



UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI)



UGEITI Report for Fiscal Year 2019-20

MAY 2022

This report has been prepared at the request of the Multi-Stakeholder Group (MSG) in charge of the implementation of the Extractive Industries Transparency Initiative in UGANDA (UGEITI). The opinions expressed in the report are those of the Independent Administrator and do not reflect the official opinion of the UGEITI MSG. This report has been prepared exclusively for use by UGEITI and must not be used by other parties, nor for any purposes other than those for which it is intended.

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Table 1: List of Abbreviations

LIST OF ABBREVIATIONS	
ASGM	Artisanal and Small-scale Gold Mining
CSO	Civil Society Organisation
DGSM	Directorate Of Geological Survey and Mines
EITI	Extractive Industries Transparency Initiative
FY	Fiscal Year
IA	Independent Administrator
MEMD	Ministry of Energy & Mineral Development
MGLSD	Ministry of Gender, Labour and Social Development
MLHUD	Ministry of Lands Housing and Urban Development
MWE	Ministry of Water and Environment
MWT	Ministry of Works and Transport
MSG	Multi-Stakeholder Group
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NSSF	National Social Security Fund
OAG	Office of the Auditor General
PAU	Petroleum Authority of Uganda
SOE	State Owned Enterprise
TIN	Tax Identification Number
ToR	Terms of Reference
UFZA	Uganda Free Zones Authority
UGEITI	Uganda Extractive Industries Transparency Initiative
UGX	Ugandan shilling
UNBS	Uganda National Bureau of Standards
UNOC	Uganda National Oil Company
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau

1. OVERVIEW

1.1. Background¹

The Extractive Industries Transparency Initiative (EITI) is a global Standard to promote the open and accountable management of natural resources. It seeks to strengthen government and company systems, inform public debate, and enhance trust. In each implementing country, it is supported by a Multi-Stakeholder Group (MSG) comprising government representatives, extractive company officials and civil society organisations working together.

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit on Sustainable Development in Johannesburg in 2002 (the Earth Summit 2002) and was officially launched in London in 2003. EITI is currently being implemented in 55 countries in Africa, Asia, Europe and the Americas.

The EITI Standard sets out the requirements that countries need to meet to be recognised, first as EITI member countries and subsequently as being compliant. The Standard is overseen by the EITI Board, which comprises 20 members representing implementing countries, supporting countries, civil society organisations, and industry and institutional investors.

The 43rd EITI Board meeting held in Paris on 17 June 2019 adopted the 2019 EITI Standard, which became applicable from 1 January 2020. It is the sixth version since the EITI Principles were agreed in 2003.

The 2019 EITI Standard can be found at the following link:

https://eiti.org/files/documents/eiti_standard2019_a4_en.pdf

It encourages countries to make use of existing reporting systems for EITI data collection and make the results transparent at source. The 2019 Standard introduced new aspects on environmental, social, and gender impacts. It also requires the disclosure of the identity of the real owners - the 'beneficial owners' - of the companies that have obtained rights to extract oil, gas and minerals, starting from 2020.

1.2. EITI in Uganda²

Uganda was admitted to the EITI in August 2020 as a member country. The basis of Uganda's admission was the submission of a candidacy application³, which detailed the country's statement of intent for improving the governance of its extractive sector as documented in the Uganda EITI National Work-plan 2020 - 2022⁴, which has three objectives:

- to enhance transparency in the extractives sector to promote good governance and accountability in the management of extractive revenues;
- to strengthen revenue management and accountability with a view to ensure effective collection, optimisation and allocation of revenues; and
- to build the operational and technical capacity of the Multi-Stakeholder Group (MSG) and the Secretariat to ensure that EITI is effectively implemented.

EITI implementation in Uganda is overseen by a tripartite MSG comprising twenty-five members as follows: five representatives from civil society organisations, seven from extractive companies and

¹ Source: <https://eiti.org/eiti>

² <http://www.ugeiti.org/>

³ <https://eiti.org/document/uganda-eiti-candidature-application>

⁴ <https://eiti.org/document/ugeiti-20202022-work-plan>

thirteen from the Government. The MSG is supported by a Secretariat (UGEITI) which oversees EITI implementation on a day-to-day basis.

This is Uganda's first EITI report, which has been finalised in May 2022. Its validation will commence in April 2023.

1.3. Objective

EITI requires publishing comprehensive EITI reports, including full disclosure of government revenues from the extractive sector, as well as the disclosure of all material payments made to the government by companies operating in the oil, gas and mining sectors.

The objective of this EITI report is to gain an understanding of the level of contributions of the extractive sector to the economic and social development of Uganda, and to improve transparency and good governance at all levels of the extractive industry value chain.

The objectives of EITI implementation are detailed in the EITI standard.

1.4. Scope of Work

DT Global in consortium with BDO LLP and VJW Consulting Ltd was appointed as Independent Administrator to prepare the first UGEITI Report for the year ended 30 June 2020.

This engagement was carried out in accordance with the International Standards on Related Services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference as defined in the Contract for Consultants' Services.

The reconciliation procedures carried out were not designed to constitute an audit or a review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result, no assurances on the transactions beyond the explicit statements set out in this report are being expressed.

Reported data disaggregated by extractive entities, Government Agencies and revenue streams, are presented in Sections 6 and 7 of this report.

This report incorporates information received up to 28 March 2022. Any information received after this date has not, therefore, been included in this report.

2. EXECUTIVE SUMMARY

This report covers payments made by extractive entities and revenues received by Government Agencies and other material payments and benefits to Government Agencies as stated by Requirement 4.1 of the 2019 EITI Standard.

It also includes contextual information about the extractive industries in accordance with EITI Requirements 2, 3, 4, 5 and 6. This information includes a summary description of the legal framework and fiscal regime, an overview of the extractive sector, the extractive industries' contribution to the economy, production data, the State's shareholding in extractive entities, revenue allocations, license registers and license allocations.

2.1. Revenue Generated from the Extractive Industries

The receipts reported by the Government between 1 July 2019 and 30 June 2020 (FY 2019-20) are presented below.

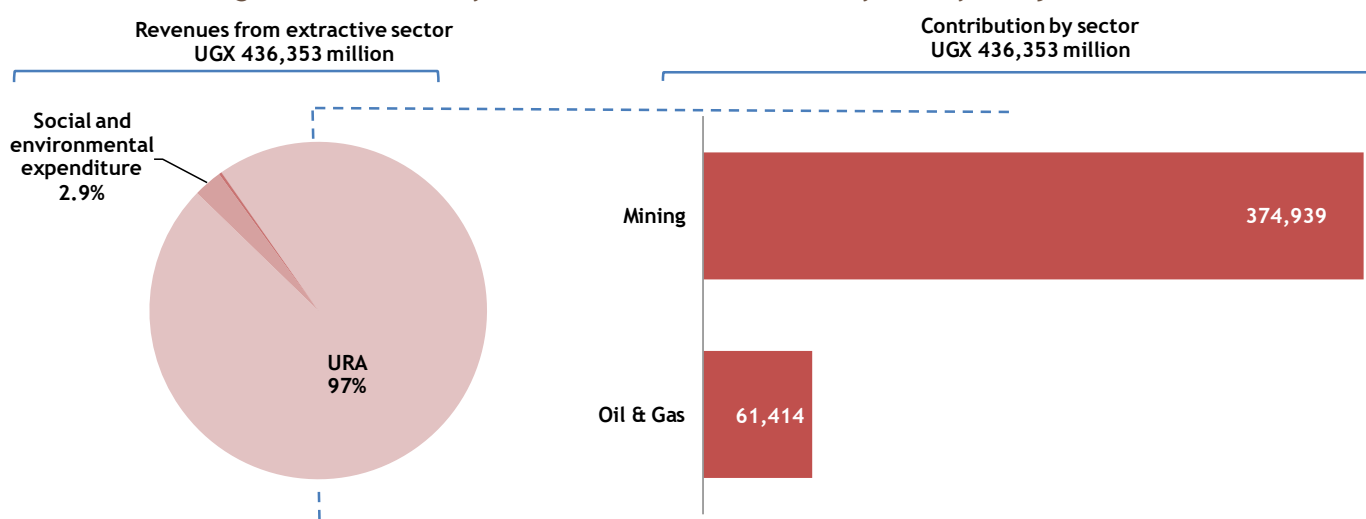
Total revenues received from the extractive sector amounted to UGX 436,353 million in FY 2019-20. Revenues collected by the Uganda Revenue Authority (URA) accounted for 96.97% of the total revenue streams generated by the sector. The breakdown of revenues is set out in the table below.

Table 2: Total extractive revenues by Government Agency for the fiscal year 2019-20

	Oil & Gas	Mining	Total (UGX million)	% of total payment
Uganda Revenue Authority (URA)	48,223	374,936	423,159	96.97%
Social and environmental expenditure	11,987	-	11,987	2.75%
National Environment Management Authority (NEMA)	1,127	3	1,130	0.26%
Subnational Payments	78	-	78	0.02%
Total	61,414	374,939	436,353	100.00%

Source: UGEITI Reporting templates

Figure 1: Structure of extractive sector's revenues for the fiscal year 2019-20

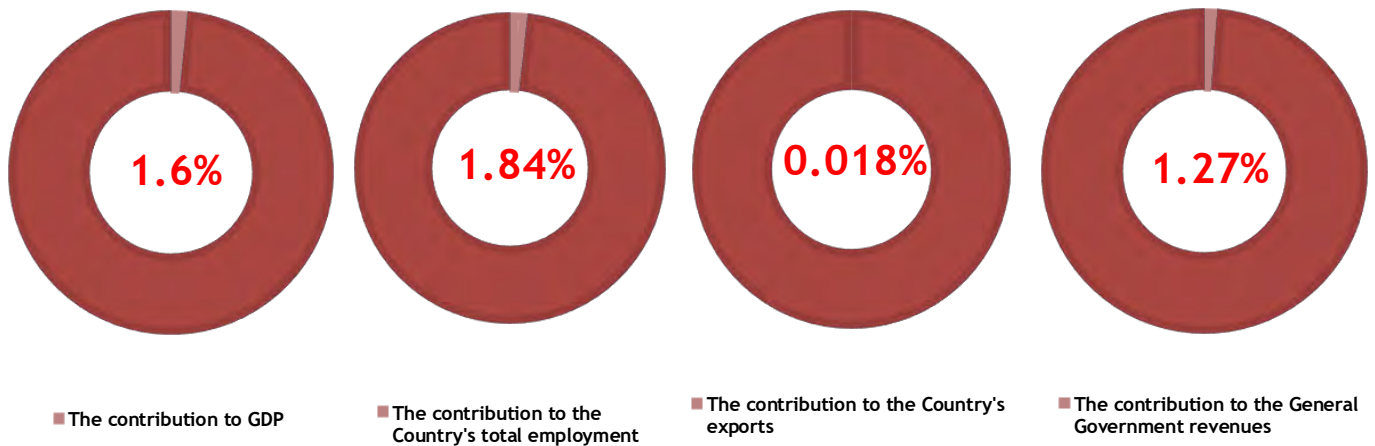


The detail of total extractive revenues during FY 2019-20 is presented in Section 7 of this report.

2.2. Contribution to Uganda's Economy

Based on the economic data presented in Section 4.13 of the report, the contribution of the extractive sector can be summarised as follows:

Figure 2: Contribution of the extractive sectors to the economy for the fiscal year 2019-20



The macro-economic data provided by the Uganda Bureau of Statistics (UBOS) indicates that the mining and quarrying sector accounted for UGX 2,266.31 billion in the FY19-20 which represents 1.63% of the national GDP on current basic prices, including 1.17% from formal sector activity and 0.46% related to informal sector activities. The contribution of the mining and quarrying sector to GDP has decreased compared to the prior year's contribution (1.72%).

The data from the Uganda Bureau of Statistics (UBOS) also indicates that the oil and gas sector employs 178 persons directly while ASM's direct employment is estimated at approximately 300,000 jobs. All direct employments represent 1.84% of the country's total workforce of 16.3 million.

The contribution of the extractive sector to Government's revenue amounted to UGX 436.35 billion accounting for 1.27% of the total domestic revenues in the FY 2019-20.

The value of exports from the extractive sector amounted to UGX 2.598 billion accounting for 0.02% of the country's total exports in the FY 2019-20.

Details of the contribution to the economy are presented in Section 4.13 of this report.

2.3. Production Data

The table below presents the summary of the production quantities and values during FY 2019-20 by mineral type.

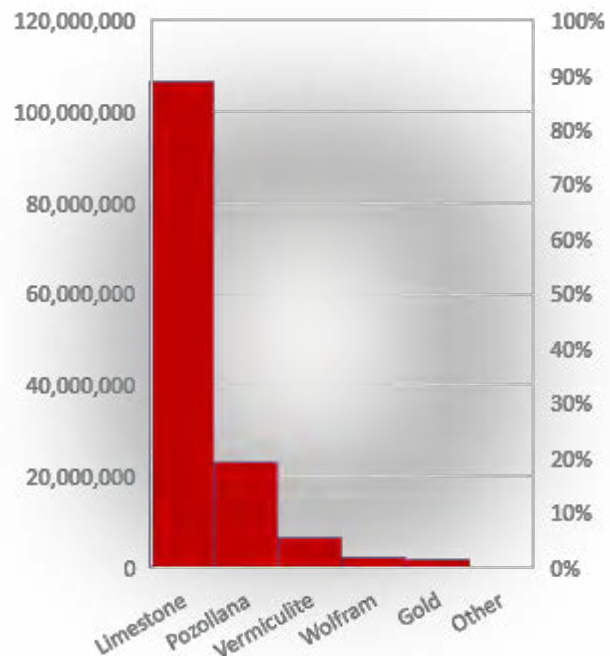
Table 3: Summary of production data reported for the fiscal year 2019-20 by mineral type

Production data		
Mineral	Quantity (mt)	Value (in UGX 10 ³)
Limestone	889,538.86	106,744,663
Pozollana	1,113,789.28	23,389,575
Vermiculite	11,395.10	6,597,763
Wolfram	63.64	2,200,491
Gold	0.01(*)	1,847,073
Other		653,923
Total		141,433,488

Source: Directorate of Geological Survey and Mines (DGSM).

(*) Equivalent to Kg 14.096534

Figure 3: Production data reported for the fiscal year 2019-20 by mineral type



The Directorate of Petroleum and Petroleum Authority of Uganda (PAU) have confirmed that there was no oil and gas production during the fiscal year 2019-20.

2.4. Beneficial Ownership Disclosure

The Income Tax (Amendment) Act 2019 defines a beneficial owner and the AML Act 2013 defines a politically exposed person as detailed in Section 4.10.1 of this report. Legal ownership information of a company can be accessed from Uganda Registration Services Bureau (URSB) at a fee called 'Search Fees' and it is set at UGX 25,000 as detailed in the following link: [Business Registration Forms \(ursb.go.ug\)](https://www.ursb.go.ug)

Extractive entities included in the reconciliation scope were requested to submit information on their beneficial owners. Details are contained in Annexes 4 and 5 of this report. However, to date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.

2.5. Contract Disclosure

The model Production Sharing Agreement (PSA) is publicly available on UNOC's website⁵. However, the production sharing agreements signed with Oil and gas companies are not currently publicly available.

⁵ <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

2.6. Scope of the Data Collection and Reconciliation

EITI flexible reporting in response to the Covid-19 pandemic

In view of the ongoing challenges associated with the COVID-19 pandemic, the EITI Board agreed the extension of measures to provide Uganda the flexibility in EITI implementation and reporting. These measures allow implementing countries to retain the momentum of the EITI process while adapting to local circumstances and urgent information needs.

MSGs may prepare EITI reports based on information disclosed by government agencies and/or companies, subject to MSG endorsement, and provided that the flexible reporting requirements are met. MSGs are encouraged to use this flexibility to communicate timely data that is relevant to the situation in their country. For example, they can consider including current or forward-looking information on production, exports and revenues, or disclosing licenses or contracts recently awarded which might affect future extractive revenues.

The UGEITI MSG decided to adopt flexible EITI reporting for its first EITI report.

Reconciliation scope

The UGEITI MSG decided to prepare the first UGEITI report covering FY2019-20 by adopting the flexible EITI reporting and to include in the reconciliation scope only the four (4) oil and gas companies present in the country, and which held active licenses during the fiscal year 2019-20 in the reconciliation scope without considering any materiality threshold.

PAU provided the list of active oil and gas companies which held licenses during the fiscal year 2019-20. It is presented in Annex 2 of the report.

Total reconciled revenues from the four (4) oil and gas companies included in the reconciliation scope amounted to UGX 42,244 million as set out in the table below.

Table 4: Reconciled revenues for the fiscal year 2019-20

Payments from	Revenues FY 2019-20		Revenues by sector	
	(UGX million) (a)+(b)	% Contribution	Mining (a)	Oil & Gas (b)
Reconciled revenue from the Oil & Gas sector (*)	42,244	10%	0	42,244
Total reconciled revenues (a)	42,244	10%	0	42,244
Unilateral disclosure by Government Agencies (**)	382,044	87%	374,939	7,105
Unilateral disclosure by companies (**)	12,065	3%		12,065
Total unilateral disclosure (b)	394,109	90%	374,939	19,170
Total revenues (a)+(b)	436,353	100%	374,939	61,414

(*) Reconciled revenues detailed by extractive entity in Section 6 of this report

(**) Unilateral disclosure by Government Agencies and by companies are detailed by company in Section 7.2 of this report

The UGEITI MSG agreed to include the two (2) main Government Agencies that collected revenues from the extractive entities, namely: URA and NEMA in the reconciliation scope as detailed in Section 5.3 of the report.

Unilateral disclosure for Mining Sector

As agreed by UGEITI MSG, revenues collected from mining entities were included in the EITI Scope through unilateral disclosure by Government Agencies in accordance with EITI Requirement 4.1.d.

Based on the above, we included payments of UGX 374,939 million as unilateral disclosure by Government Agencies in the report. These unilateral disclosures represent 100% of the revenues of the mining sector.

Table 5: Unilateral disclosure for the mining sector for the fiscal year 2019-20

Payments from	Revenues FY 2019-20	
	(UGX million)	%
Mining sector total revenue	374,939	100%
Reconciled revenue from the mining sector	0	0%
Unilateral disclosure by Government Agencies	374,939	100%
Unilateral disclosure by mining entities within the reconciliation scope	0	0%
Total unilateral disclosure of mining sector revenues	374,939	100%

Source: URA and NEMA

Details of the unilateral disclosure are presented in Section 7.2 of this report.

Unilateral disclosure for Oil and Gas Sector

We included a combined amount of UGX 19,170 million as unilateral disclosures by Government Agencies and by oil and gas companies in the report. These unilateral disclosures represent 12% of total revenues of the Oil and Gas sector, which therefore means that 69% of the total revenue of the Oil and Gas sector was included in the reconciliation scope.

Table 6: Unilateral disclosure for the oil and gas sector for the fiscal year 2019-20

Payments from	Revenues FY 2019-20	
	(UGX million)	%
Oil and gas total revenue	61,414	100%
Reconciled revenue from the Oil & Gas sector	42,244	69%
Unilateral disclosure by Government Agencies (Tullow Uganda Ltd)	7,105	12%
Unilateral disclosure by oil and gas entities within the reconciliation scope (*)	12,065	19%
Total unilateral disclosure of oil and gas revenues	19,170	31%

Source: UGEITI Reporting Templates

(*) This corresponds to Social and environmental Contribution (SC) and Sub-national payments

Details of the unilateral disclosure are presented in Section 7.2 of this report.

2.7. Completeness and Reliability of Data

Comprehensiveness

Government Agencies

All Government Agencies submitted their reporting templates.

Extractive entities

All oil and gas companies included in the reconciliation scope submitted their reporting templates.

Based on the above, we conclude that all significant contributions made by extractive entities to the revenues have been comprehensively covered in the UGEITI report.

Data quality and assurance

Government Agencies

All Government Agencies submitted their reporting templates signed by a senior official as agreed by the UGEITI MSG.

