency around transportation-related arrangements and provide stakeholders with a clear understanding of the financial flows associated with the movement of extractive resources.

The disclosure of information relating to transported volumes, applicable tariffs, fees, and revenues received enables public scrutiny of transportation activities and supports accountability in the management of extractive sector revenues. It also facilitates the assessment of whether transportation arrangements are commercially reasonable, aligned with prevailing market conditions, and generate appropriate value for the State.

In the context of Uganda's extractive industries, transportation revenues may arise from the movement of petroleum or mineral commodities through infrastructure such as pipelines, roads, railways, storage facilities, or other transportation networks involving public entities or state participation. EITI reporting therefore seeks to ensure that any such revenues are transparently disclosed and properly accounted for.

3.11.1. Transport revenues of Oil and Gas

Uganda's petroleum sector entered a new phase of development following the confirmation of commercially recoverable oil resources in the Albertine Graben in 2006. As part of its long-term development strategy, the Government intends to process a portion of the crude oil through the proposed domestic refinery, while the remaining volumes will be exported through the East African Crude Oil Pipeline (EACOP).⁹⁷

Pipeline Overview & Legal Framework

- The development and operation of EACOP are governed by the East African Crude Oil Pipeline (Special Provisions) Act Cap 156⁹⁸ enacted in 2021, together with the Host Government Agreements executed between the Governments of Uganda and Tanzania.
- On 24 January 2023, the Ministry of Energy and Mineral Development granted EACOP Ltd a construction licence under the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, thereby authorising the commencement of pipeline construction activities.
- EACOP is designed as a 24-inch insulated and heated crude oil pipeline extending approximately 1,443 kilometres from Uganda to Tanzania, of which about 296 kilometres are located in Uganda and 1,147 kilometres in Tanzania. The pipeline is specifically engineered to transport Uganda's waxy crude oil from the Albertine Graben to the export terminal at the Port of Tanga.

Construction Progress & Technical Milestones

⁹⁷ <https://eacop.com/information-center/maps/the-route/route-description-map/>

⁹⁸ <https://ulii.org/en/akn/ug/act/2021/25/eng@2021-12-24>

Contextual Information on the Extractive Sector

- Engineering, Procurement and Construction Management (EPCM) services for the project were being delivered by Worley in collaboration with local subcontractors operating in both Uganda and Tanzania as of late 2023.
- By the first quarter of 2025, overall project implementation had reached approximately 58%, comprising:
 - Engineering progress of approximately 98%;
 - Procurement progress of approximately 83%;
 - Installation of insulation on 553 km of pipeline;
 - Welding completed on 233 km of pipeline;
 - Coating completed on 57 km; and
 - Burial completed on 17 km of pipeline.
- In November 2023, the first shipment of approximately 100 kilometres of pipeline material was delivered from China to Tanzania.

Social and Compensation Status

- As of February 2025, compensation had been completed for 3,512 out of 3,660 Project-Affected Persons (PAPs) in Uganda, representing approximately 96% of the affected population. Of the affected persons, 203 required physical relocation, with the majority opting for replacement housing.
- In Tanzania, compensation agreements had been signed by 9,513 PAPs. Approximately 3.5% of those affected were physically displaced and were provided with replacement housing.⁹⁹

Construction Timeline & Employment

- Civil works within Uganda were expected to commence in early 2024, with completion of the pipeline route targeted by the end of 2025.
- By September 2024, overall project progress had reached 47.1%, while full project completion was projected for July 2026.
- Employment generated by the project reached 2,483 workers by early 2025, of whom approximately 90% were Ugandan nationals. The project had also recorded more than 8 million person-hours worked. In addition, training opportunities were provided to 74 Ugandan graduates, alongside initiatives supporting the participation of small and medium-sized enterprises (SMEs).

Financing & Ownership

- Total project investment is estimated at between USD 3.5 Billion and USD 5 Billion.
- Ownership of EACOP is shared among four partners: TotalEnergies (62%), Uganda National Oil Company (UNOC) (15%), Tanzania Petroleum Development Corporation (TPDC) (15%), and CNOOC (8%).¹⁰⁰
- Financing discussions for the debt-funded portion of the project remained ongoing, following the withdrawal of several Western financial institutions, while engagement continued with potential lenders from China and the Gulf region.

⁹⁹ <https://pau.go.ug/the-east-african-crude-oil-pipeline-eacop-project/>

¹⁰⁰ Regulation 41 of the Mining (Licensing) regulations, 2019.

Table 13: 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

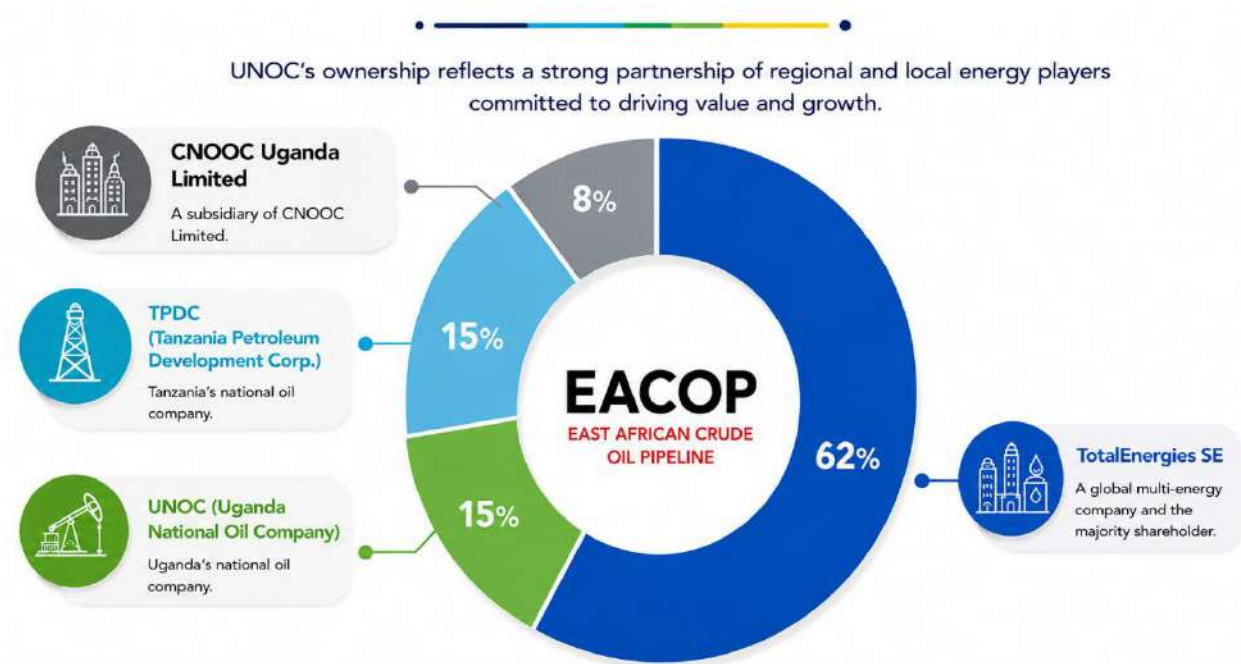
Chart 66: Map of the East Africa Crude Oil Pipeline (EACOP)¹⁰¹

The East African Crude Oil Pipeline (EACOP) project is managed by the EACOP Company, whose shareholders comprise:

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

The structure of the share capital and shareholding in the East African Crude Oil Pipeline (EACOP) Company is illustrated in the accompanying chart below:

¹⁰¹ Article 154 and 163 of the Constitution of the Republic of Uganda.

Chart 67: EACOP company shareholding structure¹⁰²

As a shareholder in the EACOP Company, the Uganda National Oil Company (Uganda National Oil Company) is entitled to a share of the pipeline tariffs generated from the transportation of crude oil through the East African Crude Oil Pipeline (EACOP).

The implementation of the EACOP project is governed by four key agreements, which are summarized in the table below:

Table 14: 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

The East African Crude Oil Pipeline (EACOP) project is supported by a legal and contractual framework that includes the East African Crude Oil Pipeline (EACOP) (Special Provisions) Act, 2021, as well as

¹⁰² Sections 15, 16 and 17 of the National Audit Act, 2008.

agreements between the Government of Uganda, the Government of Tanzania and the EACOP project partners. These instruments provide the legal basis for the implementation, construction and operation of the pipeline. The following instruments form part of the project framework:

i. Inter-Governmental Agreement (IGA)

Signed in 2017 between the Government of Uganda and the Government of the United Republic of Tanzania, the IGA established the basis for the EACOP project. It defines the principles of cooperation, the roles of each government, and the framework for subsequent agreements such as the HGAs and SHA.

ii. Host Government Agreement (HGA) - Uganda

The HGA was concluded between the Government of Uganda and the EACOP Company, setting out Uganda's legal and contractual obligations as host country. It covers land acquisition, environmental and social requirements, local content, taxation, and regulatory compliance along the Ugandan section of the pipeline.

iii. Shareholders' Agreement (SHA)

The SHA defines the rights and obligations of EACOP shareholders, namely:

- 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.

v. Tariff and Transportation Agreement (TTA)

The TTA was signed between EACOP Company (as transporter) and the crude oil shippers, including the Government of Uganda, UNOC, TotalEnergies E&P Uganda, and CNOOC Uganda Ltd. It sets out transportation tariffs, delivery obligations, and operational conditions for crude oil transport through the pipeline.

vi. The East African Crude Oil Pipeline (Special Provisions) Act Cap 156

Enacted by the Parliament of Uganda in December 2021, this Act domesticates the IGA and HGA provisions. It provides the legal basis for implementing the project within Uganda and supports compliance with the bilateral agreements. Although enacted in 2021, its application continued throughout FY 2023/2024, enabling construction activities.

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

Land acquisition for the EACOP project is governed by a structured Resettlement Action Plan (RAP) Framework. This framework covers compensation, stakeholder engagement, grievance handling, and livelihood restoration for project-affected persons (PAPs), in line with national law and applicable international standards.

vii. Construction Licence - Uganda

The construction licence was issued to EACOP Company by the Petroleum Authority of Uganda in January 2023. It authorises construction activities within Uganda, subject to environmental, technical, and safety compliance.

viii. Financing Agreements (Ongoing)

Financing agreements form part of the overall project framework for the East African Crude Oil Pipeline (EACOP). These agreements relate to the financing arrangements required for project implementation and may involve lenders and financiers assessing applicable technical, environmental, social, and risk management requirements.

3.11.2. Transport revenues of minerals

Requirement 4.4 of the 2023 EITI Standard requires the disclosure of material revenues received by governments or state-owned enterprises from the transportation of oil, gas, and mineral commodities. The objective is to enhance transparency regarding transportation-related arrangements and associated revenue flows within the extractive sector.

In Uganda's mining sector, the transportation of minerals is regulated through a Movement Permit system administered by the Commissioner responsible for mining. Movement permits are issued only to holders of valid Mineral Dealer Licences (MDLs) or recognised mineral rights and are intended to facilitate the lawful transportation of minerals within and outside the country.

Mineral transportation activities are generally undertaken directly by mineral rights holders, mineral dealers, or contracted private transport providers. Consequently, transportation costs are typically treated as part of normal operational expenditures and do not generate a distinct revenue stream for government entities under the current fiscal and regulatory framework.

3.12 Auditing and accounting

3.12.1. Audit of private companies

In Uganda, the accounting profession is regulated by the Institute of Certified Public Accountants of Uganda (ICPAU) in accordance with the Accountants Act Cap 294 enacted in 2013 and the Accountants Regulations, 2016.

Audit Requirements for Companies:

- Companies are required to appoint an external auditor at each Annual General Meeting (AGM).
- The auditor so appointed remains in office from the conclusion of the AGM at which the appointment is made until the conclusion of the subsequent AGM.
- The appointed auditor must be a member of a professional accountancy body recognised under the Accountants Act Cap 294.

Auditor's Responsibilities:

- The auditor is required to examine the company's financial statements, including:
 - The balance sheet,
 - Profit and loss account, and
 - Any group accounts presented during the AGM.
- The auditor's report must:
 - Be presented at the Annual General Meeting;
 - Be made available to shareholders and other authorised stakeholders in accordance with applicable legal requirements.

Professional Standards and Oversight:

ICPAU is a member of both the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC). As part of its regulatory mandate, ICPAU has adopted internationally recognised accounting, auditing, and ethical standards that are binding on its members, including:

- IFAC Code of Ethics: Issued by the International Ethics Standards Board for Accountants (IESBA), the Code establishes the ethical principles and professional conduct requirements applicable to accountants and auditors.
- International Financial Reporting Standards (IFRS): Issued by the International Accounting Standards Board (IASB), these standards govern the preparation and presentation of financial statements.
- International Standards on Auditing (ISAs): Issued by the International Auditing and Assurance Standards Board (IAASB), these standards provide the framework for the conduct of statutory and independent audits.

As part of its quality assurance and compliance framework, ICPAU conducts practice reviews and monitoring of its members to assess adherence to applicable professional and auditing standards.

3.12.2. Audit of State-Owned Enterprises

Section 3 3 of the Public Finance Management Act Cap 171 defines a State-Owned Enterprise (SOE) as an entity in which the Government has the ability to:

- Determine or influence the composition of the company's board of directors;
- Exercise, directly or indirectly, more than fifty percent (50%) of the voting rights that may be cast at a general meeting of the company; or
- Hold or control more than fifty percent (50%) of the company's issued share capital, excluding shares that do not confer rights to participate beyond a specified amount in the distribution of profits or capital.

In addition, the National Audit Act Cap. 170 requires the Auditor General to audit the accounts of all public entities, including State-Owned Enterprises. This requirement is intended to promote accountability, transparency, and sound financial management within public institutions.

The auditing standards and procedures applied by the Auditor General are outlined in the following section.

3.12.3. Audit of Government Agencies

The Office of the Auditor General (OAG) serves as Uganda's Supreme Audit Institution and derives its mandate from the Constitution of the Republic of Uganda. The Constitution establishes the office of the Auditor General and entrusts it with responsibility for auditing the accounts of government institutions, public bodies, local governments, and other entities that utilise public resources. The powers, responsibilities, and operational framework of the OAG are further set out in the National Audit Act Cap. 170.

Under the National Audit Act Cap. 170¹⁰³ the Auditor General is required to audit a wide range of public entities, including:

- **Central Government accounts**, comprising:
 - The accounts maintained by the Accountant General;
 - The accounts of all Accounting Officers, except that of the Office of the Auditor General;
 - Accounts of persons responsible for the collection, custody, receipt, issue, transfer, sale, or delivery of government funds, securities, stores, stamps, and other public assets; and
 - Classified expenditure centres.
- any state-Owned enterprise (SOE);
- Authorities and institutions that receive public funding or whose operations may create actual or contingent liabilities for the Government of Uganda; and
- All local government councils and administrative units.

The Act further requires the Auditor General to prepare and submit audit reports within six months after the end of the financial year under review. Copies of the reports are transmitted to the President, the responsible line Minister, the Minister responsible for ethics, the audited institution, the Inspector General of Government, and the National Documentation Centre.

In addition to its general audit mandate, the Office of the Auditor General is responsible for auditing the accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve. Reports on these audits are submitted to Parliament by 30 June and 31 December respectively, in accordance with the applicable legal requirements¹⁰⁴.

The key stages of the OAG audit process are illustrated in the figure below.

Table 15: 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.

¹⁰³ PAU, September 2025

¹⁰⁴ PAU, September 2025

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

The recovery of petroleum costs forms a central element of Uganda's upstream petroleum fiscal framework. The mechanism allows petroleum companies to recover eligible expenditures incurred during the exploration, appraisal, development, and production phases of petroleum operations, while ensuring that the State receives an equitable share of revenues generated from the exploitation of petroleum resources. The cost recovery framework is governed by the Petroleum (Exploration, Development and Production) Act **Cap. 150**, the Public Finance Management Act (PFMA) Cap 171, and the provisions of Uganda's Model Production Sharing Agreement (MPSA).

Under this framework, contractors are permitted to recover qualifying petroleum costs from a specified portion of petroleum production, commonly referred to as "Cost Oil." The remaining production, after cost recovery, is shared between the Government and the contractor in accordance with the terms of the applicable Production Sharing Agreement (PSA). This section provides an overview of Uganda's cost oil and cost recovery arrangements, highlighting the legal, regulatory, and contractual provisions that govern the treatment and recovery of petroleum expenditures.

3.13.1. Legal Framework for Oil Cost Recovery

Uganda's petroleum cost recovery framework is governed by both legislation and contractual arrangements. The Petroleum (Exploration, Development and Production) Act Cap. 150 provides the overarching legal foundation, while the detailed operational rules are contained in Article 11 of the Model Production Sharing Agreement (MPSA). This provision defines the categories of petroleum expenditures that qualify for recovery, establishes the limits applicable to annual cost recovery, and sets out the procedures for the review and audit of recoverable costs.

Responsibility for overseeing the application of these provisions rests with the Petroleum Authority of Uganda (PAU). In carrying out its regulatory mandate, the Authority monitors compliance with cost recovery requirements, reviews expenditure claims submitted by licensees, and undertakes audits to verify that costs recovered under Production Sharing Agreements are consistent with the applicable legal and contractual framework.

3.13.2. Cost Oil Mechanism

Under Uganda's petroleum fiscal regime, Production Sharing Agreements (PSAs) provide for the recovery of eligible petroleum expenditures through a Cost Oil mechanism. This arrangement allows licensed petroleum companies to recover qualifying costs incurred during exploration, appraisal, development, and production activities from a specified share of petroleum output. The operation of the Cost Oil system is principally governed by Article 11 of the Model Production Sharing Agreement (MPSA), while regulatory oversight is exercised by the Petroleum Authority of Uganda (PAU), which is responsible for reviewing cost recovery claims and monitoring compliance with the applicable contractual and legal provisions.

a) Cost Oil Calculation

Article 11.3 of the Model Production Sharing Agreement (MPSA) provides that, in any given calendar year, contractors may recover eligible petroleum costs from a maximum of 65% of the Available Crude Oil or Natural Gas produced. Where the value of recoverable costs is lower than the prescribed ceiling, only the amount required to recover those costs may be allocated as Cost Oil or Cost Gas. Any qualifying expenditures that remain unrecovered at the end of the year are not forfeited but are carried forward for recovery in subsequent years in accordance with Article 11.10 of the MPSA.

b) Types of Recoverable Costs

The Production Sharing Agreement (PSA) identifies several categories of petroleum costs that qualify for recovery under the cost recovery framework. These categories are summarised below:

- **Exploration Expenditures (Article 11.4):** These include costs associated with exploration activities such as geological and geophysical investigations, seismic data acquisition, and exploratory drilling. Such expenditures are recoverable in full (100%) annually commencing from the date of first commercial production.
- **Development Expenditures (Article 11.6):** This category covers capital investments made to prepare a petroleum field for production, including the construction of production facilities, pipelines, wells, and related infrastructure. These costs are also recoverable at a rate of 100% per annum from the date of first commercial production.
- **Operating Expenditures (Article 11.8):** These comprise costs incurred in the routine operation and maintenance of petroleum production activities. Operating expenditures are fully recoverable during the year in which they are incurred.

c) Exclusions from Cost Recovery

Article 11.5 of the Model Production Sharing Agreement (MPSA) identifies certain categories of expenditure that are excluded from cost recovery. These non-recoverable costs include:

- **Fines and penalties:** Any penalties, sanctions, or fines imposed on the contractor for non-compliance with legal, regulatory, or contractual obligations.
- **Interest on overdue tax liabilities:** Interest charges arising from the late payment of taxes or other statutory obligations are not eligible for recovery.
- **Non-petroleum related expenditures:** Costs that are not directly attributable to upstream petroleum operations or that fall outside the scope of authorised petroleum activities.
- **Excluded taxes and levies:** Certain taxes, duties, and statutory charges specifically identified as non-recoverable under Uganda's applicable tax legislation.

d) Cost Recovery Prioritization

Where the amount of Cost Oil available in a particular year is not sufficient to recover all eligible petroleum costs, Article 11.9 of the PSA prescribes the sequence in which recoverable expenditures are to be allocated. The order of recovery is as follows:

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

Any eligible costs that remain unrecovered after the application of the annual Cost Oil allocation are carried forward to subsequent years in accordance with Article 11.10 of the PSA. This carry-forward provision allows contractors to recover outstanding qualifying expenditures over time, thereby preserving the integrity of the cost recovery framework and supporting the long-term recovery of petroleum investments.

e) Quarterly and Annual Adjustments

To facilitate effective monitoring of recoverable petroleum costs, licence holders are required to provide the Petroleum Authority of Uganda (PAU) with quarterly cost recovery reports based on expenditures incurred during ongoing petroleum operations. These submissions include provisional cost estimates, which must subsequently be reconciled with actual expenditure records within 30 days following the end of each quarter. The purpose of this process is to verify reported costs, identify any variances between estimated and actual expenditures, and ensure that cost recovery records remain accurate and up to date.

In addition to the quarterly reporting requirements, contractors are required to undertake a comprehensive annual reconciliation of recoverable costs within 90 days after the end of the financial year. This exercise provides a final verification of all eligible expenditures claimed during the reporting period and supports compliance with the requirements set out in Article 11.12 of the Model Production Sharing Agreement (MPSA). Together, these reporting and reconciliation mechanisms strengthen oversight of the cost recovery process, enhance audit readiness, and support the accuracy and integrity of petroleum cost recovery claims.

f) Ring-fencing Provisions

The Model Production Sharing Agreement (MPSA) applies a ring-fencing approach to petroleum cost recovery. Under Article 11.2, recoverable costs must be calculated and accounted for separately for each contract area. As a result, expenditures incurred in one licence area cannot be recovered from petroleum production or revenues generated in another contract area.

This requirement ensures that each petroleum project is assessed on its own economic merits and prevents the transfer of costs between different licence areas. By restricting cost recovery to the contract area in which the expenditures were incurred, the ring-fencing provision promotes financial accountability, strengthens transparency in the administration of petroleum revenues, and supports a more accurate assessment of the commercial performance and profitability of individual petroleum developments.

3.13.3. Verification and Oversight

Oversight of petroleum cost recovery claims in Uganda is vested in the Petroleum Authority of Uganda (PAU), which is responsible for safeguarding the integrity and accountability of the cost recovery framework. In accordance with its statutory mandate under the Petroleum (Exploration, Development and Production) Act Cap 150, the Authority reviews and audits cost recovery submissions made by licence holders to verify compliance with the applicable provisions of the Model Production Sharing Agreement (MPSA). Through these audits and reviews, PAU assesses the eligibility, accuracy, and validity of claimed expenditures, thereby helping to ensure that only properly recoverable costs are charged against Cost Oil.

a) Audit Mechanism

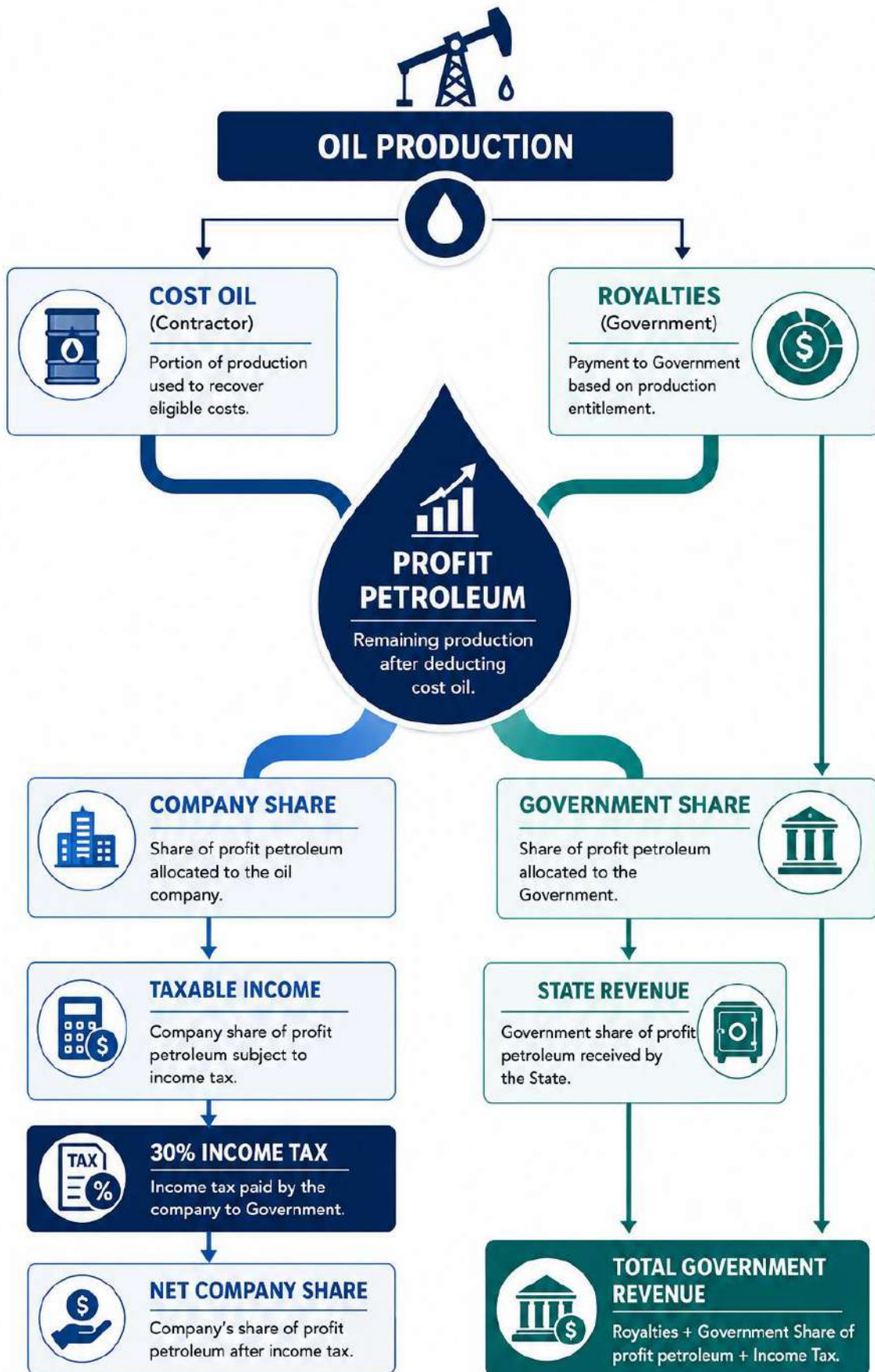
Article 11 of the Model Production Sharing Agreement (MPSA) requires petroleum companies to submit detailed cost recovery statements to the Petroleum Authority of Uganda (PAU). Upon receipt of these submissions, PAU reviews the reported expenditures to determine whether they satisfy the eligibility requirements established under Section 89(3) of the Petroleum (Exploration, Development and Production) Act Cap. 150. This review process ensures that only eligible costs are approved for recovery and helps maintain compliance with the applicable legal and contractual provisions governing petroleum operations.

b) Cost Oil Ceilings

The Model Production Sharing Agreement (MPSA) limits the amount of petroleum production that may be allocated to cost recovery in any given year. Pursuant to Article 11.3, contractors may recover eligible petroleum costs from a maximum of 65% of annual production, subject to the provisions of the applicable Production Sharing Agreement. By establishing this limit, the framework ensures that a portion of production remains available for allocation as Profit Petroleum, thereby securing a revenue share for the Government even during periods of significant cost recovery.

Where recoverable costs exceed the annual Cost Oil ceiling, the unrecovered balance is not lost but is carried forward for recovery in future years. As provided under Article 13 of the PSAs, this carry-forward arrangement enables contractors to recover eligible expenditures over the life of the project while maintaining the Government's participation in petroleum revenues throughout the production period.

Chart 68: Profit Petroleum calculation



3.14 Management and monitoring of environment in the extractive sector

3.13.1. Environment Monitoring

The management of environmental and social impacts arising from petroleum activities in Uganda is supported by an integrated regulatory system involving several government institutions. Environmental compliance is monitored through a combination of routine inspections, technical audits, field supervision, and enforcement actions carried out throughout the petroleum value chain.

To strengthen coordination among regulators, Uganda has established a collaborative oversight mechanism that brings together key agencies responsible for environmental protection, natural resource management, labour issues, land administration, and wildlife conservation. Institutions participating in this arrangement include the Petroleum Authority of Uganda (PAU), the National Environment Management Authority (NEMA), the Ministry of Water and Environment (MWE), the Uganda Wildlife Authority (UWA), the National Forestry Authority (NFA), the Directorate of Fisheries Resources under the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), the Ministry of Lands, Housing and Urban Development (MLHUD), and the Ministry of Gender, Labour and Social Development (MGLSD).

The coordination mechanism operates through executive, technical, and field-level structures that enable regulators to undertake joint inspections, harmonise regulatory actions, and exchange information on emerging issues within the sector. This approach helps ensure consistency in regulatory oversight while providing operators and contractors with clear guidance on compliance expectations.

Alongside government-led oversight, petroleum companies are required to maintain internal environmental monitoring programmes and submit regular compliance reports to the relevant authorities. Environmental and social performance reports are periodically submitted to institutions such as PAU, NEMA, and the Directorate of Water Resources Management for review and verification. These reports support the assessment of compliance with approved environmental management plans, permit conditions, and applicable legislation.

The primary objectives of the three-tiered framework consisting of *the Executive tier, technical tier, and Field-based tier*, are to:

- (i) Provide coordinated guidance to regulated entities, including International Oil Companies (IOCs) and contractors, through joint monitoring and inspections, and
- (ii) Facilitate information sharing among Ministries, Departments, and Agencies (MDAs) to address unique concerns effectively.

In addition to government-led oversight, petroleum operators are required to maintain internal monitoring systems and regularly report on their environmental and social performance. These submissions are made to the relevant regulatory institutions, including the Petroleum Authority of Uganda (PAU), the National Environment Management Authority (NEMA), and the Directorate of Water Resources Management under the Ministry of Water and Environment. The reports are assessed by regulators to verify compliance with approved management plans, permit conditions, and applicable legal requirements.

Key Environmental Management and Monitoring Interventions

1. Integration of Environmental Considerations into Sector Planning

Environmental concerns have been incorporated into petroleum sector planning through the application of a Strategic Environmental Assessment (SEA). The assessment was undertaken to ensure that environmental sustainability principles are reflected in sector legislation, policies, development plans, and strategic programmes. This approach enables environmental risks and opportunities to be considered at the earliest stages of policy and project development.

2. Deployment of Low-Impact Technologies

Operators have adopted a range of technologies and operational approaches aimed at reducing ecological disturbance and limiting the environmental footprint of petroleum activities. These include:

- Use of wildlife-sensitive lighting systems designed to reduce glare, minimise light pollution, and limit disturbances to wildlife by employing warm-spectrum illumination.
- Installation of advanced noise-suppression systems on drilling rigs to reduce sound emissions during field operations.
- Application of cable-free seismic acquisition technologies that minimise ground disturbance during geophysical surveys, particularly within environmentally sensitive areas.
- Utilisation of directional drilling and geo-steering technologies, enabling several wells to be drilled from a single surface location and thereby reducing land take and habitat disruption.
- Adoption of Horizontal Directional Drilling (HDD) techniques for major water crossings, including the River Nile, to avoid direct impacts on sensitive ecosystems and internationally recognised wetland habitats.
- Integration of fibre-optic systems for pipeline monitoring to improve operational efficiency while reducing environmental disturbance.

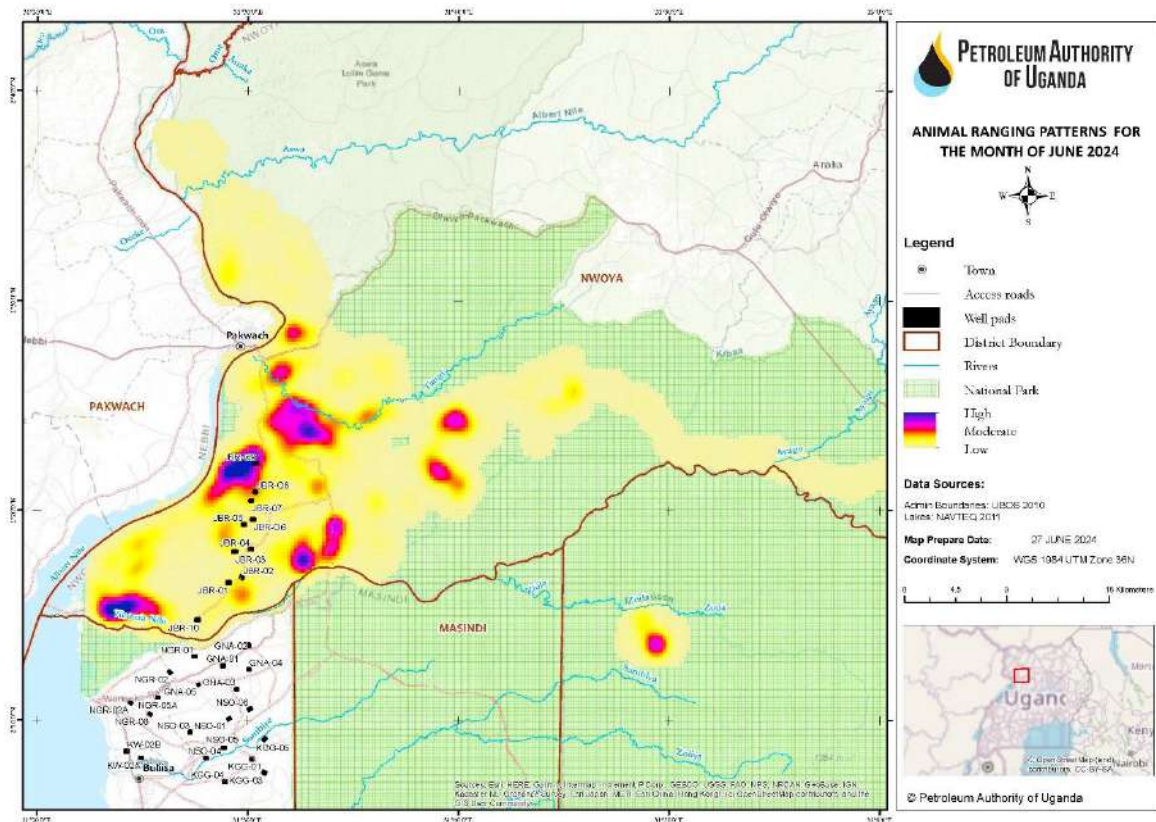
3. Real-Time Environmental Surveillance

Environmental conditions and operational activities are continuously monitored using specialised surveillance systems and field-based supervision mechanisms. These include:

- Continuous Ambient Air Quality Monitoring Systems (CAAQMS), which provide real-time measurements of particulate matter and gaseous emissions in the surrounding environment.
- Wildlife monitoring programmes that utilise GPS tracking technology to observe the movement, habitat use, and behaviour of selected conservation-priority species, including elephants, lions, giraffes, hartebeests, Uganda Kob, vultures, spotted hyenas, and chimpanzees.

To complement these systems, PAU maintains a continuous field presence at active petroleum development sites, where environmental compliance forms an important component of routine monitoring activities.

Chart 69: Real-time wildlife monitoring depicting wildlife ranging hotspots in June 2024



4. Review of Environmental Documentation

Regulatory agencies undertake detailed technical reviews of key environmental submissions prepared by project operators. These include Environmental and Social Impact Assessments (ESIAs), environmental audit reports, periodic environmental monitoring reports, and operational activity reports. The review process supports informed regulatory decision-making and compliance verification.

5. Institutional Strengthening and Capacity Development

Various capacity-building programmes have been implemented to enhance the ability of government institutions and other stakeholders to manage environmental and social issues associated with petroleum development. Beneficiaries include PAU, NEMA, UWA, MEMD, District Local Governments, and other relevant agencies. Additional support has been provided through international partnerships, including collaboration with Norway's Oil for Development (OfD) programme, which has contributed to specialised training initiatives and the development of environmental management tools. Outputs include operational guidelines for activities in protected areas, biodiversity offset frameworks, and updates to conservation management plans for protected ecosystems.

6. Development of Environmental Regulatory Instruments

Efforts have also focused on strengthening the environmental governance framework through the preparation and implementation of regulations, standards, and emergency response mechanisms required for petroleum operations. Examples include the National Oil Spill Contingency Plan and other sector-specific environmental management instruments.

7. Public Participation and Awareness Programmes

Stakeholder engagement remains a central component of environmental governance within the sector. Government institutions regularly engage communities, civil society organisations, local governments, and industry representatives through consultations, awareness campaigns, conferences, media programmes, and environmental outreach events. These initiatives promote transparency, strengthen public understanding of petroleum developments, and facilitate stakeholder participation in environmental decision-making processes.

8. Monitoring of Environmental and Social Performance

Continuous assessments are undertaken to evaluate environmental and social impacts associated with petroleum projects. The monitoring process helps identify emerging issues, assess mitigation effectiveness, and ensure that project implementation remains consistent with sustainability objectives and community expectations.

9. Environmental Compliance Audits

Periodic environmental audits are conducted across petroleum projects to assess adherence to regulatory obligations, environmental management commitments, and approved operational standards. Audit findings provide a basis for corrective actions and continuous improvement.

10. Application of International Good Practice

Petroleum developments are guided by internationally recognised environmental management principles and industry standards. Examples include the commitment to avoid routine gas flaring and the adoption of Best Available Techniques (BAT) where technically and economically feasible.

11. Rehabilitation of Disturbed Areas

Site restoration programmes are implemented following the completion or suspension of project activities. Rehabilitation measures seek to return disturbed areas to conditions that closely resemble their original state. Restoration activities have been undertaken in locations such as borrow pits, pipeline corridors within protected areas, and temporary construction and access road sites.

12. Environmental and Biodiversity Research

A range of scientific studies has been undertaken to improve understanding of environmental conditions and support evidence-based management decisions. These studies include:

- Baseline assessments covering biodiversity, socio-economic conditions, cultural heritage resources, and physical environmental characteristics.
- Species-specific research examining wildlife movement patterns, habitat utilisation, stress responses, and population trends within sensitive ecosystems.
- Critical habitat assessments and ecological mapping exercises conducted in protected areas, wetlands, and other conservation-priority landscapes to inform mitigation planning and biodiversity conservation measures.