The OAG annual report⁶ covers the year 2019-20 of the Government accounts⁷. However, the Government audited accounts as presented in the OAG annual report could not be reconciled with the receipts reported by URA and NEMA in their reporting templates, given that the figures of the annual report were aggregated. Receipts reported by URA and NEMA amounted to UGX 42,244 million representing 100% of the total reconciled revenues.

Extractive entities

All four (4) oil and gas companies submitted reporting templates signed by an authorised officer at management level.

One (1) company namely Oranto Petroleum Ltd submitted reporting templates that were certified by an external auditor and its audited financial statements. Three (3) oil and gas companies submitted reporting templates that were not certified by an external auditor. They also did not submit their audited financial statements. The revenues reported (by Government Agencies) in respect of the latter three (3) companies amounted to UGX 40,525 million representing 96% of the total reconciled revenues, details of which can be found in the table below.

Table 7: Government revenues related to reporting templates extractive entities and not certified by external auditor for the fiscal year 2019-20

Company	Amount (UGX million)	% by companies
TOTALENERGIES E&P UGANDA B.V.	25,713	61%
CNOOC UGANDA LTD	13,450	32%
ARMOUR ENERGY LTD	1,362	3%
Total of uncertified reporting templates	40,525	96%
Total reconciled revenues	42,244	100%

Source: UGEITI Reporting templates

Based on the above, it was not possible to conclude that the financial data submitted by reporting entities and included in this report was based on data subject to audits that were performed in accordance with international standards.

⁶ http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020-_web.pdf

⁷ <https://www.finance.go.ug/sites/default/files/Publications/Annual%20Consolidated%20FS%20for%20the%20FY%20June%202019%202020.pdf>

2.8. Reconciliation of Cash Flows

The purpose of reconciling payment flows was to identify any potential discrepancies in the declarations and to clarify them. The discrepancies initially identified were analysed and adjusted whenever the relevant supporting documents were made available by the reporting parties.

Based on the data collected from extractive entities and Government Agencies, revenues generated from the extractive industries amounted to UGX 436,353 million. The revenues included in the reconciliation scope amounted to UGX 42,244 million and represent 10% of the total extractive revenues during the fiscal year 2019-20. The remaining 90% of the extractive revenues amounting to UGX 394,109 million are subject to unilateral disclosure in accordance with the provisions for flexible reporting set out in Section 2.6 above.

Following the adjustments resulting from the reconciliation exercise, a net difference of UGX 4 million remained unreconciled and which represents (0.01%) of Government revenues of UGX 42,244 million included in the reconciliation scope, as set out in the table below.

Table 8: Cash flow reconciliation for the fiscal year 2019-20

Government Agency	Extractive Company (UGX million) (a)	Govt (UGX million) (b)	Unreconciled Difference (c) = (a) - (b)	% (d) = (c)/(b)
Uganda Revenue Authority (URA)	41,119	41,118	2	0%
National Environment Management Authority (NEMA)	1,121	1,127	(6)	-1%
Reconciled Government revenues	42,240	42,244	(4)	(0.01%)

Source: UGEITI Reporting Templates

Details of the reconciliation results and adjustments made by company and by tax are set out in Section 6 of this report. The detailed Reconciliation sheets by extractive entity are set out in Annex 9 of this report.

2.9. Recommendations

Relevant recommendations and additional measures to be implemented in order to improve the EITI process in Uganda are summarised as follows:

Mainstreaming and systematic disclosure of EITI data

The EITI data disclosed in this report was collected from different sources, including Government Agencies selected in the UGEITI reporting process. However, regarding the contextual information on the extractive sector, data on revenues collected and budget allocations are not systematically published within a centralised platform.

Government Agencies should set up an open EITI database in their systems as detailed in Section 8.1 of this report.

Public disclosure of the register of licenses

Details on licenses, including the full text are available from DGSM at a fee.

It is recommended to make publicly accessible the full text of the licenses, as detailed in Section 8.2.

Public disclosure of contracts and licenses in Petroleum and Mining sectors

The production sharing agreements signed with Oil and gas companies are not currently publicly available.

The UGEITI MSG should set out a clear roadmap for the publication of all agreements in the extractive sector as detailed in Section 8.3 of this report.

Data quality and assurance

A number of reporting entities did not comply with the assurance process agreed upon by the UGEITI MSG as summarised in Section 8.4 of this report.

The UGEITI MSG should engage with reporting entities and emphasize the importance of complying with this provision of proper signature and certification of templates by auditors for future reports, in order to meet EITI Requirement 4.9.

Accuracy of export data

Government Agencies' records on exports were different as detailed in Section 4.13.3 of this report. The two agencies concerned, DGSM and URA, do not systematically cross-check export data against each other's records to identify the inconsistencies.

DGSM and URA should implement automated controls to ensure the comprehensiveness of export data reported by extractive entities, and develop analytic tools to ensure better control of mineral trading as detailed in Section 8.5 of this report.

Public disclosure of beneficial ownership information

To date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.

We recommend that the UGEITI MSG and URSB put in place a roadmap relating to the disclosure of information on beneficial ownership as detailed in Section 8.6 of this report.

3. APPROACH AND METHODOLOGY

The EITI reconciliation process included the following steps:

- conducting a scoping study to determine the scope of the reconciliation exercise and to design the reporting templates;
- the collection of payment data from Government Agencies and extractive entities, which provides the basis for the reconciliation;
- a comparison of amounts reported by Government Agencies and extractive entities to determine if there are discrepancies between the two sources of data; and
- contact with Government Agencies and extractive entities to resolve the discrepancies identified.

3.1 Scoping Study

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 2019-20 UGEITI report, including:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- extractive entities and Government Agencies to be included in the report;
- reporting templates to be used; and
- assurances to be provided by reporting entities to ensure the credibility of the data made available to us.

The results of the scoping analysis described in Section 5 of this report were approved by the UGEITI MSG.

3.2 Data Collection

Instructions were developed, including reporting templates and reporting guidelines, requesting extractive entities and Government Agencies to report all required data.

The workshop was held on 15 December 2021, during which the Independent Administrator presented the following:

- reconciliation process;
- reconciliation scope;
- reporting templates and instructions;
- lessons learnt from other reconciliation processes; and
- reconciliation issues.

The reporting package, including the Reporting Templates and the Instructions for their completion, was sent electronically to the stakeholders.

Extractive entities and Government Agencies were required to report directly to the Independent Administrator (IA), to whom they were also requested to direct any queries about the reporting templates.

3.3 Reconciliation and Investigation of Discrepancies

The process of reconciling the data and investigating discrepancies was carried out between 25 January and 28 March 2022. In carrying out the reconciliation, the following procedures were performed:

- the figures reported by extractive entities were compared item-by-item to the figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity;

- where data reported by extractive entities agreed with the data reported by Government Agencies, the government figures were considered to be correct, and no further action was undertaken; and
- Government Agencies and extractive entities were requested to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.

In cases where it was not possible to resolve discrepancies, reporting entities were contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 6 of this report.

3.4 Reliability and Credibility of Data Reported

In order to comply with Requirements 4.3, 4.4, 4.6, 4.9 and 5.2.b of the 2019 EITI Standard, the UGEITI MSG agreed on a procedure to address data quality and assurance of information submitted by reporting entities.

To ensure that EITI data submitted by reporting entities had been subject to credible, independent audits, applying international auditing standards, we recommended the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting scope:

- ✓ the reporting templates submitted by companies and Government Agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;
- ✓ Government Agencies: the Auditor General must certify that the figures reported by Government Agencies are complete and agree with the audited accounts for the fiscal year 2019-20; and
- ✓ extractive entities selected in the reconciliation scope would be required to submit their audited financial statements for the fiscal year 2019-20.

For any changes to the information provided in the original data collection templates, supporting documents and/or confirmation from reporting entities would have to be made available to the Independent Administrator.

3.5 Accounting records

In accordance with Requirement 4.7 of the EITI Standard, data was reported by company, by payment flow and by Government Agency. Reporting entities were asked to provide relevant details along with the reporting templates for each payment flow, as well as contextual information.

The reconciliation was carried out on a cash basis. Accordingly, payments made prior to 1 July 2019 were excluded. The same applies to payments made after 30 June 2020.

3.5.1. Extractive entities

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 2019 to 30 June 2020 were reported in the reporting templates.

3.5.2. 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 2019-20 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

4. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTORS

4.1. Overview of the extractive industries including the main prospecting activities

4.1.1. Overview of oil and gas sector

4.1.1.(a) Petroleum exploration history in Uganda

The first recorded assessment of the oil and gas potential of Uganda cites numerous hydrocarbon occurrences as oil seepage in the Albertine Graben in the 1920's. The first exploration well was drilled in 1938 in Butiaba, which is located on the eastern shores of Lake Albert, in Bulisa District.⁸

The first discovery of natural gas resources took place in 2002 in Turaco in the Western region of Uganda, but the resources discovered were heavily contaminated with carbon dioxide. In 2006, the existence of commercial quantities of oil was confirmed in the Lake Albert Basin and to date the country has so far made 21 discoveries.⁹

The table below gives an overview of the major events in the history of the oil and gas sector in Uganda:

Table 9: Oil and gas exploration history in Uganda¹⁰

Year	Major events
The early efforts (Pre-1980)	
1925	Petroleum Potential of Uganda documented by a Government Geologist E.J. Wayland, in the publication "Petroleum in Uganda", 1925. This included reporting of the existence of Oil seepages in Uganda.
1936-1956	<ul style="list-style-type: none"> - The first shallow stratigraphic wells were drilled by The African - European Investment Company. - The first deep well Waki B-1 was drilled in 1938 at Butiaba, Bulisa. - Over 20 Shallow wells were drilled in Kibiro and Kibuku areas for geological correlation. - Geological surveys carried out during the 1940's and 50's established the presence of sedimentary sequences of clays and silts (Memoirs of the Geological Survey, 1959).
Period of Limited Activity	
1945-1980	<ul style="list-style-type: none"> - Second World War sets in. - Change in policies of colonial powers, East Africa was zoned for Agriculture and West Africa for Oil Exploration by the Colonial powers. - Post-independence political uncertainties and instability in the Country.
Consistent and Modern Efforts (1980 to 2005)	
1983	Acquired 9,578 km line of aeromagnetic data that identified three depo centres along the entire length of the Graben.
1985	<ul style="list-style-type: none"> - Petroleum Exploration Project established to spearhead Exploration promotion and acquisition of Geological and Geophysical data over the Graben. - The first Petroleum (Exploration and Production) Act is enacted.
1986	The President of the Republic of Uganda issued policy guidance for the sector on Capacity Building, Data Acquisition and Promotion, and Monitoring of Compliance of License Companies.
1990	Signature of a cooperation Agreement between the Republic of Uganda and Democratic Republic of Congo (DRC) for Joint Exploration and Development of Common fields.

⁸ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁹ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

¹⁰ <https://www.petroleum.go.ug/index.php/who-we-are/who-weare/petroleum-exploration-history>

Year	Major events
1991	<ul style="list-style-type: none"> - First Production Sharing Agreement (PSA) between Petrofina Exploration Uganda and Government signed over the entire Albertine Graben. - The Petroleum Unit in the Directorate of Geological Survey and Mines (DGSM) of the Ministry of Energy & Mineral Development (MEMD) was established as a Directorate in its own right. - The Department of Petroleum commences follow up of ground geological and geophysical surveys in areas identified by the aeromagnetic data. Data acquired was used to subdivide the Graben into nine (9) smaller exploration areas and promote the areas for investment.
1992	Universities of Colombia, Leeds, Lubumbashi and the Department of Petroleum acquire gravity data on Lake Albert in an effort to understand the Graben.
1993	<ul style="list-style-type: none"> - Petroleum Exploration and Production Regulations come into force. - Petrofina Exploration Uganda's license is not renewed.
1997	Licensing of Exploration Area 3 (Semliki Basin), to Heritage Oil and Gas Limited (HERITAGE).
1998-2001	HERITAGE acquires the first 2-D seismic data in Uganda (1998) and additional data acquired in Semliki Basin.
2001	<ul style="list-style-type: none"> - Heritage acquires an additional 228.39 km line of 2-D seismic data in Semliki Basin with identified drillable prospects and confirmation of structures mapped by gravity and magnetics. - Hardman Resources and Energy Africa (now Tullow Oil) is licensed Exploration Area 2 (Northern Lake Albert Basin).
2002-2004	Drilling of Turaco-1, 2 and 3 wells by HERITAGE and ENERGY AFRICA reaching Total Depth (TD) of 2,487m, 2963m and 2980m respectively. One of the horizons (zones) was tested and confirmed presence of natural gas but heavily contaminated by Carbon-dioxide.
2003	Acquisition of seismic data over Lake Albert by Hardman, Energy Africa and Heritage.
2004	<ul style="list-style-type: none"> - Licensing of Exploration Area 1 to Heritage and Energy Africa in July 2004. - Exploration Area 3A (Semliki basin) relicensed to Heritage and Energy Africa in September 2004. - Drilling of Turaco-3 well by Heritage and Energy Africa reaching Total Depth (TD) of 2,980m. - Acquisition of 390 km² of 3-D seismic data in Semliki Basin by Heritage.
Recent Developments (2005-to date)	
2005-2006	<ul style="list-style-type: none"> - Acquisition of 2-D seismic data over the Kaiso-Tonya area by Hardman and Energy Africa/Tullow Oil and also over the Buhuka/Bugoma area, EA 3A by Heritage. - Exploration Area 5 (The Rhino Camp Basin) is licensed to Neptune Petroleum (Tower Resources). - Drilling of Mputa-1 well by Hardman and Energy Africa Oil in Kaiso-Tonya area becoming the First Discovery Well in the Kaiso-Tonya area. - Tullow Oil acquires Energy Africa and Hardman Resources.
2007	Dominion Petroleum is licensed to Exploration Area 4B (Lakes Edward and George Basin).
2008	Cabinet approves the National Oil and Gas Policy for Uganda; its implementation commences.
2010-2011	Feasibility Study on Refining undertaken by Government; implementation commences.
2008-2014	<ul style="list-style-type: none"> - 21 discoveries made; 116 wells drilled. - 6.5 billion barrels of Stock-Tank Oil Initially In Place (STOIIIP) confirmed. - 499 billion cubic feet of gas. - Several achievements made in implementation of the National Oil and Gas Policy (NOGP). - Oil and Gas Revenue Management Policy approved.
2012	<ul style="list-style-type: none"> - Tullow Oil's acquisition of Heritage assets is finalised and farms down to CNOOC and TOTALENERGIES E&P UGANDA. - First production license issued over the Kingfisher field in Exploration Area 3A.
2013	The Petroleum (Exploration, Development and Production) Act 2013 and the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act 2013.
2014	Memorandum of Understanding on Commercialisation signed between Government and Licensed oil companies.
2016	<p>Issuance of various regulations developed under the Petroleum (Exploration, Development and Production) Act 2013 and the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act 2013.</p> <p>Issuance of eight (8) Petroleum Production licences over various fields in Exploration Areas 1 & 2.</p>

Year	Major events
2017	<ul style="list-style-type: none"> -Tullow announced a Sale and Purchase agreement (SPA) in which it would transfer its interests to Total. -Issuance of three (3) Exploration Licenses, arising out of the first licensing round.
2018	The Local Content Policy was developed to promote capacity building and empower local companies in the Oil and Gas Sector. 17 Engineering, Procurement and Construction (EPC) services have been ringfenced for local Ugandan companies including catering services, camp construction, security, transport, clearing and forwarding, hospitality, land survey, customs clearance, etc.
2019	Minister announces the second licensing round for petroleum exploration.
2020	<ul style="list-style-type: none"> - Tullow agrees to sell its entire interest to Total for USD 575 million in cash and post first oil contingent payments. - Uganda joined the Extractives Industry Transparency Initiative (EITI) in August 2020 as the 54th member state.
2021	<ul style="list-style-type: none"> - Key oil agreements: Host Government Agreement (HGA), Tariff and Transportation Agreement (TTA) and Shareholders Agreement (SHA) were signed in April 2021 paving way for oil companies and government to approve and award contracts for engineering, procurement and construction (EPC) contracts. - The Government of Uganda (GoU) approved the Resettlement Action Plan (RAP) for the East African Crude Oil Pipeline (EACOP) project on the Ugandan section in April 2021. This approval paves the way for the completion of the land acquisition processes compensation and resettlement of Project Affected Persons (PAPs). The EACOP goes through 10 districts in Uganda; Hoima, Kikuube, Kakumiro, Kyankwanzi, Mubende, Gomba, Sembabule, Lwengo, Rakai and Kyotera. - Detail on EACOP is detailed in Section 4.9 of this report.
2022 ¹¹	<ul style="list-style-type: none"> - Announcement of the Final Investment Decision (FID) for Uganda’s upstream and EACOP oil and gas Projects by TotalEnergies EP Uganda, CNOOC Uganda Limited, the Uganda National Oil Company (UNOC), and the Tanzania Petroleum Development Corporation (TPDC). This translated the commitment of the oil companies to invest close to US\$ 10 billion to develop Uganda’s oil and gas resources through the implementation of the Tilenga Project in Bulisa and Nwoya districts; the Kingfisher Project in Hoima and Kikuube Districts (approximately US\$6-8bn); and, the East African Crude Oil Pipeline (EACOP) that will cross the ten (10) districts of Hoima, Kikuube, Kakumiro, Kyankwanzi, Gomba, Mubende, Lwengo, Sembabule, Kyotera and Rakai in Uganda.

¹¹ https://www.pau.go.ug/announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil/?utm_source=rss&utm_medium=rss&utm_campaign=announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil

4.1.1.(b) Geological and resources overview

The main prospective area for petroleum in Uganda is the Albertine Graben. It forms the northernmost part of the western arm of the East African Rift System, stretching from the border with Sudan in the north to Lake Edward in the south, a distance of over 500km. Uganda shares the Graben with the Democratic Republic of Congo (DRC). The part of the Graben that lies in Uganda covers an area of 23,918 km²¹².