3.13.2. Legal framework governing Uganda's environment

Uganda has progressively strengthened its environmental management framework to address the impacts associated with extractive activities, particularly following the commercial discovery of petroleum resources in the Albertine Graben in 2006. In response to the growing scale and complexity of mining and petroleum operations, the Government has reviewed and updated a number of environmental laws, regulations, and policy instruments to enhance environmental protection, promote sustainable resource development, and align national requirements with emerging sector needs.

As part of these reforms, several key legislative instruments have been revised or enacted, including:

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- 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.

In addition, several sector-specific instruments have been developed to support environmental management within the petroleum industry, including:

The National Environment (oil spill prevention, preparedness and response) regulations.

- i. The Petroleum (Waste Management) Regulations.
- ii. Guidelines for management of landfills.
- iii. Strategic Environmental assessment Guidelines.

Following the enactment of the National Environment Act in 2019, additional regulations were introduced to operationalise its provisions and strengthen environmental oversight. During the period under review, these included:

- National Environment (Air Quality Standards) Regulations, 2024, introduced to protect public health and the environment by setting national air quality standards.
- National Environment (Environmental Protection Force) Regulations, 2024, S.I. No. 32 of 2024.
- National Environment (Management of Hazardous Chemicals and Products Containing Hazardous Chemicals) Regulations, 2024.

To ensure co-existence of oil operations and environmental conservation, Government has in the past undertaken several measures outlined below to ensure environmental sustainability:

- 1) Strengthening Policy, Legal and Regulatory framework e.g.
 - i. Revision to incorporate oil and gas aspects in National Environment Act Cap. 153, Uganda Wildlife Act Cap 200 (2019),
 - ii. Development of the National Oil Spill Contingency Plan,
 - iii. Conducting Project-specific oil spill studies and developing lead agency contingency plans.
- 2) Other key environmental laws developed or updated:
 - i. National Climate Change Act Cap. 182 (2021)
 - ii. Petroleum (Waste Management) Regulations, 2019
 - iii. National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020.
 - iv. National Environment (Environmental and Social Assessment) Regulations, 2020.
 - v. National Environment (Audit) Regulations, 2020
 - vi. National Environment (Standards for Discharge of Effluent into Water or Land) Regulations, 2020.
 - vii. National Environment (Waste Management) Regulations, 2020
 - viii. Strategic Environmental Assessment Regulations, 2020
 - ix. National Environment (Air Quality Standards) Regulations, 2024
 - x. National Environment (Management of Hazardous Chemicals and Products Containing Hazardous Chemicals) Regulations, 2024

- 3) Strategic documents that have been developed
 - i) Strategic Environmental Assessment for the Albertine Graben (SEA)
 - ii) National Biodiversity and Social Offset Strategy
 - iii) Operational Guidelines for Oil and Gas Exploration and Production in Wildlife Protected Areas
 - iv) Environmental Compliance and Enforcement strategy
 - v) Albertine Graben Environment Monitoring Plan (AGEMP)
 - vi) Environmental Sensitivity Atlas for the Albertine Graben

The environmental policies, laws and regulations applicable to the extractive sector are set out in Annex 14.

Protection of the environment reforms in the mining sector

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

Table 16: Protection of the environment reforms according to the Mining and Minerals Act Cap 159

Area	Key Provisions	Latest Updates
1. Environmental Safeguards	<p>Holders of mineral rights are required to implement measures that protect the environment throughout the life cycle of mining operations. Key obligations include:</p> <ul style="list-style-type: none"> • Conserving and restoring the natural environment; • Preventing, minimising, and managing waste generation and environmental damage; • Protecting geological, biological, cultural, and archaeological resources; • Preventing pollution and undertaking remediation where contamination occurs; • Applying recognised environmental management practices and appropriate technologies; • Conducting Environmental and Social Impact Assessments (ESIAs); and • Maintaining records of annual environmental audits. 	<p>The National Environment Management Authority (NEMA) continued to oversee compliance with environmental requirements, including the review of ESIA and environmental audits as part of licensing and regulatory processes.</p>
2. ESIA & Audit Requirements	<p>Environmental and Social Impact Assessments and Environmental Audits are mandatory for mineral exploration, development, and mining activities. Assessment reports and audit findings must be submitted to both NEMA and the Ministry responsible for minerals.</p>	<p>MEMD continued to require compliance with ESIA and environmental audit obligations as part of the approval and monitoring framework for mineral rights.</p>
3. Decommissioning Plan	<p>A decommissioning or mine closure plan is required for all mining operations and must be submitted at least 12 months prior to closure, and preferably four years before the anticipated closure date. The plan should include:</p> <ul style="list-style-type: none"> • Site and facility descriptions; • Proposed rehabilitation and closure measures; • Implementation schedules and safety procedures; and • Identification of contaminated or disturbed areas requiring remediation. 	<p>The Mining and Minerals Act, Cap 159 strengthened requirements relating to mine closure planning and rehabilitation obligations for mineral rights holders.</p>
4. Decommissioning Fund	<p>Mineral rights holders are required to establish a Decommissioning Fund to finance mine closure and environmental rehabilitation activities. Contributions become payable upon the occurrence of specified triggers, including extraction of 50% of recoverable reserves, five years before licence expiry, licence surrender, or the completion of 50% of the licence period. Contributions to the Fund are tax deductible.</p>	<p>The Mining and Minerals (Decommissioning Fund) Regulations, 2023 (S.I. No. 72 of 2023) introduced detailed requirements for the administration, reporting, and management of decommissioning funds.</p>
5. Liability & Enforcement	<p>Mineral rights holders are liable for environmental damage arising from their activities. Regulatory</p>	<p>FY 2022/2023 saw a rise in joint inspections by NEMA and</p>

Area	Key Provisions	Latest Updates
	authorities may impose corrective measures, require rehabilitation, suspend operations, or take other enforcement actions in cases of non-compliance.	MEMD. Non-compliant sites were subjected to license suspension warnings or required to submit corrective action plans.

3.13.3. Environmental management

The National Environment Management Authority (NEMA), established in May 1995, is the principal government agency responsible for environmental management and regulation in Uganda. Operating under the National Environment Act Cap 153, NEMA coordinates, supervises, and monitors environmental protection measures across all sectors of the economy, including mining, oil, and gas activities.

Within the extractive sector, NEMA plays a central role in ensuring compliance with environmental requirements throughout the lifecycle of projects. Its responsibilities include reviewing and approving Environmental and Social Impact Assessments (ESIAs), monitoring the implementation of Environmental Management Plans (EMPs), overseeing environmental audits, and ensuring that appropriate decommissioning and site rehabilitation measures are put in place. Through these functions, NEMA contributes to the sustainable development of Uganda's extractive resources while promoting environmental protection and compliance with applicable laws and regulations.

The specific responsibilities of NEMA in relation to the petroleum and mining sectors are presented in the chart below:

Table 17: Specific roles of NEMA in the extractive sector

Responsibility Area	Petroleum Sector	Mining Sector
Environmental and Social Impact Assessments (ESIAs)	Reviews and evaluates Environmental and Social Impact Assessment reports for petroleum exploration, development, production, transportation, and associated infrastructure projects.	Reviews and evaluates Environmental and Social Impact Assessment reports for mineral exploration, mining, quarrying, beneficiation, and processing activities.
Environmental Monitoring	Undertakes environmental inspections and compliance monitoring of petroleum facilities and operations to verify adherence to approved environmental requirements.	Monitors mining and mineral processing operations to ensure compliance with approved environmental management commitments and applicable regulations.
Environmental Audits	Oversees the implementation of environmental audit requirements and reviews audit reports submitted by petroleum operators.	Requires mining operators to undertake periodic environmental audits and submit audit reports for review and compliance assessment.
Permitting and Licensing	Administers environmental permits and approvals relating to petroleum activities, including waste management, emissions, and effluent discharges.	Administers environmental permits and approvals relating to mining, mineral processing, waste management, emissions, and effluent discharges.
Waste and Pollution Management	Regulates the management of petroleum-related wastes and oversees measures aimed at preventing and responding to environmental pollution incidents.	Regulates the handling and disposal of mining wastes and oversees measures to minimise pollution arising from mining operations.
Decommissioning and Rehabilitation	Reviews decommissioning and restoration plans for petroleum facilities and monitors implementation of approved rehabilitation measures.	Ensures that mine closure, land restoration, and rehabilitation obligations are implemented in accordance with approved closure plans.
Coordination with Sector Agencies	Collaborates with petroleum sector institutions in the implementation of environmental requirements applicable to petroleum operations.	Works with mining sector authorities to integrate environmental considerations into mineral rights administration and oversight.
Public Disclosure and Community Engagement	Facilitates public participation in environmental assessment processes and	Supports stakeholder consultations and public participation in

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Responsibility Area	Petroleum Sector	Mining Sector
	promotes access to environmental information relating to petroleum projects.	environmental decision-making processes relating to mining projects.
Policy and Framework Development	Legal Contributes to the development and implementation of environmental policies, regulations, guidelines, and standards relevant to the petroleum sector.	Contributes to the development and implementation of environmental policies, regulations, guidelines, and standards relevant to mining activities.
Emergency Response and Preparedness	Coordinates environmental response measures for petroleum-related incidents in collaboration with relevant government institutions and operators.	Coordinates environmental response measures for mining-related incidents and supports remediation of affected areas where necessary.

Environmental oversight of Uganda's extractive industries involves a number of government institutions working alongside the National Environment Management Authority (NEMA). While NEMA serves as the lead agency for environmental management, several Ministries, Departments and Agencies (MDAs) contribute to the regulation, monitoring, and enforcement of environmental requirements applicable to petroleum and mining operations. The extent of their involvement depends on the nature, location, and stage of the extractive activity.

- Key institutions involved in environmental governance of the extractive sector 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

These institutions collectively support the implementation of environmental requirements relating to licensing, environmental compliance monitoring, biodiversity conservation, water resource management, stakeholder engagement, and community protection.

Extractive industry projects have the potential to generate significant environmental and social impacts. To address these risks, Uganda undertook a Strategic Environmental Assessment (SEA) of petroleum activities prior to large-scale oil and gas development. The SEA was intended to integrate environmental considerations into sector planning and decision-making and contributed to the strengthening of the legal and regulatory framework governing petroleum operations, including the development and revision of several environmental laws, regulations, and guidelines.

Project-specific environmental oversight is implemented through the Environmental and Social Impact Assessment (ESIA) process. Under this framework, NEMA reviews and approves ESIA reports and issues certificates containing conditions that must be complied with throughout project implementation. These conditions are operationalised through Environmental and Social Management Plans (ESMPs), which are implemented by project operators and monitored through inspections, environmental audits, and periodic reporting requirements. Oversight is undertaken jointly by relevant government institutions through both desk-based reviews and field monitoring activities.

To support effective regulation of the petroleum sector, institutional capacity has continued to be strengthened. NEMA established a dedicated oil and gas division and a regional office in Masindi to facilitate oversight of petroleum activities within the Albertine Graben. Similarly, the Petroleum Authority of Uganda established a Directorate of Environment, Health and Safety to oversee compliance with environmental, health, safety, and social requirements applicable to petroleum operations.

As part of national preparedness measures, Uganda launched the National Oil Spill Contingency Plan (NOSCP) in 2022. The framework provides guidance for coordinated prevention, preparedness, and response to oil spill incidents, while project operators have developed site-specific contingency plans to support implementation at the operational level.

Environmental monitoring has also focused on ecologically sensitive areas affected by petroleum development activities, including Murchison Falls National Park. Monitoring programmes have covered wildlife populations, habitat conditions, water quality, fisheries resources, and biodiversity indicators. Studies and monitoring activities have included wildlife tracking, habitat mapping, bird surveys, behavioural assessments, and other data collection initiatives aimed at evaluating potential interactions between oil and gas operations and the surrounding environment.

To address the social impacts associated with petroleum developments, the Government of Uganda and petroleum licensees established the Land Acquisition and Resettlement Framework in 2016. The framework provides the procedures and standards governing land acquisition, compensation, resettlement, and livelihood restoration for Project Affected Persons (PAPs) across the oil and gas sector.

4.14.3.(a) Management of environment and social concerns of the extractive industry in Uganda¹⁰⁵

The Mining and petroleum developments can give rise to significant environmental and social impacts, particularly during project closure and post-closure phases. To address these risks, Uganda's environmental framework, led by the National Environment Act, Cap. 181 and its supporting regulations, requires extractive sector operators to implement decommissioning, rehabilitation, and site restoration measures. The objective of these requirements is to restore affected areas, as far as practicable, to conditions comparable to their pre-project state and to minimise long-term environmental and social impacts.

Table 18: 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 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

¹⁰⁵ <https://data.ipu.org/parliament/UG/UG-LC01/>

Project	Location	Developer	Restoration status
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 19: 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 EP Uganda	MPYO	Fully restored and surrendered back to government. Restoration appears successful.
	JOB1 EAST	Site now submerged; no restoration possible.
	Wairindi	Partially restored; currently used as crude oil storage and equipment laydown area.
	Ngiri 2	Legacy wells partially restored; vegetative cover is visible, but full restoration is incomplete.
	Kigogole Kasemene Ngege	

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

Sections 10 and 11 of the National Environment Act Cap. 153 require the National Environment Management Authority (NEMA) to work in collaboration with relevant Lead Agencies in the review of Environmental and Social Impact Statements (ESIS) and Project Briefs (PBs) submitted by project developers, including entities operating in the extractive sector. In accordance with the Act and the National Environment (Environmental and Social Assessment) Regulations, 2020, companies undertaking petroleum and mining activities are required to conduct Environmental and Social Impact Assessments (ESIAs) and develop appropriate environmental mitigation measures prior to project implementation.

Upon submission, ESIA reports are reviewed by NEMA and circulated to relevant Lead Agencies for technical assessment of the proposed projects. Where necessary, independent verification is undertaken to confirm the adequacy of the proposed environmental and social safeguards. Regulation 51(1) of the National Environment (Environmental and Social Assessment) Regulations, 2020 provides that, subject to the Constitution, the Access to Information Act Cap. 95, and other applicable laws, documents submitted as part of the ESIA process constitute public documents. Similarly, Section 146 of the National Environment Act provides for public access to environmental information upon request and payment of the prescribed fee. Although NEMA confirms that these documents are publicly available, access remains largely physical due to limited digital infrastructure.

The decision to undertake public disclosure of an ESIA is determined by factors such as the significance of the anticipated environmental and social impacts, the transboundary nature of the project, the level of public interest, and comments received from Lead Agencies and stakeholders during the review process. Major petroleum developments, including the East African Crude Oil Pipeline (EACOP), Tilenga, and Kingfisher projects, were subjected to extensive public consultation and multi-agency review processes prior to approval.

As part of its efforts to promote transparency and stakeholder participation, NEMA distributed Information, Education and Communication (IEC) materials in local languages, including Luganda, Kiswahili, Runyankole, and Runyoro, across 174 villages located within 10 districts along the EACOP route. Public engagement activities included public hearings held in Rakai, Kakumiro, Mubende, Buliisa, and Kikuube districts, as well as a series of community dialogues conducted with support from the Petroleum Authority of Uganda (PAU) and other government institutions. Feedback received through these consultations was incorporated into the review process, and project developers were required to address stakeholder concerns before the final approval of the respective ESIA.

4.14.3.(c) Responses to environmental and social issues

During FY 2023/24, NEMA and other government institutions continued to strengthen environmental management and regulatory oversight across Uganda's extractive industries. Key developments during the reporting period included:

- Continued implementation and enforcement of the National Environment (Waste Management) Regulations, with particular attention given to the management, storage, and handling of mercury and other hazardous substances associated with mining activities.
- Finalisation of the National Environment (Industrial and Consumer Chemicals Control) Regulations, aimed at strengthening the regulation of chemical use and reducing associated environmental risks.
- Completion of the National Environment (Air Quality) Regulations, which were developed to address growing concerns relating to air emissions and pollution from industrial, petroleum, and mining operations.
- Review and updating of the National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations to strengthen controls on water pollution and improve compliance by extractive sector operators.
- Continued support by NEMA to local governments in the development of by-laws and ordinances regulating mercury use in mining activities, building on earlier initiatives implemented in districts such as Buhweju.
- Ongoing integration of environmental considerations into the management of protected areas, including updates to management plans for Queen Elizabeth National Park and the Murchison Falls Conservation Area.
- Continued implementation of forest management and restoration initiatives by the National Forestry Authority (NFA), including reforestation activities within selected areas of the Albertine Graben.
- Completion of additional fisheries baseline studies by the Department of Fisheries Resources (DFR) on Lake Albert and the Albert Nile to support environmental monitoring and conservation planning in areas affected by extractive activities.
- Progress by the Ministry of Lands, Housing and Urban Development in physical planning initiatives within the Albertine Graben, including the finalisation of the basin-wide development framework and planning activities for emerging urban and rural growth centres.
- Continued enforcement of measures intended to minimise environmental impacts associated with gas flaring and related petroleum operations.
- Ongoing implementation of decommissioning and site restoration activities at former exploration sites in line with environmental compliance requirements.
- Expansion of joint environmental monitoring programmes, compliance inspections, environmental audits, and inter-agency coordination mechanisms to support timely identification and management of emerging environmental and social risks within the extractive sector.

3.13.4. Context of carbon credits in Uganda¹⁰⁶

The principal legislation governing carbon credit activities in Uganda is the Climate Change Act, 2021. To operationalise the Act, the Ministry of Water and Environment has developed draft regulations and guidelines on climate change mechanisms, including carbon markets and non-market approaches. At the time of reporting, these instruments had not yet been finalised.

In addition to the Climate Change Act Cap. 182, carbon credit activities are supported by other environmental laws and regulations, including the National Environment Act Cap 153 and the National Environment (Environmental and Social Assessment) Regulations, 2020, among other applicable legal instruments.

¹⁰⁶ https://africa.unwomen.org/sites/default/files/2022-06/Women%20Participation%20in%20Politics%20at%20the%20LG%20in%20Uganda_Occasional%20Paper%2053.pdf

3.15 Notes towards Gender Sensitive UGEITI Reporting and Implementation

The EITI International Secretariat's Guidance Note 30 highlights that factors such as gender, indigeneity, race, class, geographic location, age, and ability influence how different groups experience and participate in the extractive sector. These factors can affect access to information, economic opportunities, and participation in decision-making processes. In Uganda, socio-cultural norms continue to limit access to productive resources, including labour and income opportunities, particularly for women in what has traditionally been a male-dominated industry. Nevertheless, women make significant contributions throughout the extractive value chain and play an important role in supporting local livelihoods and communities.

3.15.1. Legislative & Policy Framework for Gender Equality in Uganda

Uganda is party to a number of international and regional commitments that promote gender equality and the empowerment of women, including the Sustainable Development Goals (SDGs) and the African Union's Agenda 2063. At the national level, the country has established a comprehensive legal and policy framework to advance gender inclusion across all sectors of the economy, including the extractive industries. The Constitution of the Republic of Uganda, 1995 provides the foundation for this framework, with Article 21 guaranteeing equality and freedom from discrimination, while Article 32 provides for affirmative action in favour of groups that have historically experienced marginalisation.

Within the extractive sector, the Mining and Minerals Act Cap 159 incorporates gender considerations by requiring applicants for mineral rights to demonstrate how gender equity and inclusion will be promoted within their operations and decision-making structures. Similarly, the Petroleum (Exploration, Development and Production) Act, 2013 incorporates gender-related provisions, including requirements relating to representation on the Board of the Petroleum Authority of Uganda (PAU).

Uganda's broader labour and development policies also support gender equality. **The Employment Act, 2006** prohibits discrimination in employment and provides protections relating to maternity rights, while the **National Employment Policy, 2011** seeks to address barriers that limit equal participation in the labour market. In addition, **the Third National Development Plan (NDP III) for the period 2020/21-2024/25** adopts a Human Rights-Based Approach (HRBA), requiring government institutions and sectors to integrate gender, equity, and human rights considerations into policies, programmes, and development interventions.

Other important legal and policy instruments include the Local Government Act, which promotes gender-responsive governance at local government level; **the Land Act, 1998**, which safeguards women's interests in land ownership and transactions through provisions such as spousal consent; and **the National Women's Council Act, 1993**, which provides a framework for enhancing women's participation in development processes. **The National Gender Policy, 2007** further requires Ministries, Departments and Agencies to address gender inequalities within their respective mandates, while the **National Industrialisation Policy, 2020** encourages gender-responsive investment and supports the participation of women- and youth-led enterprises in economic development.

The Mining and Mineral Policy, 2018 also promotes equitable participation in the mineral sector, while the **Equal Opportunities Commission Act, 2007** established the Equal Opportunities Commission to monitor compliance with gender and equity obligations across public institutions. In the area of public financial management, the **Public Finance Management Act Cap. 171**, institutionalised gender and equity budgeting across government programmes. As a result, Uganda's national budget gender and equity compliance score improved from below 50% in FY 2015/16 to approximately 70% by FY 2021/22, reflecting continued progress in mainstreaming gender and equity considerations within public sector planning and budgeting processes.

3.15.2. Context of gender mainstreaming in Uganda

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Over the past few years, the representation of women in Uganda's Parliament has increased steadily. This trend reflects a growing presence of women in legislative and decision-making processes. The figure below presents the evolution of women's representation in Parliament based on data published by the Inter-Parliamentary Union (IPU).¹⁰⁷:

Chart 70: Representation of Women in the parliament since 1962



Uganda has recorded gradual progress in increasing the participation of women in political leadership at both national and local levels, although gender disparities remain. As of mid-2025, women occupied 34.1% of the seats in Uganda's 555-member Parliament, compared to 33.8% in 2022. This level of representation remains above the global average and is supported by constitutional measures, including the allocation of 146 seats for District Woman Representatives. The appointment of a female Vice President, Prime Minister and the election of Speaker of Parliament in 2022 further marked an important milestone in women's political leadership.

Within the East African region, Uganda's level of women's parliamentary representation is higher than that of Kenya (21.8%), South Sudan (28.5%), and the Democratic Republic of Congo (12.8%), and is broadly comparable to Tanzania (36.7%). However, it remains below Rwanda, where women held 61.3% of parliamentary seats, the highest proportion globally. According to data published by the Inter-Parliamentary Union (IPU), Uganda ranked 37th worldwide in terms of women's representation in national parliaments.

Despite this progress, women's representation continues to be concentrated largely within reserved seats. Findings from the study *Women's Participation in Politics at the Local Government Level in Uganda*¹⁰⁸, conducted by the Economic Policy Research Centre (EPRC) with support from UN Women during 2022-2023, indicate that although women account for nearly half of elected local government councillors, they remain underrepresented in senior executive positions, including district chairperson roles.

¹⁰⁷ <https://impacttransform.org/wp-content/uploads/2017/10/women-in-artisinal-and-small-scale-mining-uganda.pdf>

¹⁰⁸ <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56530/IDL-56530.pdf>

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The Local Governments Act provides that women should constitute at least one-third of the membership of parish councils as part of Uganda's affirmative action framework. However, available data indicate that women's representation at this level remains below the prescribed threshold, accounting for approximately 30% of parish council members.

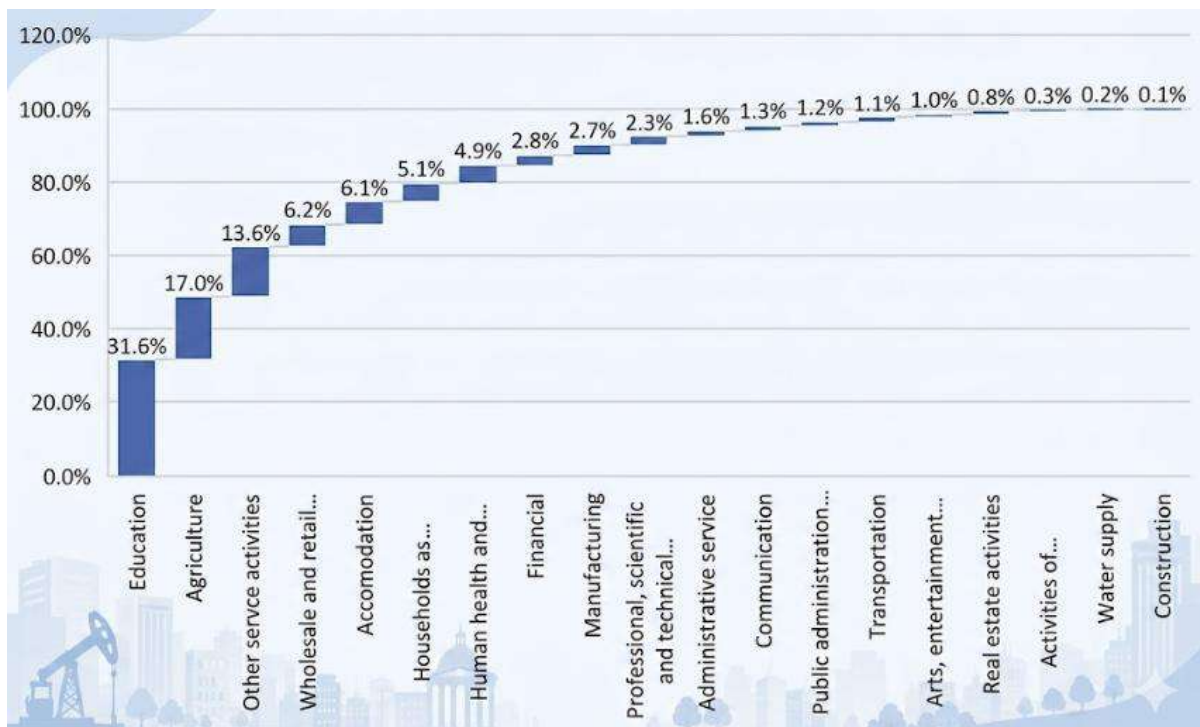
The relatively low level of representation is particularly significant given the increasing importance of parish councils in local governance, including their role in the implementation of the Parish Development Model and in community-level planning and resource allocation.

According to the Uganda Bureau of Statistics (UBOS) National Labour Force Survey 2021, women continue to record lower employment rates than men, with a gender employment gap of **6.8 percentage points**. The disparity is observed across all age categories and educational levels, although it becomes more pronounced among individuals with higher levels of education. While employment rates for men remain relatively consistent across educational attainment levels, women's employment rates tend to decline as educational attainment increases.

Analysis of employment by sector further indicates that women are concentrated in a limited number of economic activities. The largest proportion of female employment is found in the education sector (**31.6%**), followed by agriculture (**17.0%**) and other service activities (**13.6%**). Collectively, these sectors account for approximately **62%** of total female employment in Uganda, highlighting the concentration of women in a relatively small number of sectors compared to the broader labour market.

The table below presents employment rates by gender, age group, and occupational level.

Chart 71: Women's share of wage employment by sector, as a percentage of women's total employment



Data from the Uganda Bureau of Statistics (UBOS) National Labour Force Survey 2021 show that women's employment is concentrated in a limited number of occupational categories. The highest proportion of employed women is found in elementary occupations (**32.1%**), followed by professional occupations (**31.5%**) and services and sales occupations (**22.4%**). Together, these three categories account for **86.0%** of total female employment.

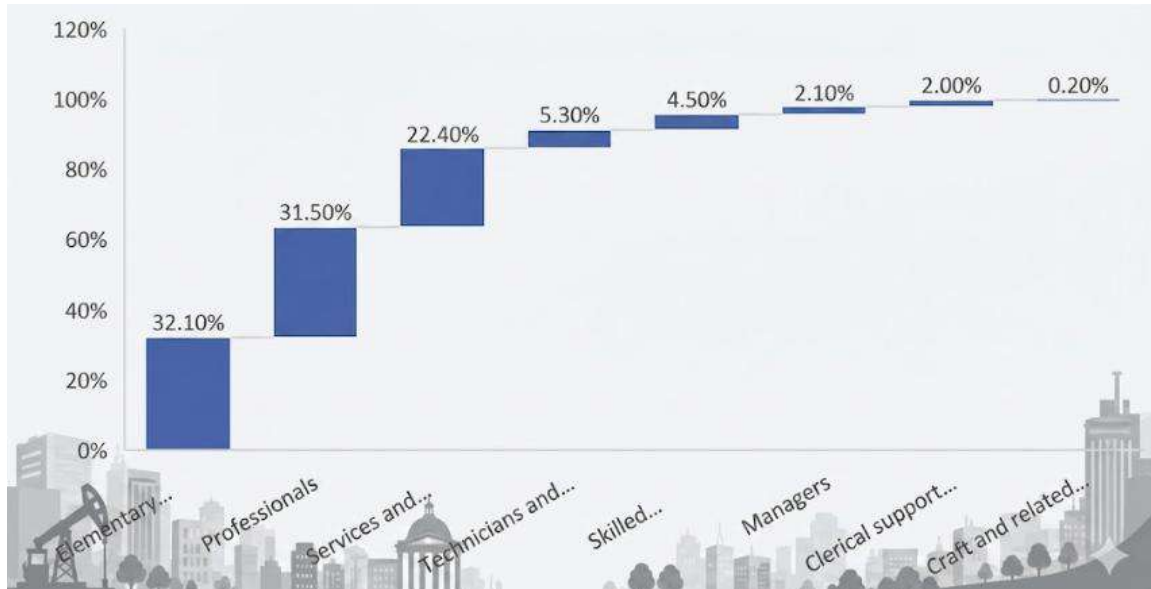
The survey further indicates that women remain underrepresented in senior leadership positions. Managerial occupations account for only **2.1%** of employed women, compared to **2.4%** of employed

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men. This suggests that women continue to have relatively limited representation in managerial and decision-making roles within the labour market.

The figure below illustrates the distribution of employment by occupation and gender based on data from the National Labour Force Survey 2021.

Chart 72: Women's share of employment by occupation, as a percentage of women's total employment



The UN Women study identifies a number of measures aimed at addressing gender disparities in the labour market and reducing the gender pay gap in Uganda. According to the study, wage inequalities are influenced by factors such as occupational segregation, unequal caregiving responsibilities, social norms, and workplace discrimination. The study notes that addressing these challenges requires coordinated action involving government institutions, employers, civil society organisations, and other stakeholders.

Among its recommendations, the study proposes strengthening the legal and regulatory framework to support the principle of equal pay for equal work. Suggested measures include enhancing transparency in recruitment processes, prohibiting discrimination in remuneration practices, limiting the collection of non-essential personal information during recruitment, and encouraging greater disclosure of salary structures. The study also recommends that employers establish accessible mechanisms through which employees can report discrimination and labour rights violations.

The study further highlights the need to increase women's participation in occupations and sectors where they remain underrepresented. Recommended measures include promoting gender-responsive recruitment practices, expanding access to specialised training opportunities, improving workplace safety, and supporting women returning to employment following career interruptions.

In addition, the study emphasises the importance of improving data collection and analysis relating to wages and employment outcomes. It recommends measures aimed at expanding women's access to education and higher-paying economic sectors, while also addressing constraints associated with unpaid care responsibilities. The study notes that a better understanding of the factors contributing to the gender pay gap would support the development of more effective policy responses.

Over the last two decades, Uganda has made notable progress in promoting gender equality and women's empowerment across political, economic, and social spheres. Some of the key developments include:

- 1) **Constitutional protection of women's rights:** The Constitution of the Republic of Uganda recognises and protects the rights of women, guarantees equality before the law, prohibits discrimination, and requires the State to take affirmative action in favour of groups disadvantaged on the basis of gender, age, disability, or other factors arising from history, tradition, or custom.
- 2) **Strengthening of the legal framework:** Uganda has enacted a number of laws aimed at protecting and advancing the rights of women, including the Land Act, the Domestic Violence Act, the Prevention of Trafficking in Persons Act, and the Employment Act.
- 3) **Increased participation in governance:** Affirmative action measures have contributed to greater participation of women in decision-making processes at both national and local government levels. At the parliamentary level, representation stood at 188 women and 368 men, with women accounting for 33.81% of total membership.¹⁰⁹
- 4) **Promotion of gender inclusion in the extractive sector:** On 11 May 2023, the Women in Energy and Extractives Network (WEEN) was launched as a platform to support gender integration and enhance the participation of women in Uganda's energy and extractive industries.
- 5) **Institutional initiatives:** In addition to national policies and programmes, a number of institutions have established internal initiatives and networks aimed at promoting gender inclusion and supporting women's participation in the workplace.

Despite the progress made in promoting gender equality, gender disparities remain within the energy and extractive sector. Differences in access to, control over, and ownership of productive resources vary across regions of the country. These inequalities are further influenced by disparities between rural and urban income levels. Factors such as poverty, low literacy levels, cultural practices, and institutional challenges continue to contribute to gender gaps. As a result, inequalities in access to resources, responsibilities, and opportunities remain a constraint to development and may limit economic growth while contributing to poverty.

Women play an important role in artisanal and small-scale mining (ASM), undertaking activities such as panning, mineral processing, and the provision of goods and services. Many women depend on income generated from ASM activities to support their households and dependants. However, despite their active involvement, the contribution of women and the gender-specific experiences of ASM are often overlooked. A range of social norms and cultural beliefs continue to limit women's participation in certain mining activities. These include perceptions relating to physical capability, modesty, and restrictions on women entering mining pits or shafts. In addition, family and community expectations regarding women's traditional roles influence the types of work they undertake within ASM communities. Although women generally earn less than men at ASM sites, some have successfully accumulated capital and diversified into other income-generating activities.¹¹⁰

Natural resource development projects that alter the use of land, water, and other resources can have significant impacts on women. Over the past five years, a number of resettlement programmes have been implemented, resulting in losses experienced by both men and women, often in different ways. These losses arise from land acquisition through expropriation, the exercise of eminent domain, or other regulatory processes used to acquire land and assets. Such processes may lead to loss of livelihoods and productive resources, as well as disruption of social networks and community services. Reduced access to resources for subsistence and income generation can result in hardship, social tensions, and impoverishment, requiring affected persons to rebuild their livelihoods, assets, and sources of income.

¹⁰⁹ https://www.ubos.org/wp-content/uploads/statistics/AGDP-Publication-Tables_June-Release-2023_24.xls

¹¹⁰ 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.

The challenges faced by women have continued to be highlighted through various stakeholder engagements. As a result, Government and industry have increasingly focused on developing and implementing measures aimed at addressing these challenges. Some of the initiatives introduced include:

- Development of a Gender Strategy for the Energy, Mineral and Petroleum Development programmes;
- Gender-responsive planning and budgeting; and
- Establishment of platforms that support and empower women in leadership, business development, and capacity-building.

Economic and social displacement can reinforce existing gender inequalities. In many communities, women have more limited access to land and property rights, lower educational attainment, greater involvement in informal economic activities, restricted mobility, and primary responsibility for meeting household needs such as water, fuel, and fodder. Consequently, the effects of social and economic disruption may be more severe for women than for men. The impacts of change are not uniform and may affect individuals and communities in different ways.

Addressing gender issues within the extractive sector requires recognition of the rights and equity challenges faced by women. Through the Multi-Stakeholder Group (MSG), attention should continue to be given to the specific vulnerabilities and forms of discrimination that women may experience, particularly where these could be intensified by oil, gas, and mining activities if appropriate measures are not put in place.

IV. EXTRACTIVE SECTOR IN FIGURES

Extractive Sector in Figures

We summarise in the below table the figures related requirements for the 2023/24 UGEITI report:

Table 20: Contextual information

Non-revenue information	Requirement 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 2023/24, 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 21: Production variance in value for the last three years in UGX

Mineral	2021/22	2022/23	2023/24	Variation	
	Value of the production	Value (*) of the production	Value (*) of the production	(2021/22) - (2022/23)	(2022/23) - (2023/24)
Limestone	93,343,667,050	97,528,939,000	102,916,097,540	4%	6%
Iron Ore	72,828,561,355	91,136,918,400	289,349,307,427	25%	217%
Pozzolana	17,752,573,840	18,790,381,500	23,220,768,810	6%	24%
Wolfram	6,820,192,964	4,538,419,100	1,229,637,651	-33%	-73%
Gold	3,428,090,368	702,102,300	785,396,736	-80%	12%
Kaolin	3,301,084,715	2,260,829,100	3,687,793,826	-32%	63%
Syenitic Aggregate	2,483,940,425	5,580,493,300	6,358,249,883	125%	14%
Volcanic Ash	1,814,098,860	4,295,247,800	1,344,341,083	137%	-69%
Marble	89,539,200	1,673,205,500	2,927,650,856	1769%	75%
Feldspar	24,291,600	173,420,600	47,797,329	614%	-72%
Granite	12,144,000	7,129,500	5,692,500	-41%	-20%
Diatomite	7,595,000	-	-	-100%	0%

Mineral	2021/22	2022/23	2023/24	Variation	
	Value of the production	Value (*) of the production	Value (*) of the production	(2021/22) - (2022/23)	(2022/23) - (2023/24)
Vermiculite	-	-	-	0%	0%
Other	-	21,769,901,800	32,803,045,330	100%	51%
Total	201,905,779,377	248,456,987,900	464,675,778,971	23%	87%

(*) The quantities were valued based on the unit prices provided in the Mines Department (formerly named Directorate of Geological Survey and Mines) FY 2023/24 Performance Report

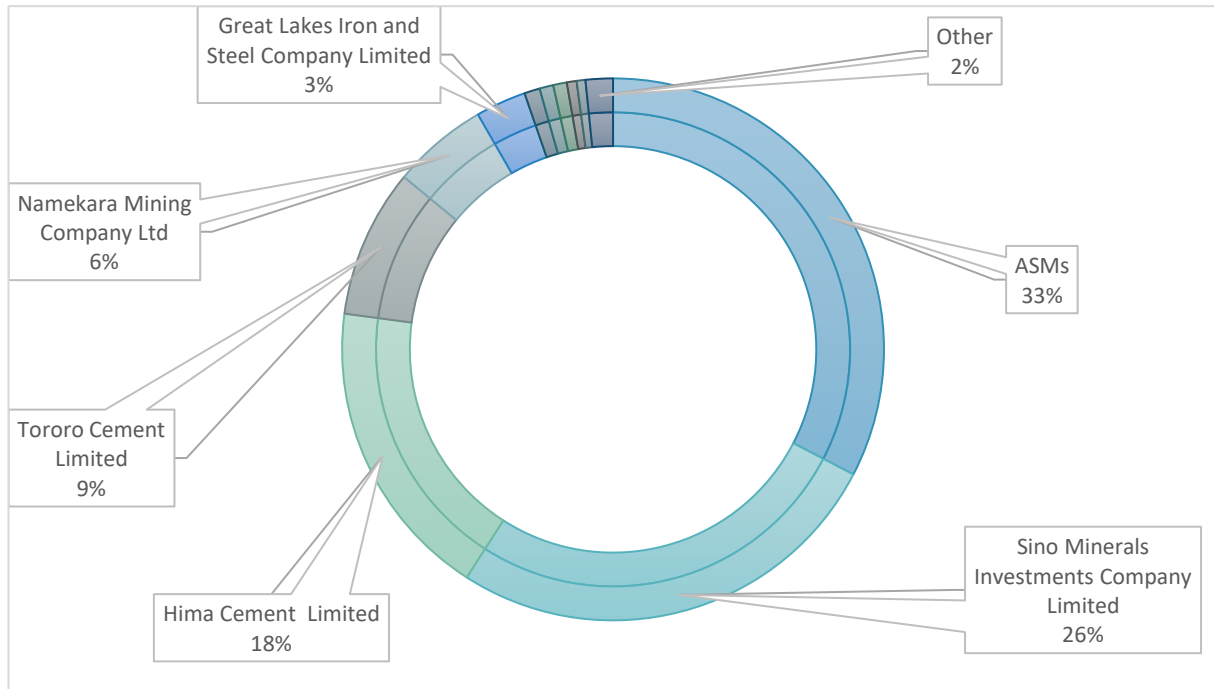
The total value of mineral production increased significantly by 87% in FY 2023/24, rising from UGX 248.5 Billion in FY 2022/23 to UGX 464.7 Billion. This growth was largely driven by the substantial increase in Iron Ore production (+217%), supported by notable gains in Marble (+75%), Kaolin (+63%), Other Minerals (+51%), Pozzolana (+24%), Syenitic Aggregate (+14%), Gold (+12%), and Limestone (+6%). However, the overall growth was partially offset by declines in Wolfram (-73%), Feldspar (-72%), Volcanic Ash (-69%), and Granite (-20%). The sharp increase in mineral production value reflects the expanding contribution of industrial minerals and iron ore to Uganda's mining sector during FY 2023/24.