The oil and gas resources of Uganda are estimated at 6.5 billion barrels of which 1.4 billion barrels are recoverable from the 21 oil and gas discoveries of the Albertine Graben as detailed below:

Table 10: Oil and gas discoveries in Uganda¹³

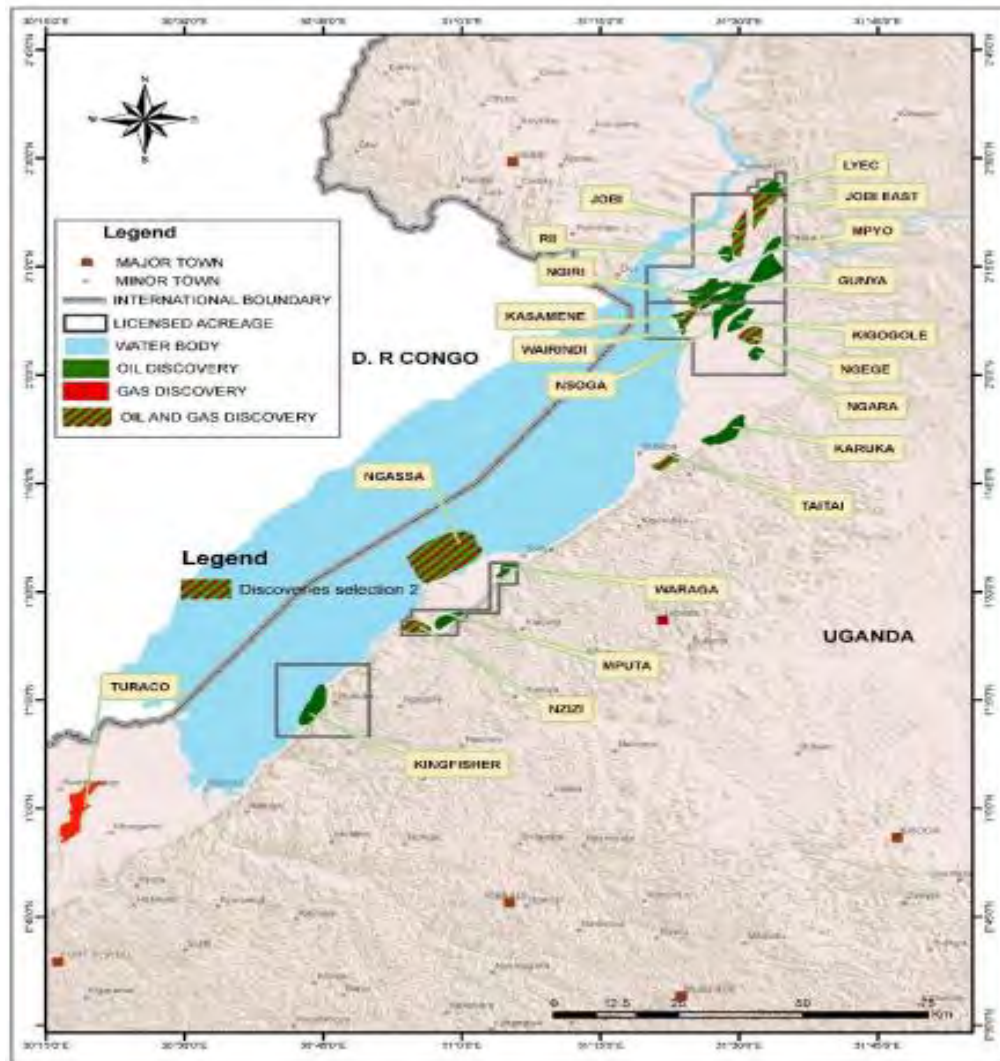
N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO ₂)	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008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

¹² <https://www.pau.go.ug/ugandas-petroleum-resources/>

¹³ <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

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

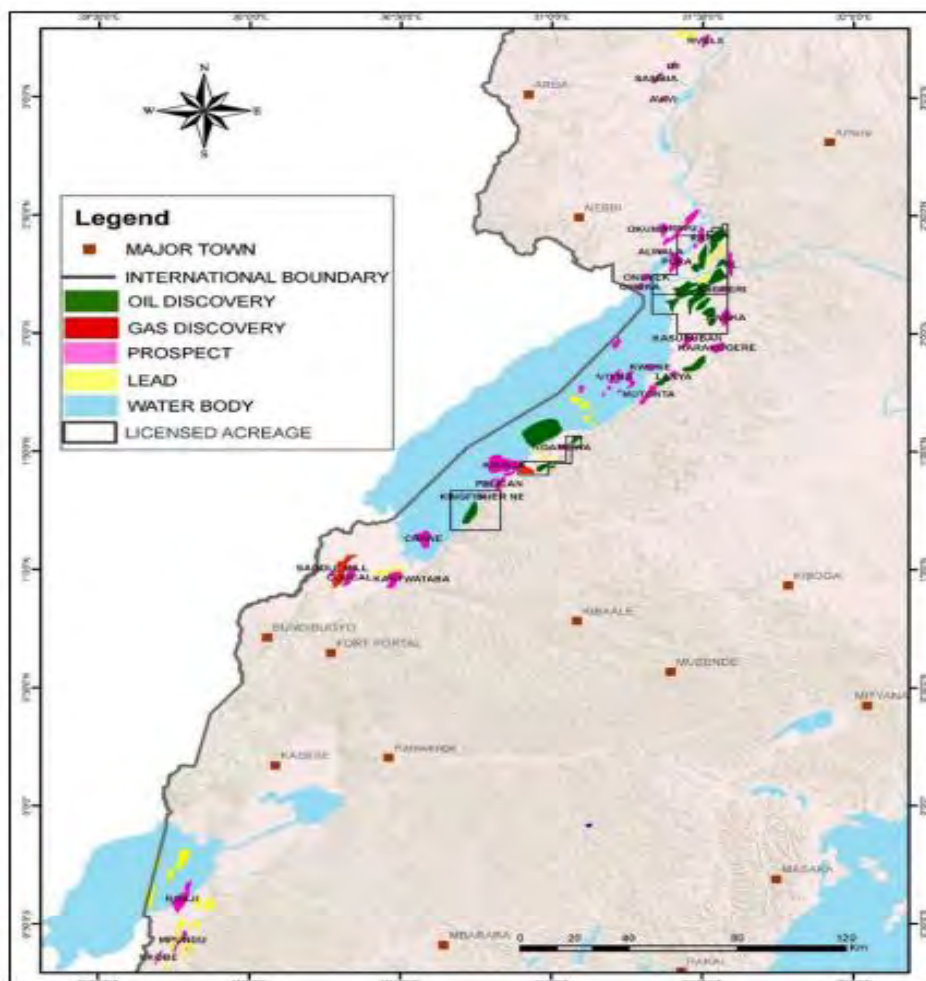
Figure 4: Map showing the oil and gas discoveries in Albertine Graben¹⁴



In accordance with the Petroleum Authority of Uganda, all the licensed acreage for petroleum exploration and production to date in Uganda is in the Albertine Graben. The Albertine Graben averages 45 kilometres in width and about 500 kilometres in length. This represents an area of approximately 22,500 km². The nine (9) production licences covering fourteen (14) oil fields that have been approved for development and production cover a total area of 885 km². The Mpyo and Jobi East fields which are yet to be granted production licences, but whose applications are currently under review cover an area of 211 km². The three (3) exploration licences that were awarded as a result of the first licensing round in Uganda cover an area of 754 km². All together these areas cover 1,850 km² representing only 8.2% of the Albertine Graben which is under licence. This means that there is still over 90% of the acreage in the Albertine Graben alone that requires licensing for further exploration.

¹⁴ <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

Figure 5: Map showing the prospective petroleum resources in Albertine Graben¹⁵



4.1.1.(c) Main players in the oil and gas upstream sector in Uganda

We set out below an overview of the main players currently in the oil and gas sector in Uganda:

- CNOOC Uganda Ltd (CUL) is the operator of the production licenses under the EA-3A PSA (the Kingfisher field) and the EA-2 PSA (Kaiso-Tonya fields), with a 28.33% shareholding, while its partners UNOC and TotalEnergies Uganda hold 15% and 56.67% respectively¹⁶ ;
- TotalEnergies EP Uganda B.V. is the operator of the production licenses under the EA-1 PSA (Pakwach Basin) and the EA-2 PSA (Butiaba-Wanseko fields)¹⁷;
- Armour Energy Uganda Limited operates an exploration license (PSA-01/2017) over the Kanywataba block; and
- ORANTO Petroleum Ltd operates exploration licenses over the Ngassa-Deep block (PSA-02/2017) and Ngassa- Shallow block (PSA-03/2017).

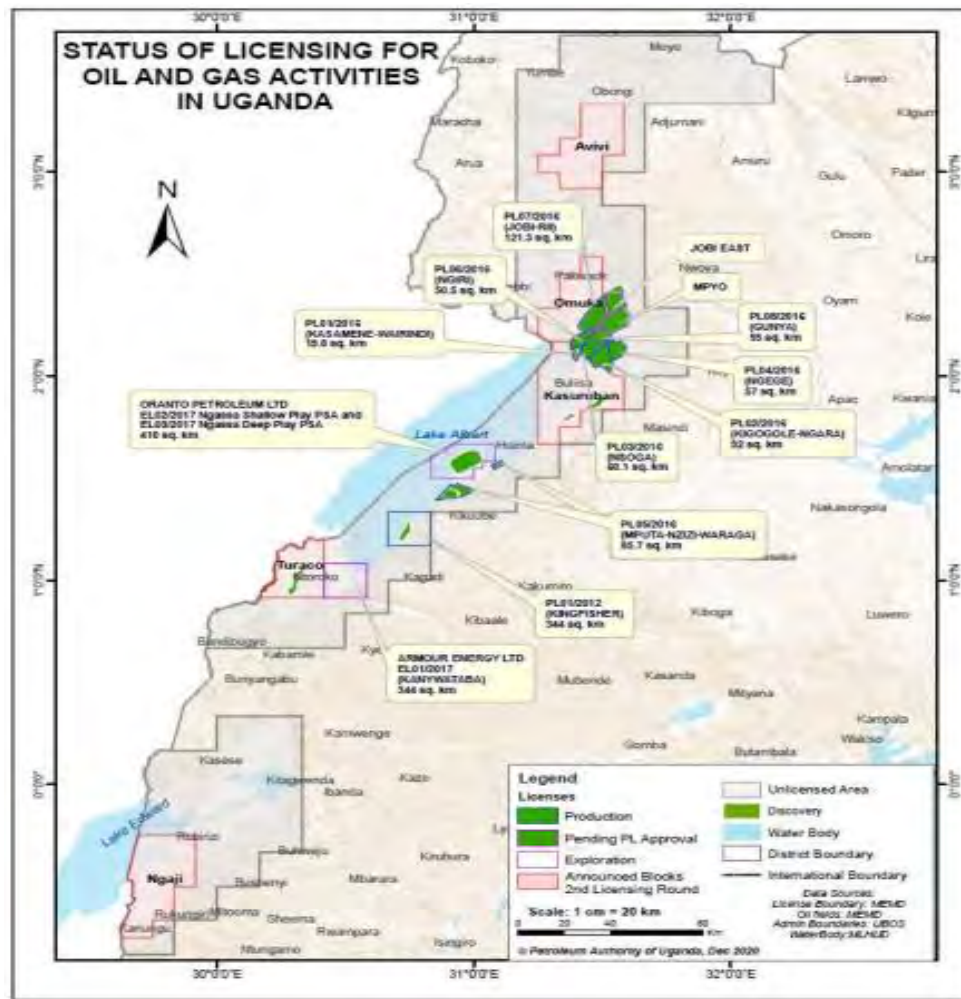
¹⁵ <https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

¹⁶ <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

¹⁷ <https://www.unoc.co.ug/upstream/the-tilenga-project/>

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

Figure 6: Map showing the oil and gas exploration areas and production fields¹⁸



4.1.2. Overview of the mining sector

4.1.2.(a) Overview of the mining sector

Large scale mining in Uganda commenced in the 1970’s with the establishment of Kilembe Mine as a large-scale mine, producing over 217,000¹⁹ tonnes of blister copper as well as cobalt, phosphates and limestone. However, there were several small to medium mines for tungsten, tin, beryl, niobium, tantalum, and gold in operation. While large-scale mining has declined over the last twenty years, precious minerals and base metals continue to be exploited on a small scale by artisanal miners.

The period after 1986 was marked by an improvement in international commodity prices and a favourable business climate in Uganda, which made mining a viable investment. As a result, many mining companies took up licenses in the mining sector. Furthermore, several mineral occurrences led to the discovery of minerals that have since been mined and/or processed²⁰. Others remain in exploration phases.

¹⁸ Source : Uganda National Oil Company (UNOC).

¹⁹ https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf

²⁰ https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf

Today, the mining sector in Uganda is largely dominated by small to medium scale exploration companies. Mining of gold, tin, wolfram and coltan is dominated by artisanal miners. The sector also has a limited number of large-scale producers of limestone and pozzolanic materials for cement manufacture.

The mineral resources in Uganda can be divided into metallic and non-metallic minerals (Industrial or construction materials). Production and export data during FY 2019-20 are detailed in Section 4.12 of this report.

The map below shows the mineral occurrences in Uganda:

Figure 7: Map showing the mineral occurrences in Uganda²¹



Gold mining in Uganda

Gold is the main traded precious mineral in Uganda as detailed in Section 4.12.2 of this report. Gold mining is mainly undertaken in the following regions of the country:

- i. Karamoja Region (Amudat, Abim, Nakapiripirit, Napak, Kaabong, Moroto, Nabilatuk and Kotido);
- ii. Eastern region (Busia, Bugiri and Namayingo districts);
- iii. Central region (Kyegegwa, Mubende and Kassanda districts);
- iv. Kigezi region (Kisoro and Kabale), and;
- v. Ankole region (Bushenyi and Buhweju districts).

The gold industry in Uganda is comprised of mainly artisanal and small-scale miners (ASMs) who face various challenges including limited capacity to process the gold further.

²¹ https://www.ugandainvest.go.ug/wp-content/uploads/2020/01/Mineral-occurrence-map-of-Uganda_A3.pdf

The artisanal gold mining sector in Uganda is predominantly informal, with an intricate chain of stakeholders who include landowners, tenants, miners, and traders. In some areas, the landlords will lease land out to miners in return for a share of the proceeds. However, in other areas like Karamoja, the land on which mine sites are situated is communally owned. While it is common to find many miners on one site, with several members from the same family working together, quite often the majority of them are self-employed with no specific chain of leadership, except where they operate under an association. The government is facilitating formalization of ASMs through formation of associations and cooperatives supported by different actors including CSOs.

ASGM groups or associations require a constitution in order to register with the Sub County Community Development Office where they are also required to pay an administrative fee in order to get registered at the district level. The Uganda Association of Artisanal and Small-Scale Miners (UGAASM) is the national umbrella of all ASMs in Uganda. It has regional executives from each of the mining regions (i.e., Eastern, Ankole, Central, Karamoja and Northern which is not a gold mining region).

Gold refining in Uganda

A number of gold processing facilities have been developed or registered to provide services including smelting, assaying, refining and transportation to the final consumers who are usually abroad. These companies require an annual Mineral Dealer's License to be able to buy, sell and deal in minerals and this is renewed yearly. They also have a manufacture in bond license (MUB) issued by the Uganda Revenue Authority's Customs Department which enables them to export the gold. Effective July 2021, the government of Uganda imposed a levy of five percent on every kilogram of refined gold and 10 percent on unprocessed gold for export. This resulted in a sharp drop in the amount of gold being exported out of the country by these refineries.

In Uganda, there are five Gold refineries namely; African Gold Refinery Limited currently trading as Thaba Investments Limited, Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd and Aurnish Trading Ltd. However new companies such as Nuran Ventures-SMC Limited and Wagagai Ltd are in the process of setting up refineries . They intend to carry out both mining and processing of gold.

4.1.2.(b) Artisanal and Small-Scale Mining²²

In accordance with the Mining & Mineral Policy, 2018, "Artisanal and Small-Scale Mining (ASM) refers to mining operations run by individuals, families or groups of local communities or migrant workers or local enterprises, the majority of whom have no formal technical training and depend on rudimentary tools. The Ugandan mining legislation does not provide a direct definition of "artisanal" mining; only "small-scale" mining has been defined in the Mining Act, 2003 as operations characterised by small capital investment, low levels of technological sophistication, and at least 51% ownership by Ugandan citizens."

MEMD through its DGSM is the main regulatory body of the ASM sub-sector in Uganda. In general, ASM mining rights fall in the category of location license which is a preserve of Ugandan citizens or companies where Ugandans hold the majority stake.

In 2018, MEMD recommended the registration of all ASMs under one umbrella body so as to facilitate the transition to/ from informal to formal mining activities. This led to the formation of the Uganda Artisanal and Small-scale Mining Association (UGAASM), comprised of an estimated 158 smaller associations of artisanal and small-scale miners from all over the country. Several of these associations have been issued with location licenses. In accordance with the ministry, there have

²² Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

been recent proposals of legislation amendments that recognise the existence of ASMs, demonstrating efforts by government to incorporate ASMs into the formal mining sector.

ASM has become a major contributor in Uganda's mining industries, and plays an important role in local development as well as job creation (estimated at over 1 million direct and indirect jobs in 2018, benefiting approximately 10% of the country's population). ASM also represents the mainly informal sector and is not accounted for in the country's GDP calculation. Statistics suggest formal ASM operations have contributed UGX 713.5 million to national revenues from 2014 to 2021.

Artisanal and small-scale miners in Uganda are responsible for the majority production of gemstones and more than 90% of metallic minerals, industrial minerals (e.g., gypsum, limestone, pozzolanic material) and other building minerals (e.g., clay, sand, aggregate). With the exception of building minerals which are extracted in most districts, mining of other commodities is largely restricted to the southwest, central and eastern regions of the country.

The ASM comprises the small-scale miners as well as the artisanal miners. The former are more organised entities. They invest between 100,000 and 1 million US dollars in their businesses on average. They have registered businesses and are taxpayers. They also have access to loans from financial institutions. Artisanal miners on the other hand remain informal, and depend more on daily income from their mining activities.

The current law (i.e., the Mining Act of 2003) has no provisions relating to artisanal mining activities. However, the recently passed Mining and Minerals Bill, 2021 (see Section 4.6 of this report on legal and regulatory framework for mining) defines the Artisanal Mining and seeks to organise, register, license, and regulate more the ASM sector. It also provides for a progressive Artisanal and Small-scale Mining (ASM) licensing scheme which includes artisanal mining license and small-scale mining license, thereby differentiating between the different players in the sector. Until the date of this report, the new law is awaiting assent by the President.

The map below shows the location of the current active ASM areas in Uganda:

Figure 8: Map showing the active ASM areas in Uganda²³



The main problems of the ASM sector can be described in two categories: those affecting artisanal miners, and those affecting small scale miners.

a) Artisanal miners:

- illegal mining facilitated by the use of mercury that harms the environment and people out-dated legislation that does not recognise current realities and developments
- widespread use of inefficient and labour-intensive mining methods leading to low economic returns, environmental degradation and occupational health and safety risks;
- participation of children which perpetuates child labour and child exploitation;
- poor sanitation and hygiene conditions increasing the risk of communicable diseases in ASM communities;
- HIV/AIDS in ASM communities; and
- lack of access to fair markets and financing mechanisms.

b) Small scale miners: these are registered/licensed miners. They face additional unique challenges which include:

- exploitation of illegal miners by mineral buyers or legally registered miners;
- tensions between legal and illegal miners concerning overlapping interests in land allocated under concession, whilst ongoing operations are underway on the land;
- exclusion of “building minerals” from the jurisdiction of authorities which are best equipped to support and monitor these activities;

²³ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

- resource limitations of government authorities to monitor and enforce ASM-related legislation;
- exclusion of ASM from local, regional and national economic development and poverty alleviation strategies; and
- exclusion of ASM from the development partner agenda.

4.1.2.(c) Significant exploration projects in the mining sector

An overview of the main exploration projects in the mining sector in Uganda is set out below as reported by DGSM:

- Sipa Exploration (U) Ltd identified a Copper-Cobalt-Nickel anomaly in Kitgum district;
- Wagagai Mining (U) Limited discovered a gold deposit in Busia district;
- Jervois Mining Limited is drilling for Copper-Cobalt-Nickel mineralisation in Kasese and Bunyangabo districts;
- Samta Mines and Minerals Uganda Limited is following up a gold anomaly in Zombo district. Simba Mines Ltd is developing an underground gold mine in Ibanda district;
- Consolidated African Mineral Resources Ltd has discovered deposits of graphite in Kitgum district;
- African Panther Resources Ltd drilled and developing an underground geological model at their Kikagati tin mine;
- Sunbelt Mining Co. Ltd discovered over 50 metric tons of Marble in one of their Moroto concessions after a successful drilling exercise; and
- M/S Rwenzori Rare Metals Mukutu-Buwaya Aluminous clay project (REE, Alumina, silica, iron ore, magnesia, zirconia, rare metals) 3,000,000,000T.

While the gold mining sector is dominated by artisanal and small-scale artisanal miners, there are also a number of multinational companies prospecting and mining gold in Uganda. Mining operations in Busia gold mine, with reserves estimated at 12.5 million ounces of mineable gold, commenced with an official launch in October 2021. The Busia gold mine is estimated to have an equivalent of 16 billion dollars in gold reserves. The mining operations, operated by Wagagai Mining, are expected to produce approximately 1000 kilogrammes of gold annually, offering 3000 job direct and indirect jobs, with a projected tax base of about 30 billion shillings. Wagagai has a planned investment of US\$50 million, and will also process gold before export.

4.2. Legal and Institutional Framework

4.2.1. Legal framework of the oil and gas sector

We set out below a summarised description of the legal and institutional frameworks as well as the fiscal regime governing the oil and gas sector.

4.2.1.(a) Institutional framework of the Oil and Gas sector

The main government agencies involved in the oil and gas sector in Uganda are set out in the table below:

Table 11: 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)	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 downstream. ²⁴ The Directorate of Petroleum in the MEMD 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.
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.
5	Petroleum Authority of Uganda (PAU)	Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. It is tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda ²⁵ . 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

²⁴ Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

²⁵ National Oil and Gas Policy Uganda, page 45.