Production by company

Production data reported by the Mines Department (formerly the Directorate of Geological Survey and Mines) indicate a high degree of concentration in the mining sector during FY 2023/24. The five largest producers, namely ASMs, Sino Minerals Investments Company Limited, Hima Cement Limited, Tororo Cement Limited and Namekara Mining Company Ltd, accounted for approximately 92% of the total production value. ASMs alone contributed 33% of total production, followed by Sino Minerals Investments Company Limited (26%) and Hima Cement Limited (18%). This concentration reflects the dominant role played by a small number of companies in Uganda's mineral production during the reporting period.

Table 22: Production data in value by company for FY 2023/24

Company	Value in UGX	%
ASMs	151,666,600,965.00	33%
Sino Minerals Investments Company Limited	122,874,750,000.00	26%
Hima Cement Limited	83,763,882,210.00	18%
Tororo Cement Limited	41,230,276,144.20	9%
Namekara Mining Company Ltd	26,539,031,897.50	6%
Great Lakes Iron and Steel Company Limited	14,000,944,387.50	3%
OSCAR CHRISPUS BAMUSEDE	4,315,545,040.00	1%
African Panther Resources (U) Ltd	3,806,741,730.00	1%
Abasi Balinda Transporters Limited	3,779,211,402.50	1%
Sunbelt Mining Group Limited	2,711,340,000.00	1%
Consolidated African Resources Limited	2,433,395,300.00	1%
Other	7,554,059,894.31	2%
Total	464,675,778,971	100%

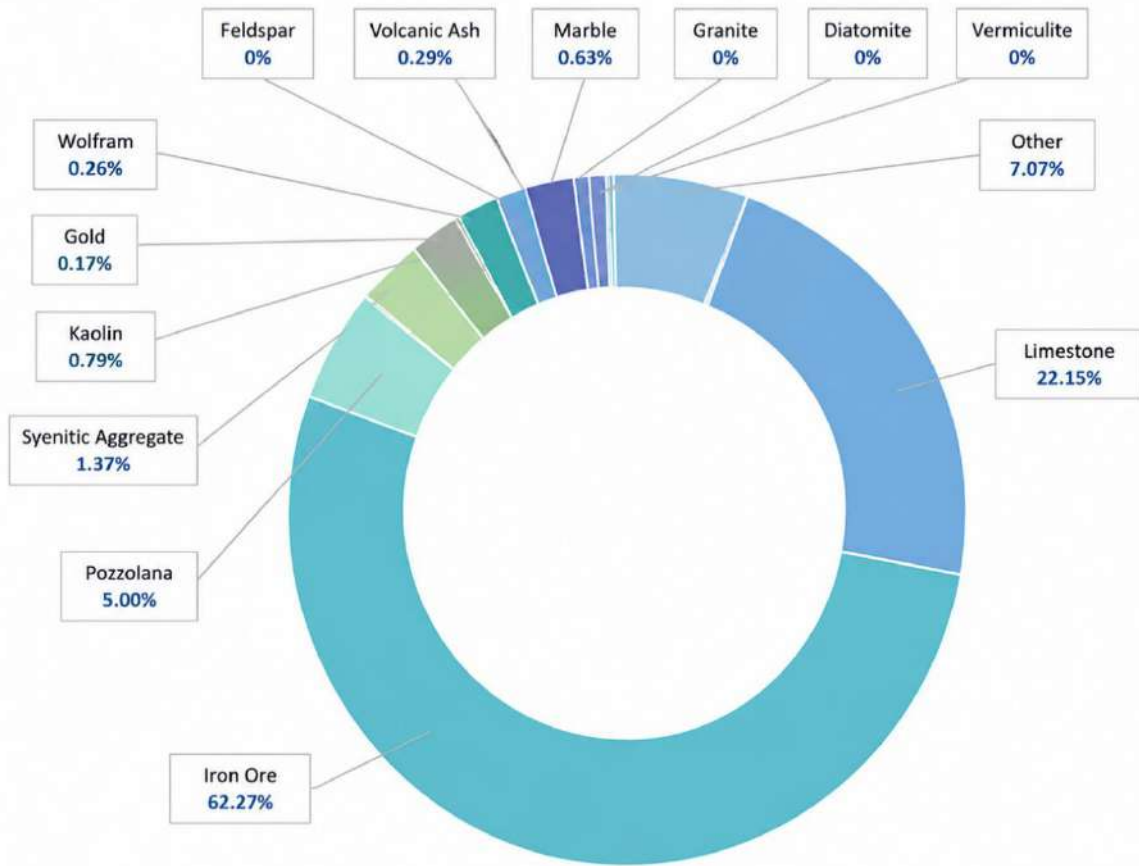
Chart 73: Contribution to mining production in value by company in FY 2023/24**Production by Mineral**

Based on the production data reported by the Mines Department for FY 2023/24, Iron Ore and Limestone remained the dominant minerals in Uganda's mining sector, accounting for 62.27% and 22.15% of the total production value, respectively. Together, these two minerals contributed approximately 84.4% of the sector's total production value. Pozzolana ranked third, contributing 5.00%, while Syenitic Aggregate accounted for 1.37%. The remaining minerals each contributed less than 1% of total production value, with Kaolin (0.79%), Other minerals (0.71%) and Marble (0.63%) being the most significant among them. This distribution highlights the continued concentration of mineral production value in a small number of key commodities.

Table 23: Production data of minerals extracted for FY 2023/24

mineral	Quantity (Kgs)	Value of the production (in UGX)	%
Limestone	692,805,590	102,916,097,540	22.15%
Iron Ore	394,255,909	289,349,307,427	62.27%
Pozzolana	1,090,689,000	23,220,768,810	5.00
Wolfram	Not available	1,229,637,651	0.26%
Gold	Not available	785,396,736	0.17%
Kaolin	7,286,978	3,687,793,826	0.79%
Syenitic Aggregate	207,853,870	6,358,249,883	1.37%
Volcanic Ash	63,144,250	1,344,341,083	0.29%
Marble	19,436,041	2,927,650,856	0.63%
Feldspar	256,823	47,797,329	0%
Granite	112,500	5,692,500	0%
Diatomite	-	-	-
Vermiculite	-	-	-
Other	27,821,005	32,803,045,330	7%
Total	2,503,661,966	464,675,778,971	100.00%

Chart 74: Contribution to mining production by mineral product in FY 2023/24



b) Exports

Export by mineral

In accordance with the Presidential Directive on minerals issued on 24 November 2011 and referenced in previous UGEITI Reports, the export of unprocessed minerals remains subject to regulatory restrictions. Nevertheless, based on data reported by the Uganda Revenue Authority (URA), mineral exports continued during FY 2023/24, with a total export value of approximately UGX 11.8 trillion and an export volume of 10.4 Billion kilograms, as presented in the table below:

Table 24: Exportation of minerals data for FY 2023/24

Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
IRON ORE (Non-Agglomerated)	9,697,559,116	81,906,841,938	68.71%
Vermiculite, Perlite, Chlorites	22,766,868	24,562,507,673	20.60%
Raw Salt	4,963,258	3,657,937,943	3.07%
Granite, crude or roughly trimmed	4,259,070	2,750,087,994	2.31%
Other Ores And Concentrates	465,337	1,548,196,293	1.30%
Kaolin and other kaolinic clays	606,813	452,307,819	0.38%
Marble	84,599	300,423,722	0.25%
Granules, chippings and powder of marble	59,725	268,374,474	0.23%
Quartz	825,480	231,889,913	0.19%
Slaked lime	112,450	230,262,655	0.19%
Other	2,279,449	3,298,153,007	2.77%
Total	9,733,982,165	119,206,983,431	100%

Source: URA

Based on the export data reported by URA for FY 2023/24, non-agglomerated iron ore was the leading mineral export commodity, accounting for 68.71% of the total value of mineral exports, with exports valued at UGX 81.9 Billion. This was followed by vermiculite, perlite and chlorites, which contributed 20.60% of total export value. Other mineral exports, including raw salt (3.07%), granite, crude or roughly trimmed (2.31%), and other ores and concentrates (1.30%), made comparatively smaller contributions. The remaining commodities, such as kaolin and other kaolinic clays, marble, quartz, slaked lime, and granite chippings and powder, each accounted for less than 1% of total export earnings. Overall, Uganda's mineral exports during FY 2023/24 were highly concentrated in iron ore and vermiculite-related products, which together represented approximately 89.3% of the total value of mineral exports.

Chart 75: Contribution by mining exports in FY 2023/24

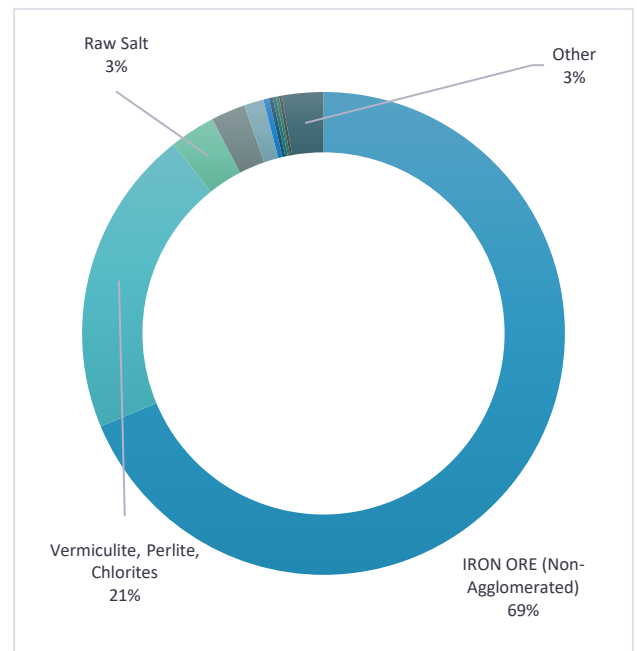


Table 43: Analysis of Import/Export of Gold

TAXPAYER NAME	IMPORT 2023/2024		EXPORT 2023/2024
	IMPORT VALUE UGX	QTY (KG)	EXPORT VALUE UGX
THABA INVESTMENTS LIMITED	3,100,237,841,724	12,657,815	2,762,553,562,760
BULLION REFINERY LIMITED	2,447,223,929,926	11,416,205	2,898,544,562,896
SIMBA GOLD REFINERY LIMITED	1,605,255,422,961	7,798,408	1,745,852,456,367
METAL TESTING AND SMELTING CO. LTD	1,416,515,135,126	6,881,358	1,568,100,365,779
FARU TRADING UGANDA LIMITED	1,073,854,949,766	4,771,504	1,178,019,198,330
OTHER	1,833,920,191,351	10,352,821,104	1,663,304,695,232
Total export of the mining sector	11,477,007,470,854	10,396,346,394	11,816,374,841,364

Source: URA

Based on URA data, Uganda's gold trade in FY 2023/24 shows a high level of import and export activity, with total imports valued at UGX 11.48 trillion and total exports valued at UGX 11.82 trillion. Overall, the sector recorded a negative quantity variance of 7.28 Billion kg, while the export value exceeded import value by approximately UGX 339.37 Billion.

At company level, the data shows mixed results. Thaba Investments Limited reported exports lower than imports in value terms, resulting in a positive variance of UGX 337.68 Billion. In contrast, Bullion Refinery Limited, Simba Gold Refinery Limited, Metal Testing and Smelting Co. Ltd, and Faru Trading Uganda Limited reported export values higher than import values, indicating a negative value variance. The largest value variance was recorded by Bullion Refinery Limited, where export value exceeded import value by UGX 451.32 Billion.

The "Other" category accounts for the most significant quantity variance, mainly because exports substantially exceeded imports in quantity terms. This category also recorded a positive value variance of UGX 170.62 Billion, indicating that the value of imports exceeded exports despite the higher exported quantities.

Overall, the analysis highlights that Uganda's gold trade during FY 2023/24 was largely balanced in value terms, with exports exceeding imports by around 3%, but with significant differences between taxpayers. These variances may reflect differences in timing, valuation, refining processes, stock movements, or reporting classifications, and should be considered when interpreting the gold import/export data in the EITI Report.

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 2,586.67 Billion to Uganda's GDP at current prices in FY 2023/24, representing 1.28% of total GDP. Of this amount, UGX 1,206.65 Billion (0.60% of GDP) was generated by formal mining and quarrying activities, while UGX 1,380.01 Billion (0.68% of GDP) originated from informal mining and quarrying operations. Compared to FY 2022/23, the sector's contribution to GDP declined from 1.47% to 1.28%, reflecting a decrease of UGX 99.09 Billion (-3.69%) in the sector's gross value added at current prices.

Table 25: Contribution of the mining sector to the GDP at current prices

Description / Period	2023/24	2022/23	2021/22	2023/24 Vs. 2022/23		2022/23 Vs. 2021/22	
				Variance	Variance %	Variance	Variance %
Total Current GDP (in Billion UGX)							
GDP Mining & quarrying	2,586.67	2,685.76	2,327.09	-99.09	-3.69%	358.67	15.41%
<i>Formal mining & quarrying</i>	<i>1,206.65</i>	<i>846.26</i>	<i>857.39</i>	<i>360.39</i>	<i>42.59%</i>	<i>-11.13</i>	<i>-1.30%</i>
<i>Informal mining & quarrying</i>	<i>1,380.01</i>	<i>1,839.50</i>	<i>1,469.70</i>	<i>-459.49</i>	<i>-24.98%</i>	<i>369.8</i>	<i>25.16%</i>
GDP at Current Price	202,725.23	183,004.39	162,749.95	19,720.84	10.78%	20,254.44	12.45%
Contribution to GDP (%)							
GDP Mining & quarrying	1.28%	1.47%	1.43%	-	-0.19%	0.0004	0.04%
<i>Formal mining & quarrying</i>	<i>0.60%</i>	<i>0.46%</i>	<i>0.53%</i>	<i>-</i>	<i>0.13%</i>	<i>-0.0007</i>	<i>-0.07%</i>
<i>Informal mining & quarrying</i>	<i>0.68%</i>	<i>1.01%</i>	<i>0.90%</i>	<i>-</i>	<i>-0.32%</i>	<i>0.0011</i>	<i>0.11%</i>

Source: [Revised-Annual-GDP-2023_24](#)¹¹¹.

Oil and gas sector

The oil and gas sector remained in the development and pre-production phase during FY 2023/24 and therefore did not make a direct contribution to GDP through commercial crude oil production. However, substantial investments continued in the development of oil production facilities, the East African Crude Oil Pipeline (EACOP), and associated infrastructure.

4.2.2. Extractive sector contribution to the national exports

Mining sector

Mineral exports remained heavily concentrated in semi-manufactured gold during FY 2023/24. According to the data reported, exports of semi-manufactured gold amounted to UGX 11,363.17 billion (USD 1,631 million), accounting for virtually all recorded mineral export earnings during the year. Total exports from the mining sector amounted to UGX 0.119 billion (USD 0.03 million), while Uganda's total exports were reported at UGX 30,005.07 billion (USD 7,941 million). Based on these figures, the mining sector contributed approximately 0.0004% of Uganda's total exports during FY 2023/24. Details are presented in the table below:

Table 26: Contribution of the mining sector to the State exports for FY 2023/24

Mineral	Value (million UGX)	Value (million USD) ¹¹²
<i>Semi-manufactured gold</i>	<i>11,363,174</i>	<i>1,631</i>
Total export out of the mining sector¹¹³	119	0, 03
Total export of Uganda¹¹⁴	30,005,068	7,941
Contribution to total exports	0.0004%	0.0004%

Oil and gas sector

As noted above, the oil and gas sector remained in the exploration and pre-production phase during FY 2023/24. Consequently, the sector did not contribute to Uganda's total exports during the reporting period.

¹¹¹ Annual report of the MEMD, for 2023/24FY 2023/24.

¹¹² MACROECONOMIC & FISCAL PERFORMANCE REPORT FINANCIAL YEAR 2023/24 <https://mepd.finance.go.ug/reports.html>, Ministry of Finance, Planning and Economic Development, average exchange rate 3,7785

¹¹³ Report of the Auditor General to Parliament for the financial year ended 30 June 2023: <https://www.oag.go.ug/consolidatedreports>

¹¹⁴ Macroeconomic and Fiscal Performance Report FY 2023/24.

4.2.3. Extractive sector contribution to the State revenue

During FY 2023/24, the extractive sector generated UGX 663.283 Billion in government revenues, comprising UGX 336.191 Billion from the mining and quarrying sector and UGX 327.092 Billion from the oil and gas sector. Based on total government revenues of UGX 27,806.29 Billion, the extractive sector accounted for 2.39% of total government revenues collected during the fiscal year. Of this contribution, the mining and quarrying sector represented 1.21% of total government revenues, while the oil and gas sector contributed 1.18%. Details are presented in the table below:

Table 27: Contribution of the extractive sector to the Government revenues during the FY 2023/24

Description	Amount in UGX Billion	Contribution in %
Mining & Quarrying revenues	336.191	1.21%
Oil & Gas revenues	327.092	1.18%
Extractive sector revenues	663.283	2.39%
Total Government Revenues ¹¹⁵	27,806.29	100%

4.2.4. Extractive sector contribution to employment

Uganda's population was approximately 45.9 million persons in 2024, according to the Uganda Bureau of Statistics (UBOS) National Population and Housing Census 2024. Of the 22.8 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 2023/24 indicates that employment in the extractive sector accounted for just 0.027% of the country's total working population. Details are outlined in the table below.

Table 28: Extractive sector contribution to formal employment in for FY 2023/24

Description	Total Employment	Contribution in %
Mining sector ¹¹⁶	5,291	0.023%
Oil & Gas sector ¹¹⁷	809	0.004%
Extractive sector working population	6,100	0.027%
Total working population ¹¹⁸	22,800,000	

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:

Table 29: Direct employment in the mining sector reported by NSSF

Employer	Nationality Breakdown			Gender Breakdown		Total
	Foreigner	Ugandan	Not Available	Female	Male	
ABYSSINIA IRON AND STEEL (UGANDA) LIMITED		20		1	19	20
ALOM MINING & GEOHYDRO SERVICES LIMITED		1			1	1
Biofertilizer Africa Ltd		1			1	1
ECOLITE MINERALS UGANDA LIMITED		1			1	1

¹¹⁵ *Macroeconomic and Fiscal Performance Report FY 2023/24.*

¹¹⁶ *Data received from NSSF.*

¹¹⁷ *Data received from NSSF.*

¹¹⁸ <https://tradingeconomics.com/uganda/labor-force-total-wb-data.html>

Employer	Nationality Breakdown			Gender Breakdown		Total
	Foreigner	Ugandan	Not Available	Female	Male	
Global Oroex Investments Smc Limited		8		1	7	8
Guangzhou Dongsong Energy Group (u) Co L		8		1	7	8
H5 RESOURCES LTD		7		2	5	7
HILLMARKS LIMITED		8		2	6	8
International University Of East Africa	6	156		61	101	162
Kamwe Trading Company Limited		4		2	2	4
Megha Stone Quarry Namubiru Ltd		23		3	20	23
Mepani Technical Services Limited	1	33	1	1	34	35
Metro Cement Limited	10	86		9	87	96
Mota-Engil Engenharia E Construcao Afric	138	1047	9	201	993	1194
MPOWER STEEL COMPANY LIMITED	1	32		1	32	33
Multitask Services Ltd		31		1	30	31
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	1	5		1	5	6
Redsun International Company Limited		16			16	16
Rwenzori Rare Metals Limited	2	65	1	16	52	68
Samta Mines & Minerals (u) Limited	1	4	1	3	3	6
SHINING MINES LTD		16		1	15	16
Sino Minerals Investments Company Limited	15	178		22	171	193
TORORO CEMENT LTD	65	183		15	233	248
TWETUKA MINERALS CO LIMITED		3		1	2	3
Uganda Development Corporation		66		35	31	66
UNIVERSAL GRANITES & MABLE LTD	1	9		2	8	10
VIEW MINING (U) LIMITED	1	4		2	3	5
Wagagai Mining (u) Limited	31	2472	5	143	2365	2508
WOODCROSS SMELTING COMPANY LIMITED	1	11		5	7	12
XING TONG INTERNATIONAL LIMITED		3			3	3
XINGHE INTERNATIONAL MINING LTD		1			1	1
Yogi Steels Ltd	36	457	5	95	403	498
Total	310	4,959	22	627	4,664	5,291

Source: NSSF

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.¹¹⁹

¹¹⁹ Oil and Gas Revenue Management Policy, 2012.

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.

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 30: Summary of revenues variance for the last three periods

Government Agency	2021/22 (a)	2022/23 (b)	2023/24 (c)	Variation	
				(c) - (a) %	(c) -(b) %
Uganda Revenue Authority URA	410,535	481,267	662,129	61.3%	37.6%
Social and environmental expenditure	778	48,450	562	-27.8%	98.8%
Subnational Payments	65	457	592	810.8%	29.5%
Total	411,379	530,174	663,283	61.2%	25.1%

Amounts in millions UGX

Source: UGEITI Declaration forms

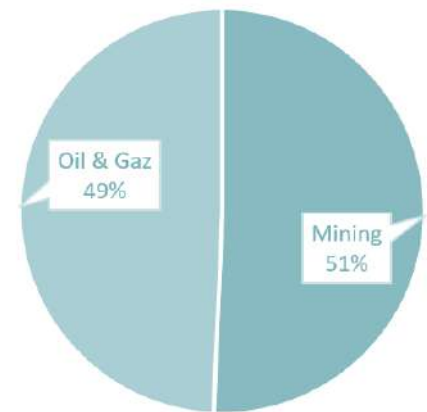
a) Analysis of total revenues - contribution by sector

The analysis of Government revenues by sector contribution indicates that the mining sector contributed to 51% of the total extractive revenues during the FY 2023/24. The table below shows the contribution of each sector.

Table 31: Analysis of total revenues by sector for the last three years in millions UGX

Sector	FY 2021-22	FY 2022-23	FY 2023/24	Contribution %
Oil & Gas	160,898	230,228	327,092	49%
Mining	250,481	299,946	336,191	51%
Total	411,379	530,174	663,283	100%

Chart 76: Contribution by sector for FY 2023/24



The analysis of government revenues generated from the extractive sector over the last three fiscal years shows a continued upward trend in FY 2023/24. Total extractive revenues increased from UGX 530,174 million in FY 2022/23 to UGX 663,283 million in FY 2023/24, representing an increase of 25%. This growth was driven by both sectors, with Oil & Gas revenues rising from UGX 230,228 million to UGX 327,092 million, while Mining revenues increased from UGX 299,946 million to UGX 336,191 million. In FY 2023/24, the Mining sector remained the largest contributor to total extractive revenues, accounting for 51%, closely followed by the Oil & Gas sector, which contributed 49%. The figures indicate a more balanced distribution of extractive revenues between the two sectors compared to previous years.

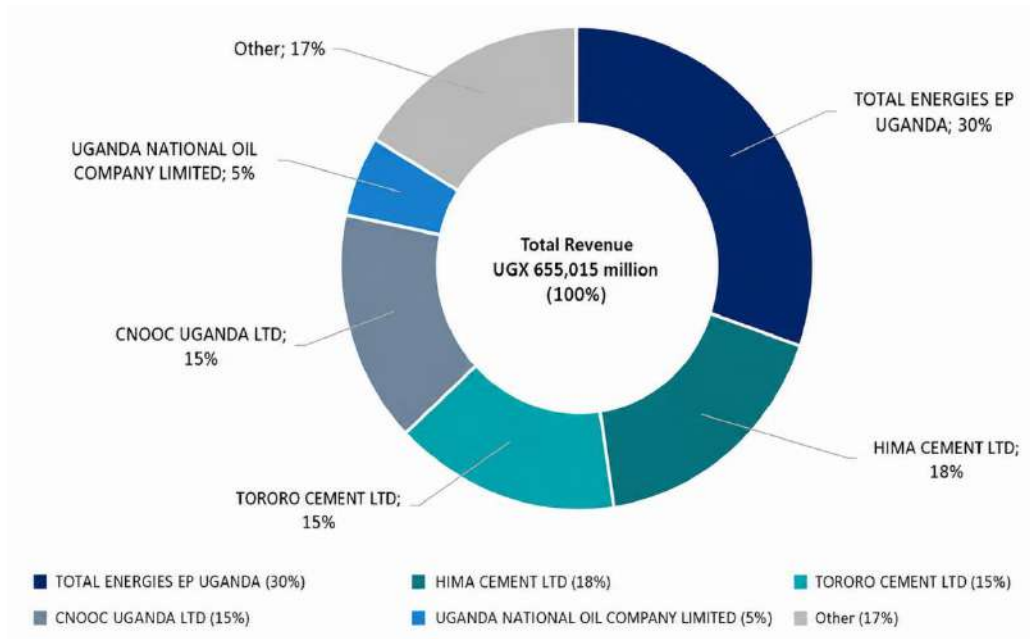
b) Analysis of total revenues - contribution by extractive entity

Table 32: Revenue contributions of top 5 extractive companies in millions UGX

Company	Revenues	Revenues	VAR in%	Contribution%
	FY2022-23	FY2023/24		
TOTAL ENERGIES EP UGANDA	174,566	195,161	11.8%	30%
HIMA CEMENT LTD	96,425	117,207	21.6%	18%
TORORO CEMENT LTD	87,846	101,400	15.4%	15%
CNOOC UGANDA LTD	69,444	101,196	45.7%	15%
UGANDA NATIONAL OIL COMPANY LIMITED	30,090	29,912	-0.6%	5%
Other	71,803	110,136	53.4%	17%
Total	530,174	655,015	23.5%	100%

Source: UGEITI Declaration forms

Chart 77: Extractive companies' revenue contribution for 2023/24 in UGX (millions).



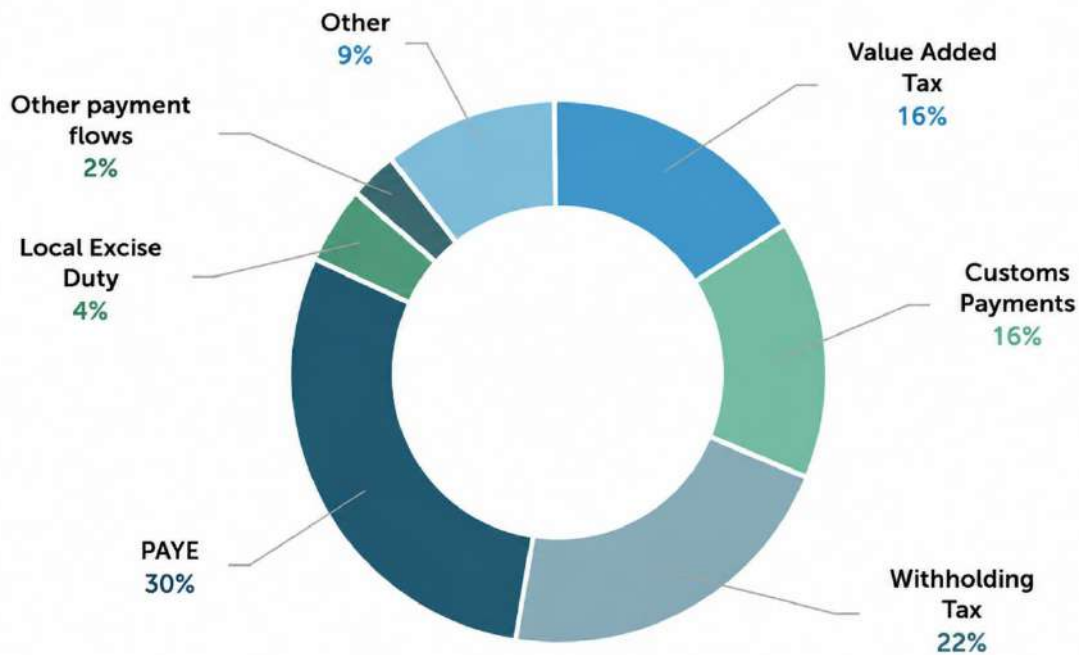
c) Analysis of total revenues - contribution by revenue stream

Table 33: Analysis of total revenues by payment stream the last two years in millions UGX

Payment stream	Revenues FY 2022/23	Revenues FY 2023/24	VAR in %	Contribution %
Value Added Tax	72,525	104,056	44%	16%
Customs Payments	81,959	106,416	30%	16%
Withholding Tax	93,782	147,175	57%	22%
PAYE	138,200	193,710	40%	30%
Local Excise Duty	18,248	26,292	44%	4%
Other payment flows	30,449	15,259	-50%	2%
Other	95,011	62,103	-35%	9%
Total	530,174	655,015	24%	100%

Source: UGEITI Declaration forms

Chart 78: Contribution by payment flows for 2023/24



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 sector as follows:

Table 34: Summary of unilateral disclosures by Government Agencies and presented by payment stream for the fiscal year 2023/24

Payment description	Total (UGX)
PAYE	994,528,399
Withholding Tax	390,071,655
Customs Payments	1,065,534,537
Value Added Tax	1,921,764,962
Income Tax	447,495,493
Environmental Impact Assessment & other NEMA fees	-
Royalties	143,113,417
Licenses Fees	-
Annual mineral rents	1,968,231,669
Other payment flows	183,089,268
Total	7,113,829,400

Source: UGEITI Declaration forms

The detail of unilateral disclosures made by Government Agencies by extractive company is presented in Annex 16 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 and to the parties involved in the transactions and 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 35: Summary of social and environmental expenditure reported by companies for the fiscal year 2023/24

Payment in UGX	CNOOC UGANDA LTD	TORORO CEMENT LTD	SINO MINERALS INVESTMENTS COMPANY LIMITED	WAGAGAI MINING U LIMITED	DIRECT REDUCED IRON (DRI) LIMITED
Mandatory social expenditure	198,660,172	-	62,242,500	-	-
Discretionary social expenditure	-	-	-	-	1,000,000
Mandatory environmental expenditure	300,157,651	-	-	-	-
Discretionary environmental expenditure	-	-	-	-	-
Value of the benefit stream during the fiscal year 2023/24	-	-	-	-	-
Any payment made to regional authority	25,100,000	348,851,540	142,255,001	76,286,250	-
Total	523,917,823	348,851,540	204,497,501	76,286,250	1,000,000

Source: UGEITI Declaration forms

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in Annex 17 of this report.

c) Sub-national payments disclosed by extractive entities

Extractive companies included in the reconciliation scope reported unilaterally the following sub-national payments:

Table 36: Summary of sub-national payments reported by companies for the fiscal year 2023/24

Company	Amount paid (UGX)
CNOOC UGANDA LTD	25,100,000
TORORO CEMENT LTD	348,851,540
SINO MINERALS INVESTMENTS COMPANY LIMITED	142,255,001
WAGAGAI MINING U LIMITED	76,286,250
DIRECT REDUCED IRON (DRI) LIMITED	-
TOTAL	592,492,791

Source: UGEITI Declaration forms

The detail of sub-national payments declared unilaterally by extractive entities for the FY 2023/24 is presented in Annex 18 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 adopt a transparent and inclusive approach to budget preparation, involving various stakeholders to ensure that national budget priorities align with citizens' needs and expectations. According to the Open Budget Survey 2023, Uganda ranked second in Africa, after South Africa, with a transparency score of 59 out of 100, reflecting the country's continued efforts to promote fiscal openness and public accountability.

The Ministry of Finance, Planning and Economic Development (MoFPED) has further enhanced transparency by making key budget documents, including the National Budget Framework Paper, Ministerial Policy Statements, Approved Estimates of Revenue and Expenditure, and Citizens' Guides, publicly available online for FY 2023/2024 through the Budget Information Portal. These initiatives have improved access to timely budget and expenditure information, supporting public oversight and strengthening confidence in the management of public resources, including revenues generated from the extractive sector.

Uganda's budget process is supported by a comprehensive legal and regulatory framework aimed at promoting transparency, efficiency, and accountability in public financial management. The key legal instruments include the 1995 Constitution, the Public Finance Management Act (PFMA) Cap. 171, the 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 legislation, define the respective roles of Parliament and the Executive in the budget process, and strengthen the management of public resources, particularly revenues from the extractive sector.

The PFMA establishes clear requirements and timelines for budget preparation, approval, implementation, and oversight. It also introduced the Charter for Fiscal Responsibility, which sets out fiscal principles, rules, and targets over an electoral cycle. Furthermore, the Act incorporated gender and equity considerations into the national budgeting process, with compliance monitored annually by the Equal Opportunities Commission. It also strengthened controls over supplementary budgets, established penalties for non-compliance and mismanagement of public funds, and introduced comprehensive provisions for the transparent management of oil revenues, including their collection, allocation, and reporting through the Petroleum Fund.

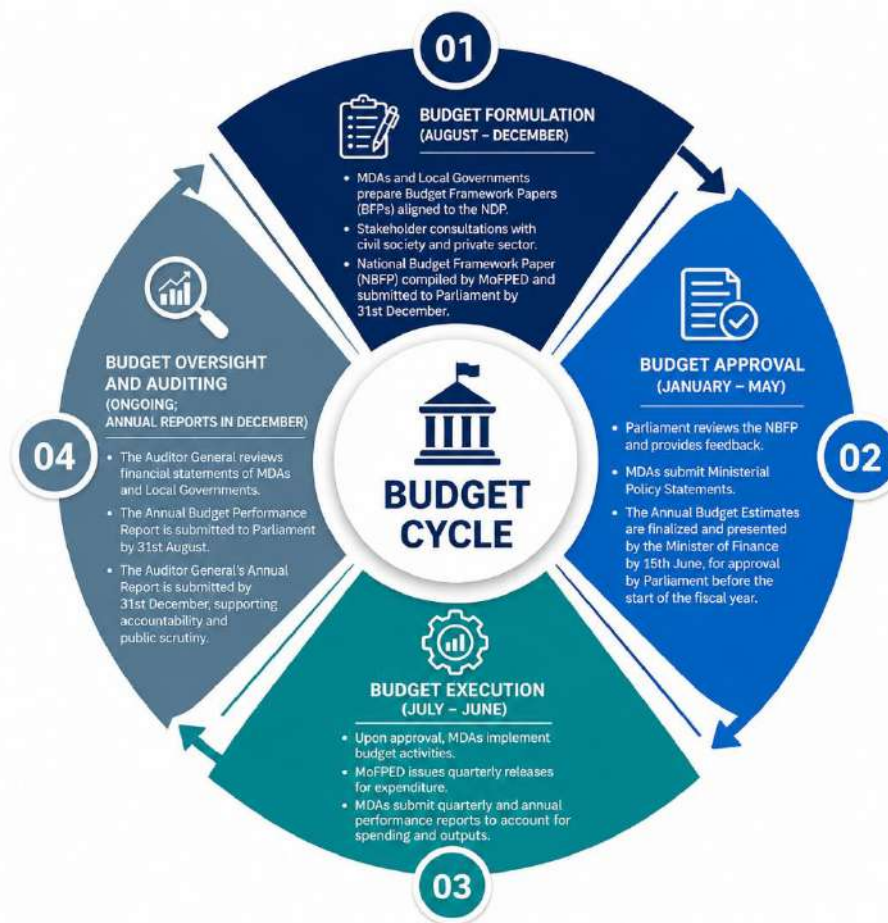
During FY 2023/2024, these mechanisms remained key to Uganda's efforts to maintain fiscal discipline and enhance transparency, particularly in the context of increasing attention to extractive sector revenues. Budget documents and oil revenue-related information continued to be made publicly accessible through the Budget Information Portal, supporting public access to information and enabling stakeholders to monitor compliance with PFMA requirements.

Furthermore, the Public Finance Management Act (PFMA) Cap. 171, together with the Public Finance Management Regulations, 2016, provides specific timelines and procedural requirements governing the preparation, approval, execution, and oversight of the national budget. These provisions ensure a structured, predictable, and accountable budget 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 79: 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 37: 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

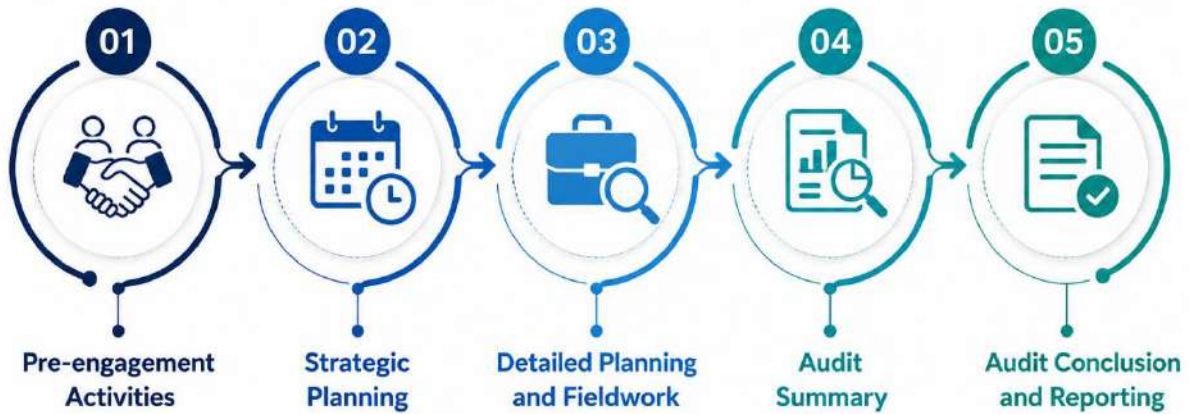
Following Parliamentary approval, budget execution in Uganda officially commences on 1 July, marking the start of the fiscal year. This phase encompasses the release of funds, the implementation of approved activities, and the ongoing monitoring and reporting of financial and physical performance. The 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.

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) Cap. 171, 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 National Development Plan (NDP).

In FY 2023/24, all key statutory budget documents, including the Annual Budget Performance Report, Quarterly Budget Execution Reports, and the Auditor General's Annual Report, were published in accordance with the requirements of the Public Finance Management Act (PFMA). The Ministry of Finance, Planning and Economic Development continued to publish quarterly and semi-annual budget performance reports on its budget website, while the Office of the Auditor General (OAG) submitted and published its Annual Report covering the audit of Government financial statements for the year ended 30 June 2024. In addition, the OAG carried out financial, compliance, performance, and value-for-money audits across Ministries, Departments and Agencies (MDAs), Local Governments, and selected extractive sector entities. These reports were made publicly available through the respective institutional websites, thereby enhancing transparency, accountability, and public oversight in the management of public resources, including revenues from the extractive industries.

Chart 80: 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 Cap. 171 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 81: Main sources of the Government revenue

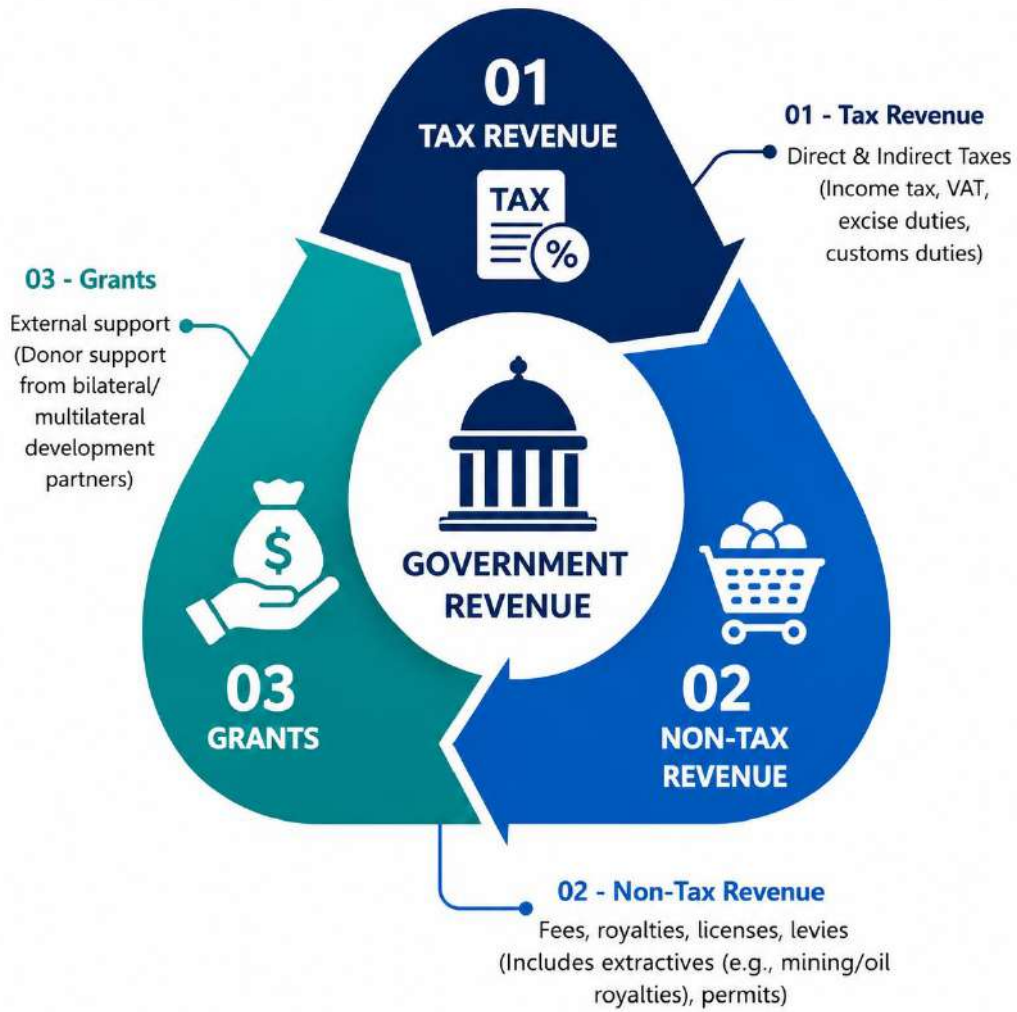
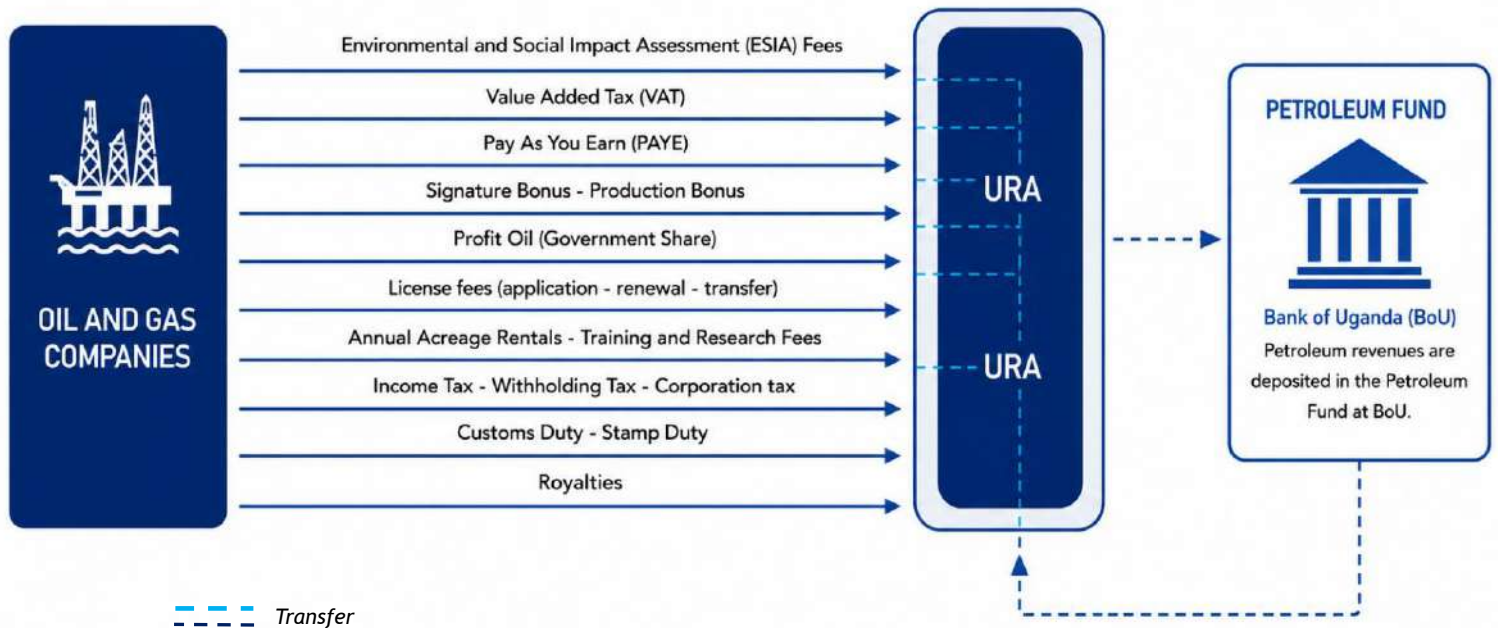


Chart 82: Revenue collection diagram for the oil and gas sector¹²⁰

4.5.2.(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.

4.5.2.(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

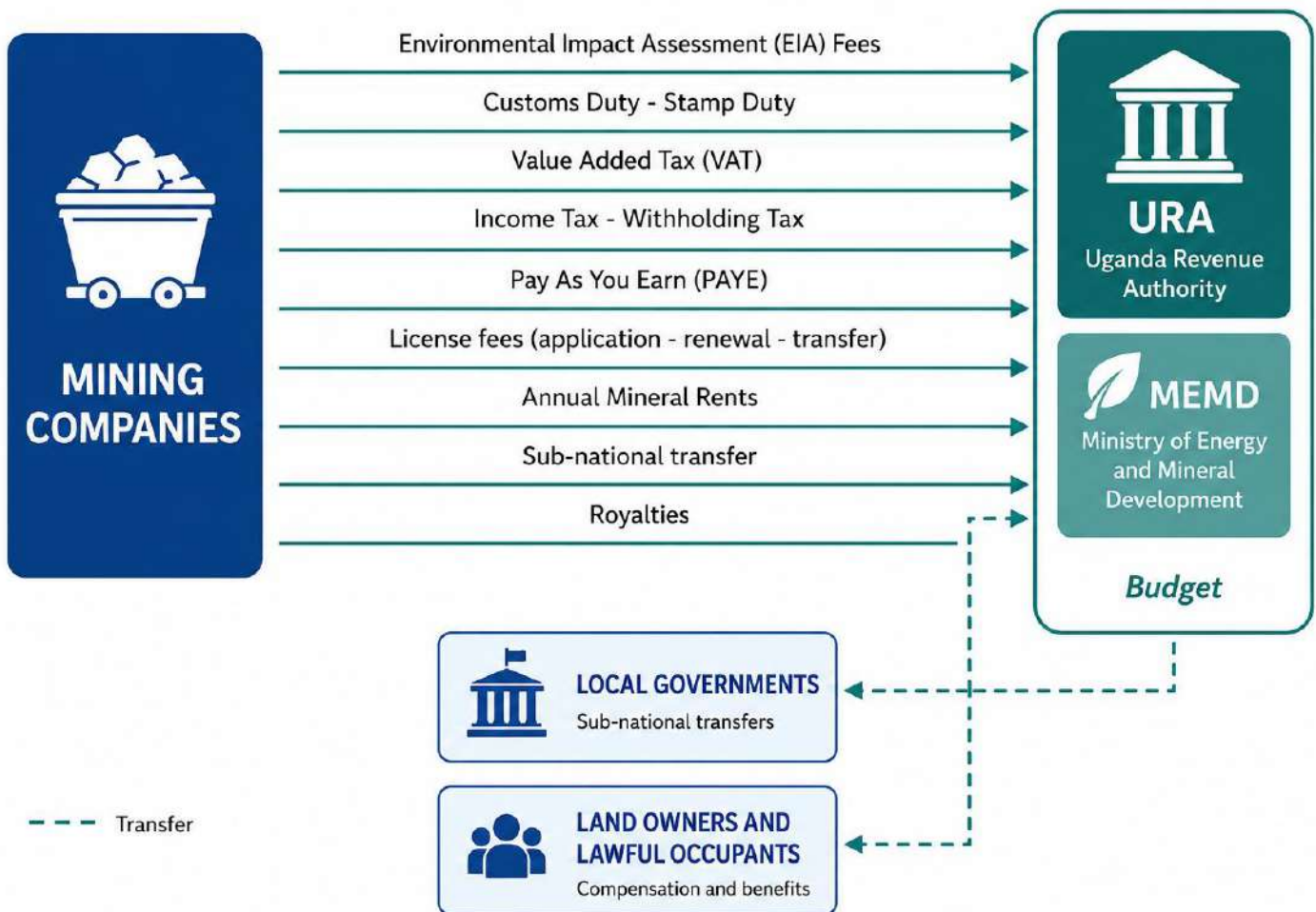
¹²⁰ PFMA Act 2015, section 61

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 83: 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 Cap. 171. These mechanisms ensure transparency, traceability, and alignment with Uganda's fiscal policy objectives.

4.5.3.(a) Allocation of Oil and Gas revenues

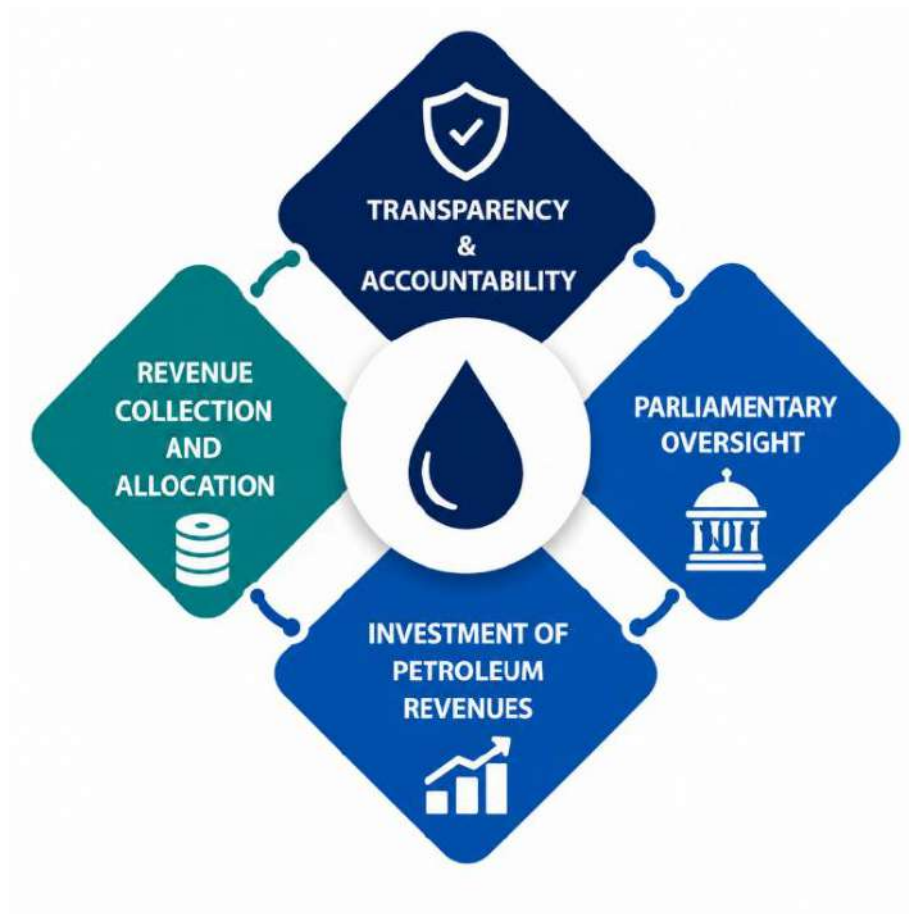
The **Petroleum Fund of Uganda** serves as a dedicated financial mechanism established to manage revenues generated from the country's petroleum resources. Its primary function is to ensure that all oil and gas revenues are **collected, recorded, safeguarded, and managed in a transparent and accountable manner**.

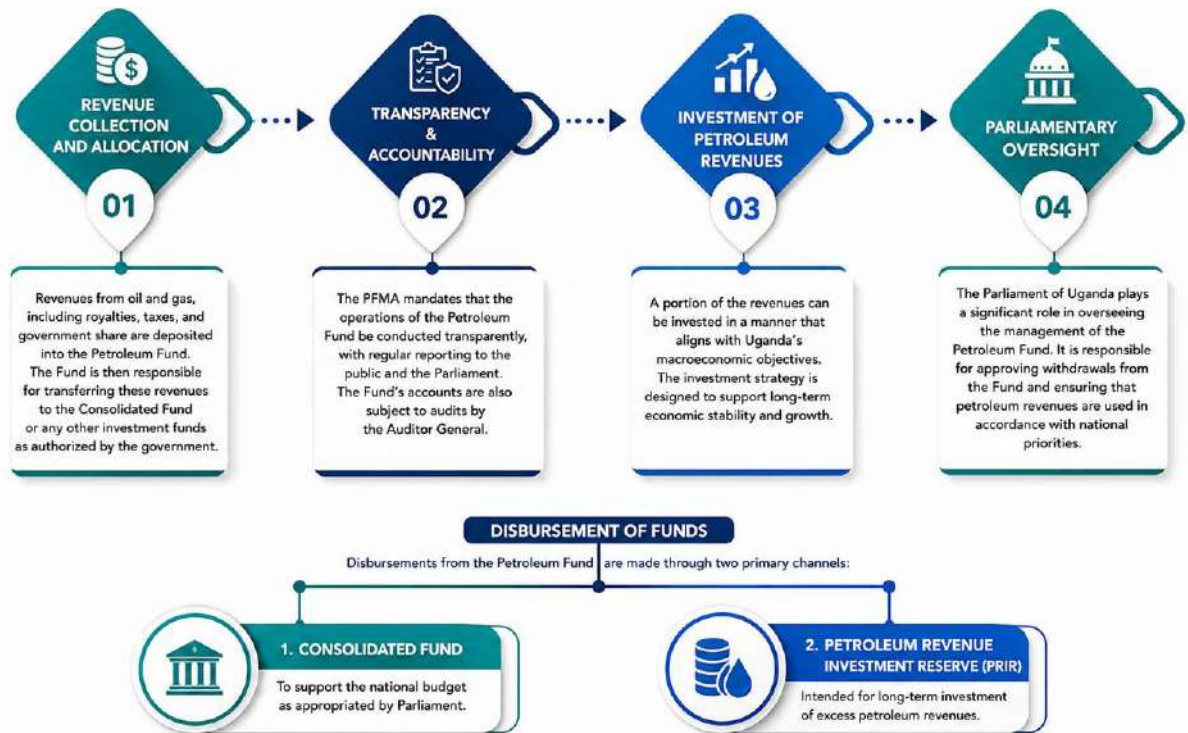
The Fund is governed by the **Public Finance Management Act (PFMA) Cap. 171**, which sets out a comprehensive legal and operational framework for the collection, management, investment, and withdrawal of petroleum revenues. Under this framework, all petroleum-related revenues—such as royalties, signature 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 84: 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) Cap. 171**, which provides for prudent and transparent management of petroleum revenues.

The main sources of revenue for the Petroleum Fund during the FY 2023/24¹²¹ 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.

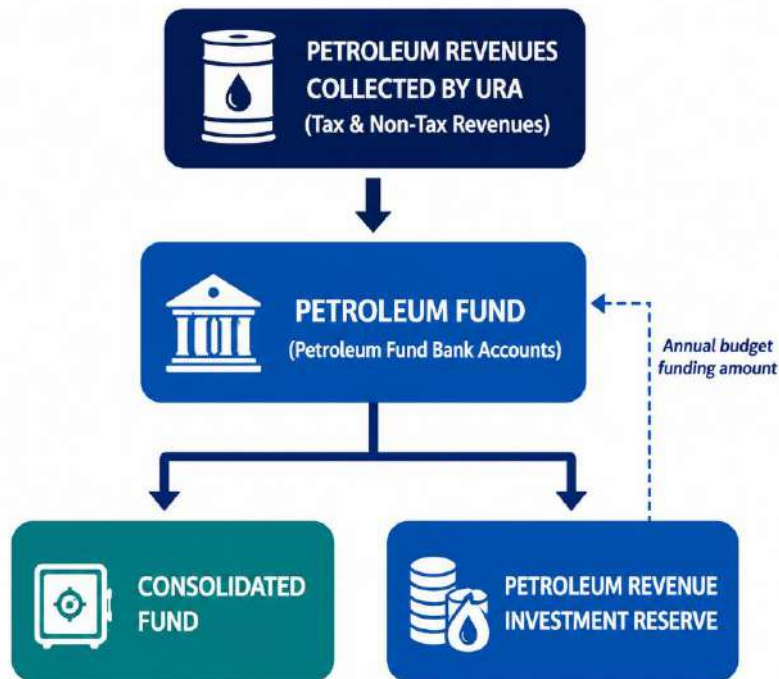
Disbursements from the Petroleum Fund are made through two primary channels:

1. **The Consolidated Fund**, to support the national budget as appropriated by Parliament; and
2. **The Petroleum Revenue Investment Reserve (PRIR)**, which is intended for long-term investment of excess petroleum revenues.

Chart 85: Petroleum Fund Mechanism¹²²

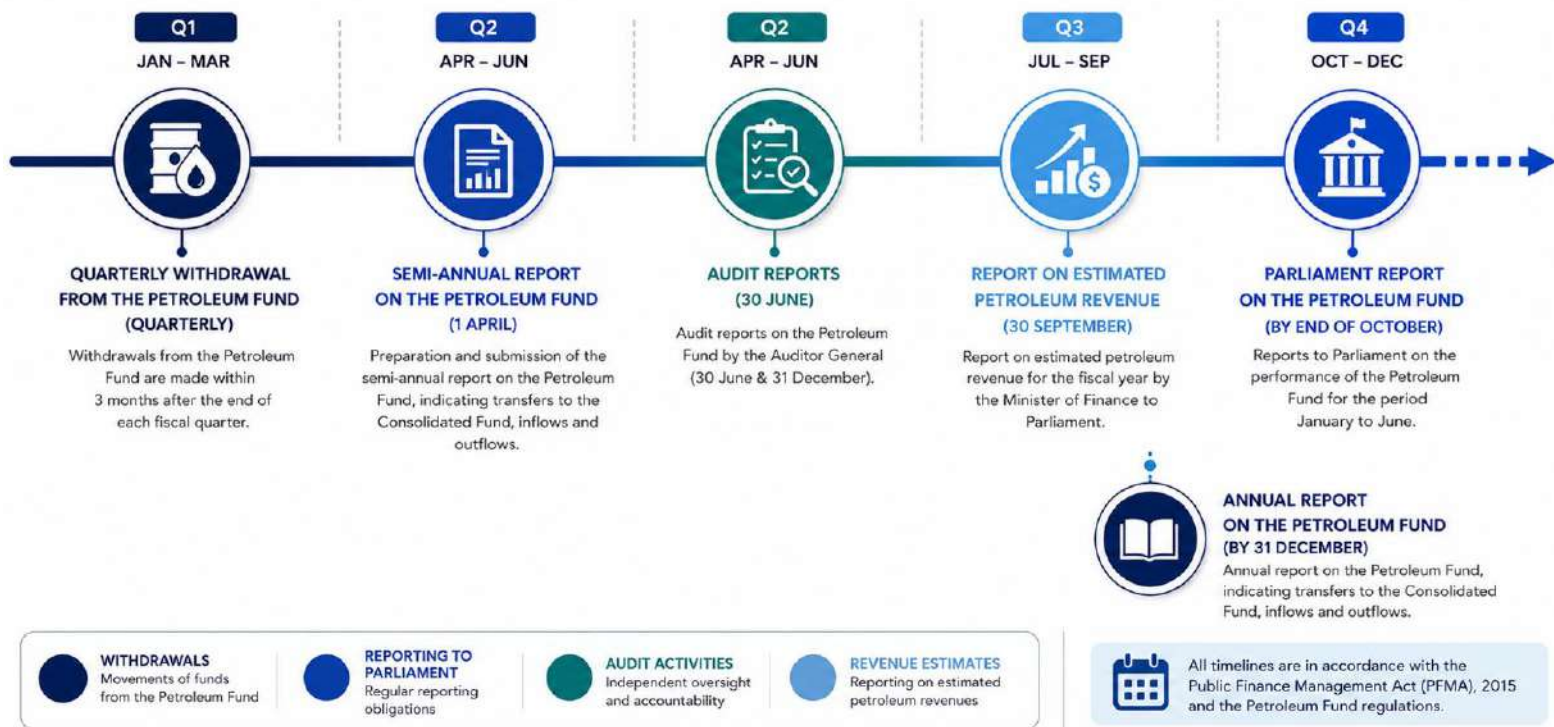
¹²¹ *Oil and Gas Revenue Management Policy, 2012*

¹²² <https://www.oag.go.ug/consolidatedreports>



PFM Act 2015 timelines for withdrawal and Reporting on the Petroleum Fund.

Chart 86: Timelines for withdrawal and Reporting on the Petroleum Fund



Source: PFM Act Cap. 171

In compliance with the Public Finance Management Act (PFMA) Cap. 171, the Government of Uganda has continued to demonstrate strong adherence to the legal provisions governing the Petroleum Fund.

According to the Petroleum Fund annual and semi-annual reports covering FY 2023/24, 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 timelines¹²³.

For FY 2023/2024, compliance with the reporting requirements of the Public Finance Management Act (PFMA) Cap. 171 continued. The Auditor General audited the Petroleum Fund financial statements for the year ended 30 June 2024 and confirmed that they were prepared, in all material respects, in accordance with the PFMA and the applicable financial reporting framework. In addition, the Petroleum Fund continued to produce the statutory annual and semi-annual reports on petroleum revenue inflows, outflows and fund balances, which were submitted to Parliament and made publicly available. This demonstrates Uganda's continued commitment to transparency, accountability and prudent management of petroleum revenues¹²⁴.

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 38: Petroleum Fund bank accounts¹²⁵

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

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) Cap. 171. 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).

Historical records indicate that an investment of USD 108.8 million was made in FY 2017, generating interest income of approximately USD 1.0 million. However, a review of the publicly available Petroleum Fund reports for subsequent years, including FY 2023/24, did not identify any material transfers to the Petroleum Revenue Investment Reserve (PRIR) or significant new investment activities.

Despite the IAC has been appointed¹²⁶, 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 reports¹²⁷.

¹²³ <https://www.finance.go.ug/reports/semi-annual-audited-reports-and-financial-statements-petroleum-fund-period-ended-31st>

¹²⁴ <https://www.finance.go.ug/sites/default/files/reports/Petroleum%20Fund%20Financial%20Statements%20for%20the%20FY%20ended%2030th%20June%202023.pdf>

¹²⁵ <https://www.finance.go.ug/sites/default/files/reports/Petroleum%20Fund%20Financial%20Statements%20for%20the%20FY%20ended%2030th%20June%202023%20281%29.pdf>

¹²⁶ https://www.piacghana.org/ava_doc/piac-2023-annual-report/, Page 65.

¹²⁷ <https://www.bankofbotswana.bw/sites/default/files/publications/BoB%20Annual%20Report%20June%2024%20Final.pdf> page 32

The Financial Statements of the Petroleum Fund for the year ended 30 June 2022 reported that the Petroleum Investment Policy was signed by the Minister of Finance, Planning and Economic Development on 16 June 2022 and that the Operational Management Agreement between the Government of Uganda and the Bank of Uganda was executed on the same date. According to the Financial Statements, the completion of the petroleum revenue investment framework provided the Bank of Uganda with the mandate to commence the investment of petroleum revenues for the benefit of both current and future generations¹²⁸.

However, a review of the publicly available Petroleum Fund reports and Auditor General reports indicates that, as of FY 2023/24, there is limited publicly available evidence of significant transfers to the Petroleum Revenue Investment Reserve (PRIR) or substantial investment activity under the Petroleum Investment Policy.

Given the absence of publicly available information demonstrating significant investment activity through the PRIR by the end of FY 2023/24, it is useful to consider the potential returns that could be generated through prudent investment of petroleum revenues. A comparison with sovereign wealth funds operating in similar contexts provides a reasonable benchmark.

Ghana's Petroleum Funds, comprising the Ghana Stabilisation Fund (GSF) and the Ghana Heritage Fund (GHF), were established under the Petroleum Revenue Management Act, 2011 to manage petroleum revenues for economic stabilisation and intergenerational savings. According to the Public Interest and Accountability Committee (PIAC) Annual Report for 2023, the Ghana Heritage Fund achieved a rate of return of approximately 4.6 percent¹²⁹. This rate is broadly consistent with the conservative investment objectives typically adopted by sovereign wealth funds.

Similarly, Botswana's Pula Fund, established in 1994 to invest surplus revenues from diamond exports, has generated varying returns depending on market conditions and asset allocation. Historical performance data indicate returns ranging from approximately 4 percent to more than 10 percent across different periods and asset classes¹³⁰.

Considering the long-term investment objectives of the PRIR and the volatility associated with global financial markets, a conservative annual return assumption of 4 percent remains a reasonable basis for estimating the potential investment income that could be generated from Uganda's petroleum revenues. Such an assumption aligns with the lower range of returns achieved by comparable sovereign wealth funds and provides a prudent basis for assessing the opportunity cost associated with delayed investment of petroleum revenues.

¹²⁸<https://www.finance.go.ug/sites/default/files/202306/ANNUAL%20AUDITED%20REPORTS%20AND%20FINANCIAL%20STATEMENTS%20FOR%20THE%20PETROLEUM%20FUND%20FOR%20THE%20PERIOD%20ENDED%2030TH%20JUNE%202022.pdf>

¹²⁹ https://www.piacghana.org/portal/files/downloads/piac_reports/2023_annual_report.pdf

¹³⁰ <https://www.bankofbotswana.bw/annual-reports>

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 Uganda¹³¹.

The revenue from royalties due to the local governments shall be sharing as below¹³²:

- **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.

¹³¹ Section 98 of the Mining Act, 2003.

¹³² Section 98 of the Mining Act, 2003.

Chart 87: Petroleum Production Royalties Allocation Mechanism



4.5.3.(b) Allocation of revenues from the Mining sector

Transfers of Mining Royalties to Local Governments

The Mining and Minerals Act Cap 159 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%. The Mining and Minerals Act, 2022 revised the sharing formula for mining royalties. Under the current legal framework, 70% of mining royalties are allocated to the Central Government, 15% to Local Governments, 10% to Sub-county/Town Councils, and 5% to landowners, lawful occupants or bona fide occupants of the land where mining activities take place. The revised allocation aims to strengthen the distribution of mining benefits among national and local stakeholders while promoting greater community participation in the management of mineral resources.

During FY 2023/24, the Uganda Revenue Authority (URA) collected UGX 19.686 Billion in mineral royalties from mining companies. In accordance with the provisions of the Mining and Minerals Act, 2022, a portion of these royalties amounting to UGX 2.953 Billion was distributed to local governments and lawful or bona fide land occupants. The distribution comprised UGX 1.968 Billion to local governments and UGX 984.3 million to lawful or bona fide land occupants. The monthly breakdown of royalty transfers is presented in Table 63 below.

Table 39: Summary of royalties transferred during FY 2023/24

Month	District	Sub-County	Lawful or bonafide occupants of the land	Total
January 2024	1,947,905,631	229,165,368	114,582,684	2,291,653,684
February 2024	2,330,667,125	274,196,132	137,098,066	2,741,961,324
March 2024	1,124,649,672	132,311,726	66,155,863	1,323,117,262
April 2024	2,900,583,469	341,245,114	170,622,557	3,412,451,140
May 2024	849,359,304	99,924,624	49,962,312	999,246,240
June 2024	1,024,708,855	120,553,983	60,276,991	1,205,539,829
July 2023	631,480,294	74,291,799	37,145,900	742,917,993
August 2023	537,374,912	63,220,578	31,610,289	632,205,779
September 2023	742,361,568	87,336,655	43,668,328	873,366,551
October 2023	658,331,847	77,450,806	38,725,403	774,508,055
November 2023	2,997,494,815	352,646,449	176,323,224	3,526,464,488
December 2023	988,535,992	116,298,352	58,149,176	1,162,983,519
Total	16,733,453,484	1,968,641,586	984,320,793	19,686,415,864

Source: DGSM

Detail of royalties transferred are presented in Annex 20 of this report.

V. INITIAL REPORTED REVENUES

5.1. Scope

5.1.1 Companies

Oil and gas sector

In accordance with the decision of the UGEITI MSG, the following petroleum companies were retained in the reconciliation scope for FY 2023/24, as presented in the table below:

Table 40: 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

Mining sector

In accordance with the materiality decisions adopted by the UGEITI MSG, seventeen (17) mining entities were included in the reconciliation scope for FY 2023/24. The entities retained comprise mining companies that met the agreed materiality criteria and are listed in the table below.:

Table 41: List of mining entities retained in the reconciliation scope

N°	TIN	Tax Payer 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	1009753489	METRO CEMENT LIMITED
6	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
7	1000144942	DIAMOND STEEL UGANDA LIMITED
8	1010924286	WAGAGAI MINING U LIMITED
9	1000032743	MHK GENERAL AGENCIES LIMITED
10	1009526744	GEMS INTERNATIONAL LIMITED
11	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED
12	1013373236	RWENZORI RARE METALS LTD.
13	1000443250	UGANDA DEVELOPMENT CORPORATION
14	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
15	1000437630	NAMEKARA MINING COMPANY LIMITED
16	1009615135	DIRECT REDUCED IRON (DRI) LIMITED
17	1016778571	EVERGRANDE RESOURCES CO. LTD

5.1.2 Payments flow

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 42: 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	✓	✓

	Payment flows	Extractive companies	Government Agencies
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	✓	✓
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 proposed reconciliation scope for the oil and gas sector, government agencies were classified either as entities retained within the reconciliation scope or as entities subject to unilateral disclosure for the FY 2023/24 UGEITI Report. The government agencies concerned are presented in the table below.

Table 43: List of Government Agencies within the oil and gas sector UGEITI reporting process

N ^o	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Petroleum Authority of Uganda (PAU)	Retained in the reconciliation scope
3	Ministry of Energy and Mineral Development (MEMD): Petroleum Exploration, Development and Production Department (PEDPD)	Retained in the reconciliation scope
4	Petroleum Exploration, Development and Production Department (PEDPD)	Retained in the reconciliation scope
5	Ministry of Water and Environment (MWE)	Unilateral Disclosure
6	Ministry of Gender, Labour and Social Development (MGLSD)	Unilateral Disclosure
7	National Environment Management Authority (NEMA)	Unilateral Disclosure
8	Uganda Registration Services Bureau (URSB)	Unilateral Disclosure
9	National Social Security Fund (NSSF)	Unilateral Disclosure
10	Uganda Bureau of Statistics (UBOS)	Unilateral Disclosure
11	Office of the Auditor General (OAG)	Unilateral Disclosure

Mining sector

Based on the proposed mining sector reporting scope, the government agencies required to participate in the FY 2023/24 UGEITI Report, either through reconciliation or unilateral disclosure, are presented in the table below:

Table 44: 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	Ministry of Energy and Mineral Development (MEMD): Mines Department	Retained in the reconciliation scope
3	Ministry of Water and Environment (MWE)	Unilateral disclosure
4	Ministry of Gender, Labour and Social Development (MGLSD)	Unilateral disclosure
5	Office of the Auditor General (OAG)	Unilateral disclosure
6	Inspectorate of Government (IG)	Unilateral disclosure
7	National Environment Management Authority (NEMA)	Unilateral disclosure
8	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
9	National Social Security Fund (NSSF)	Unilateral disclosure
10	Uganda Bureau of Statistics (UBOS)	Unilateral disclosure

5.1.4 Non-revenue information

The table below summarizes the non-revenue information requirements as agreed by the MSG.

Table 45: List of non-revenue information requirement 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. Initial Government Agencies Revenues

5.2.1 Initial Revenues by Extractive Entity

A summary of the revenues reported by Government Agencies is provided below, including consolidated figures, adjustments, by company are detailed as follows:

Table 46: Initial revenues by extractive entity for the fiscal year 2023/24

Company No.	Company	Templates originally lodged	Adjustments	Final amounts
		Government (a)	Government (b)	Government (c) = (a+b)
1	TOTALENERGIES EP UGANDA	195,161,922,536	-	195,161,922,536
2	CNOOC UGANDA LTD	101,196,872,427	-	101,196,872,427
3	UGANDA NATIONAL OIL COMPANY LIMITED	29,912,203,917	-	29,912,203,917
4	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	1,669,759,250	-	1,669,759,250
5	GEMS INTERNATIONAL LIMITED	2,365,110,565	-	2,365,110,565
6	TORORO CEMENT LTD	326,461,793,934	(225,061,116,255)	101,400,677,679
7	HIMA CEMENT LTD	117,207,603,438	-	117,207,603,438
8	NATIONAL CEMENT COMPANY UGANDA LIMITED	59,271,157,607	-	59,271,157,607
9	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	29,200,015,576	(28,603,432,062)	596,583,514
10	METRO CEMENT LIMITED	14,606,501,521	-	14,606,501,521
11	SINO MINERALS INVESTMENTS COMPANY LIMITED	9,202,336,260	-	9,202,336,260
12	DIAMOND STEEL UGANDA LIMITED	7,165,901,262	-	7,165,901,262
13	WAGAGAI MINING U LIMITED	4,708,693,029	-	4,708,693,029
14	MHK GENERAL AGENCIES LIMITED	2,434,876,653	(2,434,876,653)	-
15	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	2,312,752,164	-	2,312,752,164
16	RWENZORI RARE METALS LTD.	2,249,619,436	-	2,249,619,436
17	UGANDA DEVELOPMENT CORPORATION	2,174,078,235	-	2,174,078,235
18	NAMEKARA MINING COMPANY LIMITED	1,650,984,979	-	1,650,984,979
19	DIRECT REDUCED IRON (DRI) LIMITED	1,139,340,907	-	1,139,340,907
20	EVERGRANDE RESOURCES CO. LTD	1,023,359,626	-	1,023,359,626
Total		911,114,883,322	(256,099,424,970)	655,015,458,352

Source: UGEITI Declaration forms

5.2.2 Initial Revenues by revenue stream

The table below shows the total initial payments reported by Government Agencies, and those after adjustments.