No.	Institution	Description of Roles and Responsibilities
		works as a collection agency for petroleum revenues paid in kind by all licensed companies in Uganda ²⁶ .
7	Bank of Uganda (BoU)	Bank of Uganda (BoU) advises the government of Uganda on the impact of the oil and gas sector on the national economy, ensuring that oil and gas activities do not impact negatively on monetary policy and macro-economic stability and managing and administering the Petroleum Fund.
8	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is the revenue collection agency responsible for administering the collection of revenues from oil and gas activities in line with the relevant laws, assisting in assessing the impact of oil and gas revenues on the economy and participates in formulating tax measures to regulate collection of the correct amount of revenues from oil and gas activities.
9	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs provides legal advice and legal services to Government on petroleum related matters.
10	Ministry of Local Government (MLG)	MLG plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of oil and gas activities. The local government reaches the villages and parishes level through the village councils.
11	Ministry of Works and Transport (MWT)	Ministry of Works and Transport plans and regulates transport services, provides technical guidance on civil / structural and mechanical engineering aspects relating to oil and gas infrastructure.
12	Ministry of Water and Environment (MWE)	The Ministry of Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of oil and gas policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
13	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry Responsible for Labour carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensations.
14	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA) ensures and monitors compliance of oil and gas activities with environmental guidelines and international standards and coordinates environmental impact assessments and audits.
14	Ministry of Lands, Housing & Urban Development ²⁷	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.
15	Ministry of Education and Sports ²⁸	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 ²⁹ which skills people in the relevant skills for the Oil and gas sector of Uganda.
16	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.

²⁶ Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

²⁷ <https://mlhud.go.ug/>

²⁸ <https://www.education.go.ug/>

²⁹ <https://upik.ac.ug/>

4.2.1.(b) Legislation governing the Oil and Gas sector

In order to strengthen the oil and gas sector, Uganda has adopted several pieces of legislation, which allow investors to carry out prospection, exploration and production activities. These policies, laws and regulations are set out in the table below:

Table 12: Oil and gas sector legal framework

No.	Legislation	Description
Policies		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008 ³⁰	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 ³¹	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.
3	National Local Content Policy for Petroleum in Uganda ³²	The policy aims at promoting the competitiveness of Ugandan labour and enterprises in the oil and gas industry and associated sectors of the economy
Laws and regulations		
1	The Constitution of the Republic of Uganda ³³	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	The Petroleum (Exploration, Development, and Production) Act, 2013 ³⁴	<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, 2016³⁵; - The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016³⁶; - The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016³⁷; and

³⁰ <https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

³¹ <https://www.pau.go.ug/download/the-oil-and-gas-revenue-management-policy-for-uganda-2012/>

³² https://www.pau.go.ug/uploads/NATIONAL_LOCAL_CONTENT_POLICY_FOR_PETROLEUM_IN_UGANDA.pdf

³³ <https://www.parliament.go.ug/documents/1240/constitution>

³⁴ https://www.pau.go.ug/uploads/Petroleum_EDP_Act_2013.pdf

³⁵ https://www.pau.go.ug/download/upstream_general-regulations_2016/

³⁶ <https://www.pau.go.ug/download/upstream-hse-regulations/>

³⁷ <https://www.pau.go.ug/download/upstream-national-content-regulations-2016/>

No.	Legislation	Description
		- The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016 ³⁸ .
3	The Model Production Sharing Agreement (MPSA) ,2016 ³⁹	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.
4	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013 ⁴⁰	<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 2016⁴¹; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016⁴²; - The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016⁴³; and - The Petroleum (Waste Management) Regulations, 2019⁴⁴. <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>
5	Public Finance Management (PFMA) Act 2015 ⁴⁵	<p>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 in to the fund.</p> <p>Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken⁴⁶.</p>
6	Petroleum and Supply Act, 2003 ⁴⁷	<p>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.</p> <p>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 standards⁴⁸.</p>

³⁸ <https://www.pau.go.ug/download/upstream-metering-regulations-2016/>

³⁹ <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

⁴⁰ <https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

⁴¹ <https://www.pau.go.ug/download/midstream-general-regulations-2016/>

⁴² <https://www.pau.go.ug/download/midstream-national-content-regulations-2016/>

⁴³ https://www.pau.go.ug/download/midstream_hse_regulations/

⁴⁴ https://www.pau.go.ug/download/petroleum_waste_regulations_2019/

⁴⁵ <https://www.finance.go.ug/content/public-finance-management-act-2015>

⁴⁶ Section 55-75 of the Public Finance Management Act 2015.

⁴⁷ <https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

⁴⁸ Ministry of Energy and Mineral Development Sector Performance Report 2020.

No.	Legislation	Description
7	Wildlife Act, (Cap 200 of the laws of Uganda) 2019 ⁴⁹	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.
8	National Forestry and Tree Planting Act, 2003 ⁵⁰	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.
9	Public Health Act, (Cap. 281 of the laws of Uganda) ⁵¹	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.
10	Water Act, (Cap. 152 of the laws of Uganda) ⁵²	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.
11	Income Tax Act, (Cap. 340 of the laws of Uganda) ⁵³	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 ⁵⁴ . A 10% withholding tax is due on payment to non-resident service providers ⁵⁵
12	National Environment Act, 2019 ⁵⁶	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and environmental concerns arising out of petroleum activities. The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental and Social Impact Assessments (ESIA) to be carried out at the location of the projects.
13	The East African Crude Oil Pipeline (EACOP) SPECIAL PROVISIONS) Act 2021 ⁵⁷	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.

⁴⁹ <https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

⁵⁰ https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

⁵¹ https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

⁵² https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

⁵³ <https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31>

⁵⁴ Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

⁵⁵ Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda

⁵⁶ <https://www.pau.go.ug/download/the-national-environment-act-2019/>

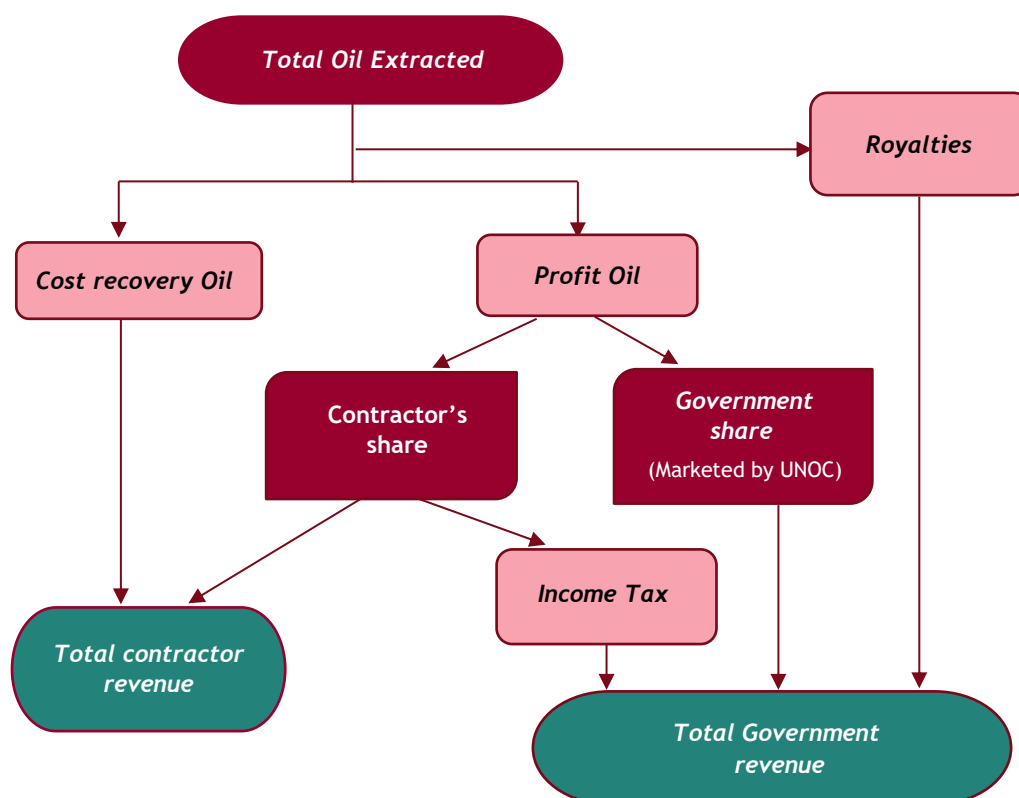
⁵⁷ <https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

4.2.1.(c) Fiscal regime of the Oil and Gas activities

PSA fiscal regime mechanism

The current fiscal regime for the petroleum sector in Uganda is based on a production sharing agreement (PSA). Under this arrangement, oil companies are contracted by Government and are rewarded an agreed share of the production. In its simplest form, the fiscal provisions of a PSA constitute four main components; royalties, cost recovery oil, profit oil, and income tax as detailed in the below figure:

Figure 9: Production sharing agreement (PSA) fiscal regime mechanism⁵⁸



Cost recovery audit:

OAG reviewed the cost recovery statements relating to the period 2004-2011 in the sum of USD 983,063,050 and concluded the following:

Table 13: Cost recovery audit results the period 2004-2011

Description	Amount (USD)
Unrecoverable because of non-compliance with the provisions of the PSAs	39,094,724
unclaimable in accordance with the PSAs provisions as commercial Oil and Gas reserves were not discovered in the licensed exploration areas	41,585, 800
Compliant with the provisions of the PSAs and is therefore recoverable from future oil earnings	902,382,526
Total	983,063,050

Source: OAG Annual Performance for the period ending 31 December 2016⁵⁹

⁵⁸ Source: The Oil and Gas Revenue Management Policy for Uganda, 2012

⁵⁹ <http://www.oag.go.ug/wp-content/uploads/2017/01/Annual-OAG-Performance-Report-2016.pdf>

Main payment streams on the oil and gas sector

The main taxes that are collected by the Uganda Revenue Authority (URA) from the oil and gas sector are as follows:

Table 14: Main payment streams on the oil and gas sector

Taxes	Description	Law	Rate	Reference														
Payment streams specific to the oil gas and sector (Non-Tax revenues)																		
Royalties	Uganda's 2016 Model Production Sharing Agreement (MPSA) provides ad valorem sliding scale increment on the basis of gross total daily production in Barrels of Oil Per Day (BOPD) for each contract area. Gross Total Daily Production is defined as the output of Crude Oil less all water and sediments produced and all amounts of petroleum re-injected into the Petroleum Reservoir.	The Petroleum (Exploration, Development and Production) Act 2013.	<p>The rates have a variable component 'X' and a fixed component as shown below:</p> <table border="1"> <thead> <tr> <th>GROSS TOTAL DAILY PRODUCTION (BOPD)</th> <th>ROYALTY</th> </tr> </thead> <tbody> <tr> <td>Where the production does not exceed 5,000</td> <td>(2½ + X)%</td> </tr> <tr> <td>Where the production is higher than 5,000, but does not exceed 10,000</td> <td>(5 + X)%</td> </tr> <tr> <td>Where the production is higher than 10,000 but does not exceed 20,000</td> <td>(7½ + X) %</td> </tr> <tr> <td>Where Production is higher than 20,000 but does not exceed 30,000</td> <td>(10 + X) %</td> </tr> <tr> <td>Where Production is higher than 30,000 but does not exceed 40,000</td> <td>(12½ + X)%</td> </tr> <tr> <td>Where the production is higher than 40,000</td> <td>(15 + X)%</td> </tr> </tbody> </table>	GROSS TOTAL DAILY PRODUCTION (BOPD)	ROYALTY	Where the production does not exceed 5,000	(2½ + X)%	Where the production is higher than 5,000, but does not exceed 10,000	(5 + X)%	Where the production is higher than 10,000 but does not exceed 20,000	(7½ + X) %	Where Production is higher than 20,000 but does not exceed 30,000	(10 + X) %	Where Production is higher than 30,000 but does not exceed 40,000	(12½ + X)%	Where the production is higher than 40,000	(15 + X)%	The Petroleum (Exploration, Development and Production) Act 2013; Section 154. Article 9.1 of the Uganda 2016 Model Production Sharing Agreement (MPSA).
GROSS TOTAL DAILY PRODUCTION (BOPD)	ROYALTY																	
Where the production does not exceed 5,000	(2½ + X)%																	
Where the production is higher than 5,000, but does not exceed 10,000	(5 + X)%																	
Where the production is higher than 10,000 but does not exceed 20,000	(7½ + X) %																	
Where Production is higher than 20,000 but does not exceed 30,000	(10 + X) %																	
Where Production is higher than 30,000 but does not exceed 40,000	(12½ + X)%																	
Where the production is higher than 40,000	(15 + X)%																	
Signature Bonus Payments	The Uganda Petroleum EDP Act, 2013 provides for payment of a signature bonus on granting a petroleum exploration or production license. The Act defines the signature bonus as "a single non-recoverable lumpsum payment by the licensee to the Government upon granting of the petroleum exploration or production license". The amount payable is determined by the agreement between the government and the Oil Company.	The Petroleum (Exploration, Development and Production) Act 2013	Not stated in the Act. Amount to be negotiated before signature of the contract.	The Petroleum (Exploration, Development and Production) Act 2013; Section 156. Article 8.1 of the Uganda 2016 Model Production Sharing Agreement (MPSA).														
Production Bonus	The 2016 Model Production Sharing Agreement provides for payment of production bonuses. The production bonuses are to be paid within (30) days following the date on which each of the aforesaid cumulative production volumes are first achieved.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>Production Bonuses, in the amount indicated hereunder, shall be due and paid by the Licensees to Government:</p> <p>(a) When the cumulative production in the Contract Area, as from the Date of Commencement of Commercial Production, first reaches volumes of 50,000,000 BOE, the Licensee shall pay to the Government 5,000,000 USD as Production Bonus.</p>	Article 8.2 of the MPSA.														

Taxes	Description	Law	Rate	Reference												
			(b) Thereafter on each additional 25,000,000 BOE, the Licensee shall pay to the Government 3,000,000 USD.													
Licenses Fees	Fees to be paid when applying for grant renewals, or transfers of petroleum licenses.	The Petroleum (Exploration, Development, and Production) Regulations, 2016	<p>The corporate rate fees are set out in the table below:</p> <table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>FEES IN USD</th> </tr> </thead> <tbody> <tr> <td>Fees to obtain scientific reports and other relevant documents made by the Minister during impact assessment before opening up new areas for licensing</td> <td>10,000</td> </tr> <tr> <td>Application or renewal of reconnaissance permit</td> <td>10,000</td> </tr> <tr> <td>Application or renewal of petroleum exploration license</td> <td>20,000</td> </tr> <tr> <td>Application or renewal of petroleum production license</td> <td>40,000</td> </tr> <tr> <td>Application or renewal of facility license</td> <td>30,000</td> </tr> </tbody> </table>	DESCRIPTION	FEES IN USD	Fees to obtain scientific reports and other relevant documents made by the Minister during impact assessment before opening up new areas for licensing	10,000	Application or renewal of reconnaissance permit	10,000	Application or renewal of petroleum exploration license	20,000	Application or renewal of petroleum production license	40,000	Application or renewal of facility license	30,000	Schedule 1 of the Petroleum (Exploration, Development, and Production) Regulations, 2016
DESCRIPTION	FEES IN USD															
Fees to obtain scientific reports and other relevant documents made by the Minister during impact assessment before opening up new areas for licensing	10,000															
Application or renewal of reconnaissance permit	10,000															
Application or renewal of petroleum exploration license	20,000															
Application or renewal of petroleum production license	40,000															
Application or renewal of facility license	30,000															
Annual Acreage Rentals	The licensee shall pay acreage rental, surface rental or area fees calculated per square kilometre for the acreage held under a petroleum exploration license or petroleum production license on granting a license and thereafter annually on the anniversary of the grant until the termination of the license.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>(a) annual acreage rental for the area which remains subject to a Petroleum Exploration License:</p> <ul style="list-style-type: none"> - First Exploration Period: USD 20 per square kilometre or part thereof; - Second Exploration Period: USD 30 per square kilometre or part thereof; and - Third Exploration Period: USD 50 per square kilometre or part thereof. <p>(b) Annual surface rental in respect of an Area subject to a Production License: USD 1,000 per square kilometre or part thereof.</p>	Article 26.1 of the MPSA.												
Training and research fess	The licensee shall pay annual training and research fees. Training and research fees shall be payable on the granting of a license and thereafter annually on the anniversary of the grant until the termination of the license.	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>The licensee shall pay to Government, or its Nominee a training and research fee as follows:</p> <ul style="list-style-type: none"> - First Exploration Period: USD 200,000 per 12 months; - Second Exploration Period: USD 200,000 per 12 months; - Third Exploration Period: USD 200,000 per 12 months; - Development Period: USD 300,000 per 12 months; and - Following commencement of production: USD 400,000 per 12 months, per License. 	Article 19.3 of the MPSA.												

Taxes	Description	Law	Rate	Reference												
Profit Oil	<p>This refers to the share of production remaining after the contractor has retained the share attributed to cost recovery (Art 11 MPSA).</p> <p>A Party's share of Profit Petroleum in any Calendar Year shall be calculated on the basis of the "R-Factor" actually achieved by the Licensee at the end of the preceding Calendar Year for the Contract Area. The "R-Factor" shall be calculated as follows: $R = X / Y$:</p> <ul style="list-style-type: none"> X is equal to the "Cumulative Net Revenues" actually received by the Licensee; and Y is equal to the "Cumulative Capital Expenditures" actually incurred by the Licensee. 	The Uganda 2016 Model Production Sharing Agreement (MPSA).	<p>The share of Profit Petroleum to which the Licensee and the Government shall be entitled (from the first day of production) is equal to the relevant percentage according to the value of the R-Factor as indicated in the table below:</p> <table border="1"> <thead> <tr> <th>R-FACTOR</th> <th>LICENSEE'S SHARE (IN %)</th> <th>GOV'T SHARE (IN %)</th> </tr> </thead> <tbody> <tr> <td>$R \leq 1.000$</td> <td>50</td> <td>50</td> </tr> <tr> <td>$1 < R \leq 3.000$</td> <td>(Licensee's Share) = 50 - [25*(R - 1)/2]</td> <td>100 - (Licensee's Share)</td> </tr> <tr> <td>$R > 3.000$</td> <td>25</td> <td>75</td> </tr> </tbody> </table>	R-FACTOR	LICENSEE'S SHARE (IN %)	GOV'T SHARE (IN %)	$R \leq 1.000$	50	50	$1 < R \leq 3.000$	(Licensee's Share) = 50 - [25*(R - 1)/2]	100 - (Licensee's Share)	$R > 3.000$	25	75	Article 12 of the MPSA.
R-FACTOR	LICENSEE'S SHARE (IN %)	GOV'T SHARE (IN %)														
$R \leq 1.000$	50	50														
$1 < R \leq 3.000$	(Licensee's Share) = 50 - [25*(R - 1)/2]	100 - (Licensee's Share)														
$R > 3.000$	25	75														
Main taxes applicable to the oil and gas sector (Tax revenues)																
Income Tax	<p>After deducting royalties, cost recovery oil and government profit oil share, the contractor's profit oil share is subject to income tax in accordance with the income tax laws.</p> <p>Uganda's income tax regime for the upstream oil and gas sector does not differ materially from the income tax regime applicable to other business operations although there are some modifications to take into account given the peculiar features of the upstream oil and gas industry.</p>	<p>Income Tax Act, Cap. 340.</p> <p>The Income Tax (Amendment) Act, 2018.</p>	<p>Income Tax Terms for oil and gas companies are presented below:</p> <table border="1"> <thead> <tr> <th>FISCAL TERM</th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td>Corporate Income Tax</td> <td>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits</td> </tr> <tr> <td>Tax Losses</td> <td>The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.</td> </tr> <tr> <td>Ring-Fencing</td> <td>Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against</td> </tr> </tbody> </table>	FISCAL TERM	DESCRIPTION	Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits	Tax Losses	The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.	Ring-Fencing	Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against	<p>Income Tax Act, Cap. 340</p> <p>The Income Tax (Amendment) Act, 2018.</p>				
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Taxes	Description	Law	Rate	Reference
			<p>income derived from the same license area.</p> <p>Deductible costs Prescribed categories of capital and revenue expenses are deductible for tax purposes but capped at the cost oil recoverable each year. This implies that oil companies will commence paying taxes in the year oil production commences regardless of whether or not they are profitable.</p> <p>Withholding Tax It is mandatory for International Oil Companies (IOCs) to withhold tax at prescribed rates on a number of payments made to resident and non-resident suppliers.</p>	
Value Added Tax	International Oil Companies may register for VAT at exploration and development stages before they embark on production. Uganda also operates a deemed VAT paid regime providing that whilst inputs for petroleum operations charge VAT at the standard rate of 18%, International Oil Companies need not spend cash as the VAT charged is deemed to be paid under the law.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)	Common VAT rate: 18%.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)

4.2.2. Legal framework of the Mining Sector

We set out below a summary description of the legal and institutional frameworks as well as the fiscal regime governing the mining sector.