Table 47: Initial revenues by revenue stream for the fiscal year 2023/24

N°	Description of Payment	Templates originally lodged	Adjustments	Final amounts
		Government (a)	Government (b)	Government (c=a+b)
A- Bilateral company disclosures		911,114,883,322	(256,099,424,970)	655,015,458,352
Uganda Revenue Authority (URA)		911,114,883,322	(256,099,424,970)	655,015,458,352
1.1	PAYE	214,836,303,164	(21,125,612,504)	193,710,690,660
1.2	Excise duty	43,738,536,617	(17,445,620,710)	26,292,915,907
1.3	Withholding Tax	157,698,524,424	(10,522,875,750)	147,175,648,674
1.4	Withholding - Management Fees	-	-	-
1.5	Customs Payments	182,396,653,768	(75,980,124,711)	106,416,529,057
1.6	Value Added Tax	175,897,774,264	(71,841,069,726)	104,056,704,538
1.7	Income Tax	90,176,304,068	(50,792,472,360)	39,383,831,708
1.8	Capital gain	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-
1.10	Royalties	-	-	-
1.11	Licenses Fees	-	-	-
1.12	Annual mineral rents	22,720,108,334	-	22,720,108,334
1.13	Other payment flows	23,650,678,683	(8,391,649,209)	15,259,029,474
Total payments		911,114,883,322	(256,099,424,970)	655,015,458,352

Source: UGEITI Declaration forms

5.3. Adjustments

During the review process, a number of adjustments to Government's declaration were necessary based on information reported by extractive entities. These adjustments are presented below:

Table 48: Adjustments to Government Agencies' templates for the fiscal year 2023/24

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive	(256,099,424,972)
Total added/deducted to amounts originally reported	(256,099,424,972)

Taxes related to activity other than extractive

The following payment flows were reported by the government agency but were found to relate, in whole or in part, to activities outside the extractive sector. To ensure that only revenues attributable to extractive operations are included in the reporting process, adjustments were made based on the proportion of extractive activities disclosed by the respective companies in their reporting templates. A summary of these adjustments is presented in the table below:

Table 49: Adjustments for revenues relating to activities other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
TORORO CEMENT LTD	30.00%	(225,061,116,255)
MOTA ENIGIL ENGENHARIA E CONSTRUCAO AFRICA, SA	2.00%	(28,603,432,064)
MHK GENERAL AGENCIES LIMITED	0.00%	(2,434,876,651)
Total adjustments		(256,099,424,970)

Details of the adjustments by payment stream can be presented as follows:

**Table 50: Adjustments for revenues relating to activities other than extractive
by payment stream**

Payment stream	Amount (in UGX)
PAYE	(21,125,612,504)
Excise duty	(17,445,620,710)
Withholding Tax	(10,522,875,750)
Customs Payments	(75,980,124,711)
Value Added Tax	(71,841,069,726)
Income Tax	(50,792,472,360)
Other payment flows	(8,391,649,211)
Total adjustments	(256,099,424,972)

VI. ANNEXES

Annex 1: Oil and gas sector legal framework

No.	Legislation	Description
Policies		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008 ¹³³	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 ¹³⁴	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 ¹³⁵	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 ¹³⁶	<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, 2016¹³⁷; - The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016¹³⁸;

¹³³<https://www.parliament.go.ug/documents/1240/constitution>

¹³⁴<https://pau.go.ug/download/the-petroleum-exploration-development-and-production-act-2013/>

¹³⁵https://www.pau.go.ug/download/upstream_general-regulations_2016/

¹³⁶<https://www.pau.go.ug/download/upstream-hse-regulations/>

¹³⁷<https://www.pau.go.ug/download/upstream-national-content-regulations-2016/>

¹³⁸<https://www.pau.go.ug/download/upstream-metering-regulations-2016/>

No.	Legislation	Description
		<ul style="list-style-type: none"> - The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016¹³⁹; and - The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016¹⁴⁰.
4	The Model Production Sharing Agreement (MPSA) ,2016 ¹⁴¹	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 ¹⁴²	<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 2016¹⁴³; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016¹⁴⁴; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016¹⁴⁵; and - The Petroleum (Waste Management) Regulations, 2019¹⁴⁶. <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>
6	Public Finance Management (PFMA) Act 2015 ¹⁴⁷	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.

¹³⁹<https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

¹⁴⁰<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

¹⁴¹https://www.pau.go.ug/download/midstream_general_regulations-2016/

¹⁴²<https://www.pau.go.ug/download/midstream-national-content-regulations-2016/>

¹⁴³https://www.pau.go.ug/download/midstream_hse_regulations/

¹⁴⁴https://www.pau.go.ug/download/petroleum_waste_regulations_2019/

¹⁴⁵<https://www.finance.go.ug/content/public-finance-management-act-2015>

¹⁴⁷Section 55-75 of the Public Finance Management Act 2015.

No.	Legislation	Description
		Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken ¹⁴⁸ .
7	Petroleum and Supply Act, 2003 ¹⁴⁹	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 ¹⁵⁰ .
8	Wildlife Act, (Cap 200 of the laws of Uganda) 2019 ¹⁵¹	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 ¹⁵²	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) ¹⁵³	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) ¹⁵⁴	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.
12	Income Tax Act, (Cap. 340 of the laws of Uganda) ¹⁵⁵	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 ¹⁵⁶ . A 10% withholding tax is due on payment to non-resident service providers ¹⁵⁷
13	National Environment Act, 2019 ¹⁵⁸	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.

¹⁴⁸<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

¹⁴⁹ Ministry of Energy and Mineral Development Sector Performance Report 2020.

¹⁵⁰<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

¹⁵¹https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

¹⁵²https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

¹⁵³https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

¹⁵⁴<https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31>

¹⁵⁵Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

¹⁵⁶Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda

¹⁵⁷<https://www.pau.go.ug/download/the-national-environment-act-2019/>

¹⁵⁸<https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

No.	Legislation	Description
		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 ¹⁵⁹	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 behaviour 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	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.

¹⁵⁹Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

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.
To ensure value addition and commercialisation of produced petroleum.	<ul style="list-style-type: none"> i. Support the development of infrastructure for petroleum processing in the country 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	<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.

Objectives	Action
quality petroleum products in the country	<ul style="list-style-type: none"> 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. 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.

Annexes

Objectives	Action
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 downstream¹⁶⁰.</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)	161Petroleum 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 ¹⁶² . 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 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 ¹⁶³ .
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.

¹⁶¹National Oil and Gas Policy Uganda, page 45.

¹⁶³ Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

No.	Institution	Description of Roles and Responsibilities
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 ¹⁶⁴	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.
16	Ministry of Education and Sports ¹⁶⁵	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 ¹⁶⁶ 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.

¹⁶⁴<https://mlhud.go.ug/>

¹⁶⁵<https://www.education.go.ug/>

¹⁶⁶<https://upik.ac.ug/>

No.	Institution	Description of Roles and Responsibilities
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.

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.
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.

No.	Institution	Description of Roles and Responsibilities
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 ¹⁶⁷	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.

¹⁶⁷<https://mlhud.go.ug/>

Annex 5: Mining sector legal framework

No.	Legislation	Description
1	The Mining and Minerals Policy, 2018 ¹⁶⁸	<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.
Laws and regulations		
1	The Constitution of the Republic of Uganda ¹⁶⁹	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.
2	The Mining and Minerals Act, 2022	<p>On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 2022¹⁷⁰ 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>

¹⁶⁸<https://www.ucmp.uq/public/files/policy.pdf>

¹⁶⁹<https://www.parliament.go.ug/documents/1240/constitution>

¹⁷⁰ <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

No.	Legislation	Description
3	Mining (Licensing) Regulations, 2019 ¹⁷¹	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.
4	East African Community Customs Management Act, 2004 ¹⁷²	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.
5	Public Finance Management Act, 2015 ¹⁷³	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.
6	Public Health Act, (Cap. 281 of the laws of Uganda) ¹⁷⁴	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.
7	Income Tax Act, (Cap. 340 of the laws of Uganda) ¹⁷⁵	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.
8	National Environment Act, 2019 ¹⁷⁶	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

¹⁷¹https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

¹⁷²<https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf>

¹⁷³<https://www.finance.go.ug/content/public-finance-management-act-2015>

¹⁷⁴https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

¹⁷⁵<https://www.finance.go.ug/sites/default/files/Publications/Income%20Tax%20Act.pdf>

¹⁷⁶<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.
9	The International Conference on the Great Lakes Region (Implementation of the Pact on Security, Stability and Development in the Great Lakes Region) Act, 2017 ¹⁷⁷	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.
10	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.

¹⁷⁷<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.

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 licenses ¹⁷⁸	for mining investment	Area of mining license	Duration
Large-scale mining license ¹⁷⁹	Capital exceeding 19,410,000 Currency Points.	investment 19,410,000 Currency	<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 ¹⁸⁰	Capital between 58,230 Points and 19,410,000 Points.	investment 19,410,000 Currency	<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 ¹⁸¹	Capital between 19,410 Points and 970,500 Currency Points.	investment 970,500 Currency	<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 ¹⁸²	Capital exceeding 19,410 Points	investment not 19,410 Currency	<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.
			<ul style="list-style-type: none"> - * a currency point is equivalent of UGX. 20,000. 	

¹⁷⁸The Mining and Minerals Act 2022, Schedule 3.

¹⁷⁹ The Mining and Minerals Act 2022, Articles 59 to 71.

¹⁸⁰ The Mining and Minerals Act 2022, Articles 72 to 83.

¹⁸¹ The Mining and Minerals Act 2022, Articles 84 to 94.

¹⁸² 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 plan ¹⁸³	<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 citizens ¹⁸⁴	<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 region ¹⁸⁵	<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.

¹⁸³ The Mining and Minerals Act 2022, Article 195.

¹⁸⁴ The Mining and Minerals Act 2022, Article 196.

¹⁸⁵ The Mining and Minerals Act 2022, Article 197.

National Content	Main reforms according to the <i>Mining and Minerals Act 2022</i>
Technology transfer ¹⁸⁶	<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 ¹⁸⁷	<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.

¹⁸⁶ *The Mining and Minerals Act 2022, Article 198.*

¹⁸⁷ *The Mining and Minerals Act 2022, Article 199.*

Annex 9: List of Mineral Rights that were awarded during FY 2023/24

#	Code	Parties	Commodities	Grant Date	Expiry Date
1	CoC/00001	Woodcross Smelting Company Limited	Tin	24/04/2024	23/04/2026
2	EL00305	Ruhweza Transportation and Construction Uganda Limited	Limestone, Marble	28/08/2023	27/08/2027
3	EL00306	Jin Qi Uganda Limited	Base Metals, Gold	25/08/2023	24/08/2027
4	EL00307	View Mining Uganda Limited	Lithium, Tantalite, Tin	25/08/2023	24/08/2027
5	EL00312	DA XI YANG MINING CO. LTD	Tin, Tungsten	05/09/2023	04/09/2027
6	EL00313	ASIRICH GOLD DEALERS CO. LTD	Base Metals, Gold	08/09/2023	07/09/2027
7	EL00315	Shiye Mining Limited	Base Metals, Coltan, Tungsten	08/09/2023	07/09/2027
8	EL00321	Grace Ayugi	Limestone, Marble	02/10/2023	01/10/2027
9	EL00326	Despen Enterprises Uganda Limited	Limestone, Marble	06/10/2023	05/10/2026
10	EL00327	AVNEI Shesh Ventures Limited	Marble	06/10/2023	05/10/2026
11	EL00333	Tian Tang Group Holdings Limited	Berrylium, Columbite, Gold, Tantalite	27/10/2023	26/10/2026
12	EL00337	Dakenje Mining and Consultancy Limited	Base Metals, Gold	28/12/2023	27/12/2027
13	EL00345	Burlcore Mining Company Limited	Base Metals, Gold	28/12/2023	27/12/2027
14	EL00346	Ssansema Investment Company Limited	Base Metals, Gold	28/12/2023	27/12/2026
15	EL00349	BLESSED ASSURANCE SOCIAL ENTERPRISE (BASE GROUPE) LIMITED	Base Metals, Gold	25/01/2024	24/01/2028
16	EL00350	Kigezi Iron Ore Artisanal Miners Association	Base Metals, Iron Ore	30/01/2024	29/01/2028
17	EL00351	Eastern Mining Ltd	Base Metals, Iron Ore	25/01/2024	24/01/2028
18	EL00352	Dingsheng Mining Company Limited	Base Metals, Gold	25/01/2024	24/01/2028
19	EL00353	Justine Ojambo	Gold	15/04/2024	14/04/2027
20	EL00356	Linsek Holdings Limited	Base Metals, Gold, Limestone	11/03/2024	10/03/2028
21	EL00360	Desert Park Miners Limited	Base Metals, Gold	15/04/2024	14/04/2028
22	EL00361	TL Mineral Development Limited	Base Metals, Gold	15/04/2024	14/04/2028
23	EL00368	Abyssinia Iron and Steel (Uganda) Limited	Iron Ore	15/04/2024	14/04/2028
24	EL00371	Joseph Mukasa	Dimension Stone, Granite	15/04/2024	14/04/2028
25	EL00377	Xinghe International Mining Ltd	Base Metals, Quartz, Tantalite, Tin	29/04/2024	28/04/2028
26	EL00381	Nasasira Hillary	Gold	13/06/2024	12/06/2028

#	Code	Parties	Commodities	Grant Date	Expiry Date
27	EL00382	Susan Ssuubi	Base Metals, Gold	31/05/2024	30/05/2028
28	EL00385	Steel and Tube Integrated Plant Limited	Iron Ore	07/06/2024	06/06/2028
29	EL00392	Jiu Yi Mining Limited	Base Metals, Gold, Tantalite, Tin, Tungsten	19/06/2024	18/06/2028
30	EL00393	SUNGURA E'S TRADING AND MINING CO. LIMITED	Beryllium, Cassiterite, Cobalt, Wolfram	25/06/2024	24/06/2028

Annex 10: Register of licenses in mining sector, active during Fiscal Year 2023/24

#	Code	Parties	Commodities	Grant Date	Expiry Date
1	CoC/00001	Woodcross Smelting Company Limited	Tin	24/04/2024	23/04/2026
2	EL00011	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	18/06/2021	17/06/2024
3	EL00027	HAMC Minerals Uganda -SMC- Limited	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2026
4	EL00040	Megha Stone Quarry Namubiru Limited	Gold, Marble	20/03/2020	19/03/2025
5	EL00042	Alpha International Mining Co. (SMC) Limited	Base Metals, Precious Metals	23/07/2020	19/06/2028
6	EL00047	Uganda Development Corporation	Silica/Glass Sand	02/07/2020	01/07/2026
7	EL00048	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023
8	EL00053	Alom Mining and Geohydro Services	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023
9	EL00055	Narayan Ramchander Reddy Gollapalli	Base Metals, Gold	02/09/2020	01/09/2023
10	EL00058	Sino Minerals Investments Company Limited	Gold	17/09/2020	16/09/2023
11	EL00059	Mubende United Miners Assembly Limited	Base Metals, Gold	30/07/2020	29/07/2023
12	EL00063	CEM Enterprises (U) Limited	Gold	06/08/2020	05/08/2023
13	EL00064	Uganded Holdings Limited	Industrial Minerals, Limestone	25/09/2020	24/09/2023
14	EL00065	Zhong Quan Limited	Lithium, Tin	11/02/2021	10/02/2026
15	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024
16	EL00067	Seven Hills Exploration and Mining Group Limited	Base Metals, Gold	17/09/2020	16/09/2025
17	EL00068	KPX Consult Limited	Base Metals, Gold	25/09/2020	24/09/2023
18	EL00070	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2023
19	EL00073	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023
20	EL00076	Consolidated African Resources Limited	Base Metals, Graphite	17/09/2020	16/09/2023
21	EL00079	Gems International Limited	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2026
22	EL00087	Mulago Hill Diagnostics Limited	Limestone, Marble	23/09/2020	22/09/2023
23	EL00090	M.M. MINING (UGANDA) LIMITED	Industrial Metals	17/11/2020	16/11/2023

#	Code	Parties	Commodities	Grant Date	Expiry Date
24	EL00095	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023
25	EL00098	Joseph Amukun Aburek	Cassiterite, Gold, Nickel, Silver	21/09/2020	20/09/2023
26	EL00099	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	24/09/2020	23/09/2026
27	EL00101	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023
28	EL00106	BioFertilizer Africa Limited	Phosphates	25/09/2020	24/09/2023
29	EL00110	Redsun International Company Limited	Pozzolana	28/09/2020	27/09/2023
30	EL00112	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2026
31	EL00117	Tororo Cement Limited	Pozzolana	13/11/2020	12/11/2023
32	EL00118	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023
33	EL00121	Haraambe Development Agencies Ltd	Gold, Marble	13/11/2020	12/11/2023
34	EL00122	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	11/11/2020	10/11/2025
35	EL00124	Herbert Akampwera	Dimension Stone	20/11/2020	19/11/2023
36	EL00125	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023
37	EL00131	Buhweju District United Miners Co-operative Society Limited	Base Metals, Gold	19/11/2020	18/11/2026
38	EL00139	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023
39	EL00143	Camel Mining Company Limited	Base Metals, Gold	04/12/2020	03/12/2023
40	EL00147	Rwenzori Rare Metals Limited	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2026
41	EL00152	Turi Limited	Silica/Glass Sand	06/01/2021	05/01/2024
42	EL00153	Mulin Mines and Minerals Limited	Base Metals	13/08/2021	12/08/2024
43	EL00156	Mota - Engil Engenharia E Constructao. Africa S.A	Dimension Stone	05/02/2021	04/02/2024
44	EL00157	Fred Sight	Marble	08/02/2021	07/02/2024
45	EL00158	Kazi Flakes Limited	Gold	23/02/2021	22/02/2024
46	EL00166	C31 Uganda SMC Limited	Copper, Nickel, Platinum	26/02/2021	25/02/2024
47	EL00167	Roraima (U) Limited	Base Metals, Gold	04/03/2021	03/03/2027
48	EL00168	Auric Mining Company Limited	Base Metals, Gold, Tin	11/03/2021	10/03/2024
49	EL00172	Non Ferrous Metals Co. Limited	Iron Ore	22/03/2021	21/03/2024
50	EL00173	Abel Bwogyero	Base Metals, Gold	22/03/2021	21/03/2024

#	Code	Parties	Commodities	Grant Date	Expiry Date
51	EL00184	Ra Yang Mining Limited	Tantalite, Tin	20/04/2021	19/04/2026
52	EL00186	VAJ VENTURES LTD	Gold	20/04/2021	19/04/2027
53	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024
54	EL00198	Emirates Mining Limited	Tantalite, Tin	08/06/2021	07/06/2024
55	EL00200	Evergrande Resources Co. Limited	Base Metals, Gold	19/05/2021	18/05/2027
56	EL00201	KHAN YOUSAF	Bentonite	26/05/2021	25/05/2024
57	EL00202	Renhong Co Uganda Limited	Base Metals, Gold, Iron Ore, Nickel, Tin	25/05/2021	24/05/2024
58	EL00206	Trade Gold Metal Limited	Base Metals, Coltan, Kaolin, Tin	08/06/2021	07/06/2024
59	EL00207	Zhonghong Tin Company (U) Limited	Base Metals, Gold	23/06/2021	22/06/2024
60	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024
61	EL00211	Osprey Capital Investments Limited	Base Metals, Gold	24/06/2021	23/06/2024
62	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024
63	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024
64	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2026
65	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024
66	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2027
67	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024
68	EL00242	Mount Moroto Marble Holdings Limited	Gold, Marble	06/09/2021	05/09/2024
69	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024
70	EL00246	Jowas Enterprises Limited	Limestone, Marble	17/09/2021	16/09/2024
71	EL00252	Gecko Minerals Uganda Limited	Base Metals, Beryllium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2027
72	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2027
73	EL00258	ARRM Investments Limited	Beryllium, Coltan, Kaolin, Tin	10/11/2021	09/11/2026
74	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024
75	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024
76	EL00264	GAMEPLAY KAMPALA LTD	Base Metals, Gold	03/12/2021	02/12/2024

#	Code	Parties	Commodities	Grant Date	Expiry Date
77	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024
78	EL00266	Katuugo Gold Company Limited	Base Metals, Gold	22/12/2021	21/12/2024
79	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2027
80	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2027
81	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024
82	EL00291	Guangxi Yande Mining Co. Ltd	Base Metals, Gold	18/02/2022	17/02/2025
83	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025
84	EL00297	Terra Rara Uganda Limited	Base Metals, Gold, Kaolin, Rare Earth Elements	11/01/2023	10/01/2026
85	EL00298	Sarah Nambozo Wekomba	Base Metals, Gold	13/01/2023	12/01/2026
86	EL00305	Ruhweza Transportation and Construction Uganda Limited	Limestone, Marble	28/08/2023	27/08/2027
87	EL00306	Jin Qi Uganda Limited	Base Metals, Gold	25/08/2023	24/08/2027
88	EL00307	View Mining Uganda Limited	Lithium, Tantalite, Tin	25/08/2023	24/08/2027
89	EL00309	Zhong Fei Mining-SMC Limited	Base Metals, Gold	25/08/2023	24/08/2027
90	EL00312	DA XI YANG MINING CO. LTD	Tin, Tungsten	05/09/2023	04/09/2027
91	EL00313	ASIRICH GOLD DEALERS CO. LTD	Base Metals, Gold	08/09/2023	07/09/2027
92	EL00315	Shiye Mining Limited	Base Metals, Coltan, Tungsten	08/09/2023	07/09/2027
93	EL00321	Grace Ayugi	Limestone, Marble	02/10/2023	01/10/2027
94	EL00322	Steam Investments Limited	Base Metals, Iron Ore	02/10/2023	01/10/2027
95	EL00326	Despen Enterprises Uganda Limited	Limestone, Marble	06/10/2023	05/10/2026
96	EL00327	AVNEI Shesh Ventures Limited	Marble	06/10/2023	05/10/2026
97	EL00332	Musenze Establishments Ltd	Base Metals, Dimension Stone, Gold, Kaolin, Lithium	19/10/2023	18/10/2026
98	EL00333	Tian Tang Group Holdings Limited	Beryllium, Columbite, Gold, Tantalite	27/10/2023	26/10/2026
99	EL00337	Dakenje Mining and Consultancy Limited	Base Metals, Gold	28/12/2023	27/12/2027
100	EL00338	Aljouda Mining Co. Ltd	Base Metals, Copper, Gold	05/12/2023	04/12/2027
101	EL00339	Li Kuang Mining Co. Ltd	Base Metals, Gold	27/10/2023	26/10/2027
102	EL00345	Burlcore Mining Company Limited	Base Metals, Gold	28/12/2023	27/12/2027
103	EL00346	Ssansema Investment Company Limited	Base Metals, Gold	28/12/2023	27/12/2026

#	Code	Parties	Commodities	Grant Date	Expiry Date
104	EL00349	BLESSED ASSURANCE SOCIAL ENTERPRISE (BASE GROUPE) LIMITED	Base Metals, Gold	25/01/2024	24/01/2028
105	EL00350	Kigezi Iron Ore Artisanal Miners Association	Base Metals, Iron Ore	30/01/2024	29/01/2028
106	EL00351	Eastern Mining Ltd	Base Metals, Iron Ore	25/01/2024	24/01/2028
107	EL00352	Dingsheng Mining Company Limited	Base Metals, Gold	25/01/2024	24/01/2028
108	EL00353	Justine Ojambo	Gold	15/04/2024	14/04/2027
109	EL00356	Linsek Holdings Limited	Base Metals, Gold, Limestone	11/03/2024	10/03/2028
110	EL00358	Kamwe Trading Company Limited	Base Metals, Iron Ore	15/04/2024	14/04/2028
111	EL00359	Deed Ore Partners Investment Company Limited	Base Metals, Gold	15/04/2024	14/04/2028
112	EL00360	Desert Park Miners Limited	Base Metals, Gold	15/04/2024	14/04/2028
113	EL00361	TL Mineral Development Limited	Base Metals, Gold	15/04/2024	14/04/2028
114	EL00368	Abyssinia Iron and Steel (Uganda) Limited	Iron Ore	15/04/2024	14/04/2028
115	EL00369	Yudima Miners Limited	Base Metals, Gold	07/04/2024	06/04/2028
116	EL00371	Joseph Mukasa	Dimension Stone, Granite	15/04/2024	14/04/2028
117	EL00375	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Industrial Minerals, Rare Earth Elements	22/04/2024	21/04/2027
118	EL00377	Xinghe International Mining Ltd	Base Metals, Quartz, Tantalite, Tin	29/04/2024	28/04/2028
119	EL00378	Longriver Ventures Limited	Tantalite, Tin, Tungsten	03/05/2024	02/05/2027
120	EL00379	Sifang Mineral Resources Limited	Base Metals, Gold	03/05/2024	02/05/2028
121	EL00381	Nasasira Hillary	Gold	13/06/2024	12/06/2028
122	EL00382	Susan Ssuubi	Base Metals, Gold	31/05/2024	30/05/2028
123	EL00384	Kifaru Holdings Limited	Limestone	29/05/2024	28/05/2028
124	EL00385	Steel and Tube Integrated Plant Limited	Iron Ore	07/06/2024	06/06/2028
125	EL00388	Yogi Steels Limited	Base Metals, Iron Ore	07/06/2024	06/06/2028
126	EL00392	Jiu Yi Mining Limited	Base Metals, Gold, Tantalite, Tin, Tungsten	19/06/2024	18/06/2028
127	EL00393	SUNGURA E'S TRADING AND MINING CO. LIMITED	Beryllium, Cassiterite, Cobalt, Wolfram	25/06/2024	24/06/2028

#	Code	Parties	Commodities	Grant Date	Expiry Date
128	EL00399	Mepani Technical Services Limited	Base Metals, Iron Ore, Phosphates, Pozzolana, Vermiculite	26/06/2024	25/06/2028
129	EL1608	Universal Granites and Marble Limited	Granite	09/11/2016	08/11/2024
130	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	Base Metals, Gold	06/12/2017	05/12/2025
131	EL1780	Summit Group Limited	Gold, Limestone, Marble, PGM	26/07/2018	25/07/2023
132	EL 1839	Glencoe Technologies Limited	Base Metals, Gold	15/10/2018	14/10/2023
133	EL 1841	Turi Limited	Base Metals, Gold	15/10/2018	14/10/2024
134	EL1861	Moroto Ateker Cement Company Ltd	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	09/11/2018	08/11/2023
135	EL1865	Rwenzori Shining Star Limited	Salt	27/11/2018	26/11/2025
136	EL1873	Hoima Minerals Company Limited	Copper, Gold	10/12/2018	09/12/2024
137	EL1878	ARRM Investments Limited	Beryllium, Kaolin, Tantalite	24/12/2018	23/12/2025
138	EL1952	Susan Ssuubi	Base Metals, Gold	28/05/2019	27/05/2024
139	LL00218	Katongo Miners Association Limited	Base Metals, Wolfram	02/07/2021	01/07/2023
140	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023
141	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023
142	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023
143	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023
144	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023
145	LL00249	MHK GENERAL AGENCIES LIMITED	Gold	21/10/2021	20/10/2023
146	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023
147	LL00272	Shaft & FB Minerals Limited	Gold	22/12/2021	21/12/2023
148	LL00300	Rachel Katoneene Mwesigwa	Gold	22/10/2022	21/10/2024
149	LL1260	Peter Lokwang	Class VI - Limestone and chalk	10/12/2013	09/12/2023
150	LML/ML1999	Wagagai Mining (U) Limited	Gold	27/08/2019	26/08/2040
151	ML00014	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040
152	ML00054	Prosper Woodworks	Bentonite	02/09/2020	01/09/2041

#	Code	Parties	Commodities	Grant Date	Expiry Date
153	ML0702	Great Lakes Iron and Steel Company Limited	Iron Ore	08/11/2010	07/11/2031
154	ML1291	Multitask Services Limited	Marble	25/02/2014	24/02/2035
155	ML1466	Woodcross Mining Company Limited	Cobalt, Tin	15/04/2015	14/04/2036
156	ML1530	Kampala Cement Company Ltd	Pozzolana	06/11/2015	05/11/2036
157	ML1782	Ascort Mining (U) Limited	Gold, Tantalite, Tin	30/07/2018	25/02/2025
158	ML4478	KI3R Minerals Limited	Wolfram	08/02/1999	07/02/2035
159	ML4603	Kisita Mining Company Limited	Gold	06/08/2002	05/08/2023
160	ML4623	Marubeg Company Limited	Tantalite	15/08/2003	14/08/2024
161	ML4647	3T Mining Limited	Coltan	13/01/2003	12/01/2024
162	MML/ML00034	Dazhong Iron and Steel Industries Limited	Iron Ore	24/02/2020	23/02/2041
163	MML/ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043
164	MML/ML0762	H5 Resources Limited	Cassiterite, Tin	17/05/2011	16/05/2032
165	MML/ML1381	Nanyamka Resources Limited	Tin	29/10/2014	28/10/2035
166	MML/ML1948	Metro Cement Limited	Pozzolana	08/05/2019	07/05/2040
167	RL00057	Sino Minerals Investments Company Limited	Iron Ore	27/08/2018	27/08/2023

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	1000491360	CNOOC UGANDA LTD	CNOOC UGANDA (BVI) LIMITED	0.01%	Nc	Nc	Nc
			CNOOC NETHERLANDS B.V.	99.99%	Nc		
2	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		
3	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	ALI ALAM	50%	UGANDAN	Nc	Nc
			SAMI ALAM	50%	UGANDAN		
4	1000437630	NAMEKARA MINING COMPANY LIMITED	INDUSTRIAL MINERALS INTERNATIONAL CORPORATION	99.9990%	BRITISH VIRGIN ISELANDS	NO	N/A
			RICHMOND PARTNERS MASTERS LIMITED	0.0001%	CAYMAN ISLANDS		
5	1000024790	TORORO CEMENT LTD	Hasmukh Kanji Patel (Natural Persons)	5.90%	Kenyan	Nc	Nc
			Suraj Arvind Patel (Natural Persons)	3.59%	U.K.		
			Marandellis Investments Limited (Private Entities)	70.5%	U.K.		
			Clermont Investment Limited (Private Entities)	10.00%	Ugandan		
			Micanopy Investment Limited (Private Entities)	10.00%	Ugandan		
			NEETA NARENDRA RAVAL	4%	Kenyan		
EVERGREEN HOLDING SERVICES LIMITED	63%	British					

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)
6	100032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc Nc		Nc	Nc
7	1010924286	WAGAGAI MINING U LIMITED	ELGON MINERALS U LTD TAN HAO	99% 1%	NC	Nc	N/A
8	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	Xiamen Simaida Investments Limited Mr Kong Dongsheng	60% 40%	China China	Nc Nc	Nc Nc
9	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	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
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
TORORO CEMENT LTD	Hasmukh Kanji Premji Patel Suraj Arvind Patel	No	Nc	Nc	22/03/1967	Nc	Kenyan	Kenya	Yes	3,836,698	5.90%	Yes	Nc	5.9%	Nc	Nc	Nc
MOTA ENGL ENGENHARIA E CONSTRUCAO AFRICA , SA	Nc	Nc	Nc	Nc	18/02/1988	Nc	U.K.	Kenya	Yes	2,333,302	3.59%	Yes	Nc	3.59%	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	TAN HAO ZHANG QING (80010000949346)	No	N/A	N/A	08/05/1998	EA3390501	CHINESE	UGANDA	Yes	1	1%	Yes	1	1%	No	N/A	N/A
SINO MINERALS INVESTMENTS COMPANY LIMITED	Kong Dongsheng	No	N/A	N/A	20/09/1977	EJ2425256	CHINESE	UGANDA	Yes	999,999	99%	Yes	999,999	99%	No	N/A	N/A
DIRECT REDUCED IRON (DRI) LIMITED	Xiamen Simaida Investments Limited	No	Nc	Nc	Nc	Nc	China	China	Yes	40	40%	Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	ALAM SAMI ALAM ALI MEHBUB	No	Nc	Nc	15/01/1993	Nc	UGANDAN	UGANDA	Nc	60	60%	Nc	Nc	Nc	Nc	Nc	Nc
		No	Nc	Nc	07/08/1991	Nc	UGANDAN	UGANDA	Nc			Nc	Nc	Nc	Nc	Nc	Nc
	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc			Nc	Nc	Nc	Nc	Nc	Nc

Annex 13: Minerals Reserves of Uganda

N°	Mineral	Location	Status of mineral Reserves
Metallic minerals			
1	Gold	- Districts of: Bushenyi, Mbarara, Kabale Kisoro, Rukungiri Kanungu, Busia, Mubende, Moroto, Hoima, & many streams of West Nile.	- 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	- 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.	- 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	- Kilembe in Kasese District. - Boboong in Kotido District. - Kitaka in Bushenyi District. - Kampono in Mbarara District.	- 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	- Kilembe in Kasese District.	- 5.5 Mt with grade of 0.17 of cobalt.
5	Tin	- 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.	- 1.0 Mt at 2.5% tin estimated in Ntungamo and 2.5 Mt in Isingiro.
6	Columbite Tantalite (Niobium-Tantalum)	- 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.	- 130 Mt of Niobium at Sukulu. - 3.5 Mt of columbite-tantalite estimated at Kagango in Ntungamo district.
7	Titanium	- Bukusu Complex in Manafwa District. - Sukulu in Tororo District.	- Grade of titanium is 22% titanium dioxide (TiO ₂) and 13% TiO ₂ in Bukusu and Sukulu respectively.

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
			- 37.26 Mt at Lokatero in Moroto. - Over 2 Billion tonnes of marble in other localities.
17	Phosphates	- Sukulu in Tororo District - Bukusu in Mbale District. - Lolekek in Napak District.	- 230 Mt at Sukulu with grade of 13.1% phosphorus pentoxide (P ₂ O ₅). - 50 Mt at Bukusu with grade of 12.8% P ₂ O ₅ .
18	Vermiculite	- Sukulu in Tororo District. - Bukusu Carbonatite Complex (Namekhara, Nakhupa, Surumbusa, Kabatola and Sikusi) in Mbale District.	- 54.9 Mt at Namekhara.
19	Graphite	- Orom in Kitgum District.	- 3.4 Billion tonnes.
20	Kaolin	- Namasera, Migadde and Buwambo in Wakiso district. - Mutaka in Bushenyi District. - Kisai in Rakai District and Kilembe in Kasese District.	- 2.8 Mt at Mutaka, Bushenyi. - 1 Mt at Kisai (Koki), Rakai.
21	Gypsum	- Kibuku in Ntoroko District. - Lake Mburo in Kiruhura District. - Kanyatete in Lake George basin Kasese District.	- 2 Mt in Kibuku.
22	Salt	- Kibiro in Hoima District. - Katwe and Kasenyi in Kasese District.	- 22 Mtof trona at Katwe and Kasenyi, Kasese District.
23	Glass sand	- Diimu and Bukakata in Masaka District. - Lwera in Masaka District. - Nalumuli Bay, Nyimu Bay and Kome Island in Mukono District.	- The highest quality 99.95% Silicon dioxide (SiO ₂) at Kome islands. - 2 Mt at Diimu and Bukakata (99.93% SiO ₂).
24	Feldspar	- Bulema in Kanungu District. - Bugangari in Rukungiri District. - Mutaka in Bushenyi District. - Nyabakweri in Ntungamo District. - Lunya in Mukono District.	- Under evaluation.
25	Kyanite	- Kyanite occurs at Ihunga and Kamirambuzi hills in Rukungiri district. - New prospect in Nebbe and around Murchison Falls.	- Under evaluation.
26	Diatomite	- Panyango, Alui, Atar and Amboso River near Packwach in Nebbi District.	- Under evaluation.

Annexes

N°	Mineral	Location	Status of mineral Reserves
27	Clays, aggregates and hard cores	- Various parts of the country	- Under evaluation.

Annex 14: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018 ¹⁸⁸	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 ¹⁸⁹	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 ¹⁹⁰	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 ¹⁹¹	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 ¹⁹²	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 ¹⁹³	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 ¹⁹⁴	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.

¹⁸⁸<https://www.ucmp.ug/public/files/policy.pdf>

¹⁸⁹ Source: date received from the National Environment Management Authority (NEMA).

¹⁹⁰<https://www.landnet.ug/landwatch/the-uganda-national-land-policy-of-2013/>

¹⁹¹https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?gclid=CjwKCAjwvJyjBhApEiwAWz2nLRCgeUaTcQ3gAxpcUscbta35Y9RdID1NqRF4o07gWmId9ruSEheBhoCM_IQAvD_BwE

¹⁹²<https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

¹⁹³<http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf>

¹⁹⁴<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 ¹⁹⁵	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 ¹⁹⁶	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 ¹⁹⁷	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 ¹⁹⁸	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 ¹⁹⁹	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 ²⁰⁰	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).

¹⁹⁵<https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf>

¹⁹⁶<https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf>

¹⁹⁷<https://www.parliament.go.ug/documents/1240/constitution>

¹⁹⁸<https://www.pau.go.ug/download/the-national-environment-act-2019/>

¹⁹⁹<https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

²⁰⁰<https://www.parliament.go.ug/cmris/views/b770210c-10aa-4972-9047-585746aeea43%253B1.0>

No.	Legislation	Description
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 ²⁰¹	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 ²⁰²	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 ²⁰³	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 ²⁰⁴	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 ²⁰⁵	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.

²⁰¹<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²⁰²<https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf>

²⁰³<https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

²⁰⁴ Mining and Minerals Act, 2022.pdf (globalrightsalert.org)

²⁰⁵https://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 ²⁰⁶	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 152 ²⁰⁷	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 281 ²⁰⁸	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		
13	The National Environment (Environmental and Social Assessment) Regulations, 2020 ²⁰⁹	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.
14	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 ²¹⁰	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.
15	National Environment (Waste Management) Regulations, 2020 ²¹¹	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.

²⁰⁶<http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf>

²⁰⁷https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

²⁰⁸https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

²⁰⁹<https://www.nema.go.ug/projects/environmental-laws>

²¹⁰<https://www.nema.go.ug/projects/environmental-laws>

²¹¹<https://www.nema.go.ug/projects/environmental-laws>

No.	Legislation	Description
16	National Environment (Audit) Regulations, 2020 ²¹²	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.
17	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 ²¹³	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.
18	The Petroleum (Waste Management) Regulations, 2019 ²¹⁴	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.
19	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016 ²¹⁵	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.
20	The Draft National Air Quality Standards, 2006 ²¹⁶	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (Oz) 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.
20	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001 ²¹⁷	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.
21	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.

²¹²<https://www.nema.go.ug/projects/environmental-laws>

²¹³<https://www.nema.go.ug/projects/environmental-laws>

²¹⁴<https://www.nema.go.ug/projects/environmental-laws>

²¹⁵http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf

²¹⁶Source: date received from the National Environment Management Authority (NEMA).

²¹⁷http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf

No.	Legislation	Description
22	National Environment (Mountainous and Hilly Areas Management) Regulations, 2000 ²¹⁸	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.
23	The Water Resources Regulations, 1998 ²¹⁹	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.
24	National Environment (Noise Standard and Control) Regulations, 2003 ²²⁰	These provide for ensuring the maintenance of a healthy environment for all people in the country, the tranquility 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).

²¹⁸https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf

²¹⁹<http://businesslicences.go.ug/uploads/documents/water%20resources.pdf>

²²⁰http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf

Annex 15: 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 2023/24 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.</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>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>
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 2023 were excluded. The same applied to payments made after 30 June 2026.</p> <p><u>Extractive entities</u></p> <p>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 2023 to 30 June 2024 were reported in the declaration forms.</p>

Government Agencies

In respect of Government Agencies, care was taken to ensure that amounts shown on the “Payment/Receipt Report” line included all receipts in the 2023/24 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

Annex 16: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2023/24

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1000037852	International Union for Conservation of Nature	-	-	-	310,000	207,222,541	-	4,120,216	92,103,117	303,755,874
1000077149	KISITA MINING COMPANY LIMITED	-	-	-	70,000	-	3,804,788	30,000,000	-	33,874,788
1000120357	KAMWE TRADING CO LTD	-	4,668,900	10,550,000	865,000	1,414,500	-	-	-	17,498,400
1000126985	MULAGO HILL DIAGNOSTIC LTD	9,904,011	-	12,900,000	1,170,000	4,999,000	-	-	-	28,973,011
1000478460	TURI LIMITED	-	-	8,500,000	-	-	-	-	-	8,500,000
1000604522	MR GOLLAPALLI NARAYAN RAMACHANDER REDDY	-	-	-	35,000	-	-	-	-	35,000
1000712026	Mr. PETER LOKWANG	-	33,456,903	2,000,000	-	-	4,640,000	617,192,514	3,190,051	660,479,468
1001057995	CONSOLIDATED AFRICAN RESOURCES LIMITED	9,074,517	206,002,637	5,000,000	40,000	-	5,763,225	-	97,389,604	323,269,983
1001077968	Mr. HERBERT AKAMPWERA	-	-	15,200,000	-	-	-	-	-	15,200,000
1001093723	ARRM INVESTMENTS LIMITED	22,657	3,328,313	24,045,000	4,436,819	1,713,069	13,571,090	-	-	47,116,948
1001260694	HILLMARKS LIMITED	136,224,668	38,104,533	-	5,340,140	6,210,295	-	190,520,819	8,793,191	385,193,646
1001365592	KAMPALA CEMENT CO. LIMITED	-	22,478,809	1,400,000	20,181,000	200,000,000	-	-	-	244,059,809
1001473835	3T MINING LIMITED	-	-	-	105,000	-	-	-	-	105,000
1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	8,543,013	-	58,900,000	4,539,400	5,621,480	10,220,000	-	5,305,714	93,129,607
1002623620	PROSPER WOOD WORKS LIMITED	-	-	1,800,000	-	-	-	-	-	1,800,000
1002736316	GREAT LAKES IRON AND STEEL CO. LIMITED	-	-	-	855,402	-	-	-	-	855,402
1002739937	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	17,306,745	16,142,714	11,000,000	2,652,900	5,106,735	-	180,739,388	-	232,948,482
1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO., LTD	19,000	520,000	2,950,000	15,702,790	36,401,631	-	131,388,700	14,850,000	201,832,121
1003168159	Mr. ABEL BWOGYERO	-	-	-	35,000	-	-	-	-	35,000
1003260047	Mr. SHARAN PAL VERMA	-	-	-	140,000	-	-	-	-	140,000
1003357223	REDSUN INTERNATIONAL CO LIMITED	112,338,039	2,306,500	1,000,000	2,711,102	-	78,800	141,634,182	19,833,434	279,902,057
1006282798	STEAM INVESTMENTS LIMITED	-	-	21,025,000	362,500	2,358,000	-	-	-	23,745,500
1006767246	EASTERN MINING LIMITED	-	-	21,000,000	-	-	-	-	-	21,000,000
1006872465	RORAIMA UGANDA LIMITED	-	-	19,200,000	-	-	-	-	27,560,000	46,760,000
1007058087	MECHANISED AGRO (U) LTD	-	-	4,575,000	70,000	-	850,000	-	-	5,495,000

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1007718861	ZHONG QUAN LIMITED	-	1,074,842	9,925,000	-	4,936,006	-	1,060,497	-	16,996,345
1007917804	UGA MINES LIMITED	-	-	6,225,000	-	950,000	-	-	-	7,175,000
1008133824	KI3R MINERALS LIMITED	-	9,284,664	17,700,000	-	2,875,000	89,038,984	-	427,000	119,325,648
1008376355	DESPEN ENTERPRISES UGANDA LIMITED	-	300,000	10,925,000	-	-	-	-	-	11,225,000
1009121160	ASLI ENERGY LIMITED	-	-	4,900,000	-	4,374,407	-	-	-	9,274,407
1009472845	MEX DRILLING SERVICES LIMITED	-	1,000,000	2,550,000	-	2,292,000	-	26,700,264	-	32,542,264
1009632574	M M MINING (U) LIMITED	49,563,142	1,000,000	-	21,431,507	3,300,000	-	30,000,000	30,000	105,324,649
1009649247	BIOFERTILIZER AFRICA LIMITED	-	-	5,000,000	2,000,000	4,526,421	-	-	-	11,526,421
1009747300	Miss. SUSAN SSUUBI	-	216,000	19,300,000	310,000	-	-	-	-	19,826,000
1010023919	XING TONG INTERNATIONAL LTD	-	62,790,178	-	2,045,000	5,138,854	1,544,000	120,909,874	4,456,550	196,884,456
1010599640	Mr. FRED BAGUMA	-	-	500,000	1,430,000	-	-	-	-	1,930,000
1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED	-	-	5,000,000	-	5,896,860	-	-	-	10,896,860
1011962338	SAMTA MINES & MINERALS (U) LIMITED	324,934	-	164,900,000	159,000	29,876,136	-	-	7,896,607	203,156,677
1012491537	RUHWEZA TRANSPORTATION AND CONSTRUCTION UGANDA LIMITED	-	-	11,075,000	313,000	-	-	-	-	11,388,000
1013030781	MULIN MINES AND MINERALS LIMITED	-	16,700,000	-	-	-	-	-	-	16,700,000
1013071766	PELEGRINO OIL AND GAS UGANDA LTD	-	-	-	35,000	-	-	-	-	35,000
1013314073	MUBENDE UNITED MINERS ASSEMBLY LIMITED	-	-	8,000,000	-	-	-	-	-	8,000,000
1013400893	RWENZORI SHINING STAR LIMITED	-	-	27,500,000	35,000	126,280	-	-	1,592,678	29,253,958
1013450546	HOIMA MINERALS COMPANY LIMITED	-	200,000	2,500,000	-	-	-	-	-	2,700,000
1013542123	C31 UGANDA SMC LIMITED	-	-	9,100,000	25,000	-	-	-	-	9,125,000
1013570291	NABALA MINING (U) SMC LIMITED	-	-	5,000,000	-	-	-	-	-	5,000,000
1013673822	KIFARU HOLDINGS LIMITED	-	-	32,200,000	-	-	-	-	-	32,200,000
1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	-	-	-	-	97,751,037	-	-	1,155,837	98,906,874
1013858250	BASK MINES LIMITED	-	-	3,500,000	-	-	-	-	-	3,500,000
1013866034	ORANTO PETROLEUM LIMITED	-	-	152,418,400	-	46,516,231	-	-	-	198,934,631
1013903729	MARUBEG COMPANY LIMITED	77,727,654	-	2,600,000	4,489,900	-	-	-	-	84,817,554
1013965229	MOROTO ATEKER CEMENT LIMITED	-	2,375,352	20,000,000	4,765,023	-	-	-	-	27,140,375
1014093021	MULTITASK SERVICES LIMITED	-	1,900,000	80,000,000	2,962,000	104,657,156	9,010,000	441,670,608	16,527,720	656,727,484

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED	8,114,964	-	1,000,000	559,000	59,896,331	-	-	-	69,570,295
1014222514	HAMC MINERALS UGANDA -SMC LIMITED	-	-	2,600,000	1,260,000	-	-	-	-	3,860,000
1014435127	UGANED HOLDINGS LIMITED	-	-	5,350,000	-	-	-	-	-	5,350,000
1014571462	HARAAMBE DEVELOPMENT AGENCIES LTD	-	732,000	4,100,000	208,000	-	-	-	-	5,040,000
1014670530	KPX CONSULT LIMITED	-	-	45,250,000	-	-	-	-	-	45,250,000
1014783678	MEGHA STONE QUARRY NAMUBIRU LIMITED	-	-	1,000,000	330,000	25,798,954	-	-	370,716	27,499,670
1014896198	LINSEK HOLDINGS LIMITED	-	-	19,775,000	397,472	994,000	-	-	-	21,166,472
1015065209	LEADWAY GROUP LIMITED	1,849	-	16,900,000	-	-	-	587,289	-	17,489,138
1015186180	JOWAS ENTERPRISES LIMITED	-	-	21,000,000	655,772	-	4,200,000	-	-	25,855,772
1015375240	SHAFT & FB MINERALS LTD	-	-	2,000,000	150,000	-	-	-	-	2,150,000
1015392341	HONGDA GROUP UGANDA CO. LIMITED	-	-	20,000,000	-	-	-	-	-	20,000,000
1015503059	VAJ VENTURES LTD	-	200,000	8,600,000	-	-	-	-	-	8,800,000
1015541041	CEM ENTERPRISES U LTD	-	1,287,579	1,200,000	6,875,000	349,383	-	-	-	9,711,962
1015996520	YUDIMA MINERS LIMITED	-	-	6,425,000	-	-	-	-	-	6,425,000
1016012713	SEVEN HILLS EXPLORATION AND MINING GROUP LTD	-	1,500,000	20,200,000	-	-	-	-	-	21,700,000
1016087786	OSPREY CAPITAL INVESTMENTS LIMITED	-	-	2,200,000	-	-	-	-	-	2,200,000
1016397520	WEST PEAK UGANDA CO. LTD	3,546,000	-	10,575,000	1,808,000	-	-	-	-	15,929,000
1016511010	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED	-	1,000,000	5,000,000	1,148,520	200,000	-	-	-	7,348,520
1016547918	SHINING MINES LTD	25,368,674	1,500,000	38,075,000	9,601,556	12,758,000	-	-	1,019,236	88,322,466
1016932052	EMIRATES MINING LTD	-	-	-	35,000	34,289,700	-	-	-	34,324,700
1016937896	MPOWER STEEL COMPANY LIMITED	599,734,151	-	13,700,000	14,476,101	23,018,851	-	-	18,943,538	669,872,641
1016939988	RA YANG MINING LIMITED	-	2,500,000	5,000,000	-	2,434,284	-	2,414,238	-	12,348,522
1017194891	KYEKAHOMA COMPANY LIMITED	-	1,000,000	7,375,000	-	5,112,000	-	-	-	13,487,000
1017255307	AURIC MINING COMPANY LIMITED	-	-	64,300,000	-	-	-	-	-	64,300,000
1017330898	NON FERROUS METALS CO LIMITED	-	-	19,275,000	-	-	-	-	-	19,275,000
1017334374	RENHONG CO UGANDA LTD	-	-	53,375,000	-	-	-	-	-	53,375,000
1017334440	ZHONGHONG TIN COMPANY U LIMITED	-	-	78,550,000	-	-	-	-	-	78,550,000
1017335565	DAJIANG CO UGANDA LIMITED	-	-	4,700,000	-	-	-	-	-	4,700,000

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1017393382	HARMONY RESOURCES SMC LIMITED	-	-	3,825,000	-	-	-	-	-	3,825,000
1017472366	JUPITER MINERALS AND MINING (U) LTD	-	-	15,100,000	-	-	-	-	-	15,100,000
1018132684	DAZHONG IRON AND STEEL INDUSTRIES LIMITED	-	-	200,000	139,000	-	-	-	-	339,000
1018233716	KATONGO MINERS ASSOCIATION LIMITED	-	2,000,000	-	-	-	392,530	-	-	2,392,530
1018259005	MOUNT MOROTO MARBLE HOLDINGS LIMITED	-	-	125,000	-	-	-	-	-	125,000
1018327133	TERRA RARA UGANDA LIMITED	-	-	-	-	96,000	-	-	-	96,000
1018476285	MUSENZE ESTABLISHMENTS LIMITED	-	-	18,375,000	-	-	-	-	-	18,375,000
1018724184	HONGDA RUNZE MINING (U) - SMC LTD	-	-	5,100,000	-	-	-	-	-	5,100,000
1019610740	BLESSED ASSURANCE SOCIAL ENTERPRISE(BASE GROUPE) LIMITED	-	677,453	3,725,000	-	-	-	-	-	4,402,453
1019625828	SSANSEMA INVESTMENT CO. LTD	-	-	4,375,000	-	-	-	-	-	4,375,000
1019829977	KATHRADA MINING UGANDA LIMITED	-	-	2,250,000	-	-	-	-	-	2,250,000
1020165093	SUNGURA E'S TRADING AND MINING CO LIMITED	-	816,716	11,775,000	-	-	-	-	-	12,591,716
1025694383	GUANGXI YANDE MINING CO, LTD	-	-	1,000,000	-	2,352,000	-	-	-	3,352,000
1026089097	ZHONG FEI MINING-SMC LIMITED	-	-	7,075,000	-	-	-	-	-	7,075,000
1026089556	VIEW MINING (U) LIMITED	-	1,050,000	36,475,000	-	10,538,223	-	-	-	48,063,223
1027664926	STEEL AND TUBE INTEGRATED PLANT LIMITED	-	-	10,400,169	26,980,000	-	-	-	-	37,380,169
1027777387	JIN QI UGANDA LIMITED	-	-	39,425,000	-	-	-	-	-	39,425,000
1027827955	ASIRICH GOLD DEALERS CO. LTD	-	-	1,375,000	-	-	-	-	-	1,375,000
1030037905	SHIYE MINING LIMITED.	-	-	64,600,000	-	-	-	-	-	64,600,000
1030212146	DAKENJE MINING AND CONSULTANCY LTD	-	-	18,875,000	-	-	-	-	-	18,875,000
1030463859	TIAN TANG GROUP HOLDINGS LIMITED	-	-	14,925,000	-	-	-	-	-	14,925,000
1030743240	TL MINERAL DEVELOPMENT LTD	-	200,000	19,200,000	-	-	-	-	-	19,400,000
1030853699	DINGSHENG MINING CO. LTD	-	-	16,075,000	-	-	-	2,000,000	-	18,075,000
1033110903	WOODCROSS SMELTING COMPANY LIMITED	60,000	8,000,000	25,000,000	784,350	14,056,268	-	-	13,884,700	61,785,318
1034488458	DESERT PARK MINERS LIMITED	-	200,000	77,675,000	-	-	-	-	-	77,875,000
1034656700	SIFANG MINERAL RESOURCES LTD	-	-	20,225,000	-	-	-	-	-	20,225,000
1035596495	LI KUANG MINING CO. LTD	-	771,400	106,300,000	-	-	-	826,373	-	107,897,773
1035604545	GECKO MINERALS UGANDA LTD	815,273	-	28,443,100	7,843,851	-	-	-	-	37,102,224

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1036775618	LONGRIVER VENTURES LIMITED	-	-	31,100,000	-	-	-	-	-	31,100,000
1038280651	H5 RESOURCES LTD	6,845,246	-	37,900,000	10,215,163	18,145,766	-	-	54,741,962	127,848,137
1039099714	DEED ORE PARTNERS INVESTMENT CO. LTD	-	-	15,250,000	-	-	-	-	-	15,250,000
1039359260	JIU YI MINING LIMITED	-	210,000	21,625,000	-	-	-	-	-	21,835,000
1043747281	XINGHE INTERNATIONAL MINING LTD	-	-	11,050,000	-	225,000	-	-	-	11,275,000
Total général		1,065,534,537	447,495,493	1,968,231,669	183,089,268	994,528,399	143,113,417	1,921,764,962	390,071,655	7,113,829,400

Source URA

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
CNOOC UGANDA LTD	N-Pay't Chance finds management- Ministry of Tourism-- Ministry of Tourism	Kikube	4,795,000	11/03/2024			Mandatory	
	N-Pay't Graves relocation feederway-- Ministry of Tourism	Kikube	32,590,000	01/09/2023			Mandatory	
	N-Pay't Relocation of graves-- Ministry of Tourism	Kikube	40,000,000	08/12/2023			Mandatory	
	N-Pay't Relocation of graves-- Ministry of Tourism	Kikube	35,790,000	08/12/2023				
	N-Pay't PAP GAKWAYA AUG PAP Compensation	Kikube	81,370,672	19/03/2024			Mandatory	
	N-Pay't PAP BUNAANI JOHNB Compensation	Kikube	2,437,500	19/03/2024			Mandatory	
	N-Payment for PAP Compensation	Kikube	1,040,000	21/03/2024			Mandatory	
	N-Payment for PAP Compensation Byabasaija Gad	Kikube	260,000	21/03/2024			Mandatory	
	N-Payment for PAP Compensation Bunani John Bosco	Kikube	377,000	21/03/2024			Mandatory	
Sino Minerals Investments Company Limited	Medical Health Camp	Buhara	20,804,500	03.07.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	05.07.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	900,000.00	02.08.2023				
	School Fees		5,054,000.00	05.09.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	990,000.00	05.09.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	03.10.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	02.11.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	1,580,000.00	07.12.2023				
	Tree Planting	Buhara	200,000.00	07.01.2024				
	Senior Citizens/Elder Peoples Aid	Buhara	820,000.00	16.01.2024				
	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	13.02.2024				
	School Fees		4,670,000.00	21.02.2024				
	Medical Delivery Examination Bed		10,000,000.00	05.03.2024				
	Emergency Bed		2,700,000.00	09.03.2024				
	Plantation of Trees		600,000.00	09.03.2024				
Senior Citizens/Elder Peoples Aid		900,000.00	14.03.2024					

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Tree Planting		600,000.00	15.03.2024				
	Medical Boots		650,000.00	23.03.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	08.04.2024				
	Death Assistance		500,000.00	11.04.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	28.04.2024				
	School Fees		1,084,000.00	11.06.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	15.06.2024				
	Womens Day	Kabale	4,310,000.00	18.06.2024				
TORORO CEMENT LTD.	Being cash withdrawal to cater for school feeding programme	Moroto	1800000	45111	N/A	N/A	Voluntary	N/A
	Charges for Supply of Furniture at Shree Shahjanand School	Kampala	305163209	45111			Voluntary	
	Building and Construction Charges for Fencing of Tororo Central Police Station -	Tororo	270104631	45121			Voluntary	
	Invoice No 123155205598, Charges for Renovation of Chawolo Church of Uganda	Tororo	130000000	45133			Voluntary	
	Being cash withdrawal to cater the school feeding programme	Moroto	3200000	45140			Voluntary	
	, 2,850 Bags of Supreme Maize Flour 10 Kg Supplied per each	Moroto	76950000	45146			Voluntary	
	150 Bags of Supreme Maize Flour 10 Kg Supplied	Tororo	4050000	45152			Voluntary	
	Charges for Construction Works at Apami School and Apami Church	Alebtong	150000000	45162			Voluntary	
	Charges for Construction Works at Apami School and Apaami Church	Alebtong	100000000	45165			Voluntary	
	Charges for Construction Works done at Apami School and Apami Church	Alebtong	384746772	45170			Voluntary	
	Charges for Renovation of Chawolo Church of Uganda	Tororo	348463067	45174			Voluntary	
	Being cash withdrawal to cater for school feeding programme	Moroto	3600000	45175			Voluntary	
	Charges for Renovation and Refurbishment of Church and Classrooms in Mulanda	Tororo	120017946.3	45183			Voluntary	
Charges for Construction Works done at Brooklyn SDA Church Luzira	Kampala	364592595	45184			Voluntary		

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Being payment of Books Donation	Moroto	25000000	45188			Voluntary	
	2,850 Bags of Supreme Maize Flour	Moroto	76950000	45194			Voluntary	
	500 bags of Cement Donated for the construction of Nakaloke Centre Mosque	Mbale	15870000	45198			Voluntary	
	Being amount for food to supply primary school pupils around the factory	Tororo	646400	45199			Voluntary	
	1 Diesel Generator Model C110D5 Supplied to the Bukoto Temple	Kampala	85721187.54	45202			Voluntary	
	Being cash withdrawal to cater for school feeding	Moroto	2760000	45205			Voluntary	
	Final payment application for school furniture for shree shahjanand school	Kampala	130784231.2	45216			Voluntary	
	2,700 Bags of Supreme Maize Flour 10 Kgs Supplied per each	Moroto	67500000	45229			Voluntary	
	Maize Flour and 50 Kgs of Maize Supplied to Osukuru LC1 Chairperson and to the family of the late Emmanuel Nagoda	Tororo	26148800	45231			Voluntary	
	,Being cash withdrawal to cater for school feeding	Moroto	4000000	45236			Voluntary	
	Being cash withdrawal to cater for university tuition fees for Karamoja students	Karamoja	6866700	45243			Voluntary	
	160 Bags of Supreme Maize Flour 50 Kgs Supplied	Moroto	19200000	45246			Voluntary	
	2,600 Bags of Supreme Maize flour 10 Kgs and 40 Bags of Supreme Maize Flour supplied	Moroto	69800000	45250			Voluntary	
	Charges for Construction works done at Moroto Katikekile Seed secondary School	Moroto	125000000	45250			Voluntary	
	Being payment against invoice APARINV/0023 Drilling Boreholes for the Community in west Budama	Tororo	39483000	45252			Voluntary	
	Construction Works at Uwesio Migyera Secondary School	Nakasongola	212400000	45256			Voluntary	
	Charges for Renovation works done at Deliverence Church Kitteezi Wakiso District	Wakiso	150000000	45261			Voluntary	
	Charges for Construction of A Health Care Centre at Nwoya District	Nwoya	180000000	45261			Voluntary	
	Charges for Drilling of two (2) Boreholes	Moroto	94400000	45261			Voluntary	
	Charges for Construction works at UWESO Childrens village Masulita Luwero District & St. John's School Buwaya Iganga District	Luwero /Iganga	400000000	45264			Voluntary	
	Charges for 2 Boreholes Drilled in Moroto	Moroto	94400000	45265			Voluntary	

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Being cash withdrawal to cater for school feeding	Moroto	4200000	45266			Voluntary	
	Charges for Extension of Deliverence Church Makerere Hill on plot 706, Block 9 Kibuga county, KCCA	Kampala	236000000	45271			Voluntary	
	Charges for Extension and Improvement of St. Lukes Church of Uganda at Nshwere Kiruhura District	Kiruhura	531000000	45271			Voluntary	
	Charges for Construction of Laboratories and Staff Quarters at Ruhama Secondary School	Ntungamo	354000000	45271			Voluntary	
	Construction Works done at Hope for Kids Foundation, Lee Preparatory Academy	Tororo	124743284.6	45272			Voluntary	
	640 Bags of Cement Donated for the Construction of Buhehe Parish Church of Uganda	Busia	18944000	45274			Voluntary	
	110 Bags of Cement donated for the Construction of Buhehe Parish Church of Uganda	Busia	3256000	45274			Voluntary	
	Charges for Construction works done at Nyamabare Church of Uganda Rubanda formerly great Bushenyi	Rubanda	100000000	45282			Voluntary	
	2,800 Bags of Supreme Maize Flour 10 Kg Supplied	Moroto	70000000	45288			Voluntary	
	100 Congregation Tables for Church	Tororo	63189000	02.02.2024				
	50 Jerricans of Best Fry Oil 20Ltr	Moroto	5799999.5	06.02.2024				
	45 Bags of 20 kg Salt (Habari 500gms x 40)	Moroto	810000	12.02.2024				
	240 Bags of Supreme Maize Flour 50 Kg	Moroto	22800000	13.02.2024				
	75 Cartons of Supreme Home Baking Flour 12x2 kg	Moroto	5475000	13.02.2024				
	Construction Works at Ruhama Secondary School	Ntungamo	550000000	13.02.2024				
	Construction Works at St Lukes COU Nshwere	Kazo	500000000	13.02.2024				
	Construction Works at Deliverance Church Makerere	Kampala	450000000	13.02.2024				
	36 Bags of Sugar 50kgs Supplied	Moroto	7020000	13.02.2024				
	Construction Works at Migyera UWESO School	Nakasongol a	316634928	18.02.2024				
	2,800 Bags of Supreme Maize Flour 10Kg	Moroto	56000000	19.02.2024				
	Construction works at St. Bruno Catholic Church	Tororo	507400000	20.02.2024				

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Construction works at Aukot Church of Uganda	Tororo	126260000	20.02.2024				
	32 Bags of P50 Premium Rice (50kg Bag) Supplied	Moroto	5440000	20.02.2024				
	Stationery Items for School	Moroto	41500000	20.02.2024				
	Construction works at Moroto Katikekile School	Moroto	225000000	21.02.2024				
	100 Wooden Benches 400x900x2Mtrs	Tororo	58803176	23.02.2024				
	Construction Works at St. John SS Iganga	Iganga	171300767	01.03.2024				
	Construction Works at St. John SS Iganga	Iganga	386000000	05.03.2024				
	Construction Works at Nyamabare COU Bushenyi	Rubanda	54200000	07.03.2024				
	Construction Works at Nyamabare COU Bushenyi	Rubanda	62436821	07.03.2024				
	Construction Works at Aukot Church of Uganda	Tororo	269663502	11.03.2024				
	Transportation Charges for Posho	Moroto	28196336	12.03.2024				
	2,400 Bags of Supreme Maize Flour 50kg & 10kg	Moroto	55500000	13.03.2024				
	250 Bags of Cement Donated to Buhobe Church	Busia	7525000	14.03.2024				
	Construction works at St. Bruno Catholic Church	Tororo	123740000	21.03.2024				
	Construction works at St. Bruno Catholic Church	Tororo	150000000	21.03.2024				
	Construction Works at Ruhaama Secondary School	Ntungamo	-507400000	27.03.2024				
	Stationery Items	Moroto	250500000	29.03.2024				
	Construction Works at Nwoya Health Centre	Nwoya	63023800	02.04.2024				
	2,800 Bags of Supreme Maize Flour 10 Kg	Moroto	170000000	05.04.2024				
	Construction of Boundary Wall at Rock High School	Tororo	56000000	11.04.2024				
	16.04 m/ts of Aggregates donated to Tororo Municipal	Tororo	331968642	18.04.2024				
	13.78 m/ts of Aggregates donated to Tororo Municipal	Tororo	802000	27.04.2024				

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	100 Bags of Cement donated to Tororo Municipality	Tororo	689000	27.04.2024				
	15.84 m/ts of Stone Dust to Tororo Municipality	Tororo	3010000	27.04.2024				
	18.74 m/ts of Stone Dust to Tororo Municipality	Tororo	316800	02.05.2024				
	15.02 m/ts of Stone Dust to Tororo Municipality	Tororo	374800	02.05.2024				
	Construction works at St. Augustine Catholic Church	Tororo	300400	02.05.2024				
	Stationery Items	Moroto	354000000	02.05.2024				
	Construction Works at Kiguma Church	Kazo	45891500	03.05.2024				
	100 Bags of Cement Donated to Mayor Tororo	Tororo	800000000	09.05.2024				
	200 Bags of Cement Donated to Tororo Diocese	Tororo	2950000	10.05.2024				
	Construction Works at Buremba Secondary School	Kazo	6448000	11.05.2024				
	Construction Works at Masulita Childrens Home.	Wakiso	300000000	13.05.2024				
	Stationery Items	Moroto	194889018	13.05.2024				
	Construction Works at Rock High School Tororo	Tororo	45891500	14.05.2024				
	Construction Works at Masulita Childrens Home.	Wakiso	300000000	15.05.2024				
	2,400 Bags of Supreme Maize Flour 50Kg and 10Kg	Moroto	395000000	15.05.2024				
	School Bags, Books, Pencils, Erasers, Sharpeners &	Moroto	55500000	18.05.2024				
	Construction Works of Church at Nsambya	Kampala	46716500	20.05.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	413000000	27.05.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	109780000	28.05.2024				
	Construction Works of Church at Nsambya	Kamapala	118000000	29.05.2024				
	Construction Works at Buremba SS Kiruhura	Kiruhura	500000000	29.05.2024				
	Construction Works of Church at Nsambya	Kampala	307000000	04.06.2024				

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Construction Works at St. Paul SS Kakumiro	Kakumiro	845330664.8	04.06.2024				
	Construction Works at St. Peter's Church Kiguma	Masindi	289641752.3	04.06.2024				
	Construction Works at Makerere University	Kamapala	176067	04.06.2024				
	Construction Works at Katikekile Seed SS	Moroto	186954115.5	04.06.2024				
	Stationery Items for School	Moroto	352427152.6	04.06.2024				
	Stationery Items for Donations	Moroto	46716500	05.06.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	66874350	10.06.2024				
	Construction Works at St. John's Church Entebbe	Entebbe	118000000	10.06.2024				
	Construction Works of Church at Ssembabule	Ssembabule	1132448701	12.06.2024				
	7,500 Kgs of Caustic Soda Flakes	Moroto	1132448701	12.06.2024				
	8,152 Kgs of Caustic Soda Flakes	Moroto	28500000	12.06.2024				
	Construction Works at St. Bruno Church Morukiswa	Tororo	30977600	12.06.2024				
	Construction Works at St. Bruno Church Morukiswa	Tororo	100000000	18.06.2024				
	1,400 Bags of Supreme Maize Flour 50 & 10 Kgs	Moroto	150000000	18.06.2024				
	50 Bags of Cement Donated to Kamuli	Kamuli	55500000	24.06.2024				
	Construction Works at Bumbozi	Kanungu	1612000	24.06.2024				
	Office Furnitures	Tororo	259600000	26.06.2024				
	Furniture Works (100 Benches) at Nyambare Church	Kitagwenda	85000000	27.06.2024				
	Construction works at UWESO Childrens Village	Wakiso	70800000	03.01.2024				
	MEP and civil works at Bushenyi Church of Uganda	Bushenyi	330000000	05.01.2024				
	Construction works at Ruhaama School	Ruhaama	125000000	05.01.2024				
	Construction works at St. Lukes C.O.U Nshwere	Kampala	350000000	08.01.2024				

Company	Beneficiary (Name & Function)	District/A rea of the beneficia ry	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Descripti on of the contribu tion in kind	Cost incurred during the year (UGX)		
	Construction works at Deliverence Church Makerere	Kampala	300000000	08.01.2024				
	50,112 PIECES OF RWENZORI EXERCISE BOOKS	Moroto	250000000	08.01.2024				
	Construction works at Deliverence Church Kitezi	Wakiso	25056000	10.01.2024				
	Funds for Sponsorship of Students under TICODEP	Karamoja	94400000	11.01.2024				
	2,850 Bags of Supreme Maize Flour 10 Kgs	Moroto	7525000	16.01.2024				
	Karamoja students' university tuition refund	Karamoja	71250000	22.01.2024				
	CORPORATE SOCIAL RESPOS.	Kapchorwa	-712000	21.02.2024				
	SOCIAL CORPORATE RESP.	Moroto	11184700	31.01.2024				
	CORPORATE SOCIAL RESPONSIBILITY	Tororo	3600000	14.03.2024				
	CORPORATE SOCIAL RESPOSIBILITIES	Kapchorwa	3600000	03.04.2024				
	CORPORATE SOCIAL RESP.	Kapchorwa	4000000	09.05.2024				
	Payment of school fees for Amuron Regina Ashianut	Amuria	1000000	19.03.2024				

Annex 17: Social and environmental expenditure disclosed by extractive entities

Social expenditure**Environmental expenditure**

Company	Beneficiary (Name & Function)	District/Area of the environmental costs is incurred	Payments in cash		Payment in kind		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)		
CNO ² OC UGANDA LTD	N-Payment River Hohwa user permit-NEMA	Kikube District	100,000	12/04/2024				
	N-Payment Wetland user permit Kowet-NEMA	Kikube District	100,000	12/04/2024				
	N-Payment River Rutoha user permit-NEMA	Kikube District	100,000	12/04/2024				
	N-Payment River Ngema user permit-NEMA	Kikube District	100,000	12/04/2024				
	N-Payment Lakeshore user permit4-NEMA	Kikube District	100,000	24/04/2024				
	N-Payment Lakeshore user permit3-NEMA	Kikube District	100,000	24/04/2024				
	N-Payment Lakeshore user permit2-NEMA	Kikube District	100,000	24/04/2024				
	N-Payment Lakeshore user permit1-NEMA	Kikube District	100,000	24/04/2024				
	N-Payt for LA2S 23 Environmental audit fees-NEMA	Kikube District	2,000,000	23/05/2024				
	N-Payt for LA2S 2023 Envr audit fees-Storage Yard-NEMA	Kikube District	2,000,000	23/05/2024				
	N-Payment waste water discharge permit- Ministry of Water & Ent	Kikube District	650,000	24/04/2024				
	N-Payt 2023 fees PAD2 water pmt- Ministry of Water & Ent	Kikube District	1,000,000	07/06/2024				
	N-Payt 2023 fees Bugoma water- Ministry of Water & Ent	Kikube District	200,000	07/06/2024				
	N-Payt 2023 fees PAD3 water pmt- Ministry of Water & Ent	Kikube District	200,000	07/06/2024				
	N-Payment 2023 fees PAD1 water pmt- Ministry of Water & Ent	Kikube District	200,000	07/06/2024				
N-Payt ESIA Consultancy 20% 1st instalment-PENTATEUCH			61,706,870	18/08/2023				
N'payt Consultancy services-PENTATEUCH			231,400,781	20/12/2023				

Annex 18: Sub-national payments disclosed by extractive entities

Company	Payment Type / tax name	Government Agency (recipient)	Date of receipt	Receipt No.	Amount in (Doc Curr)	Doc Curr	Amount in UGX
CNOOC UGANDA LTD	N-Payt LST KAMPALA KFDA	KAMPALA CAPITAL CITY AUTHORITY	10/11/2023	1500000859	9,640,000	UGX	9,640,000
	N-Payt LST 2 STAFF KLA	KAMPALA CAPITAL CITY AUTHORITY	15/11/2023	1500000871	200,000	UGX	200,000
	N-Payt LST HOIMA	HOIMA DISTRICT LOCAL GOVERNMENT	10/11/2023	1500000860	100,000	UGX	100,000
	N-Payt FY 23/24 LST Kikuube-Kyangwali	KIKUUBE DISTRICT	24/10/2023	1500000808	9,800,000	UGX	9,800,000
	N-Payt LST MUKONO	MUKONO DISTRICT	10/11/2023	1500000851	500,000	UGX	500,000
	N-Payt LST WAKISO DISTRICT	WAKISO DISTRICT	10/11/2023	1500000850	4,860,000	UGX	4,860,000
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	11.07.23	NSSF8182058915	6,264,900		
	NSSF	National Savings Fund	10.08.23	NSSF32360068561	7,998,450		
	NSSF	National Savings Fund	11.09.23	NSSF6827830750	11,179,275		
	NSSF	National Savings Fund	14.10.23	NSSF0382832448	11,855,926		
	NSSF	National Savings Fund	08.11.23	NSSF3952941032	12,354,450		
	NSSF	National Savings Fund	14.12.23	NSSF5441487233	12,379,800		
	NSSF	National Savings Fund	08.01.24	NSSF054204B UG	12,500,325		
	NSSF	National Savings Fund	12.02.2024	NSSF6729924283	12,540,975		
	NSSF	National Savings Fund	13.03.24	NS0542004BUG	12,332,475		
	NSSF	National Savings Fund	09.04.24	NSSF4925902113	12,416,550		
	NSSF	National Savings Fund	10.05.24	NSSF4558748023	12,159,600		
	NSSF	National Savings Fund	10.06.24	NS054204BG	13,912,275		
	Local Service Tax	KCCA	27.11.23		4,360,000.00		
TORORO CEMENT LTD.	GROUND RENT	KCCA	13.07.2023	N/A	170,000		
	GROUND RENT	KCCA	08.08.2023	N/A	7,500,000		
	PROPERTY RATES	KCCA	25.08.2023	N/A	23,281,241		
	GROUND RENT	AMUDAT (LDG)	31.08.2023	N/A	350,000		
	GROUND RENT	KAPCHORWA LDG	08.12.2023	N/A	19,375,000		
	PROPERTY RATES	OSUKURU TOWN COUNCIL	07.09.2023	N/A	100,000,000		
	PROPERTY RATES	OSUKURU TOWN COUNCIL	15.12.2023	N/A	100,000,000		
	GROUND RENT	TOROROR LDG	02.04.2024	N/A	30,300,000		

Annexes

Company	Payment Type / tax name	Government Agency (recipient)	Date of receipt	Receipt No.	Amount in (Doc Curr)	Doc Curr	Amount in UGX
	PROPERTY RATES	TORORO MUNICIPAL COUNCIL	05.03.2024	N/A	2,000,000		
	PROPERTY RATES	OSUKURU TOWN COUNCIL	20.03.2024	N/A	60,661,999		
	TRADING LICENSE	OSUKURU TOWN COUNCIL	18.01.2024	N/A	2,500,000		
	TRADING LICENSE	KCCA	19.01.2024	N/A	2,112,300		
	TRADING LICENSE	KCCA	29.05.2024	N/A	601,000		
WAGAGAI MINING U LTD	LOCAL SERVICE TAX	BUTEBA SUBCOUNTY - BUSIA DISTRICT	29/12/2023	9030005738104	76,286,250		