4.2.2.(a) Institutional framework of the Mining Sector

The main government agencies involved in the mining sector in Uganda are as follows:

Table 15: 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.

No.	Institution	Description of Roles and Responsibilities
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.
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 impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in co-ordination with mineral agencies.

No.	Institution	Description of Roles and Responsibilities
13	Ministry of Lands, Housing & Urban Development ⁶⁰	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.

4.2.2.(b) Legislation governing the Mining Sector

The mining sector is regulated by the following main policies, laws and regulations:

Table 16: Mining sector legal framework

No.	Legislation	Description
Policies		
1	The Mining and Minerals Policy, 2018 ⁶¹	<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 through; - 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 ⁶²	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	Mining Act, 2003 ⁶³ and Mining	<p>The Mining Act, 2003 repealed the Mining Act 1964, cap.248 with provisions on mining and mineral development.</p> <p>The Mining Act, 2003 and Mining Regulations, 2004 vest the ownership and control of minerals in, on or under any land or water in Uganda are and shall be vested in</p>

⁶⁰ <https://mlhud.go.ug/>

⁶¹ <https://dqsm.go.ug/wordpress/wp-content/uploads/2021/06/Minerals-and-Mining-Policy-2018.pdf>

⁶² <https://www.parliament.go.ug/documents/1240/constitution>

⁶³ https://dqsm.go.ug/wordpress/wp-content/uploads/2021/06/Mining_Act.pdf

No.	Legislation	Description
	Regulations, 2004 ⁶⁴	the government. The key issues covered in the law include ownership of minerals, the licensing regime, Royalties, Adequate compensation, Mineral Agreements, Environmental factors and Taxation. The Act also includes provisions for a prospecting license (a non-exclusive right), an exploration license, a mining lease, and a location license (small scale exploration and mining). Under the Mining Act regulations, priority for a mineral right other than prospecting license is on a first-come-first-served basis, if more than one person applies for a mining right over the same area of land. A holder of the exploration license has priority for being granted a mining lease on land subject to the exploration license.
3	Mining (Licensing) Regulations, 2019 ⁶⁵	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 ⁶⁶	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 ⁶⁷	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) ⁶⁸	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) ⁶⁹	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 ⁷⁰	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 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.

⁶⁴ https://businesslicenses.go.ug/kcfinder/upload/files/The_Mining_Regulations%2C_2004_SI_71.pdf

⁶⁵ https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

⁶⁶ <https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf>

⁶⁷ <https://www.finance.go.ug/content/public-finance-management-act-2015>

⁶⁸ https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

⁶⁹ [Income Tax Act \(Chapter 340\) | U lii](#)

⁷⁰ <https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529>

The Mining and Mineral Bill, 2021⁷¹

The GoU through MEMD drafted the Mining and Mineral Bill, 2021, which seeks to consolidate and reform the laws relating to mineral resources to give effect to article 244 of the Constitution. It also seeks to repeal the Mining Act, 2003 and provide for administrative and institutional reforms for better governance and management of the Mining sector.

The Mining and Mineral Bill, 2021 aims at strengthening the current institutional arrangements and establish relevant supporting institutions. It also sets out to create specialised agencies to carry out specific tasks to support DGSM. To that effect the Bill has established several units providing their specific roles and functions. These include the Mineral Exploration Unit, Licensing/Mining Cadastre Unit, Mineral Audit Agency, National Mining Company and Mining Tribunal.

The Bill was passed by Parliament on 17th February 2022. It is awaiting the assent of the President to become an Act of Parliament. After this, it will be gazetted, and become law.

4.2.2.(c) Fiscal regime of the Mining activities

Uganda's fiscal system for the mining sector is based on a combination of the taxation structure established by legislation, and the contractual framework under which mining companies operate with the government.

The laws include the Income Tax Act, Cap. 340 of the Laws of Uganda, and the Value Added Tax Act, Cap. 349 of the Laws of Uganda.

Mining license/permit holders are also required to make payments specific to the mining activities as stipulated in the Mining Act, 2003 and Mining (Licensing) Regulations, 2019, by agreements signed between miners and the government, and by the terms provided by the license granted.

The main taxes that are collected from the mining companies are summarised in the table below:

Table 17: Main payment streams on the mining sector

Taxes	Description	Law	Rate	Reference	
Payment streams specific to the mining sector (Non-Tax revenues)					
Royalties	The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. 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. 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	Mining (Licensing) Regulations, 2019	The current Ugandan royalty rates by mineral commodity are presented in the table below:		Schedule 3 of the Mining (Licensing) Regulations, 2019 ⁷² .
			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				

⁷¹ The Mining and Mineral Bill, 2021: <https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529>

⁷² https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf

Taxes	Description	Law	Rate	Reference																																												
	annum above the commercial bank lending rate.		Salt 5,000 UGX per tonne																																													
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 colspan="2">Application and preparation fees</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> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td colspan="2">Renewal and annual fees</td> </tr> <tr> <td>Exploration License</td> <td>2,000,000</td> </tr> <tr> <td>Retention License</td> <td>5,000,000</td> </tr> <tr> <td>Location License</td> <td>1,000,000</td> </tr> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td>Annual fees for Prospecting License</td> <td>500,000</td> </tr> <tr> <td>Annual fees for a Goldsmith's License</td> <td>2,000,000</td> </tr> <tr> <td colspan="2">Transfer of a mineral right or of a share of that right fees</td> </tr> <tr> <td>Exploration License</td> <td>10,000,000</td> </tr> <tr> <td>Location License</td> <td>2,000,000</td> </tr> <tr> <td>Mining Lease</td> <td>20,000,000</td> </tr> <tr> <td colspan="2">Mineral Dealer's License fees</td> </tr> <tr> <td>Industrial or building Materials</td> <td>2,000,000</td> </tr> <tr> <td>Base metals or metals which are not precious metal</td> <td>3,000,000</td> </tr> <tr> <td>Precious metals</td> <td>5,000,000</td> </tr> <tr> <td>Precious stones.</td> <td>6,000,000</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	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	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	Schedule 3 of the Mining (Licensing) Regulations, 2019
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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			
	Holder of a mining lease	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
	Depreciation of	- For buildings: initial allowance of 20%, then straight line of 5% per annum.			

Taxes	Description	Law	Rate	Reference
			<p>development expenditure</p> <ul style="list-style-type: none"> - 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, tax payers 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>	

Taxes	Description	Law	Rate	Reference
			Infrastructure Development Levy 1.5% of the customs value of goods and is payable at the time goods are imported.	
			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)	<p>Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.</p> <p>Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.</p>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>	<p>- Common VAT rate: 18%.</p> <p>- VAT for Exports are zero-rated.</p>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>

4.3. Contract and license allocations

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

4.3.1.(a) Types of licenses and agreements

The upstream segment of the oil and gas sector in Uganda involves the extractive activities that are covered by the UGEITI scope. The segment covers the following phases of oil and gas exploration and extraction:

- **Exploration:** This phase involves activities aimed at looking for and discovering oil and gas (petroleum), and quantification of the discovered petroleum. The activities include reconnaissance surveys and studies, drilling operations, and other appraisal activities.
- **Development:** This phase involves planning, placement, construction and installation of infrastructure and facilities needed for petroleum production. Such infrastructure and facilities include wells, pumps, pipelines, Central Processing Facilities (CPFs) and storage tanks.
- **Production:** This phase involves activities relating to recovering oil and gas from the ground and preparing it for evacuation from the field. Various methods involving natural pressure or artificial recovery are used during petroleum production.

The licenses and permits required during the above phases of the oil and gas extractive industry in Uganda are described in Table 18. The licenses and permits described (save for the reconnaissance permit) are tools for administrating the terms of a Production Sharing Agreement (PSA).

The PSA is an agreement entered into between Government and companies, and grants rights and obligations to the latter to conduct upstream petroleum activities. The licenses and permits described (save for the reconnaissance permit) can therefore not exist without a PSA.

The other segments of the oil and gas sector in Uganda whose activities require licenses and permits are the midstream (for petroleum processing, conversion, and transportation) and downstream (for marketing and trading of refined petroleum products). Information on transport revenues as required by the EITI Requirement 4.4 are detailed in Section 4.9 of this report. However, the other segments are left out of this report as they are currently outside the scope of the Uganda EITI.

Table 18: Type of licenses and permits in the oil and gas upstream sector

Types of licenses/Permits	Description	Duration	Reference
Exploration Phase			
Reconnaissance Permit	<p>The reconnaissance permit is granted to a person intending to carry out reconnaissance surveys. These permits are non-exclusive as they may be issued to different persons in respect of different reconnaissance activities in the area or areas, and therefore do not confer property rights to the holder.</p> <p>The reconnaissance permit allows the undertaking of preliminary petroleum activities for the purpose of acquiring data and includes geological, geophysical geochemical surveys and drilling of shallow boreholes for calibration.</p>	A reconnaissance permit shall remain in force for 18 months from the date of issue.	<p>The Petroleum EDP Act 2013; Sections 48 to 51.</p> <p>Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016</p>
Petroleum Exploration License (PEL)	The PEL confers a licensee with the exclusive right to explore for petroleum, and to carry on such petroleum activities and execute such	A PEL shall remain in force: <ul style="list-style-type: none"> - for the period stipulated in the license but not exceeding 2 years after the date of being granted 	The Petroleum EDP Act 2013; Sections 52 to 68.

Types of licenses/Permits	Description	Duration	Reference
	works as may be necessary for that purpose, in the exception area. 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.	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.	Regulations 11 to 17 and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016
Permit to operate drilling rig	Licenses can only operate a drilling rig with a permit obtained from the Petroleum Authority of Uganda (PAU). 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.	The licensee shall, before drilling any well, submit to PAU an application for consent to drill: - 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.	The Petroleum EDP Act 2013; Sections 93 to 95. Regulation 42 and Schedule 2 (Form 12) of the Petroleum EDP Regulations, 2016
Development and construction Phase			
Facility license	A Facility license is required to install, operate or use a facility to carry out a petroleum activity. The Facility license is granted on the basis of 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.	The duration of the license is specified in the license agreement and can be renewed as the Minister may determine. While a Facility license, remains in force, it shall, subject to any other law and conditions of the license, confer on the licensee the right to install, place, operate or use a facility.	The Petroleum EDP Act 2013; Sections 82 and 83. Regulations 25 to 28 and Schedule 2 (Form 11) of the Petroleum EDP Regulations, 2016
Production Phase			
Petroleum Production License (PPL)	The holder of a PEL who has made a discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL. 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.	PPL shall continue in force: - 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.	The Petroleum EDP Act 2013; Sections 69 to 80. Regulations 18 to 21 and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016
Annual Production Permit (APP)	The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.	The licensee shall submit an application for a production permit annually.	The Petroleum EDP Act 2013; Section 96. Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016

4.3.1.(b) Procedure for the award of Oil and Gas blocks

Reconnaissance Permit

Under the Petroleum EDP Act, 2013, an application for a reconnaissance permit shall be made to the Minister in Form 2 set out in the Schedule 2 of the Petroleum EDP Regulations, 2016 and shall contain⁷³:

- c) the name and address of the applicant and indicate whether the applicant is a natural person or a body corporate;
- d) the nationality of the applicant, where the applicant is a natural person;
- e) the name and address of an authorised representative or agent of the applicant in Uganda;
- f) the area to which an application for a reconnaissance permit relates;
- g) the objectives of the proposed reconnaissance;
- h) the likely impact of the proposed reconnaissance activity on the social, economic, cultural and recreational life of the community in which the reconnaissance activities are proposed to be undertaken;
- i) the proposed methods to be used by the applicant to protect the environment and conserve natural resources;
- j) work programme and proof of funding for reconnaissance activities;
- k) documents demonstrating the administrative and technical abilities of the applicant;
- l) the financial evaluation and the estimated cost of the reconnaissance activities;
- m) the equipment type and specifications to be used by the applicant;
- n) evidence of payment of the prescribed fees set out in the Schedule 1 of the Petroleum EDP Regulations, 2016; and
- o) any other information as the Minister may determine.

The minister may issue the permit within 90 days from the date of receipt of the application and after the applicant has met all necessary requirements.

This permit expires within 18 months from the date of issue⁷⁴.

Petroleum Exploration License (PEL)

The minister is required by virtue of section 52 of the Petroleum EDP Act, 2013 to announce areas open for bidding for an exploration license by notice published in the Gazette and a newspaper of national and international circulation⁷⁵.

The PEL is issued following a competitive bidding process, which must be carried out in a fair, open and competitive (bidding) manner, taking into account the following principles:

- p) promotion of competition;
- q) non-discrimination;
- r) transparency;
- s) accountability and fairness;
- t) protection of confidential information;
- u) promotion of national content; and

⁷³ Regulation 8 of the Petroleum EDP Regulations, 2016

⁷⁴ Section 51 of the Petroleum EDP Act, 2013.

⁷⁵ Regulation 11 of the Petroleum EDP Regulations, 2016.

v) zero tolerance to corrupt practices.

The bidding process undertakes the following stages:

- w) announcement of areas open for bidding;
- x) pre-qualification;
- y) request for proposal; and
- z) evaluation and the award process.

An application for a PEL is made to the Minister in Form 4 set out in Schedule 2 of the Petroleum EDP Regulations, 2016 and must be submitted in writing and shall contain⁷⁶:

- a) the applicants' name, address and whether the applicant is a natural person, nationality of the applicant and if the applicant comprises more than one applicant, names, addresses and nationalities of all the applicants;
- b) state whether the applicant is a natural person or body corporate;
- c) provide a report on the technical evaluation of the area to which the application relates including the petroleum system analysis;
- d) provide 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, or in the case of an applicant which is a body corporate;
- e) indicate the planned time of commencement of the work programme if granted a license;
- f) indicate the priority of the applicant in respect of the blocks in case the application is for more than one block;
- g) give the description of the organisation and expertise which the applicant shall have available for activities in connection with the petroleum exploration license applied for;
- h) present proof of payment of the fees set out in Schedule 1 of the Petroleum EDP Regulations, 2016; and
- i) any other information which the applicant deems relevant to the application or as the Minister may require.

A PEL shall be granted in accordance with section 58 of the Petroleum EDP Act, 2013 and shall be in Form 5 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

The announcement of areas open for bidding for a petroleum exploration license is published in the Gazette and in newspapers of national and international circulation and in other electronic and print media stating the area open for petroleum exploration, and stipulating a period of not less than three months for submitting applications⁷⁷.

The PEL shall remain in force for the period stipulated in the license but not exceeding 2 years after the date of granting the license. Provision is made for the renewal of a PEL where an application for the same has to be made not later than 90 days before the day on which the license is due to expire.

⁷⁶ Regulation 13 of the Petroleum EDP Regulations, 2016.

⁷⁷ Section 52 of the Petroleum EDP Act, 2013.

Permit to operate drilling rig

A licensee shall not operate a drilling rig without a valid permit issued by the Petroleum Authority of Uganda (PAU)⁷⁸.

An application for consent to drill shall be accompanied by a well proposal and drilling programme⁷⁹:

- The well proposal shall specify details of:
 - a) the location of the well;
 - b) blow-out prevention methods;
 - c) the well plan;
 - d) a geological, geophysical and engineering prognosis and expected fluids for the well;
 - e) a formation evaluation plan; and
 - f) any other information that PAU may require.
 - The drilling programme shall contain details of the drilling rig as well as the drilling plan.
- The operator is also required before drilling a well to submit a detailed report on the technique to be employed, its duration, the materials to be used and the safety measures to be undertaken. The naming, formats and structuring for well reports shall be in accordance with Form 12 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

Facility license

A Facility license is required to install, operate or use a facility to carry out a petroleum activity. The application is made to the Minister who may in consultation with PAU grant a facility license, and the format for application is prescribed in Form 11 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

An application for a facility license shall contain⁸⁰:

- a) the name, address and principal place of business of the applicant;
- b) particulars of the owner or shareholder of the applicant if the applicant is not a natural person;
- c) 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;
- d) the feasibility and justification of the project;
- e) a description of tariff levels, third party access strategies and planning for extra capacity;
- f) a description of the proposed facility to be constructed or operated, including basic designs, diagrams, feedstock and utilities, where appropriate;
- g) a list of process technologies and relevant licensors;
- h) a maintenance plan or schedule;
- i) the planned time of commencement and completion of the facility;
- j) configurations and capacities including utilities;
- k) a technical and economic description of the project including the proposed technical and financial partners;
- l) proposed feedstock supply and product evaluation scheme;
- m) safety measures to be adopted in the course of the operations, including measures to deal with emergencies;

⁷⁸ Section 93 of the Petroleum EDP Act, 2013.

⁷⁹ Regulation 42 of the Petroleum EDP Regulations, 2016

⁸⁰ Regulation 25 of the Petroleum EDP Regulations, 2016

- n) the possible environmental, social and economic impacts of the project and possible mitigation strategies;
- o) the applicant's proposals for the employment and training of Ugandan citizens and technology transfer;
- p) the applicant's proposals with respect to the procurement of goods and services obtainable in Uganda or supplied by Ugandan citizens and companies;
- q) impacts of the project on private interests, including the interests of affected landowners and holders of other rights;
- r) preliminary organisation plan;
- s) a decommissioning plan for the facility;
- t) consents and permits required under any other applicable law;
- u) evidence of payment of the prescribed fees; and
- v) any other information relevant to the application or as may be required by the Minister.

The duration of the facility license is specified in the license agreement and can be renewed for such other period as the Minister may determine⁸¹.

Petroleum Production License (PPL)

The holder of a PEL who has made discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL.

The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for a production license to be granted over any block or blocks in that area.

The application for a PPL is made to the Minister in accordance with Form 8 in Schedule 2 of the Petroleum EDP Regulations, 2016. An application for a PPL shall⁸²:

- w) state the name, address; and where the applicant is a natural person, the nationality of the applicant;
- a) indicate whether the applicant is a natural person or a body corporate;
- b) state the name and address of the authorised representative of the applicant in Uganda, where applicable;
- c) give information concerning experience and technical competence of the applicant with respect to the activities to which an application for a production license relates;
- d) provide 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;
- e) provide a 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;
- f) contain evidence of payment of the fee set out in Schedule 1 of the Petroleum EDP Regulations, 2016; and
- g) contain any other information the applicant deems relevant to the application or as the Minister may require.

⁸¹ Regulation 27 of the Petroleum EDP Regulations, 2016

⁸² Regulation 19 of the Petroleum EDP Regulations, 2016

The application shall also be accompanied by a Petroleum Reservoir Report (PRR) and a Field Development Plan (FDP)⁸³.

In case of interested individuals without a PEL, an application is made to the Minister after an announcement is published that areas are open for bidding for a PPL. The duration for processing applications or bids for a PPL is 180 days from the date of receipt of the application⁸⁴. The PPL may be granted jointly to the applicant and Uganda National Oil Company (UNOC)⁸⁵.

The Petroleum production license shall be granted in accordance with section 75 of the Petroleum EDP Act, 2013 and shall be in Form 9 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

The duration of a PPL is a period not exceeding 20 years and renewal is possible for five years upon an application for renewal as prescribed in Form 10 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

Annual Production Permit (APP)

The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.