Annex 19: Company profiles

N°	TIN	Name of Petroleum Company(ies)	Date of Creation	Tax Identification Number	Company's Share Capital UGX	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	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	1008571187	1,601,397,624,783	Oil and Gas	N/A	Plot 15 Yusuf Lule Road,
4	1000024790	TORORO CEMENT LTD	03/11/1995	1000024790	Nc	MINING (CEMENT PRODUCTION)	MANUFACTURING	P.O. BOX 74 TORORO
5	1000028511	HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc
6	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	17/06/2013	1002647366	8,950,000,000	Nc	Nc	Plot No.217, Block No.6, Tororo - Mbarara Road, Tororo, Uganda
7	1003538323	MOTA ENGI ENGENHARIA E CONSTRUCAO AFRICA, SA	14/02/2014	1003538323	Nc	Civil construction	N/A	Plot 2 Parklane, Kololo, Kampala, Uganda
8	1009753489	METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
9	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	04/06/2011	1000850391	4,050,000,000	Mining of Iron Ore	N/A	Plot No 104-106. 5th Street. Industrial Area, Kampala. Uganda
10	1000144942	DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
11	1010924286	WAGAGAI MINING U LIMITED	Nc	1010924286	100,000,000	MINING GOLD	N/A	NAMANVE
12	1000032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	PLOT 1363, ORANGE PLAZA MENGOLLO, KAMPALA. P.O.BOX: 511 KAMPALA-UGANDA
13	1009526744	GEMS INTERNATIONAL LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
14	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED						
15	1013373236	RWENZORI RARE METALS LTD.	Nc	Nc	Nc	Nc	Nc	Nc
16	1000443250	UGANDA DEVELOPMENT CORPORATION	Nc	Nc	Nc	Nc	Nc	Nc
17	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
18	1000437630	NAMEKARA MINING COMPANY LIMITED	06/06/2006	1000437630	10,000,000	EXPLORATION OF VERMICULITE MINERAL	EXPLORATION AND SALES MINING, PROCESSING OF VERMICULITE CONCENTRATE	UGANDA, EASTERN MANAFWA, BUGANDA COUNTY, BUMASOKHO PARISH, BUNYONYO DISTRICT, P.O. BOX 2368, MPALE UGANDA
19	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	08/07/2016	1009615135	10,000,000	Iron Ore	Nc	5th Street Industrial Area, Kampala, Uganda
20	1016778571	EVERGRANDE RESOURCES CO. LTD	Nc	Nc	Nc	Nc	Nc	Nc

Annex 20: Detail of royalties transferred during FY 2023-24

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
MECHANISED AGRO (U) LTD	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML00015	14/08/2023	850,000	Moroto District	127,500	Rupa Sub County	85,000
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONECHALK, GYPSUM	LL00176	05/07/2023	6,300,000	Buhweju District	945,000	Nyakashaka Town Council	630,000
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONECHALK, GYPSUM	LL00176	05/07/2023	11,065,000	Buhweju District	1,659,750	Nyakashaka Town Council	1,106,500
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONECHALK, GYPSUM	LL00176	05/07/2023	3,475,100	Buhweju District	521,265	Nyakashaka Town Council	347,510
Mr. PETER LOKWANG	KAOLIN, LIMESTONECHALK, GYPSUM	LL1260	02/07/2023	200,000	Moroto District	30,000	Katikekile Sub County	20,000
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	18,448	Rubanda District	2,767	Muko Sub County	1,845
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	54,661	Rubanda District	8,199	Muko Sub County	5,466
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	47,828	Rubanda District	7,174	Muko Sub County	4,783
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	40,995	Rubanda District	6,149	Muko Sub County	4,100
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	47,828	Rubanda District	7,174	Muko Sub County	4,783
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	27,330	Rubanda District	4,100	Muko Sub County	2,733
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	29,038	Rubanda District	4,356	Muko Sub County	2,904
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	75,158	Rubanda District	11,274	Muko Sub County	7,516
KATONGO MINERS ASSOCIATION LIMITED	BASE METALS AND ORES	LL00218	01/07/2023	51,244	Rubanda District	7,687	Muko Sub County	5,124
HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	06/07/2023	5,024,200	Kapchorwa District	753,630	Kapsinda Sub County	502,420
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	06/07/2023	5,850,000	Kapchorwa District	877,500	Kawowo Sub County	585,000
HIMA CEMENT LTD	KAOLIN, LIMESTONECHALK, GYPSUM	ML0248	07/07/2023	20,634,400	Kamwenge/Kitagwenda	3,095,160	Kamwenge/Kitagwenda Sub County	2,063,440
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, GYPSUM	ML1110	07/07/2023	198,990,000	Kasese District	29,848,500	Hima Town Council	19,899,000
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES	ML1297	11/07/2023	199,643,940	Kabale District	29,946,591	Buhara Sub Country	19,964,394
ABASI BALINDA TRANSPORTERS LIMITED	POZZOLANIC MATERIALS	LL00175	31/07/2023	6,051,940	Kabarole District	907,791	Kicwamba Sub County	605,194
ABASI BALINDA TRANSPORTERS LIMITED	POZZOLANIC MATERIALS	LL00175	31/07/2023	4,628,800	Kabarole District	694,320	Kicwamba Sub County	462,880

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
PREC MET SERVICES LIMITED	PRECIOUS METALS	MDL20230238	15/07/2023	2,029,461	Kassanda District	304,419	Kitumbi Sub County	202,946
PREC MET SERVICES LIMITED	PRECIOUS METALS	MDL20230238	15/07/2023	2,029,130	Kassanda District	304,370	Kitumbi Sub County	202,913
EXODUS MINING (U) LIMITED	PRECIOUS METALS	LL00177	18/07/2023	549,063	Kassanda District	82,359	Kitumbi Sub County	54,906
EXODUS MINING (U) LIMITED	PRECIOUS METALS	LL00177	18/07/2023	514,747	Kassanda District	77,212	Kitumbi Sub County	51,475
EXODUS MINING (U) LIMITED	PRECIOUS METALS	LL00177	18/07/2023	423,236	Kassanda District	63,485	Kitumbi Sub County	42,324
KITUMBI KAYONZA MINNERS ASSOCIATION LTD	PRECIOUS METALS	LL1375	20/07/2023	1,827,542	Kassanda District	274,131	Kitumbi Sub County	182,754
KITUMBI KAYONZA MINNERS ASSOCIATION LTD	PRECIOUS METALS	LL1375	20/07/2023	2,044,293	Kassanda District	306,644	Kitumbi Sub County	204,429
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1171	25/07/2023	290,000	Moroto District	43,500	Rupa Sub County	29,000
KITUMBI KAYONZA MINNERS ASSOCIATION LTD	PRECIOUS METALS	LL1375	20/07/2023	1,450,636	Kassanda District	217,595	Kitumbi Sub County	145,064
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	24/07/2023	22,879,000	Manafwa District	3,431,850	Bugobelo Sub County	2,287,900
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONECHALK, GYPSUM	LL1988	27/07/2023	163,610	Mitooma District	24,542	Mutara Sub County	16,361
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONECHALK, GYPSUM	LL00232	27/07/2023	35,600	Mitooma District	5,340	Rurehe Sub County	3,560
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML00045	24/07/2023	40,541,120	Kapchorwa District	6,081,168	Kapsinda Sub County	4,054,112
TORORO CEMENT LTD	KAOLIN, LIMESTONECHALK, GYPSUM	ML4622	24/07/2023	54,274,500	Moroto District	8,141,175	Tapac Sub County	5,427,450
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, GYPSUM	ML0593	24/07/2023	23,260,450	Moroto District	3,489,068	Tapac Sub County	2,326,045
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML0061	24/07/2023	13,921,000	Kapchorwa District	2,088,150	Kawowo Sub County	1,392,100
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML4684	24/07/2023	5,742,960	Tororo District	861,444	Tororo Municipal Council	574,296
HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	26/07/2023	7,864,040	Kapchorwa District	1,179,606	Kapsinda Sub County	786,404
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML00245	27/07/2023	38,000	Luweero District	5,700	Butuntumula Sub County	3,800
MR CHRISPUS BAMUSEDE OSCAR	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL00163	31/07/2023	56,266,900	Kasese District	8,440,035	Muhokya Town Council	5,626,690
MULTITASK SERVICES LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML1291	26/07/2023	750,000	Moroto District	112,500	Katikekile Sub County	75,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL1260	26/07/2023	175,000	Moroto District	26,250	Katikekile Sub County	17,500
MR CHRISPUS BAMUSEDE OSCAR	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL00163	31/07/2023	27,462,500	Kasese District	4,119,375	Muhokya Town Council	2,746,250
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL1261	03/08/2023	125,000	Moroto District	18,750	Katikekile Sub County	12,500
KI3R MINERALS LIMITED	BASE METALS AND ORES	ML4478	26/07/2023	16,129,295	Rubanda District	2,419,394	Muko Sub County	1,612,930

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES	ML1297	01/08/2023	164,010	Kabale District	24,602	Buhara Sub Country	16,401
MANNEH GEMSTONE CO UGANDA LIMITED	PRECIOUS STONES	MDL20230264	02/08/2023	364,567	Karamoja Region	54,685	Sub County under MDL20230264	36,457
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES	ML1297	04/08/2023	157,449,744	Kabale District	23,617,462	Buhara Sub Country	15,744,974
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	09/08/2023	2,319,757	Busia District	347,964	Sikuda Sub County	231,976
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	09/08/2023	1,509,923	Busia District	226,488	Sikuda Sub County	150,992
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	09/08/2023	1,955,224	Busia District	293,284	Sikuda Sub County	195,522
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	09/08/2023	2,034,326	Busia District	305,149	Sikuda Sub County	203,433
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	09/08/2023	1,846,642	Busia District	276,996	Sikuda Sub County	184,664
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	16/08/2023	6,050,000	Kapchorwa District	907,500	Kawowo Sub County	605,000
ZARNACK HOLDINGS UGANDA LIMITED	BASE METALS AND ORES	ML0762	17/08/2023	195,938,858	Ntungamo District	29,390,829	Ruhaama Sub County	19,593,886
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, GYPSUM	ML1110	24/08/2023	242,330,000	Kasese District	36,349,500	Hima Town Council	24,233,000
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, GYPSUM	ML0248	24/08/2023	1,302,900	Kamwenge/Kitagwenda	195,435	Kamwenge/Kitagwenda Sub County	130,290
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1632	22/08/2023	250,000	Moroto District	37,500	Katikekile Sub County	25,000
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1632	22/08/2023	350,000	Moroto District	52,500	Katikekile Sub County	35,000
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1630	22/08/2023	300,000	Moroto District	45,000	Katikekile Sub County	30,000
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1631	22/08/2023	275,000	Moroto District	41,250	Katikekile Sub County	27,500
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1630	22/08/2023	225,000	Moroto District	33,750	Katikekile Sub County	22,500
NDIWA PROPERTY CONSULTANTS LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL1631	22/08/2023	325,000	Moroto District	48,750	Katikekile Sub County	32,500
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL1260	23/08/2023	200,000	Moroto District	30,000	Katikekile Sub County	20,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL1261	25/08/2023	190,000	Moroto District	28,500	Katikekile Sub County	19,000
TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	PRECIOUS METALS	LL 1860	24/08/2023	762,066	Busia District	114,310	Sikuda Sub County	76,207

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	PRECIOUS METALS	LL 1860	24/08/2023	952,177	Busia District	142,827	Sikuda Sub County	95,218
KI3R MINERALS LIMITED	BASE METALS AND ORES	ML4478	23/08/2023	14,135,585	Rubanda District	2,120,338	Muko Sub County	1,413,559
TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	PRECIOUS METALS	LL 1860	11/09/2023	613,530	Busia District	92,030	Sikuda Sub County	61,353
KISITA MINING COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE		01/09/2023	3,804,788	Kassanda District	570,718	Kitumbi Sub County	380,479
SUNBELT MINING GROUP LTD	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML1954	05/09/2023	5,000,000	Moroto District	750,000	Rupa Sub County	500,000
SUNBELT MINING GROUP LTD	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML1954	05/09/2023	500,000	Moroto District	75,000	Rupa Sub County	50,000
SUNBELT MINING GROUP LTD	MARBLE, GRANITE AND OTHER DIMENSION STONES	ML1954	05/09/2023	2,500,000	Moroto District	375,000	Rupa Sub County	250,000
JOWAS ENTERPRISES LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL00286	22/09/2023	1,000,000	Moroto District	150,000	Rupa Sub County	100,000
JOWAS ENTERPRISES LIMITED	MARBLE, GRANITE AND OTHER DIMENSION STONES	LL00286	22/09/2023	1,800,000	Moroto District	270,000	Rupa Sub County	180,000
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	15/09/2023	1,259,821	Busia District	188,973	Sikuda Sub County	125,982
GREENSTONE RESOURCES LIMITED	PRECIOUS METALS	ML4128	15/09/2023	2,306,112	Busia District	345,917	Sikuda Sub County	230,611
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, GYPSUM	LL1260	16/09/2023	300,000	Moroto District	45,000	Katikekile Sub County	30,000
JOWAS ENTERPRISES LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL00286	22/09/2023	1,400,000	Moroto District	210,000	Rupa Sub County	140,000
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0593	29/09/2023	92,646,800	Moroto District	13,897,020	Tapac Sub County	9,264,680
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML0061	29/09/2023	27,060,200	Kapchorwa District	4,059,030	Kawowo Sub County	2,706,020
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	10/11/2023	49,288,000	Manafwa District	7,393,200	Bugobelo Sub County	4,928,800
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML0061	29/09/2023	40,142,200	Kapchorwa District	6,021,330	Kawowo Sub County	4,014,220
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML4684	29/09/2023	28,863,600	Tororo District	4,329,540	Tororo Municipal Council	2,886,360
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	10/11/2023	46,198,000	Manafwa District	6,929,700	Bugobelo Sub County	4,619,800
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	29/09/2023	187,598,000	Moroto District	28,139,700	Tapac Sub County	18,759,800
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	29/09/2023	216,176,000	Moroto District	32,426,400	Tapac Sub County	21,617,600
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0593	29/09/2023	80,399,000	Moroto District	12,059,850	Tapac Sub County	8,039,900
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML00045	29/09/2023	72,513,740	Kapchorwa District	10,877,061	Kapsinda Sub County	7,251,374
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML00045	29/09/2023	78,611,520	Kapchorwa District	11,791,728	Kapsinda Sub County	7,861,152

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML4684	29/09/2023	17,241,240	Tororo District	2,586,186	Tororo Municipal Council	1,724,124
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	29/09/2023	11,630,000	Kapchorwa District	1,744,500	Kawowo Sub County	1,163,000
HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	10/10/2023	22,207,440	Kapchorwa District	3,331,116	Kapsinda Sub County	2,220,744
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	04/10/2023	15,889,767	Rubanda District	2,383,465	Muko Sub County	1,588,977
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	12/10/2023	12,300,000	Kapchorwa District	1,845,000	Kawowo Sub County	1,230,000
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1297	10/10/2023	395,198,328	Kabale District	59,279,749	Buhara Sub County	39,519,833
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	12/10/2023	300,000	Moroto District	45,000	Rupa Sub County	30,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	14/10/2023	820,000	Mitooma District	123,000	Mutara Sub County	82,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	14/10/2023	340,000	Mitooma District	51,000	Mutara Sub County	34,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	14/10/2023	640,000	Mitooma District	96,000	Mutara Sub County	64,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	14/10/2023	2,740,000	Mitooma District	411,000	Mutara Sub County	274,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML00045	20/10/2023	62,335,680	Kapchorwa District	9,350,352	Kawowo Sub County	6,233,568
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0593	20/10/2023	69,343,200	Moroto District	10,401,480	Tapac Sub County	6,934,320
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	20/10/2023	161,800,800	Moroto District	24,270,120	Tapac Sub County	16,180,080
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML4684	20/10/2023	13,728,440	Tororo District	2,059,266	Tororo Municipality	1,372,844
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4684	20/10/2023	12,038,800	Tororo District	1,805,820	Tororo Municipality	1,203,880
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0248	09/11/2023	349,438,800	Kamwenge/Kitagwenda	52,415,820	Sub County in Kamwenge/Kitagwenda	34,943,880
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML1110	09/11/2023	581,700,000	Kasese District	87,255,000	Hima Town Council	58,170,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML0061	20/10/2023	4,825,600	Kapchorwa District	723,840	Kawowo Sub County	482,560
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1297	03/11/2023	332,427,165	Kabale District	49,864,075	Buhara Sub County	33,242,717
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	10/11/2023	41,690,000	Manafwa District	6,253,500	Bugobelo Sub County	4,169,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	01/11/2023	200,000	Moroto District	30,000	Rupa Sub County	20,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	200,000	Mityana District	30,000	Kikandwa Sub County	20,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	1,000,000	Mityana District	150,000	Kikandwa Sub County	100,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	150,000	Mityana District	22,500	Kikandwa Sub County	15,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	400,000	Mityana District	60,000	Kikandwa Sub County	40,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	350,000	Mityana District	52,500	Kikandwa Sub County	35,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	175,000	Mityana District	26,250	Kikandwa Sub County	17,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	125,000	Mityana District	18,750	Kikandwa Sub County	12,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	27/11/2023	150,000	Mityana District	22,500	Kikandwa Sub County	15,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	250,000	Mityana District	37,500	Kikandwa Sub County	25,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	75,000	Mityana District	11,250	Kikandwa Sub County	7,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	30,000	Mityana District	4,500	Kikandwa Sub County	3,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	500,000	Mityana District	75,000	Kikandwa Sub County	50,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	50,000	Mityana District	7,500	Kikandwa Sub County	5,000

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	25,000	Mityana District	3,750	Kikandwa Sub County	2,500
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	34,844,637	Kabale Municipality	5,226,696	KMC Northern Division	3,484,464
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	17,804,701	Kisoro District	2,670,705	Nyanamo Town Council	1,780,470
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	100,890,407	Rubanda District	15,133,561	Hamurwa Town Council	10,089,041
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/11/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	45,105,905	Kabale Municipality	6,765,886	KMC Northern Division	4,510,590
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	6,606,587	Kisoro District	990,988	Nyanamo Town Council	660,659
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	42,991,142	Rubanda District	6,448,671	Hamurwa Town Council	4,299,114
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	15,431,269	Kisoro District	2,314,690	Nyanamo Town Council	1,543,127
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	38,267,951	Kabale Municipality	5,740,193	KMC Northern Division	3,826,795
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	07/11/2023	98,797,885	Rubanda District	14,819,683	Hamurwa Town Council	9,879,789
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	21/11/2023	176,000	Luwero District	26,400	Butuntumula Sub County	17,600
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	21/11/2023	190,000	Luwero District	28,500	Butuntumula Sub County	19,000
HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	22/11/2023	25,052,520	Kapchorwa District	3,757,878	Kapsinda Sub County	2,505,252
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	21/11/2023	180,000	Luwero District	27,000	Butuntumula Sub County	18,000
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	21/11/2023	140,000	Luwero District	21,000	Butuntumula Sub County	14,000
HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	22/11/2023	26,999,920	Kapchorwa District	4,049,988	Kapsinda Sub County	2,699,992
MANNEH GEMSTONE CO UGANDA LIMITED	PRECIOUS STONES	MDL20230264	15/11/2023	263,970	Moroto District	39,596	Tapac Sub County	26,397
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	135,000	Pakwach District	20,250	Alwi Sub County	13,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	20/11/2023	200,000	Pakwach District	30,000	Alwi Sub County	20,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	35,000	Pakwach District	5,250	Alwi Sub County	3,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	300,000	Pakwach District	45,000	Alwi Sub County	30,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	23/11/2023	115,000	Pakwach District	17,250	Alwi Sub County	11,500

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Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	225,000	Pakwach District	33,750	Alwi Sub County	22,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	20/11/2023	90,000	Pakwach District	13,500	Alwi Sub County	9,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	23/11/2023	110,000	Pakwach District	16,500	Alwi Sub County	11,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	170,000	Pakwach District	25,500	Alwi Sub County	17,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	1,480,010	Kisoro District	222,002	Nyanamo Town Council	148,001
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	21,339,105	Rubanda District	3,200,866	Hamurwa Town Council	2,133,911
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	20/11/2023	250,000	Pakwach District	37,500	Alwi Sub County	25,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	255,000	Pakwach District	38,250	Alwi Sub County	25,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	105,000	Pakwach District	15,750	Alwi Sub County	10,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	160,000	Pakwach District	24,000	Alwi Sub County	16,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	1,610,849	Rubanda District	241,627	Hamurwa Town Council	161,085
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	326,529	Kisoro District	48,979	Nyanamo Town Council	32,653
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	175,000	Pakwach District	26,250	Alwi Sub County	17,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	205,000	Pakwach District	30,750	Alwi Sub County	20,500
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	6,643,767	Kabale Municipality	996,565	KMC Northern Division	664,377
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	578,379	Kisoro District	86,757	Nyanamo Town Council	57,838
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	17/11/2023	22,151,750	Rubanda District	3,322,763	Hamurwa Town Council	2,215,175
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	23/11/2023	48,500	Pakwach District	7,275	Alwi Sub County	4,850
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML1110	21/11/2023	857,500,000	Kasese District	128,625,000	Hima Town Council	85,750,000
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0248	21/11/2023	376,939,600	Kamwenge/Kitagwenda	56,540,940	Sub County in Kamwenge/Kitagwenda	37,693,960
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4684	21/11/2023	30,039,200	Tororo District	4,505,880	Tororo Municipality	3,003,920
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0593	21/11/2023	69,890,400	Moroto District	10,483,560	Tapac Sub County	6,989,040
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML4684	21/11/2023	13,705,840	Tororo District	2,055,876	Tororo Municipality	1,370,584

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HIMA CEMENT LTD	POZZOLANIC MATERIALS	ML1744	27/11/2023	24,443,520	Kapchorwa District	3,666,528	Kapsinda Sub County	2,444,352
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	21/11/2023	163,078,000	Moroto District	24,461,700	Tapac Sub County	16,307,800
TORORO CEMENT LTD	POZZOLANIC MATERIALS	ML00045	21/11/2023	62,746,680	Kapchorwa District	9,412,002	Kapsinda Sub County	6,274,668
UNIVERSAL GRANITES AND MARBLE LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	MDL20230308	22/11/2023	220,000	Lira District	33,000	Ngeeta Sub County	22,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	25,000	Pakwach District	3,750	Alwi Sub County	2,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	29/11/2023	19,500	Pakwach District	2,925	Alwi Sub County	1,950
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	27/11/2023	12,340,000	Kapchorwa District	1,851,000	Kawowo Sub County	1,234,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	29/11/2023	26,500	Pakwach District	3,975	Alwi Sub County	2,650
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	25/11/2023	30,000	Pakwach District	4,500	Alwi Sub County	3,000
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	27,500	Pakwach District	4,125	Alwi Sub County	2,750
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	25,000	Pakwach District	3,750	Alwi Sub County	2,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	24,000	Pakwach District	3,600	Alwi Sub County	2,400
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	25,000	Pakwach District	3,750	Alwi Sub County	2,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	24/11/2023	35,000	Pakwach District	5,250	Alwi Sub County	3,500
Mr. JOSEPH KIZITO	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1724	25/11/2023	50,000	Pakwach District	7,500	Alwi Sub County	5,000
GEMS INTERNATIONAL LIMITED	POZZOLANIC MATERIALS	LL00145	10/01/2024	26,295,740	Kasese District	3,944,361	Muhokya Sub County	2,629,574
UMOJA GOLD TRADERS ASSOCIATION	PRECIOUS METALS	MDL20230248	30/01/2024	719,599	Kassanda District	107,940	Kitumbi Sub County	71,960
BRN INTERNATIONAL LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES		11/01/2024	500,000	Mityana District	75,000	Kikandwa Sub County	50,000
CONSOLIDATED AFRICAN RESOURCES LIMITED	GRAPHITE	ML1959	09/12/2023	823,318	Kitgum District	123,498	Orom Sub County	82,332
CONSOLIDATED AFRICAN RESOURCES LIMITED	GRAPHITE	ML1959	09/12/2023	4,116,589	Kitgum District	617,488	Orom Sub County	411,659
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL1171	02/12/2023	3,000,000	Moroto District	450,000	Rupa Sub County	300,000
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML1110	12/01/2024	230,825,000	Moroto District	34,623,750	Hima Town Council	23,082,500
GEMS INTERNATIONAL LIMITED	POZZOLANIC MATERIALS	LL00145	10/01/2024	34,690,500	Kasese District	5,203,575	Muhokya Sub County	3,469,050
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	12/12/2023	41,612,000	Manafwa District	6,241,800	Bugobelo Sub County	4,161,200

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SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	110,000	Mityana District	16,500	Kikandwa Sub County	11,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	105,000	Mityana District	15,750	Kikandwa Sub County	10,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	125,000	Mityana District	18,750	Kikandwa Sub County	12,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	240,000	Mityana District	36,000	Kikandwa Sub County	24,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	205,000	Mityana District	30,750	Kikandwa Sub County	20,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	105,000	Mityana District	15,750	Kikandwa Sub County	10,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	210,000	Mityana District	31,500	Kikandwa Sub County	21,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	100,000	Mityana District	15,000	Kikandwa Sub County	10,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	160,000	Mityana District	24,000	Kikandwa Sub County	16,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	300,000	Mityana District	45,000	Kikandwa Sub County	30,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	235,000	Mityana District	35,250	Kikandwa Sub County	23,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	220,000	Mityana District	33,000	Kikandwa Sub County	22,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	120,000	Mityana District	18,000	Kikandwa Sub County	12,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	400,000	Mityana District	60,000	Kikandwa Sub County	40,000

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SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	215,000	Mityana District	32,250	Kikandwa Sub County	21,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	205,000	Mityana District	30,750	Kikandwa Sub County	20,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	225,000	Mityana District	33,750	Kikandwa Sub County	22,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	75,000	Mityana District	11,250	Kikandwa Sub County	7,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	14/12/2023	50,000	Mityana District	7,500	Kikandwa Sub County	5,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	155,000	Mityana District	23,250	Kikandwa Sub County	15,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	125,000	Mityana District	18,750	Kikandwa Sub County	12,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	175,000	Mityana District	26,250	Kikandwa Sub County	17,500
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	08/12/2023	170,000	Mityana District	25,500	Kikandwa Sub County	17,000
CONSOLIDATED AFRICAN RESOURCES LIMITED	GRAPHITE	ML1959	09/12/2023	823,318	Kitgum District	123,498	Orom Sub County	82,332
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML0248	07/12/2023	151,223,600	Kamwenge/Kitagwenda District	22,683,540	Kamwenge/Kitagwenda Sub County	15,122,360
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1297	07/12/2023	400,967,160	Kabale District	60,145,074	Buhara Sub County	40,096,716
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	13/12/2023	19,060,000	Kapchorwa District	2,859,000	Kawowo Sub County	1,906,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	13/12/2023	22,318,894	Kabale Municipality	3,347,834	KMC Northern Division	2,231,889
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	13/12/2023	35,009,133	Kisoro District	5,251,370	Nyanamo Town Council	3,500,913
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	13/12/2023	59,681,249	Kisoro District	8,952,187	Nyanamo Town Council	5,968,125
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	13/12/2023	22,646,575	Kisoro District	3,396,986	Nyanamo Town Council	2,264,657
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	13/12/2023	42,954,992	Rubanda District	6,443,249	Hamurwa Town Council	4,295,499

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TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	18/12/2023	164,126,200	Moroto District	24,618,930	Tapac Sub County	16,412,620
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	18/12/2023	63,581,440	Kapchorwa District	9,537,216	Kawowo Sub County	6,358,144
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	18/12/2023	70,339,800	Moroto District	10,550,970	Tapac Sub County	7,033,980
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	18/12/2023	24,197,200	Tororo Municipality	3,629,580	Tororo Eastern Division	2,419,720
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	18/12/2023	14,047,320	Tororo Municipality	2,107,098	Tororo Eastern Division	1,404,732
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	02/01/2024	220,000	Moroto District	33,000	Katikekile Sub County	22,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	20/12/2023	240,000	Moroto District	36,000	Katikekile Sub County	24,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	19/12/2023	240,000	Moroto District	36,000	Katikekile Sub County	24,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	26/12/2023	220,000	Moroto District	33,000	Katikekile Sub County	22,000
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	21/12/2023	6,497,597	Rubanda District	974,640	Muko Sub County	649,760
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	21/12/2023	11,127,135	Rubanda District	1,669,070	Muko Sub County	1,112,714
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	36,718,978	Kabale District	5,507,847	Buhara Sub County	3,671,898
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	18,551,126	Kabale Municipality	2,782,669	KMC Northern Division	1,855,113
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	24,072,040	Kisoro District	3,610,806	Nyanamo Town Council	2,407,204
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	35,330,725	Kisoro District	5,299,609	Nyanamo Town Council	3,533,072
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	28,411,578	Kisoro District	4,261,737	Nyanamo Town Council	2,841,158
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	10/01/2024	82,655,663	Rubanda District	12,398,349	Hamurwa Town Council	8,265,566
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	MML00397	21/02/2024	44,234,000	Manafwa District	6,635,100	Bugobelo Sub County	4,423,400
HIMA CEMENT LTD	POZZOLANIC MATERIALS	MML00397	15/01/2024	18,749,340	Kapchorwa District	2,812,401	Kapsinda Sub County	1,874,934
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML00397	11/01/2024	134,860,390	Kabale District	20,229,059	Buhara Sub County	13,486,039
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML00397	15/01/2024	205,057,600	Kamwenge/Kitagwend a District	30,758,640	Kamwenge/Kitagwend a Sub County	20,505,760
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML00397	15/01/2024	924,000,000	Kasese District	138,600,000	Hima Town Council	92,400,000
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	MML00397	29/02/2024	30,782,000	Manafwa District	4,617,300	Bugobelo Sub County	3,078,200

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	19/01/2024	19,620,000	Kapchorwa District	2,943,000	Kawowo Sub County	1,962,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	13/02/2024	220,000	Moroto District	33,000	Katikekile Sub County	22,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	01/02/2024	260,000	Moroto District	39,000	Rupa Sub County	26,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	25/01/2024	11,554,880	Tororo Municipality	1,733,232	Tororo Eastern Division	1,155,488
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	24/01/2024	9,014,566	Rubanda District	1,352,185	Muko Sub County	901,457
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	24/01/2024	7,873,028	Rubanda District	1,180,954	Muko Sub County	787,303
KI3R MINERALS LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	ML4478	24/01/2024	8,372,011	Rubanda District	1,255,802	Muko Sub County	837,201
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	25/01/2024	165,786,000	Moroto District	24,867,900	Tapac Sub County	16,578,600
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	25/01/2024	71,786,520	Kapchorwa District	10,767,978	Kawowo Sub County	7,178,652
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	25/01/2024	29,741,200	Tororo Municipality	4,461,180	Tororo Eastern Division	2,974,120
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	25/01/2024	71,051,600	Moroto District	10,657,740	Tapac Sub County	7,105,160
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	25/01/2024	90,390,720	Kapchorwa District	13,558,608	Kapsinda Sub County	9,039,072
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	27/01/2024	740,000	Mitooma District	111,000	Mutara Sub County	74,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	27/01/2024	640,000	Mitooma District	96,000	Mutara Sub County	64,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	27/01/2024	681,400	Mitooma District	102,210	Mutara Sub County	68,140
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	27/01/2024	800,000	Mitooma District	120,000	Mutara Sub County	80,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	27/01/2024	603,480	Mitooma District	90,522	Mutara Sub County	60,348
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	27/01/2024	540,000	Mitooma District	81,000	Mutara Sub County	54,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	27/01/2024	460,000	Mitooma District	69,000	Mutara Sub County	46,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	27/01/2024	340,000	Mitooma District	51,000	Mutara Sub County	34,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	19,491,562	Kisoro District	2,923,734	Nyanamo Town Council	1,949,156
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	2,001,004	Kisoro District	300,151	Nyanamo Town Council	200,100
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	138,711,091	Rubanda District	20,806,664	Hamurwa Town Council	13,871,109
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	37,685,748	Kabale Municipality	5,652,862	Kabale Northern Division	3,768,575

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	8,098,439	Kabale Municipality	1,214,766	Kabale Northern Division	809,844
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20230266	02/02/2024	12,337,678	Rubanda District	1,850,652	Muko Sub County	1,233,768
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0248	22/02/2024	3,140,000	Kamwenge/Kitagwenda District	471,000	Kamwenge/Kitagwenda Sub county	314,000
HIMA CEMENT LTD	POZZOLANIC MATERIALS	MML/ML1744	22/02/2024	8,050,160	Kapchorwa District	1,207,524	Kapsinda Sub County	805,016
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML1110	22/02/2024	1,215,200,000	Moroto District	182,280,000	Hima Town Council	121,520,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	660,000	Moroto District	99,000	Rupa Sub County	66,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	580,000	Moroto District	87,000	Rupa Sub County	58,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	600,000	Moroto District	90,000	Rupa Sub County	60,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	700,000	Moroto District	105,000	Rupa Sub County	70,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	680,000	Moroto District	102,000	Rupa Sub County	68,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	400,000	Moroto District	60,000	Rupa Sub County	40,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	760,000	Moroto District	114,000	Rupa Sub County	76,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	340,000	Moroto District	51,000	Rupa Sub County	34,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	660,000	Moroto District	99,000	Rupa Sub County	66,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	600,000	Moroto District	90,000	Rupa Sub County	60,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	700,000	Moroto District	105,000	Rupa Sub County	70,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	700,000	Moroto District	105,000	Rupa Sub County	70,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	500,000	Moroto District	75,000	Rupa Sub County	50,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	700,000	Moroto District	105,000	Rupa Sub County	70,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	740,000	Moroto District	111,000	Rupa Sub County	74,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	400,000	Moroto District	60,000	Rupa Sub County	40,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	400,000	Moroto District	60,000	Rupa Sub County	40,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	640,000	Moroto District	96,000	Rupa Sub County	64,000

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LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	800,000	Moroto District	120,000	Rupa Sub County	80,000
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	300,000	Moroto District	45,000	Rupa Sub County	30,000
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00176	02/02/2024	13,609,200	Buhweju District	2,041,380	Nyakashaka Town Council	1,360,920
LOMILO & SONS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00259	12/02/2024	200,000	Moroto District	30,000	Rupa Sub County	20,000
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00176	26/02/2024	26,320,000	Buhweju District	3,948,000	Nyakashaka Town Council	2,632,000
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00176	21/02/2024	6,940,000	Buhweju District	1,041,000	Nyakashaka Town Council	694,000
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	24/02/2024	422,114,470	Kabale District	63,317,171	Buhara Sub County	42,211,447
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL1171	23/02/2024	1,000,000	Moroto District	150,000	Rupa Sub County	100,000
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL1171	23/02/2024	2,000,000	Moroto District	300,000	Rupa Sub County	200,000
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LML00717	22/02/2024	147,190,000	Moroto District	22,078,500	Katikekile Sub County	14,719,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	22/02/2024	113,440,280	Kapchorwa District	17,016,042	Kapsinda Sub County	11,344,028
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	22/02/2024	67,804,280	Kapchorwa District	10,170,642	Kawowo Sub County	6,780,428
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	22/02/2024	63,081,600	Moroto District	9,462,240	Tapac Sub County	6,308,160
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	22/02/2024	38,578,560	Tororo Municipality	5,786,784	Tororo Eastern Division	3,857,856
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	28/02/2024	19,560,000	Kapchorwa District	2,934,000	Kawowo Sub County	1,956,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	25,882,709	Kisoro District	3,882,406	Nyanamo Town Council	2,588,271
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	911,430	Kabale Municipality	136,714	Kabale Northern Division	91,143
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	39,633,510	Kisoro District	5,945,026	Nyanamo Town Council	3,963,351
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	177,990,138	Rubanda District	26,698,521	Hamurwa Town Council	17,799,014
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	36,836,410	Kabale Municipality	5,525,462	Kabale Northern Division	3,683,641
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	258,334	Kabale Municipality	38,750	Kabale Northern Division	25,833
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	28/02/2024	6,538,722	Rubanda District	980,808	Muko Sub County	653,872
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	28/03/2024	23,420,000	Manafwa District	3,513,000	Bugobelo Sub County	2,342,000

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SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	22/03/2024	337,691,576	Kabale District	50,653,736	Buhara Sub County	33,769,158
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	22/04/2024	42,634,000	Manafwa District	6,395,100	Bugobelo Sub County	4,263,400
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	20/03/2024	200,000	Luweero District	30,000	Butuntumula Sub County	20,000
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	20/03/2024	300,000	Luweero District	45,000	Butuntumula Sub County	30,000
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	20/03/2024	100,000	Luweero District	15,000	Butuntumula Sub County	10,000
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML1110	22/04/2024	1,076,100,000	Kasese District	161,415,000	Hima Town Council	107,610,000
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0248	22/04/2024	235,076,400	Kamwenge/Kitagwenda	35,261,460	Kamwenge/Kitagwenda	23,507,640
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	21/03/2024	19,640,000	Kapchorwa District	2,946,000	Kawowo Sub County	1,964,000
XING TONG INTERNATIONAL LTD	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML00245	20/03/2024	220,000	Luweero District	33,000	Butuntumula Sub County	22,000
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	307,399	Isingiro District	46,110	Kikagata Sub County	30,740
HIMA CEMENT LTD	POZZOLANIC MATERIALS	MML/ML1744	22/04/2024	23,776,320	Kapchorwa District	3,566,448	Kapsinda Sub County	2377632
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	1,654,832	Isingiro District	248,225	Kikagata Sub County	165483.2
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	14,370,909	Isingiro District	2,155,636	Kikagata Sub County	1437090.9
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	52,257,852	Isingiro District	7838677	Kikagata Sub County	5225785.2
HIMA CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML1110	22/04/2024	1,033,920,000	Kasese District	155,088,000	Hima Town Council	103,392,000
HIMA CEMENT LTD	POZZOLANIC MATERIALS	MML/ML1744	22/04/2024	37,935,600	Kapchorwa District	5,690,340	Kapsinda Sub County	3,793,560
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	17,822,867	Isingiro District	2,673,430	Kikagata Sub County	1,782,287
AFRICAN PANTHER RESOURCES (U) LTD	BASE METALS AND ORES, OTHER THAN IRON ORE	ML1433	19/03/2024	794,114	Isingiro District	119,117	Kikagata Sub County	79,411
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	27/03/2024	17,821,800	Tororo Municipality	2,673,270	Tororo Eastern Division	1,782,180
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	936,646	Kabale Municipality	140,497	Kabale Northern Division	93,665
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	482,339	Kabale Municipality	72,351	Kabale Northern Division	48,234
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	284,731	Kisoro District	42,710	Bukimbiri Sub County	28,473
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	486,187	Kabale District	72,928	Buhara Sub County	48,619