The application for the APP is made to the Minister as in Form 13 set in Schedule 2 of the Petroleum EDP Regulations, 2016. The application for an APP shall state⁸⁶:

- a) the name and address of the applicant;
- b) the license to which the application relates;
- c) date of granting the license;
- d) proposed production schedule;
- e) where applicable, a comparison between the levels applied for and the original production levels with an explanation of any deviation;
- f) production capacity of the reservoir;
- g) production rate proposed; and
- h) any other information the licensee considers necessary.

The application shall be accompanied by a report on field related matters, including alternative schemes for production. The Minister also approves test production of a reservoir, the duration, quantity and other conditions for the test production⁸⁷.

Awarding contracts⁸⁸

The Petroleum EDP Act, 2013 provides for licensing of areas with potential petroleum production in the country to be undertaken through open, transparent and competitive bidding or applied for directly to the Minister in exceptional circumstances.

The Minister for Energy and Mineral Development with approval from the Cabinet announces areas open for bidding for a petroleum exploration license. Within 15 days of approval by Cabinet, the

⁸³ Section 71 of the Petroleum EDP Act, 2013.

⁸⁴ Section 72 of the Petroleum EDP Act, 2013.

⁸⁵ Section 75 of the Petroleum EDP Act, 2013.

⁸⁶ Regulation 69 of the Petroleum EDP Regulations, 2016.

⁸⁷ Section 96 of the Petroleum EDP Act, 2013.

⁸⁸ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

Minister of Energy and Mineral Development reports to Parliament on all areas open for bidding for a petroleum license. The announcement on areas for open for bidding of a petroleum exploration license is published in the Gazette and in newspapers of national and international circulation and in other electronic and printed media stating the area open for petroleum exploration, and stipulating a period of not less than three months for submitting applications.⁸⁹

A person intending to carry out petroleum exploration activities applies to the Minister for Energy and Mineral Development for a petroleum exploration license in response to the announcement on areas open for bidding of a petroleum exploration license. The application for a petroleum exploration license is made in writing and is accompanied by the prescribed fee.

Uganda has had two tendering processes⁹⁰ to award petroleum licenses and contracts as detailed below.

- **First Licensing round⁹¹:**

Uganda's first licensing round announced in February 2015 covered six blocks with a total acreage of 2,674 Km² in the Albertine Graben, Uganda's most prospective sedimentary basin. This first licensing round was undertaken in line with the National Oil and Gas Policy for Uganda (2008) and in accordance with the Petroleum (Exploration, Development and Production) Act 2013.

Three (3) Petroleum Exploration Licenses (PELs) were awarded to Oranto Petroleum Ltd (Ngassa Deep Play and Ngassa Shallow Play PELs) and to Armour Energy Ltd (the Kanywataba PEL).

- **Second licensing round⁹² :**

Uganda's Second Licensing Round was announced on 8 May 2019 at the East African Petroleum Conference and Exhibition, held in Mombasa, Kenya. The Round covers five (5) blocks in the Albertine Graben, namely:

- a) Avivi with an acreage of 1,026km²;
- b) Omuka with an acreage of 750km²;
- c) Kasuruban with an acreage of 1,285km²;
- d) Turaco with an acreage of 635km²; and
- e) Ngaji with an acreage of 1,230km².

⁸⁹ Section 52 of the Petroleum EDP Act 2013 page 42

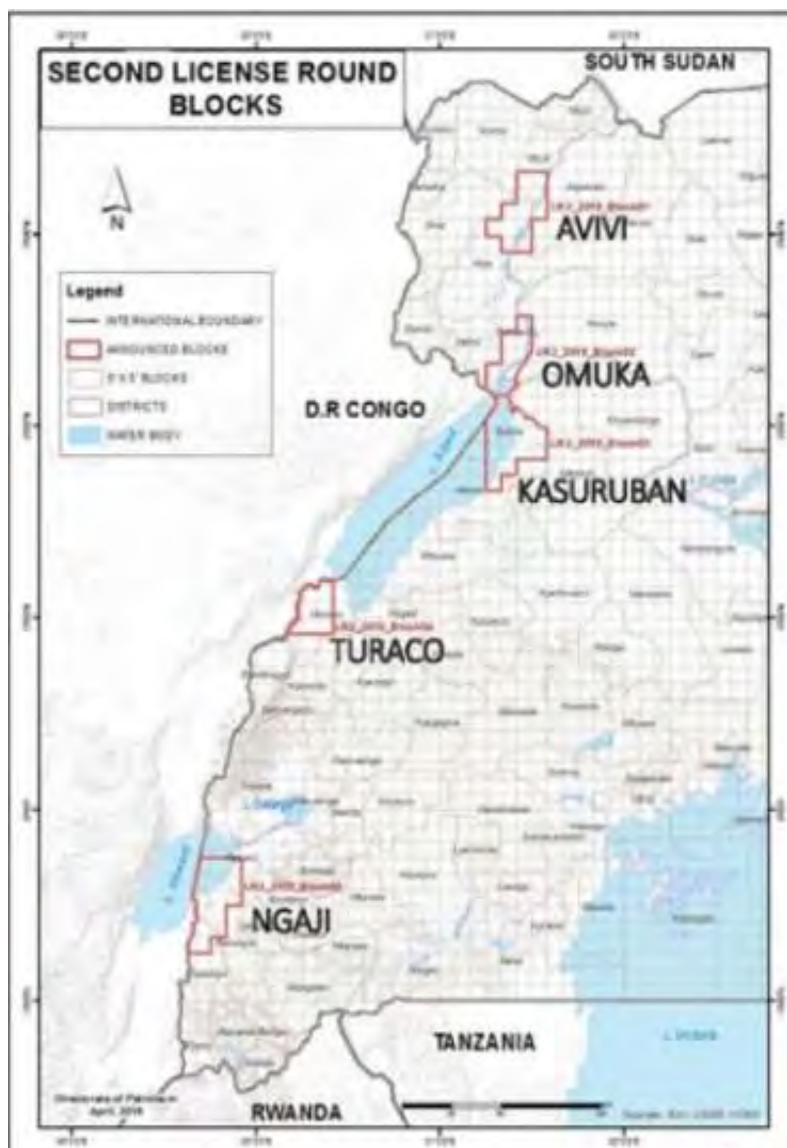
⁹⁰ <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

⁹¹ Source: UNOC.

⁹² Source: Directorate of Petroleum.

The five (5) blocks offered in the second licensing round are presented in the figures below.

Figure 10: Map of the blocks offered in the second licensing round⁹³



The second licensing round comprised three (3) key stages, namely:

Request for Qualification (RfQ):

Following the announcement of the licensing round, MEMD was issued a Notice of Request for Qualification (RfQ) in both local and international print and electronic media plus the Ministry website, inviting interested firms and/or consortia to submit Applications for Qualifications (AfQ) by 22 May 2019, which extended to a final date of 30 September 2020 due to the COVID-19 pandemic.

A total of six (06) potential applicants submitted Applications for Qualifications (AfQ) before the closing date of 30 September 2020 and registered for the evaluation process.

The evaluation process of the AfQ was undertaken by the Second Licensing Round Committee led by MEMD and comprising officials from MoJCA, MoFPED and PAU. This process took place from October to December 2020, following which Government selected four (4) applicants to participate in the Bidding stage, namely:

⁹³ Source: UNOC.

- a) Total E & P, France
- b) DGR Global Limited, Australia
- c) Uganda National Oil Company Limited (UNOC), Uganda, and
- d) Joint Venture of PetroAfrik Energy Resources East Africa Ltd, Uganda and Niger Delta Petroleum Resources Ltd, Nigeria.

Request for Proposals (RfP):

The four (4) qualified applicants were notified and given the Request for Proposals (RfP) document on 5 January 2020 but only two (2) companies submitted their proposals by 30 June 2021, namely:

- a) DGR Global Limited, Australia; and
- b) UNOC, Uganda

Of the five (5) blocks on offer, Government received bids for only three (3) blocks as detailed in the table below:

Table 19: Bids received by block during the second licensing round

No.	Block	Bids received
1	Avivi	No bid was received
2	Omuka	UNOC
3	Kasuruban	UNOC DGR Global Limited
4	Turaco	DGR Global Limited
5	Ngaji	No bid was received

The Petroleum Directorate informed us that the evaluation of the RfPs was undertaken between 30 June and 31 August 2021. A final evaluation report of the RfP for the second licensing round has been forwarded to the Minister and approved.

Negotiations of Production Sharing Agreements (PSAs):

Two companies namely UNOC and DGR Global Limited were invited for negotiations over Kasuruban and Turaco blocks respectively during November and December 2021.

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

We present in the table below the different technical and financial criteria used by the Government of Uganda to accept applications and to allocate petroleum rights during the second tendering process launched during FY 2019-20.

Table 20: 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:
	a) Proposal submission sheet in the format provided;
	b) Declaration of Ethical Code of Conduct;
	c) Registered or Notarized Power of Attorney;
	d) Proposal Securing Declaration form;
	e) Joint Bidding Agreement /Co-operation Agreement (where applicable);
	f) Evidence of purchase of data; and
g) A Parent Company Guarantee in case the bidder is an affiliate or subsidiary.	

Evaluation Phase	Technical and Financial criteria
Detailed Technical Evaluation	<p>1) Proposed Work programme</p>
	<p>The proposed work program has been assessed based on the below parameters:</p>
	<p>a) Geological assessment and understanding of the block(s) applied for;</p>
	<p>b) Proposed work program activities; and</p>
	<p>c) Estimated costs and timelines.</p>
	<p>2) Technical Capability</p>
	<p>The Technical Capability has been assessed based on the below parameters:</p>
	<p>a) Company's/JV Experience; and</p>
	<p>b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.</p>
	<p>3) Financial Capability</p>
	<p>Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity.</p>
	<p>a) Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability:</p>
	<ul style="list-style-type: none"> - Financial statements for the last three (3) years (where applicable) audited by a Certified Auditor. In the case of a Joint Venture, each Joint Venture member shall be required to submit such documents;
	<ul style="list-style-type: none"> - Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable;
	<ul style="list-style-type: none"> - 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;
	<ul style="list-style-type: none"> - 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
	<ul style="list-style-type: none"> - Funds committed to execution of work programmes and other obligations of the Bidder including those overseas during the first two years from award of the Petroleum Exploration License.
<p>b) In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria:</p>	
<ul style="list-style-type: none"> - A Current Ratio of 1.00 or better, (i.e., ratio of Current Assets to Liabilities falling due in less than 12 calendar months). A Bidder with a Current Ratio less than 1.00 must demonstrate that its working capital requirements are financed by adequate short-term funding arrangements (e.g., by a corporate parent, bank overdrafts, directors' loans etc.) and must produce evidence of the funding; 	
<ul style="list-style-type: none"> - 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. 	
<ul style="list-style-type: none"> - 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. 	
<ul style="list-style-type: none"> - 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>	

Evaluation Phase	Technical and Financial criteria
	The proposed Signature Bonus in USD offered by the Bidder for the block it has bid for.
	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
	The proposed National Content Plan will be assessed based on the following key areas:
	- 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

Section 87 of the Petroleum EDP Act, 2013 allows the transfer of petroleum licenses. The transfer of licenses is allowed with the written consent of the Minister of Energy and Mineral Development. With the approval of the Minister, any holder of a petroleum license can at any time transfer the license. Applications for transfer shall be in the prescribed form and manner, for the transfer of license and shall fulfil any other financial obligations under the laws of Uganda.

4.3.1.(c) Petroleum licenses and permits awarded and transferred during FY 2019-2020

The Petroleum Authority of Uganda (PAU) and Directorate of Petroleum of MEMD have confirmed that no petroleum licenses and permits were awarded or transferred during the FY 2019-20.

However, in April 2020, Tullow Uganda Ltd agreed the sale of its assets in Uganda to TOTALENERGIES E&P UGANDA BV with an effective date of 1 January 2020. The deal was completed on 10 November 2020.

4.3.2. License allocations in the Mining Sector

4.3.2.(a) Types of mining licenses and permits

The Mining Act, 2003 provides that prospecting, exploration and production activities in the mining sector may only be carried out under the terms of a prospecting license, an exploration license, a mining lease or a location license⁹⁴.

The Mining Act allows the Minister responsible for mineral development to enter into a Mineral Agreement with any person holding an exploration license or mining lease. The terms included in the Mineral Agreement include but are not limited to the conditions relating to⁹⁵:

- the minimum exploration or mining operations to be carried out in and the timelines for such operations;
- the minimum expenditure in respect of exploration;
- the manner of carrying out the exploration or mining operations;
- the processing whether wholly or partially in Uganda of minerals found;
- the basis on which the market value of any group found may be determined;
- the financial and insurance arrangements;

⁹⁴ The Mining Act 2003, Section 8.

⁹⁵ The Mining Act 2003, Section 18.

- the resolution of disputes through an international arbitration or sole expert; and
- any other matter concerned with contemplated mining operations.

The following are the types of licenses that are available for mining operators:

Table 21: Type of licenses in the mining sector

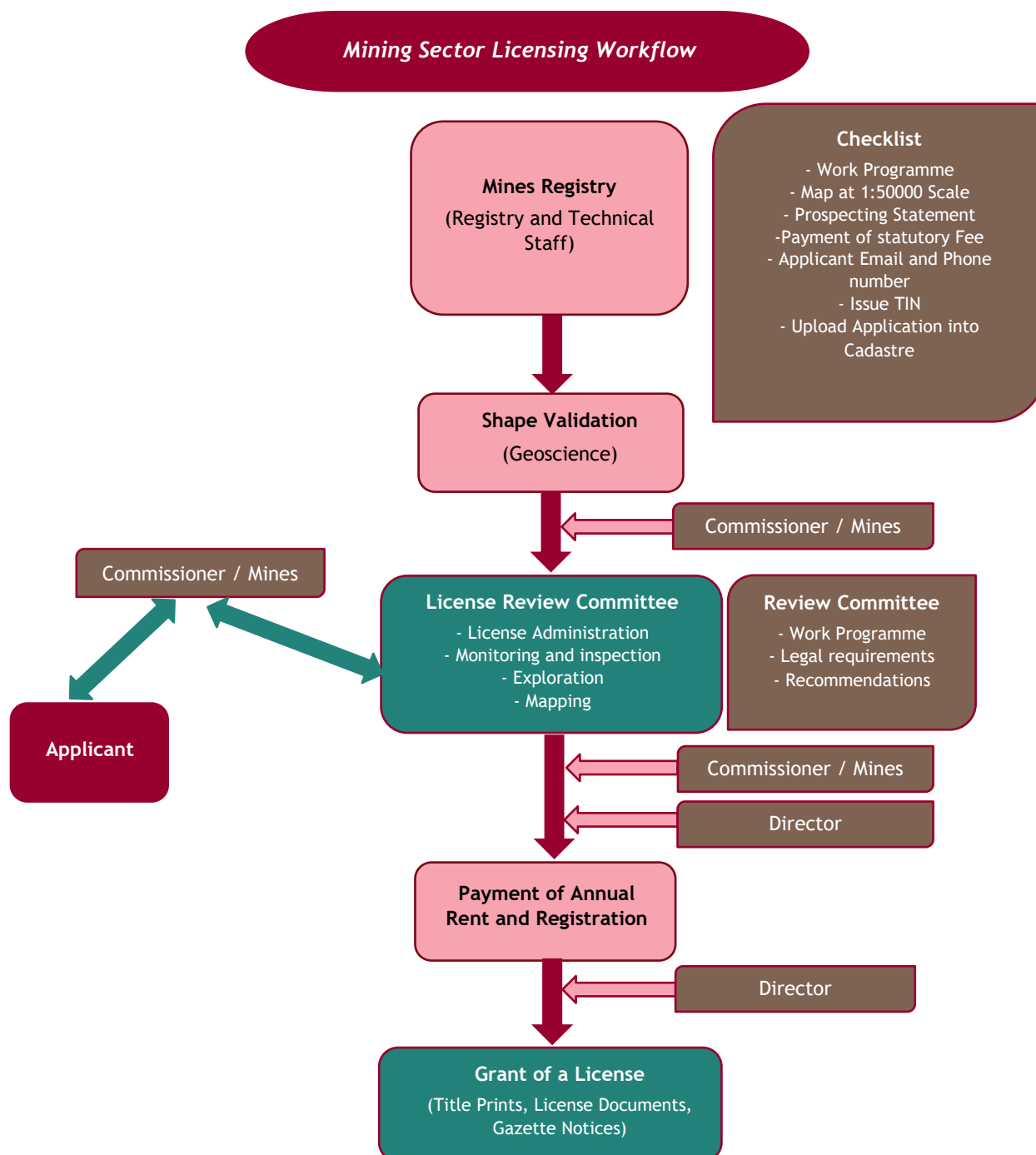
Types of licenses/permits	Description	Duration	Reference
Minerals rights			
Prospecting License (PL)	<p>The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable.</p> <p>The license is not exclusive and 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.
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.

Types of licenses/permits	Description	Duration	Reference
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.

4.3.2.(b) Awarding procedures for mining licenses and other permits

The licensing process in the mining sector is publicly available at DGSM office and can be summarised in the figure below:

Figure 11: Licensing process in the mining sector⁹⁶



⁹⁶ Data related to the mineral licensing (Procedure and requirements) received from DGSM.

The table below summarises the licensing application requirements in the mining sector.

Table 22: Licensing application requirements in the mining sector

Types of licenses/permits	Application requirements	Reference
Minerals rights		
Prospecting License (PL)	<p><u>Individual</u></p> <ul style="list-style-type: none"> - Must be a Ugandan citizen. - Valid Identification e.g., Passport, Voter’s Card, Driving Permit, etc. - A filled in Form 2 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. <p><u>Company or association</u></p> <ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association/Constitution. - Registered power of attorney. - A filled Form 2 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 19.</p> <p>The Mining Regulations, 2019; Regulation 9.</p>
	Exploration License (EL)	<ul style="list-style-type: none"> - Valid Prospecting License (PL). - Prospecting returns. - Map of desired area at 1:50,000 scale. - Work Program and Budget for the exploration operations. - Particulars of the applicant’s proposal for employment and training of Ugandans. - Project Brief in accordance with the National Environment Act, 2019. - A filled Form 3 set out in Schedule 2 of the mining regulations, 2019. - Bank Statement (with sufficient funds to carry out at least 20% of proposed activities). - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019.
Retention License (RL)	<ul style="list-style-type: none"> - Valid Exploration License (EL). - Feasibility study and assessments by appropriate experts or consultants acceptable to the Commissioner on: <ul style="list-style-type: none"> a. the extent and prospect for recovery and the commercial and economic significance of the mineral deposit concerned; and b. the impact of mining operations on the environment and ways and means of eliminating or minimising any adverse effects. - A completed Form 4 as set out in Schedule 2 of the mining regulations, 2019. - Proof of the applicants technical and financial capacity. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 35.</p> <p>The Mining Regulations, 2019; Regulation 18.</p>
Mining Lease (ML)	<ul style="list-style-type: none"> - Valid Prospecting License (PL), Exploration License (EL), Retention License (RL) or Location License (LL). - Feasibility study and Mine Plan. - Evidence of surface rights acquisition. - Approved Environmental Impact Assessment (EIA) by NEMA. - A filled Form 7 set out in Schedule 2 of the mining regulations, 2019. - Bank Statement (with sufficient funds to carry out at least 20% of proposed activities). - PL returns, EL reports, RL reports or LL reports where necessary. - Particulars of the applicant’s proposal for employment and training of Ugandans. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 41.</p> <p>The Mining Regulations, 2019; Regulation 28.</p>
Location License (LL)	<ul style="list-style-type: none"> - Valid Prospecting License (PL), Exploration License (EL) or Retention License. - PL returns, EL reports or RL reports where necessary. - Map of desired area at 1:50,000 scale. - Statement of particulars of the proposed mining operations, capital and experience available to conduct mining operations effectively. - A filled Form 5 set out in Schedule 2 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 56.</p> <p>The Mining Regulations,</p>

Types of licenses/permits	Application requirements	Reference
	<ul style="list-style-type: none"> - Bank Statement (with sufficient funds to carry out at least 20% of proposed activities. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	2019; Regulation 20.
Mineral trading and other licenses/ permits		
Mineral Dealers License (MDL)	<p><u>Individual</u></p> <ul style="list-style-type: none"> - Valid Identification e.g., Passport, Voter's Card, Driving Permit, National ID. - Bank Statement. - A filled Form 13 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. <p><u>Company</u></p> <ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association. - Registered power of attorney. - Bank Statement. - A filled in Form 13 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory fees set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 70.</p> <p>The Mining Regulations, 2019; Regulation 37.</p>
	<p>Export permit</p> <ul style="list-style-type: none"> - Valid MDL or a mineral right. - A filled in Form 12 set out in Schedule 2 of the mining regulations, 2019. - An import Permit for minerals from out of Uganda or proof of payment of royalties for minerals from Uganda set out in schedule 3 of the mining regulations, 2019. - Certificate of Origin issued by Uganda Revenue Authority (URA). 	<p>The Mining Act, 2003; Section 116.</p> <p>The Mining Regulations, 2019; Regulation 38.</p>
Import permit	<ul style="list-style-type: none"> - Valid MDL for the right group of minerals. - Export permit and certificate of origin from originating country. - A completed Form 12 s set out in Schedule 2 of the mining regulations, 2019. - Payment of import permit application fees (UGX 1,000,000). - Payment of statutory fees in respect of an import permit set out in schedule 3 of the mining regulations, 2019. 	<p>The Mining Act, 2003; Section 116.</p> <p>The Mining Regulations, 2019; Regulation 38.</p>
Movement permit	<ul style="list-style-type: none"> - Valid MDL or a mineral right. - A filled in Form 12 set out in Schedule 2 of the mining regulations, 2019. - Proof of payment of royalties for minerals set out in schedule 3 of the mining regulations, 2019. 	The Mining Regulations, 2019; Regulation 41.
Goldsmith's License (GSL)	<p><u>Individual</u></p> <ul style="list-style-type: none"> - Valid Identification e.g., Passport, Voter's Card, Driving Permit, National ID. - Bank Statement. - A filled in Form 14 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory annual fees of UGX 2,000,000. <p><u>Company</u></p> <ul style="list-style-type: none"> - Certified copy of certificate of incorporation/Registration. - Certified copy of articles and memorandum of association. - Registered power of attorney. - Bank Statement. - A filled in Form 14 set out in Schedule 2 of the mining regulations, 2019. - Payment of statutory annual fees of UGX 2,000,000. 	<p>The Mining Act, 2003; Section 73.</p> <p>The Mining Regulations, 2019; Regulation 39.</p>

4.3.2.(c) Mining licenses awarded and transferred during FY 2019-20

During the FY 2019-20, there were 328 licenses awarded as detailed in the table below.

Table 23: Mining licenses awarded during FY 2019-20

Licenses and permits awarded during FY 2019-20	Number
Prospecting License (PL)	138
Exploration License (EL)	73
Retention License (RL)	1
Mining Lease (ML)	5
Location License (LL)	24
Mineral Dealer's License (MDL)	75
Goldsmith's License (GSL)	12
Total	328

Source: DGSM

The Directorate of Geological Survey and Mines (DGSM) confirmed that no mining licenses and permits were transferred during FY 2019-20.

The list of licenses granted in the FY 2019-20 is included in Annex 1 of this report.

4.3.3. National Local Content

The Constitution of Uganda vests all minerals and petroleum in the Government on behalf of the Republic of Uganda.

Section 28 (3) (c) of the Mining Act (2003) states that: 'No exploration licence shall be granted to an applicant unless the Commissioner⁹⁷ is satisfied that the applicant's proposal for exploration operations has provided for the employment and training of Ugandan citizens.'

The country's legal and regulatory framework imposes obligations on mining, oil and gas companies to provide job opportunities for Ugandan citizens, prioritize them in public procurement, ensure skills and technology transfer and the involvement of nationals in the development and implementation of local content plans. Local content provisions are contributing to socio-economic development in the country.

The Petroleum (Exploration, Development and Production) (National Content) Regulations, 2016 defines "national content as; (a) the level of use of Ugandan local expertise, goods and services, Ugandan companies, Ugandan citizens, registered entities, businesses and financing in petroleum activities; and (b) the substantial combined value added or created in the Ugandan economy through the utilisation of Ugandan human and material resources for the provision of goods and services to the petroleum industry in Uganda"

The National local Content Bill, 2019⁹⁸ proposes to define 'local content' as;

"The quantum percentage of;

- a) locally produced goods;
- b) locally provided services; and

⁹⁷ Commissioner, Geological Survey and Mines Department

⁹⁸ (<https://old.ulii.org/ug/legislation/bill/2019/no-1>)

c) the utilization of personnel, financing, goods and services by a local content entity in any operation or activity carried out in Uganda."

4.3.3.(a) Mining sector

Training and employment of Ugandans

The Mining Act, 2003 provides for local content provisions on Employment and training of Ugandans and use of Ugandan goods and services. Section 26 (h) of the Mining Act, 2003 states that 'An application for an exploration licence shall contain or be accompanied by a statement giving particulars of the applicant's proposals with regard to the employment and training of Ugandan citizens.'

Procurement of goods and services

Section 41 (2) (h) and (i) states that: 'An application for the grant of a mining lease shall:

- be accompanied by a report on the goods and services required for the mining operations, which can be obtained within Uganda and the applicant's proposals with respect to the procurement of those goods and services;
- be accompanied by a statement giving particulars of the applicant's proposals with respect to the employment and training of citizens of Uganda.

4.3.3.(b) Oil and gas sector

Procurement of goods and services

The petroleum laws provide for utilization of Ugandan goods and services and employment and training of Ugandans.

Section 125 of the upstream Act requires a Licensee, its contractors and subcontractors to give preference to goods which are produced or available in Uganda and services which are rendered by Ugandan citizens and companies.

Section 125(5) of the Upstream Law requires a licensee to provide the PAU with a report of its achievements and its contractors and subcontractors' achievements in utilizing Ugandan goods and services during the calendar year. This should be submitted within sixty days after the end of each calendar year.

Training and employment of Ugandans

Section 126 of the Upstream Law provides that a licensee shall, within twelve months after the grant of a license, and on each subsequent anniversary of that grant, submit to the Authority for approval, a detailed programme for recruitment and training of Ugandans.

Section 54 of the Midstream Law provides that Licensees are required to provide a detailed programme for recruitment and training of Ugandans in midstream operations.

To ensure enforcement, the Petroleum (Exploration, Development and Production (Local Content) Regulations requires Licensees to submit to PAU;

- A National Content programme (Regulation 7)
- National Content performance report
- Reporting from contractors and subcontractors on national content.
- An annual Recruitment and Training plan (Regulation 17 and 18)

PAU reported the following utilisation of goods and services relating to local content.

Table 24: Utilization of goods and services reported by PAU

Category of supplier	2019	2020	Total (USD)
Ugandan Company with National ownership	15,484,722	9,700,124	25,184,846
Ugandan Company with foreign ownership	4,755,732	3,015,402	7,771,134
Foreign owned Company	860,780	243,018	1,103,798
Companies Not on NSD.	274,429	971,987	1,246,416
Total	21,375,663	13,930,531	35,306,194

Source: PAU

Table 25: Training data reported by PAU

Licensed Oil Companies	2019	2020
Tullow Uganda	30	25
TotalEnergies E&P Uganda	135	119
CNOOC Uganda	71	59
Armour Energy Ltd	4	4
Oranto Petroleum Ltd	7	9
Total	247	216

Source: PAU

Additionally, Auditor General conducts value for money and performance audits of the different government agencies. The objective of these audits is to assess the adequacy of the processes and monitoring and enforcement of operating standards⁹⁹.

4.4. Register of licenses

The EITI Standard requires implementing countries to maintain a publicly available register or cadastre system which must be kept up to date with comprehensive information regarding each of the licenses pertaining to companies covered in the EITI Report: i. Name(s) of license holder(s); ii. Coordinates of the licensed area; iii. Date of application, date of award and duration of the license; and iv. In the case of production licenses, the commodity being produced.

4.4.1. Register of petroleum licenses

According to the Petroleum (EDP) Act, 2013, the Minister shall keep a Petroleum Register of all petroleum licenses issued¹⁰⁰. Additionally, The Petroleum Authority (PAU) of Uganda is mandated to establish a central database of entities involved in petroleum activities in Uganda. PAU has undertaken this obligation since 2017, by establishing a National Supplier Database (NSD)¹⁰¹.

⁹⁹ http://www.oag.go.ug/wp-content/uploads/2020/06/National-Content-in-the-Oil-and-Gas-Sector_30-04-2020.pdf

¹⁰⁰ Section 92 of the Petroleum (EDP) Act, 2013.

¹⁰¹ <https://www.pau.go.ug/download/the-national-supplier-database-for-the-oil-and-gas-sector/>

In addition, information about the existing petroleum operators, coordinates, maps of the petroleum blocks and terms (i.e., duration) of the projects are publicly available from various sources, in particular from the following website of the PAU: <https://facts.pau.go.ug/facts/licensing/licenses/all>

Table 26: Register of petroleum licenses for FY 2019-20¹⁰²

N°	Contract/PSA	Block/Exploration Area	Licensed Company/Companies (*)	Shareholding	Operator	Status
1	PSA-02/2004	EA-3A	- CNOOC Uganda Ltd	33.33%	CNOOC Uganda Ltd	Active
			- TOTALENERGIES E&P UGANDA B.V.	33.33%		
			- Tullow Uganda Ltd	33.33%		
2	PSA-01/2001	EA-2	- Tullow Uganda Operations Pty Ltd	33.33%	Tullow Uganda Operations Pty Ltd	Active
			- TOTALENERGIES E&P UGANDA B.V.	33.33%		
			- CNOOC Uganda Ltd.	33.33%		
3	PSA-01/2004	EA-1	- TOTALENERGIES E&P UGANDA B.V.	33.33%	TOTALENERGIES E&P UGANDA B.V.	Active
			- CNOOC Uganda Ltd	33.33%		
			- Tullow Uganda Ltd.	33.33%		
4	PSA-01/2017	Kanywataba Prospect	Armour Energy Ltd.	100%	Armour Energy Ltd.	Active
5	PSA-02/2017	Ngassa-Deep Discovery	ORANTO Petroleum Ltd.	100%	ORANTO Petroleum Ltd.	Active
6	PSA-03/2017	Ngassa-Shallow Discovery	ORANTO Petroleum Ltd.	100%	ORANTO Petroleum Ltd.	Active

(*) Tullow Uganda Ltd, TotalEnergies E&P Uganda B.V and CNOOC Uganda Limited all had equal interest/stake in the exploration areas. However, in April 2020, Tullow agreed the sale of its assets in Uganda to TotalEnergies E&P Uganda B.V with an effective date of 1 January 2020 and the deal completed on 10 November 2020. Prior to the sale, each party owned 33.3 percent in each licence.

4.4.2. Register of Mining rights

Section 3 of the Mining (Licensing) Regulations (2019) stipulates that an Online Mining Cadastre is established for the management of all mineral rights and mineral dealer operations in Uganda including licensing, communication, reporting and payments.

Furthermore, Regulation 5 of the Mining (Licensing) Regulations (2019) also stipulates that the Commissioner shall maintain a mining cadastre, showing:

- all mining rights and mineral agreements granted;
- the application number, which shall be a sequential number incorporating the date and time on which the application was accepted as complete;
- 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;

¹⁰² Source: List of Upstream Petroleum Licenses during FY 2019-20 received from the Directorate of Petroleum.

- the date on which the Commissioner granted or denied an application for a mineral right, a mineral dealer's right or an import or export permit;
- the date on which the Commissioner notified the applicant that the application was granted or denied;
- the date on which the applicant accepted the offer for grant of an application; and
- the date on which the mineral right, mineral dealer's right or import and export permit was registered as issued.

According to the list of mining licenses received from DGSM, there were 687 mineral rights in existence during the FY 2019-20. The types and status of these mineral rights are set out in the table below.

Table 27: Number and status of mining rights in existence during FY 2019-20

Description	Status / Number						Total
	Active	Non-compliant	Pending Renewal	Pending Surrender	Renewal Approved	Renewal Rejected	
Prospecting License (PL)	125	-	-	-	-	-	125
Exploration License (EL)	294	2	23	2	4	-	325
Retention License (RL)	3	-	-	-	1	-	4
Mining Lease (ML)	45	-	1	-	-	-	46
Location License (LL)	92	-	13	-	7	1	113
Miner Dealer License (MDL)	63	-	-	-	-	-	63
Goldsmith's License (GSL)	11	-	-	-	-	-	11
Total	633	2	37	2	12	1	687

Source: DGSM

The list of mining rights in existence during FY 2019-20 is detailed in Annex 6 of this report.

The Mining Cadastre Map Portal is publicly available on: <https://portals.landfolio.com/uganda/>

The Portal allows to search by license code or by holder name and view for each title:

- the identity of the license holder;
- the status of the license;
- the date of application;
- the date of award;
- the expiry date;
- the commodity produced; and
- the area of the license.

However, the Portal¹⁰³ gives a snapshot picture of the mining licenses and does not provide access to the history of withdrawals, transfers or renewals during prior year periods. Likewise, the portal does not allow the extraction of the status of active licenses in open data format. Nevertheless, DGSM

¹⁰³ <https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

provided the register of licenses in existence during the fiscal year 2019-20 detailing the license number, the license holder name, the type of the license, the status of the license, the granting date, the expiry date, the acreage, and the district as presented in Annex 6 of this report.

The online cadastral system is accessible to the public and provides information on license holders, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced. <https://portals.landfolio.com/uganda/>

4.5. Disclosure of licenses and contracts

Uganda's legal framework stipulates that access must be given to open contracting information such as tender notices, bidding documents, and award notices including winning bids. Information relating to these procurement stages is published by the procuring entities on websites, the Uganda Gazette, newspapers and in other electronic and print media.

Article 41 of the Constitution of the Republic of Uganda states that "Every citizen has a right of access to information in the possession of the State or any other organ or agency of the State except where the release of the information is likely to prejudice the security or sovereignty of the State or interferes with the right to the privacy of any other person".

The Access to Information Act, 2005¹⁰⁴ provides for the right of access to information pursuant to article 41 of the Constitution, to prescribe the classes of information referred to in that article, the procedure for obtaining access to that information, and for related matters.

However, the Access to Information Act, 2005 includes provisions of protection of certain confidential information and whether the disclosure of such information would constitute a breach of an obligation of confidentiality to a third party under an agreement¹⁰⁵.

4.5.1. Disclosure of PSAs and Petroleum Rights

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil and gas.

The upstream oil and gas contract framework in Uganda is based on a Production Sharing Agreement (PSA). The rights and obligations of licensees are governed principally by the terms and conditions of the PSA, the Petroleum (EDP) Act, 2013 and the Petroleum (EDP) Regulations 2016.

Section 151 of the Petroleum (EDP) Act, 2013 stipulates that upon payment of the prescribed fees "The Minister may, in accordance with the Access to Information Act, 2005, make available to the public details of all agreements, licenses and any amendments to the licenses or agreements whether or not terminated or valid".

However, both the model Production Sharing Agreement (PSA), 2016 and the Petroleum (EDP) Act, 2013 include confidentiality provisions as follows:

In accordance with **Article 33 of the MPSA, 2016**: "Subject to the Constitution, the Act, Regulations, Access to Information Act, 2005, this Agreement and any confidential information of any Party hereto which becomes known to the other Party in connection with the performance of this Agreement shall not be published or disclosed to third parties without the former Party's written consent", except as otherwise provided herein, and provided however that such other Party may communicate confidential information to legal counsel, accountants, other professional consultants, underwriters, lenders, agents, licensees or shipping companies to the extent necessary in connection with this Agreement, with the obligation of the parties receiving such information to maintain confidentiality,

¹⁰⁴ <https://chapterfouruganda.org/sites/default/files/downloads/The-Access-to-Information-Act-2005.pdf>

¹⁰⁵ The Access to Information Act, 2005; Section 28.

or to an agency of the government of the country of the licensee having authority to require such disclosure”.

In accordance with **Section 152 of the Petroleum (EDP) Act, 2013**: “all data submitted to the Minister by a licensee shall be kept confidential and shall not be reproduced or disclosed to third parties by any party under this Act except:

- in the case of disclosure by the licensee, with the prior written consent of the Minister; or
- in the case of disclosure by the Authority prior to the relinquishment of the area to which they relate, with the prior written consent of the licensee”.

According to that same Section, the disclosure of information is possible only:

- to an agency or organ of or retained by the Government;
- to a financial institution or person acting as a consultant or professional adviser to the Authority;
- to arbitrators and experts appointed under this Act or under an agreement made under this Act;
- for statistical purposes; or
- in connection with the award of new acreage.

In addition, **Section 153 of the Petroleum (EDP) Act, 2013** states that: “Information furnished, or information in a report submitted under this Act by a licensee shall not be disclosed to any person who is not a Minister or an officer in the public service except with the consent of the licensee”.

The confidentiality provisions in the petroleum laws and Model PSA as detailed above put conditions for access to information to maintain confidentiality.

Section 234 of the Mining and Mineral Bill, 2021 states:” The Directorate shall publish on its website- (a) all Mineral Agreements entered into by the Uganda National Mining Company (b) all mineral rights, licences and permits including current mineral rights, licences and permits that expired during the year”.

This notwithstanding this, the MSG has taken a number of steps to facilitate contract disclosure, given the mandatory requirement to disclose all contracts that came into force on 1st January 2021, including the setting up of a committee comprised of MSG members to lead the work on contract disclosure. The Committee held a training session on developing a Contract Disclosure Plan from 30th September 2021 to 1st October 2021. From this training session, the Committee came up with a roadmap to contract disclosure for the MSG. It contains the following steps:

1. Identification of objectives for contract disclosure

- This was guided by the challenges in Uganda’s extractives sector that had been identified at the time of developing objectives for the UGEITI Work plan. In particular the following challenges were noted:
 - Mistrust and suspicion from the public that the government is hiding some information by not disclosing the contracts.
 - The public having unrealistic expectations about the exploitation of the oil.

Objectives for contract disclosure for UGEITI

- i. Enhancing public trust in Government as the custodian of the country’s natural resources.
- ii. To manage public expectations of the exploitation of the county’s natural resources.
- iii. To ensure understanding of the roles and responsibilities of the parties to the contracts.

- iv. To ensure efficient monitoring of the sector based on the publicly available information.
- v. To inform and promote public debate and awareness on the extractives sector.

2. Engagement of key stakeholders

- The MSG held engagements with the following key stakeholders.
 - i. Meetings with Heads of Companies
 - ii. Meeting with Heads of Government Institutions to discuss efficient implementation of EITI.
 - iii. Key opinion leaders and groups in both the Mining and Petroleum areas, including the Kingfisher Development Area operated by CNOOC Uganda Ltd and ASM Associations in the greater Mubende mining belt.
- The MSG intends to identify a champion for contract disclosure as advised by the EITI International Secretariat. The MSG is to benchmark from other EITI members countries on who their champions for contract disclosure are.
- Further engagements are to be carried out to bring newly appointed individuals amongst the key stakeholders on board with EITI generally and contract disclosure more specifically. Some of the key stakeholders include;
 - i. The Ministry of Energy and Mineral Development (i.e., the Minister and Permanent Secretary).
 - ii. The Parliament of Uganda (i.e., the Speaker and Natural Resources Committee).
 - iii. The Attorney General.

3. Publishing a list of all active contracts in the Country

- The Committee compiled a list of all the active contracts in the petroleum sector, which it intends to make publicly available.
- For the mining sector, a mining cadastre exists with all the active mining licenses.

4. Current State of Contract Disclosure

- The Committee noted that the legal framework was generally enabling for contract disclosure but there was need for some legal reforms to specifically cater for contract disclosure for the smoother implementation of EITI Requirements.
- However, there is a lack of clarity in the legal framework leading to extreme caution and fallback position on non-disclosure. There are exceptions to the right to access of information stipulated by the law. The exception as provided for in the law is that there is a right to access information “... *except where the release of the information is likely to prejudice the security or sovereignty of the State or interfere with the right to the privacy of any other person.*” These exceptions can hinder contract disclosure.
- The solutions to the limitations above could include:
 - Further engagement with the custodians (MEMD) of the contracts to appraise them about EITI generally and specifically Contract Disclosure.
 - Pushing for reforms to specifically cover contract disclosure.
 - Taking advantage of viable options that can be implemented in the short term such as enhancing the transparency and access of existing online registers.