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	827,260	Kisoro District	124,089	Bukimbiri Sub County	82,726
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	388,895	Kabale Municipality	58,334	Kabale Northern Division	38,889
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	385,872	Kabale Municipality	57,881	Kabale Northern Division	38,587
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	440,839	Kabale Municipality	66,126	Kabale Northern Division	44,084
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	438,915	Kisoro District	65,837	Nyanamo Town Council	43,892
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	394,941	Kabale District	59,241	Buhara Sub County	39,494
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	441,664	Kisoro District	66,250	Bukimbiri Sub County	44,166
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	387,521	Kabale Municipality	58,128	Kabale Northern Division	38,752
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	387,795	Kabale Municipality	58,169	Kabale Northern Division	38,780
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	390,819	Kabale Municipality	58,623	Kabale Northern Division	39,082
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	912,460	Kisoro District	136,869	Nyanamo Town Council	91,246
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	915,483	Kisoro District	137,322	Nyanamo Town Council	91,548
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	897,894	Kisoro District	134,684	Nyanamo Town Council	89,789
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	866,012	Kisoro District	129,902	Nyanamo Town Council	86,601
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	371,030	Kisoro District	55,655	Nyanamo Town Council	37,103
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	381,199	Kisoro District	57,180	Nyanamo Town Council	38,120
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	3,509,947	Kisoro District	526,492	Nyanamo Town Council	350,995
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,496,764	Kisoro District	224,515	Nyanamo Town Council	149,676
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	381,749	Kisoro District	57,262	Nyanamo Town Council	38,175
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,657,544	Kisoro District	248,632	Nyanamo Town Council	165,754
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,859,274	Kisoro District	278,891	Nyanamo Town Council	185,927
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	988,865	Kisoro District	148,330	Nyanamo Town Council	98,886
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,846,907	Kisoro District	277,036	Nyanamo Town Council	184,691

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	770,094	Kisoro District	115,514	Nyanamo Town Council	77,009
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,777,923	Kisoro District	266,688	Nyanamo Town Council	177,792
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,899,401	Kisoro District	284,910	Nyanamo Town Council	189,940
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,153,342	Rubanda District	623,001	Hamurwa Town Council	415,334
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,427,354	Rubanda District	664,103	Hamurwa Town Council	442,735
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,831,915	Rubanda District	724,787	Hamurwa Town Council	483,191
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,278,933	Rubanda District	941,840	Hamurwa Town Council	627,893
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,639,520	Rubanda District	995,928	Hamurwa Town Council	663,952
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,598,019	Rubanda District	989,703	Hamurwa Town Council	659,802
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	5,974,963	Rubanda District	896,244	Hamurwa Town Council	597,496
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	5,491,524	Rubanda District	823,729	Hamurwa Town Council	549,152
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,965,202	Rubanda District	1,044,780	Hamurwa Town Council	696,520
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,067,743	Rubanda District	160,161	Hamurwa Town Council	106,774
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,947,887	Rubanda District	1,042,183	Hamurwa Town Council	694,789
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	5,846,065	Rubanda District	876,910	Hamurwa Town Council	584,606
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,616,168	Rubanda District	692,425	Hamurwa Town Council	461,617
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	846,499	Rubanda District	126,975	Hamurwa Town Council	84,650
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,512,820	Rubanda District	976,923	Hamurwa Town Council	651,282
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	384,772	Rubanda District	57,716	Hamurwa Town Council	38,477
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	6,951,735	Rubanda District	1,042,760	Hamurwa Town Council	695,174
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,856,650	Rubanda District	728,498	Hamurwa Town Council	485,665
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	3,950,237	Rubanda District	592,536	Hamurwa Town Council	395,024
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	3,535,232	Rubanda District	530,285	Hamurwa Town Council	353,523

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	2,610,680	Rubanda District	391,602	Hamurwa Town Council	261,068
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	7,566,134	Rubanda District	1,134,920	Hamurwa Town Council	756,613
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	4,676,082	Rubanda District	701,412	Hamurwa Town Council	467,608
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	3,871,908	Rubanda District	580,786	Hamurwa Town Council	387,191
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	8,046,275	Rubanda District	1,206,941	Hamurwa Town Council	804,627
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,466,532	Kabale District	219,980	Buhara Sub County	146,653
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	924,828	Kabale District	138,724	Buhara Sub County	92,483
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	1,218,903	Kabale District	182,836	Buhara Sub County	121,890
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	388,070	Kabale District	58,211	Buhara Sub County	38,807
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	2,342,713	Kabale District	351,407	Buhara Sub County	234,271
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	395,766	Kabale District	59,365	Buhara Sub County	39,577
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	420,776	Kabale District	63,116	Buhara Sub County	42,078
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	390,269	Kabale District	58,540	Buhara Sub County	39,027
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	457,329	Kabale District	68,599	Buhara Sub County	45,733
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	293,801	Kabale District	44,070	Buhara Sub County	29,380
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	872,334	Kabale District	130,850	Buhara Sub County	87,233
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	450,184	Kabale District	67,528	Buhara Sub County	45,018
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	321,285	Kabale District	48,193	Buhara Sub County	32,128
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	464,475	Kabale District	69,671	Buhara Sub County	46,448
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	485,912	Kabale District	72,887	Buhara Sub County	48,591
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	903,390	Kabale District	135,509	Buhara Sub County	90,339
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	25/03/2024	372,679	Kabale Municipality	55,902	Kabale Northern Division	37,268
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00176	21/03/2024	12,514,800	Buhweju District	1,877,220	Nyakashaka Town Council	1,251,480

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ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	02/04/2024	860,000	Mitooma District	129,000	Mutara Sub County	86,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	02/04/2024	220,000	Mitooma District	33,000	Rurehe Sub County	22,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	02/04/2024	340,000	Mitooma District	51,000	Rurehe Sub County	34,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	02/04/2024	100,000	Mitooma District	15,000	Mutara Sub County	10,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	27/03/2024	112,817,760	Kapchorwa District	16,922,664	Kapsinda Sub County	11,281,776
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	27/03/2024	148,450,000	Moroto District	22267500	Tapac Sub County	14845000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	27/03/2024	59,219,560	Kapchorwa District	8,882,934	Kawowo Sub County	5,921,956
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	27/03/2024	63,621,400	Moroto District	9,543,210	Tapac Sub County	6,362,140
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	27/03/2024	2,031,200	Tororo Municipality	304,680	Tororo Eastern Division	203,120
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	27/03/2024	274,837,316	Kabale District	41,225,597	Buhara Sub County	27,483,732
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	20/04/2024	19,260,000	Kapchorwa District	2,889,000	Kawowo Sub County	1,926,000
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	17/04/2024	56,323,000	Manafwa District	8,448,450	Bugobelo Sub County	5,632,300
TAC TRADERS UGANDA LIMITED	PRECIOUS STONES		17/04/2024	201,001	Moroto District	30,150	Rupa Sub County	20,100
ABASI BALINDA TRANSPORTERS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00176	22/04/2024	36,144,400	Buhweju District	5,421,660	Nyakashaka Town Council	3,614,440
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	23/04/2024	47,940,800	Moroto District	7,191,120	Tapac Sub County	4,794,080
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	23/04/2024	86,906,000	Kapchorwa District	13,035,900	Kawowo Sub County	8,690,600
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	23/04/2024	135,931,200	Kapchorwa District	20,389,680	Kawowo Sub County	13,593,120
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	23/04/2024	23,994,800	Tororo Municipal Council	3,599,220	Tororo Eastern Division	2,399,480
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	23/04/2024	10,270,000	Tororo Municipal Council	1,540,500	Tororo Eastern Division	1,027,000
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	23/04/2024	111,862,000	Moroto District	16,779,300	Tapac Sub County	11,186,200
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	23/04/2024	294,972,720	Kabale District	44,245,908	Buhara Sub County	29,497,272
KIRABO K.D PROFESSIONAL LTD	PRECIOUS STONES		24/04/2024	161,801	Moroto District	24,270	Rupa Sub County	16,180
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	25/04/2024	642,200	Mitooma District	96,330	Rurehe Sub County	64,220
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1988	25/04/2024	820,000	Mitooma District	123,000	Mutara Sub County	82,000

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Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	25/04/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	25/04/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	395,735	Kisoro District	59,360	Nyanamo Town Council	39,574
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	337,213	Kisoro District	50,582	Nyanamo Town Council	33,721
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	836,071	Kisoro District	125,411	Nyanamo Town Council	83,607
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	427,592	Kisoro District	64,139	Nyanamo Town Council	42,759
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,051,755	Kisoro District	157,763	Nyanamo Town Council	105,175
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	222,527	Kisoro District	33,379	Nyanamo Town Council	22,253
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	325,886	Kisoro District	48,883	Nyanamo Town Council	32,589
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	381,105	Kisoro District	57,166	Nyanamo Town Council	38,110
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	394,791	Kisoro District	59,219	Nyanamo Town Council	39,479
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	315,975	Kisoro District	47,396	Nyanamo Town Council	31,597
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	380,397	Kabale Municipality	57,060	Kabale Northern Division	38,040
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	392,668	Kabale Municipality	58,900	Kabale Northern Division	39,267
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	680,325	Kabale Municipality	102,049	Kabale Northern Division	68,033
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	416,266	Kabale Municipality	62,440	Kabale Northern Division	41,627
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	472,900	Kabale Municipality	70,935	Kabale Northern Division	47,290
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	378,273	Kabale Municipality	56,741	Kabale Northern Division	37,827
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	353,967	Kabale Municipality	53,095	Kabale Northern Division	35,397
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	664,279	Kisoro District	99,642	Nyanamo Town Council	66,428
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	694,484	Kisoro District	104,173	Nyanamo Town Council	69,448
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	330,133	Kisoro District	49,520	Nyanamo Town Council	33,013
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,960,507	Kisoro District	294,076	Nyanamo Town Council	196,051

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	821,440	Kisoro District	123,216	Nyanamo Town Council	82,144
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,590,493	Kisoro District	238,574	Nyanamo Town Council	159,049
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	784,627	Kisoro District	117,694	Nyanamo Town Council	78,463
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	5,399,417	Rubanda District	809,912	Hamurwa Town Council	539,942
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	6,038,682	Rubanda District	905,802	Hamurwa Town Council	603,868
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	806,337	Rubanda District	120,951	Hamurwa Town Council	80,634
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	4,256,574	Rubanda District	638,486	Hamurwa Town Council	425,657
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,301,023	Rubanda District	345,153	Hamurwa Town Council	230,102
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,741,519	Rubanda District	261,228	Hamurwa Town Council	174,152
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	3,732,939	Rubanda District	559,941	Hamurwa Town Council	373,294
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,779,275	Rubanda District	266,891	Hamurwa Town Council	177,928
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	5,759,991	Rubanda District	863,999	Hamurwa Town Council	575,999
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	5,117,423	Rubanda District	767,613	Hamurwa Town Council	511,742
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,905,524	Rubanda District	285,829	Hamurwa Town Council	190,552
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,051,755	Rubanda District	157,763	Hamurwa Town Council	105,175
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,932,265	Rubanda District	439,840	Hamurwa Town Council	293,226
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	4,743,869	Rubanda District	711,580	Hamurwa Town Council	474,387
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,000,859	Rubanda District	300,129	Hamurwa Town Council	200,086
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,314,002	Rubanda District	347,100	Hamurwa Town Council	231,400
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	4,436,626	Rubanda District	665,494	Hamurwa Town Council	443,663
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,588,841	Rubanda District	238,326	Hamurwa Town Council	158,884
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,278,605	Rubanda District	341,791	Hamurwa Town Council	227,861
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	5,435,285	Rubanda District	815,293	Hamurwa Town Council	543,529

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	4,306,130	Rubanda District	645,919	Hamurwa Town Council	430,613
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,886,013	Rubanda District	432,902	Hamurwa Town Council	288,601
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	3,381,567	Rubanda District	507,235	Hamurwa Town Council	338,157
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,336,656	Rubanda District	350,498	Hamurwa Town Council	233,666
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,293,708	Rubanda District	344,056	Hamurwa Town Council	229,371
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,135,291	Rubanda District	170,294	Hamurwa Town Council	113,529
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	806,573	Rubanda District	120,986	Hamurwa Town Council	80,657
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	460,393	Rubanda District	69,059	Hamurwa Town Council	46,039
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,840,630	Rubanda District	276,094	Hamurwa Town Council	184,063
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,527,723	Kabale Municipality	229,158	Kabale Northern Division	152,772
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,078,184	Kabale Municipality	161,728	Kabale Northern Division	107,818
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	954,768	Kabale Municipality	143,215	Kabale Northern Division	95,477
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,019,662	Kabale Municipality	152,949	Kabale Northern Division	101,966
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	956,892	Kabale Municipality	143,534	Kabale Northern Division	95,689
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	355,855	Kabale Municipality	53,378	Kabale Northern Division	35,586
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	573,427	Kabale Municipality	86,014	Kabale Northern Division	57,343
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,219,535	Kabale Municipality	182,930	Kabale Northern Division	121,954
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,501,529	Kabale Municipality	225,229	Kabale Northern Division	150,153
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	761,738	Kabale Municipality	114,261	Kabale Northern Division	76,174
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,538,106	Kabale Municipality	230,716	Kabale Northern Division	153,811
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,162,428	Kabale Municipality	174,364	Kabale Northern Division	116,243
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,440,647	Kabale Municipality	216,097	Kabale Northern Division	144,065
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	397,859	Kabale Municipality	59,679	Kabale Northern Division	39,786

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	816,484	Kabale Municipality	122,473	Kabale Northern Division	81,648
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	332,021	Kabale Municipality	49,803	Kabale Northern Division	33,202
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	415,794	Kabale Municipality	62,369	Kabale Northern Division	41,579
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	781,796	Kabale Municipality	117,269	Kabale Northern Division	78,180
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	716,666	Kabale Municipality	107,500	Kabale Northern Division	71,667
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	809,877	Kabale Municipality	121,482	Kabale Northern Division	80,988
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,072,049	Kabale Municipality	160,807	Kabale Northern Division	107,205
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	796,898	Kabale Municipality	119,535	Kabale Northern Division	79,690
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	402,343	Kabale Municipality	60,351	Kabale Northern Division	40,234
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,351,994	Kabale Municipality	352,799	Kabale Northern Division	235,199
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	416,266	Kabale Municipality	62,440	Kabale Northern Division	41,627
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	405,175	Kabale Municipality	60,776	Kabale Northern Division	40,517
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,218,827	Kabale Municipality	182,824	Kabale Northern Division	121,883
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	561,156	Kabale Municipality	84,173	Kabale Northern Division	56,116
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	661,683	Kabale Municipality	99,252	Kabale Northern Division	66,168
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	1,233,930	Kabale Municipality	185,089	Kabale Northern Division	123,393
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	517,736	Kabale Municipality	77,660	Kabale Northern Division	51,774
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	2,051,594	Kabale Municipality	307,739	Kabale Northern Division	205,159
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	498,386	Kabale Municipality	74,758	Kabale Northern Division	49,839
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	4,637,443	Kabale Municipality	695,616	Kabale Northern Division	463,744
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	26/04/2024	795,246	Kabale Municipality	119,287	Kabale Northern Division	79,525
Mr. PETER LOKWANG	MARBLE, GRANITE AND OTHER DIMENSION STONES	MDL20210106	09/05/2024	200,000	Moroto District	30,000	Rupa Sub County	20,000

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SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	03/05/2024	320,000	Mityana District	48,000	Kikandwa Sub County	32,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	03/05/2024	200,000	Mityana District	30,000	Kikandwa Sub County	20,000
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	9,235,220	Bulambuli District	1,385,283	Bunambutye Sub County	923,522
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	1,144,740	Bulambuli District	171,711	Bunambutye Sub County	114,474
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	369,900	Bulambuli District	55,485	Bunambutye Sub County	36,990
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	12,127,260	Bulambuli District	1,819,089	Bunambutye Sub County	1,212,726
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	159,860	Bulambuli District	23,979	Bunambutye Sub County	15,986
KIRABO K D PROFESSIONAL NATIONAL CEMENT COMPANY UGANDA LIMITED	PRECIOUS STONES		02/05/2024	49,251	Moroto District	7,388	Rupa Sub County	4,925
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1607	14/05/2024	19,040,000	Kapchorwa District	2,856,000	Kawowo Sub County	1,904,000
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	7,970,880	Bulambuli District	1,195,632	Bunambutye Sub County	797,088
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	5,799,500	Bulambuli District	869,925	Bunambutye Sub County	579,950
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	10,716,620	Bulambuli District	1,607,493	Bunambutye Sub County	1,071,662
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	566,780	Bulambuli District	85,017	Bunambutye Sub County	56,678
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	12,759,800	Bulambuli District	1,913,970	Bunambutye Sub County	1,275,980
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	11,944,700	Bulambuli District	1,791,705	Bunambutye Sub County	1,194,470
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	11,214,340	Bulambuli District	1,682,151	Bunambutye Sub County	1,121,434
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	10,305,740	Bulambuli District	1,545,861	Bunambutye Sub County	1,030,574
METRO CEMENT LIMITED	POZZOLANIC MATERIALS	ML1948	14/05/2024	5,381,140	Bulambuli District	807,171	Bunambutye Sub County	538,114
MULTITASK SERVICES LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1291	13/05/2024	5,000,000	Moroto District	750,000	Katikekile Sub County	500,000
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL1171	14/05/2024	1,000,000	Moroto District	150,000	Rupa Sub County	100,000
JINJA MARBLE PRODUCTS (U) LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	LL1171	14/05/2024	1,200,000	Moroto District	180,000	Rupa Sub County	120,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	15/05/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000

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Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	29/05/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1260	18/05/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	ML4651	22/05/2024	40,948,000	Manafwa District	6,142,200	Bugobelo Sub County	4,094,800
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	23/05/2024	312,371,856	Kabale District	46,855,778	Buhara Sub County	31,237,186
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	376,003	Kisoro District	56,400	Nyanamo Town Council	37,600
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	308,670	Kisoro District	46,300	Nyanamo Town Council	30,867
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	393,820	Kisoro District	59,073	Nyanamo Town Council	39,382
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	999,590	Kisoro District	149,938	Nyanamo Town Council	99,959
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	389,424	Kisoro District	58,414	Nyanamo Town Council	38,942
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	310,752	Kisoro District	46,613	Nyanamo Town Council	31,075
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	683,053	Kabale Municipality	102,458	Kabale Northern Division	68,305
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	369,524	Kabale Municipality	55,429	Kabale Northern Division	36,952
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	725,165	Kabale Municipality	108,775	Kabale Northern Division	72,517
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	348,700	Kabale Municipality	52,305	Kabale Northern Division	34,870
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,918,247	Kabale Municipality	437,737	Kabale Northern Division	291,825
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,532,936	Kabale Municipality	229,940	Kabale Northern Division	153,294
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,953,187	Kabale Municipality	442,978	Kabale Northern Division	295,319
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,130,323	Kabale Municipality	169,549	Kabale Northern Division	113,032
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,113,895	Kabale Municipality	167,084	Kabale Northern Division	111,389
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,419,788	Kabale Municipality	212,968	Kabale Northern Division	141,979
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	695,085	Kabale Municipality	104,263	Kabale Northern Division	69,509
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,487,121	Kabale Municipality	223,068	Kabale Northern Division	148,712

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,139,116	Kabale Municipality	170,867	Kabale Northern Division	113,912
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	374,615	Kabale Municipality	56,192	Kabale Northern Division	37,461
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,499,616	Kabale Municipality	224,942	Kabale Northern Division	149,962
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	376,466	Kabale Municipality	56,470	Kabale Northern Division	37,647
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	341,527	Kabale Municipality	51,229	Kabale Northern Division	34,153
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	327,412	Kabale Municipality	49,112	Kabale Northern Division	32,741
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	334,354	Kabale Municipality	50,153	Kabale Northern Division	33,435
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	971,361	Kabale Municipality	145,704	Kabale Northern Division	97,136
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	333,891	Kabale Municipality	50,084	Kabale Northern Division	33,389
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	983,856	Kabale Municipality	147,578	Kabale Northern Division	98,386
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	635,619	Kabale Municipality	95,343	Kabale Northern Division	63,562
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	654,824	Kabale Municipality	98,224	Kabale Northern Division	65,482
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	659,452	Kabale Municipality	98,918	Kabale Northern Division	65,945
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	973,443	Kabale Municipality	146,016	Kabale Northern Division	97,344
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	978,534	Kabale Municipality	146,780	Kabale Northern Division	97,853
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	323,710	Kabale Municipality	48,556	Kabale Northern Division	32,371
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	316,305	Kabale Municipality	47,446	Kabale Northern Division	31,631
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	284,605	Kabale Municipality	42,691	Kabale Northern Division	28,461
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	310,058	Rubanda District	46,509	Hamurwa Town Council	31,006
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	356,567	Rubanda District	53,485	Hamurwa Town Council	35,657
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	658,295	Rubanda District	98,744	Hamurwa Town Council	65,829
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	305,662	Rubanda District	45,849	Hamurwa Town Council	30,566

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NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	397,985	Rubanda District	59,698	Hamurwa Town Council	39,798
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	317,462	Rubanda District	47,619	Hamurwa Town Council	31,746
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	675,417	Rubanda District	101,313	Hamurwa Town Council	67,542
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,967,480	Rubanda District	295,122	Hamurwa Town Council	196,748
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	772,600	Rubanda District	115,890	Hamurwa Town Council	77,260
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,251,339	Rubanda District	187,701	Hamurwa Town Council	125,134
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,379,295	Rubanda District	206,894	Hamurwa Town Council	137,930
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	948,916	Rubanda District	142,337	Hamurwa Town Council	94,892
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,223,572	Rubanda District	183,536	Hamurwa Town Council	122,357
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	918,836	Rubanda District	137,825	Hamurwa Town Council	91,884
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	724,240	Rubanda District	108,636	Hamurwa Town Council	72,424
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	803,374	Rubanda District	120,506	Hamurwa Town Council	80,337
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,417,243	Rubanda District	212,586	Hamurwa Town Council	141,724
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,718,045	Rubanda District	257,707	Hamurwa Town Council	171,805
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	961,874	Rubanda District	144,281	Hamurwa Town Council	96,187

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	3,973,139	Rubanda District	595,971	Hamurwa Town Council	397,314
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,357,545	Rubanda District	203,632	Hamurwa Town Council	135,754
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	948,454	Rubanda District	142,268	Hamurwa Town Council	94,845
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,123,434	Rubanda District	318,515	Hamurwa Town Council	212,343
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,295,355	Rubanda District	344,303	Hamurwa Town Council	229,535
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,667,834	Rubanda District	250,175	Hamurwa Town Council	166,783
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,690,973	Rubanda District	253,646	Hamurwa Town Council	169,097
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,213,212	Rubanda District	331,982	Hamurwa Town Council	221,321
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	3,237,792	Rubanda District	485,669	Hamurwa Town Council	323,779
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,755,530	Rubanda District	263,329	Hamurwa Town Council	175,553
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,669,507	Rubanda District	400,426	Hamurwa Town Council	266,951
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	4,719,592	Rubanda District	707,939	Hamurwa Town Council	471,959
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	4,252,885	Rubanda District	637,933	Hamurwa Town Council	425,288
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	543,758	Kabale Municipality	81,564	Kabale Northern Division	54,376
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,605,360	Kabale Municipality	240,804	Kabale Northern Division	160,536

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	392,200	Kabale Municipality	58,830	Kabale Northern Division	39,220
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,258,333	Kabale Municipality	338,750	Kabale Northern Division	225,833
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	798,284	Kabale Municipality	119,743	Kabale Northern Division	79,828
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	790,185	Kabale Municipality	118,528	Kabale Northern Division	79,019
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,090,756	Kabale Municipality	163,613	Kabale Northern Division	109,076
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,418,862	Kabale Municipality	212,829	Kabale Northern Division	141,886
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,410,995	Kabale Municipality	211,649	Kabale Northern Division	141,100
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	345,460	Kabale Municipality	51,819	Kabale Northern Division	34,546
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,536,870	Kabale Municipality	230,530	Kabale Northern Division	153,687
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	852,891	Kabale Municipality	127,934	Kabale Northern Division	85,289
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,178,273	Kabale Municipality	326,741	Kabale Northern Division	217,827
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,207,428	Kabale Municipality	331,114	Kabale Northern Division	220,743
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,528,771	Kabale Municipality	229,316	Kabale Northern Division	152,877
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,867,984	Kabale Municipality	280,198	Kabale Northern Division	186,798
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	389,655	Kabale Municipality	58,448	Kabale Northern Division	38,965

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	348,237	Kabale Municipality	52,236	Kabale Northern Division	34,824
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,925,368	Kabale Municipality	288,805	Kabale Northern Division	192,537
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,730,130	Kabale Municipality	409,520	Kabale Northern Division	273,013
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,518,127	Kabale Municipality	227,719	Kabale Northern Division	151,813
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,509,103	Kabale Municipality	226,365	Kabale Northern Division	150,910
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,210,614	Kabale Municipality	181,592	Kabale Northern Division	121,061
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,157,858	Kabale Municipality	173,679	Kabale Northern Division	115,786
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	760,799	Kabale Municipality	114,120	Kabale Northern Division	76,080
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,173,130	Kabale Municipality	175,969	Kabale Northern Division	117,313
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	394,514	Kabale Municipality	59,177	Kabale Northern Division	39,451
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,864,050	Kabale Municipality	279,608	Kabale Northern Division	186,405
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	600,911	Kabale Municipality	90,137	Kabale Northern Division	60,091
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	4,590,015	Kabale Municipality	688,502	Kabale Northern Division	459,002
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	4,994,016	Kabale Municipality	749,102	Kabale Northern Division	499,402
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	587,953	Kabale Municipality	88,193	Kabale Northern Division	58,795

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	965,345	Kabale Municipality	144,802	Kabale Northern Division	96,534
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,992,470	Kabale Municipality	298,870	Kabale Northern Division	199,247
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	484,523	Kabale Municipality	72,679	Kabale Northern Division	48,452
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	280,672	Kabale Municipality	42,101	Kabale Northern Division	28,067
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	2,350,425	Kabale Municipality	352,564	Kabale Northern Division	235,042
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	731,876	Kabale Municipality	109,781	Kabale Northern Division	73,188
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	994,499	Kabale Municipality	149,175	Kabale Northern Division	99,450
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	459,071	Kabale Municipality	68,861	Kabale Northern Division	45,907
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	829,289	Kabale Municipality	124,393	Kabale Northern Division	82,929
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,044,942	Kabale Municipality	156,741	Kabale Northern Division	104,494
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	1,579,676	Kabale Municipality	236,951	Kabale Northern Division	157,968
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	998,664	Kabale Municipality	149,800	Kabale Northern Division	99,866
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	396,365	Kabale Municipality	59,455	Kabale Northern Division	39,637
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	404,695	Kabale Municipality	60,704	Kabale Northern Division	40,470
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	749,692	Kabale Municipality	112,454	Kabale Northern Division	74,969

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	23/05/2024	373,458	Kabale Municipality	56,019	Kabale Northern Division	37,346
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	24/05/2024	23,655,600	Tororo Municipal Council	3,548,340	Tororo Eastern Division	2,365,560
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	24/05/2024	133,126,000	Moroto District	19,968,900	Tapac Sub County	13,312,600
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	24/05/2024	92,532,640	Kapchorwa District	13,879,896	Kawowo Sub County	9,253,264
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	24/05/2024	8,310,200	Tororo Municipal Council	1,246,530	Tororo Eastern Division	831,020
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	24/05/2024	51,647,960	Kapchorwa District	7,747,194	Kawowo Sub County	5,164,796
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	24/05/2024	57,054,200	Moroto District	8,558,130	Tapac Sub County	5,705,420
UNIVERSAL GRANITES AND MARBLE LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	MDL20240321	29/05/2024	10,000,000	Lira District	1,500,000	Ngetta Sub County	1,000,000
MR. TWAHA MASHA	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	MDL20240364	30/05/2024	1,400,000	Moroto District	210,000	Katikekile Sub County	140,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/06/2024	520,000	Mityana District	78,000	Kikandwa Sub County	52,000
SHINING ROCK INVESTMENTS UGANDA LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1890	07/06/2024	420,000	Mityana District	63,000	Kikandwa Sub County	42,000
ABASI BALINDA TRANSPORTERS LIMITED	POZZOLANIC MATERIALS	LL00175	04/06/2024	15,971,040	Buhweju District	2,395,656	Nyakashaka Town Council	1,597,104
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML00402	04/06/2024	360,000	Mitooma District	54,000	Mayanga Sub County	36,000
MULTITASK SERVICES LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1291	04/06/2024	1,700,000	Moroto District	255,000	Katikekile Sub County	170,000
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	04/06/2024	162,480	Mitooma District	24,372	Rurehe Sub County	16,248
REDSUN INTERNATIONAL CO LIMITED	POZZOLANIC MATERIALS	LL00187	07/06/2024	39,400	Kasese District	5,910	Munkunyu Sub County	3,940
REDSUN INTERNATIONAL CO LIMITED	POZZOLANIC MATERIALS	LL00187	07/06/2024	39,400	Kasese District	5,910	Munkunyu Sub County	3,940
SPLASH FASTGEMS LTD	PRECIOUS STONES		09/06/2024	29,900	Declaration under Splash Fastgems (District)	4,485	Declaration under Splash Fastgems (Sub County)	2,990
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	24/06/2024	200,000	Moroto District	30,000	Katikekile Sub County	20,000

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
Mr. PETER LOKWANG	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL1261	12/06/2024	150,000	Moroto District	22,500	Katikekile Sub County	15,000
MANNEH GEMSTONE CO UGANDA LIMITED	PRECIOUS STONES	MDL20230264	12/06/2024	224,760	Moroto District	33,714	Katikekile Sub County	22,476
MANNEH GEMSTONE CO UGANDA LIMITED	PRECIOUS STONES	MDL20230264	12/06/2024	555,157	Moroto District	83,274	Katikekile Sub County	55,516
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML00402	28/06/2024	282,160	Mitooma District	42,324	Mayanga Sub County	28,216
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML4684	24/06/2024	31,653,200	Tororo Municipality	4,747,980	Tororo Eastern Division	3,165,320
ABASI BALINDA TRANSPORTERS LIMITED	POZZOLANIC MATERIALS	LL00175	26/06/2024	3,450,080	Buhweju District	517,512	Nyakashaka Town Council	345,008
NAMEKARA MINING COMPANY LIMITED	VERMICULITE	MML00397	20/06/2024	40,982,000	Manafwa District	6,147,300	Bugobelo Sub County	4,098,200
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	ML4622	24/06/2024	146,222,000	Moroto District	21,933,300	Tapac Sub County	14,622,200
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML0061	24/06/2024	74,573,760	Kapchorwa District	11,186,064	Kapsinda Sub County	7,457,376
TORORO CEMENT LTD	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	MML/ML0593	24/06/2024	62,666,800	Moroto District	9,400,020	Tapac Sub County	6,266,680
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML00045	24/06/2024	58,991,000	Kapchorwa District	8,848,650	Kawowo Sub County	5,899,100
NATIONAL CEMENT COMPANY UGANDA LIMITED	POZZOLANIC MATERIALS	ML1607	19/06/2024	19,480,000	Kapchorwa District	2,922,000	Kawowo Sub County	1,948,000
TORORO CEMENT LTD	POZZOLANIC MATERIALS	MML/ML4684	24/06/2024	6,291,120	Tororo Municipality	943,668	Tororo Eastern Division	629,112
MULTITASK SERVICES LIMITED	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	ML1291	20/06/2024	1,560,000	Moroto District	234,000	Katikekile Sub County	156,000
SINO MINERALS INVESTMENTS COMPANY LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MML/ML1297	21/06/2024	337,588,630	Kabale District	50,638,295	Buhara Sub County	33,758,863
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	2,766,606	Kisoro District	414,991	Nyamano Town Council	276,661
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	864,767	Rubanda District	129,715	Hamurwa Town Council	86,477
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	35,590,484	District in MDL20240373	5,338,573	Sub County in MDL20240373	3,559,048
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	6,250,521	Kabale Municipal Council	937,578	KMC Northern Division	625,052
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	5,771,415	Rubanda District	865,712	Hamurwa Town Council	577,142
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	144,937,602	Rubanda District	21,740,640	Hamurwa Town Council	14,493,760
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	48,552,267	Kabale Municipal Council	7,282,840	KMC Northern Division	4,855,227
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	6,795,524	District in MDL20240360	1,019,329	Sub County in MDL20240360	679,552

Paid By	Commodity	Code	Completed	Actual	DISTRICT	DISTRICT AMT	SUB COUNTY	SUB COUNTY AMT
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	67,083,992	Rubanda District	10,062,599	Muko Sub County	6,708,399
NATIONAL CEMENT COMPANY UGANDA LIMITED	BASE METALS AND ORES, OTHER THAN IRON ORE	MDL20240324	22/06/2024	453,179	District in MDL20240255	67,977	Sub County in MDL20240255	45,318
ARRM INVESTMENTS LIMITED	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	LL00232	29/06/2024	240,160	Mitooma District	36,024	Rurehe Sub County	24,016
AFRICAN PANTHER RESOURCES (U) LTD	PRECIOUS METALS, EXCEPT GOLD	ML1433	28/06/2024	80,620,425	Isingiro District	12,093,064	Kikagate Sub County	8,062,043
MR. TWAHA MASHA	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	MDL20240364	28/06/2024	1,500,000	Moroto District	225,000	Katikekile Sub County	150,000
TOTAL				19,686,415,864		16,733,453,484		1,968,641,586

Annex 21: 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	<p>The current Ugandan royalty rates by mineral commodity are presented in the table below:</p> <table border="1"> <thead> <tr> <th>Mineral Commodity</th> <th>Rates</th> </tr> </thead> <tbody> <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> </tbody> </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	Schedule 3 of the Mining (Licensing) Regulations, 2019 ²²² .
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Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	<p>The corporate rate fees are set out in the table below:</p> <table border="1"> <thead> <tr> <th>FEE TYPE</th> <th>AMOUNT (UGX)</th> </tr> </thead> <tbody> <tr> <td>Application and preparation fees</td> <td></td> </tr> <tr> <td>Exploration License</td> <td>1,000,000</td> </tr> <tr> <td>Retention license</td> <td>5,000,000</td> </tr> <tr> <td>Location license</td> <td>800,000</td> </tr> </tbody> </table>	FEE TYPE	AMOUNT (UGX)	Application and preparation fees		Exploration License	1,000,000	Retention license	5,000,000	Location license	800,000	Schedule 3 of the Mining (Licensing) Regulations, 2019														
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²²²https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

Taxes	Description	Law	Rate	Reference
			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	
			Precious metals 5,000,000	
			Precious stones. 6,000,000	

Taxes	Description	Law	Rate	Reference	
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	The annual rents paid depend on the category of mining right held other than a prospecting license:	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
			UGX 100,000 per annum per hectare or part hectare		
Main taxes applicable to the mining sector (Tax revenues)					
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. 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	

Taxes	Description	Law	Rate	Reference
			<p>Depreciation of development expenditure</p> <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. 	
			<p>Tax Losses</p> <p>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.</p>	
			<p>Dividend withholding tax</p> <p>15% for non-residents.</p>	
			<p>Interest withholding tax</p> <p>15% for non-residents.</p>	
			<p>Import duty rates</p> <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% 	
			<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>	

Annexes

Taxes	Description	Law	Rate	Reference
			Local Government Levies Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.	
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.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)	- Common VAT rate: 18%. - VAT for Exports are zero-rated.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)

Annex 22: Register of upstream petroleum licenses active during Fiscal Year 2023/24

S/N	License Name	PSA	License Type	Field/Discovery/Prospect	Licensed Company/Companies	Operator	Effective Date	Duration (Years)	License Area
1	PL-01/2013	PSA-02/2004	Production	Kingfisher Field	CNOOC; TEPU	CNOOC	2013	25	EA-3A
2	PL-01/2016	PSA-01/2001	Production	Kasamene and Wahrindi Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
3	PL-02/2016	PSA-01/2001	Production	Kigogole and Ngara Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
4	PL-03/2016	PSA-01/2001	Production	Nsoga Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
5	PL-04/2016	PSA-01/2001	Production	Ngege Field	TOTAL; CNOOC	TEPU	2016-08-30	25	EA-2 North
6	PL-05/2016	PSA-01/2001	Production	Mputa, Nzizi and Waraga Fields	TEPU; CNOOC	CNOOC	2016-08-30	25	EA-2 South
7	PL-06/2016	PSA-01/2004	Production	Ngiri Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
8	PL-07/2016	PSA-01/2004	Production	Jobi and Rii Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
9	PL-08/2016	PSA-01/2004	Production	Gunya Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
10	EL-01/2017	PSA-01/2017	Exploration	Kanywataba Prospect	Armour Energy Ltd.	Armour Energy Ltd.	2017-09-14	4 (extended)	Kanywataba Contract Area
11	EL-02/2017	PSA-02/2017	Exploration	Ngassa-Deep Discovery	ORANTO	ORANTO	2017-10-10	4 (extended)	Ngassa-Deep Play Contract Area
12	EL-03/2017	PSA-03/2017	Exploration	Ngassa-Shallow Discovery	ORANTO	ORANTO	2017-10-10	4 (extended)	Ngassa-Shallow Play Contract Area
13	EL-01/2023	PSA-01/2023	Exploration	Kasuruban Block	UNOC	UNOC	2023-02-02	2	Kasuruban Block
14	EL-01/2023	PSA-01/2023	Exploration	Turaco Block	DGR Global Limited	DGR	May 2023	2	Turaco Block

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