4.5.2. Disclosure of contracts and licenses

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of minerals.

The current Uganda mining sector is structured as a license system rather than as a contract regime and production sharing system. The establishment of a mineral agreement¹⁰⁶ is feasible with the holders of an exploration license or a mining lease. However, according to the confirmation received from DGSM, no contracts were signed between the mining companies and the Government of Uganda during the FY 2019/20. The rights and obligations of licensees are governed principally by the Mining Act, 2003, the Mining (Licencing) Regulation, 2019 and the terms and conditions of the license.

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

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

Clause 234 of the Mining and Mineral Bill, 2021 states: “The Directorate shall publish on its website- (a) all Mineral Agreements entered into by the Uganda National Mining Company (b) all mineral rights, licences and permits including current mineral rights, licences and permits that expired during the year.”

4.6. The online cadastral system is accessible to the public and provides information on license holders, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced. <https://portals.landfolio.com/uganda/> **State participation**

Requirement 2.6 of the EITI Standard requires the government and state-owned enterprises to disclose their shareholding in oil, gas and mining companies operating within the country, and any changes in the shareholding during the accounting period covered by the UGEITI Report.

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

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

In application of the definition indicated above, we identified two (2) SOEs operating in the petroleum and mining sectors respectively as detailed below.

¹⁰⁶ Section 18 of the Mining Act, 2003.

4.6.1. State participation in the Oil and Gas sector

The Uganda National Oil Company (UNOC) was established by Section 42 of the Petroleum (Exploration, Development and Production) Act, 2013 and incorporated under the Companies Act¹⁰⁷, 2012 on 12 June 2015, as a Limited Liability Company wholly owned by the Government of Uganda¹⁰⁸.

The Petroleum (Exploration, Development and Production) Act, 2013 and the Companies Act¹⁰⁹, 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and UNOC including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

UNOC's mandate includes¹¹⁰:

- handling the state's commercial interests in the petroleum sub-sector;
- managing the state's participation in petroleum activities;
- managing the marketing of the Government's share of petroleum received in kind;
- developing in-depth expertise in the oil and gas industry;
- optimising value to its shareholders;
- participating in accordance with the terms of the petroleum agreement, in joint ventures in which it holds an interest on behalf the state; and
- investigating and proposing new upstream, midstream and downstream ventures locally but eventually internationally.

UNOC shareholding structure

UNOC is wholly owned by the Government of Uganda. The Company's shareholders are the Ministry of Energy & Mineral Development (MEMD) and the Ministry of Finance, Planning and Economic Development (MoFPED).

UNOC has two wholly owned subsidiaries namely Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

¹⁰⁷ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

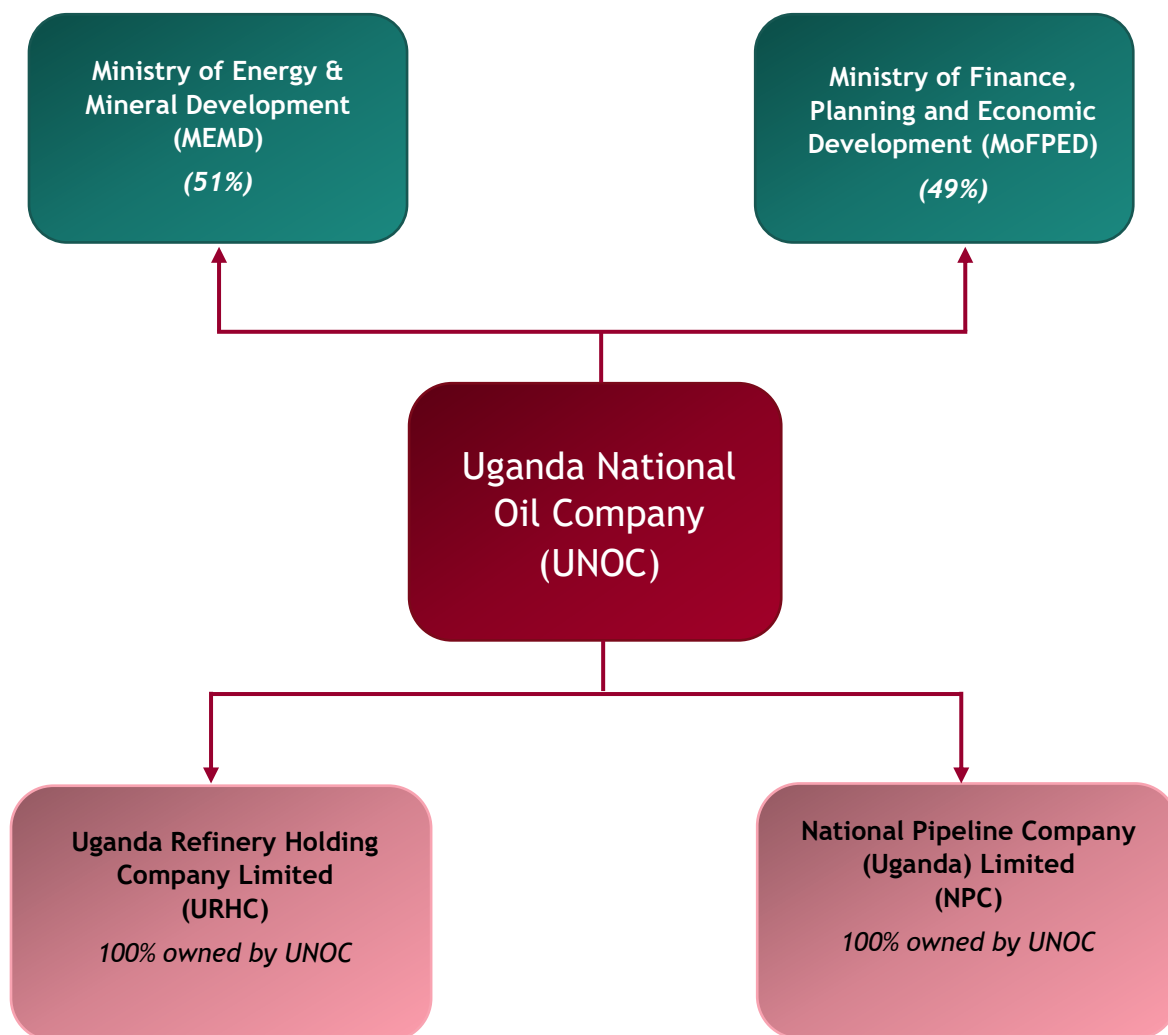
¹⁰⁸ <https://www.unoc.co.ug/we-we-are/>

¹⁰⁹ <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

¹¹⁰ Section 43 of the Petroleum (EDP) Act, 2013.

The figure below shows the structure of the capital and shareholders of UNOC as well as the details of shareholdings and subsidiaries of the company.

Figure 12: UNOC shareholding structure¹¹¹



Uganda National Oil Company (UNOC) holds 15% participating interest as the government’s nominee in Petroleum Production Licenses awarded for discovered oil and gas fields. There are currently nine production licenses, covering 13 oil and gas fields in which UNOC manages the participating interests of the State.

The PSA model which is publicly available¹¹² provides details regarding the terms attached to UNOC’s equity stake, including their level of responsibility for covering expenses at various phases of the project cycle, e.g., full-paid equity, free equity or carried interest. For instance, the PSA model state: that the Government or its Nominee may elect to enter into a Joint Venture Agreement with Licensee and Government shall inform Licensee of its decision in writing within 120 days of the receipt of the application for a Petroleum Production Licence. It also states that the Licensee agrees to carry the costs of Government or its Nominee through Development to Production, and that these costs are recoverable and will be repaid out of the Government’s or Government Nominee’s share of Cost Petroleum.

¹¹¹ Source: Uganda National Oil Company (UNOC).

¹¹² <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

Main roles of UNOC in the oil and gas sector

Upstream

In the upstream oil and gas sub-sector, UNOC plays two main roles¹¹³:

- manages the State's participation in petroleum production licenses; and
- ensures the sustainability of petroleum production and proposes new exploration ventures.

As detailed in Annex 2 of this report, Uganda has currently nine (9) production licenses, covering 13 oil and gas fields related to two (2) active projects, namely the Kingfisher and Tilenga projects in which UNOC manages the participating interests of the State, as follows:

- the Kingfisher and Kaiso Tonya areas are operated by CNOOC Uganda Limited. UNOC holds a 15% participating interest while its partners CNOOC and TotalEnergies Uganda hold 28.33% and 56.67% shares respectively¹¹⁴; and
- the Tilenga project (two blocks) is operated by TotalEnergies. UNOC holds 15% participating interest while its partners CNOOC and TotalEnergies Uganda hold 28.33% and 56.67% shares respectively¹¹⁵.

Midstream

The Midstream sector is managed by the two (2) wholly owned subsidiaries of UNOC presented in the figure above, namely Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

URHC's main roles in the midstream oil and gas subsector are as follows¹¹⁶:

- participate in the Uganda Oil Refinery - URHC holds 40% of the shares of the Oil Refinery Project which is being developed in partnership with the Albertine Graben Refinery Consortium (AGRC). AGRC was identified as the lead investor for the refinery project following a competitive bidding process that was conducted by Government in June 2016.
- manage, develop and operationalise the oil and gas industrial park, in Kabaale, Hoima District - The Kabaale Industrial Park project will comprise Uganda's second International Airport (Hoima International Airport), Crude Oil Export hub, Uganda Refinery, Petrochemical and Fertilizer Industries¹¹⁷;
- enter into strategic partnership to achieve the above objectives; and
- own, operate and maintain any other facilities incidental to the above.

The project includes the development of 60,000 barrels of oil per day (bopd) refinery in Kabaale, Hoima District and a 211-kilometre multi-products pipeline from Kabaale to a distribution hub in Namwambula, Mpigi District. The Project Framework Agreement (PFA) for the project was signed on 10th April, 2018. After several engagements, AGRC's US\$ 17 million Pre-FID Performance Bond was issued and confirmed by the Government of Uganda (GoU) on 7th September, 2018. The PFA thus

¹¹³ <https://www.unoc.co.ug/upstream/>

¹¹⁴ <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

¹¹⁵ <https://www.unoc.co.ug/upstream/the-tilenga-project/>

¹¹⁶ <https://www.unoc.co.ug/midstream/>

¹¹⁷ <https://www.unoc.co.ug/midstream/kabaale-industry-park/>

became effective, and the Pre-FID activities such as the FEED, ESIA and Geo-technical studies for the refinery development commenced in September 2018.

The Refinery project will be a private sector led project with 60% of the shares being held by AGRC while the Government's 40% share will be held by the Uganda National Oil Company, through its subsidiary Uganda Refinery Holding Company. East African Community partner states (Kenya and Rwanda) and TOTALENERGIES E&P UGANDA have expressed interest in holding shares. The project will be funded through a debt-to-equity ratio of about 70:30. The Lead Investor will be responsible for raising the debt for the project. The Uganda Refinery project, which includes development of 211-kilometre petroleum products pipeline from Hoima to the North West of Kampala, is estimated at US\$ 3 - 4 billion. The Government and the AGRC consortium are currently implementing the PFA that will guide the Final Investment Decision (FID) for the oil refinery project;

NPC's main roles in the midstream oil and gas sub-sector are as follows:

- own, operate, and maintain oil and gas pipelines in Uganda, such as participating in the development of the East African Crude Oil Pipeline (EACOP)¹¹⁸. EACOP is a 1,443km crude oil export pipeline that will transport Uganda's crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania¹¹⁹. As detailed in Section 4.9.1 below, NPC holds 15% of the shares in EACOP;
- operate and maintain oil and gas storage terminals for both upstream, midstream and downstream activities;
- own and set up strategic oil and gas reserves; and
- enter into strategic partnerships with a view to achieve the above objectives.

Governance

In accordance with Section 44 of the Petroleum (EDP) Act (2013), UNOC is led by a Board of Directors appointed by the President with the approval of Parliament.

The composition of the Board of Directors¹²⁰ as well as the management team¹²¹ can be consulted on the company website.

Financial reporting and audit

UNOC is required to prepare annual financial statements in accordance with International Financial Reporting Standards (IFRS) in line with the requirements of the Companies Act 2012¹²², and submit these to the Auditor General for auditing.

UNOC's audited financial statements for FY 2019-20¹²³ are publicly available. These provide information regarding the financial relationship between the government and UNOC including the

¹¹⁸ <https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/>

¹¹⁹ <https://eacop.com/about-us/overview/>

¹²⁰ <https://www.unoc.co.ug/board-of-directors/>

¹²¹ <https://www.unoc.co.ug/leadership/>

¹²² <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

¹²³ <http://www.oag.go.ug/ministries-departments-agencies-projects-missions-2020-financial-year/>

amounts of transfers of funds between them during the fiscal year, amounts of eventual retained earnings, amounts of eventual reinvestment and eventual third-party financing transfers.

For instance, UNOC's audited financial statements for FY 2019-20¹²⁴ state the following:

- there is no payment of dividends in respect of the FY 2019-20; and
- there was no income for the company from the upstream sector in the FY 2019-20, and the total loss was financed from grants received from the government, as follows:

Table 28: Governments grants received by UNOC during FY 2019-20¹²⁵

Grants received by UNOC	Amount in '000 UGX
Government grant - expenses	27,152,882
Government grant - tangible assets	1,267,596
Government grant - intangible assets	969,555
Total	29,390,033

Source: UNOC

4.6.2. State participation in the mining sector

Kilembe Mines Limited (KML) is a public enterprise incorporated as a company. 99.99% of its shares are owned by the Government of Uganda (GoU) and the minority of its shares are held by the Administrators of the Estate of the late G.D.K. Rukidi III. The company is listed under the Public Enterprise Reform and Divestiture Act, Cap. 98 (PERD Act) and it is under the mandate of the PERD Act that the Ministry of Finance, Planning and Economic Development.

The company represents the custodian of Kilembe mines which is Uganda's largest copper mine, with deposits of copper in excess of 4,000,000 tonnes and undetermined amounts of cobalt ore. It is located in Kilembe, at the foothills of the Rwenzori Mountains in the Western Region of Uganda¹²⁶. KML's role as an asset-holding company is to look after and maintain the national assets until such time that a qualified replacement operator is identified by the Government of Uganda to continue its exploitation.

History and structure of Kilembe Mines Limited (KML)

Kilembe Mines Limited (KML) was set up, in July 1950, as a joint venture between two (2) two Canadian mining companies, Frosbisher Limited and Ventures Limited, whose objective was to extract copper under the Rwenzori mountains in the Kasese district. In 1962 KML was acquired by Falconbridge of Africa¹²⁷.

In 1975 the Government of Uganda (GoU) bought all the shares from the previous owners and it became wholly owned by the GoU.

Due to the drastic fall in prices in the late 70s and early 80s, KML ceased mining as its main activity in 1982 and the company diversified into several activities such as generation and sale of hydroelectric power, sale of lime, foundry products, rental of its buildings and sub-lease of its land, sale of transmission and fencing poles¹²⁸.

¹²⁴ <http://www.oag.go.ug/ministries-departments-agencies-projects-missions-2020-financial-year/>

¹²⁵ Report of the Auditor General on the financial statements of UNOC for FY 2019-20.

¹²⁶ <https://ugandatourismcenter.com/place/kilembe-mines/>

¹²⁷ <https://ugandatourismcenter.com/place/kilembe-mines/>

¹²⁸ Report of the Auditor General on the financial statements of KML for the financial year ended 30th June 2015:

<http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

In 2013 GoU leased its assets to a consortium led by Tibet-Hima Mining Company Limited, which won the competitive bid to manage the assets conceded by KML and to revive the mining activities at Kilembe copper mines. Under the Concession Agreement, the core assets of KML, which include the mine, the mine works, the hydro-power station as well as the land and buildings, were conceded to Tibet-Hima Mining Company Limited for a period of 25 years effective from April 2014. Therefore, KML's new role as an asset holding company was to monitor the concessionaire's investment programme and oversee the implementation of the concession on behalf of GOU¹²⁹. The Tibet - Hima concession was terminated in 2018. KML is currently mandated to care for and maintain the government's assets, and to ensure that they are kept in a state of readiness to facilitate the mining and processing of the copper in the near future.

Kilembe Mines Limited (KML) participations

KML acquired 25% shareholding in Kasese Cobalt Company Limited in 2001 (KCCL) for UGX 17,426,428,620¹³⁰. KCCL operates a cobalt project located in southwest Uganda and whose activities include the recovery of cobalt contained in a pyrite stockpile from a former copper mine as well as metal refining operations involving the bioleaching of pyrite concentrate, solvent extraction of the dissolved cobalt and recovery through electro-winning¹³¹.

The Auditor General's Report on the financial statements of KML for the financial year ended 30 June 2015, states that the company's investments in Kasese Cobalt Company Limited (KCCL) had been impaired by UGX 11,085,885,120 and the investment was not economically viable. No dividends were ever paid to the shareholders.

Financial reporting and audit

In accordance with the Companies Act 2012, KML is required to prepare annual financial statements which follow International Financial Reporting Standards (IFRS) These are subsequently submitted to the Auditor General for auditing in line with the National Audit Act, 2008.

The Companies Act¹³², 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and KML including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

KML's audited financial statements for FY 2019-20 are publicly available on the website of the Office of the Auditor General¹³³. These provide information regarding the financial relationship between the government and KML including the amounts of transfers of funds between them during the fiscal year, amounts of eventual retained earnings, amounts of eventual reinvestment and eventual third-party financing transfers.

The audit opinion concluded that the financial statements for the year ended 30th June 2020 present fairly, in all material respects, the financial position of Kilembe Mines Limited as at 30th June 2020 and its financial performance and cash flows for the period then ended, in accordance with the International Financial Reporting Standards (IFRS) and the requirements of the Companies Act, 2012 of Uganda.

¹²⁹ Report of the Auditor General on the financial statements of KML for the financial year ended 30th June 2015:
<http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

¹³⁰ <http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf>

¹³¹ <https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm>

¹³² <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

¹³³ <http://www.oag.go.ug/ministries-departments-agencies-projects-missions-2020-financial-year/>

The audit report includes a post-opinion paragraph for emphasis of matter regarding:

- Possible impairment loss of assets after the swell waters that broke the banks of river Nyamwamba on 7th and 10th of May 2020; and
- Increasing of Outstanding Payables liquidity and cash flow challenges and which present risks of litigation and penalties due to non-payment of the liabilities.

Going concern

The Ministry of Energy and Mineral Development issued a public announcement¹³⁴ of the following steps to government is committed to continue the company operations:

- After the floods destroying the company's infrastructure at the mines, UPDF Engineering Brigade have been deployed to carry out restoration works and restore the mines to an attractive state;
- one of the priorities of Government of Uganda provided in the Third National Development Plan (NDP III) 2020/21-2021/25 Mineral' Development Programme, is to increase exploitation and value addition in selected resources for quality and gainful jobs in industrialisation. The key expected results include increasing the volume and value of copper, increasing investment in the exploration and processing of selected minerals, and creating more jobs in the mining sub-sector. The prioritized minerals for NDP III include Copper, and Kilembe in Kasese is listed as one of the identified priority locations; and
- companies to express their interest in partnering with Government through a mineral Production Sharing Agreement (PSA). A mineral PSA partner shall be selected through a transparent open international bidding process. The use of a mineral PSA is to ensure that Government and the people of Uganda benefit more from the value of the minerals extracted. The details of how production sharing shall be implemented are matters for the rest of the procurement and negotiation process.

4.7. Collection and Distribution of Extractive Revenues

In accordance with Requirement 5.3b of the EITI Standard, the Multi-Stakeholder Group is encouraged to disclose information of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures and audit reports.

This section presents information on the Budget Process including Budget execution and oversight, Revenue Collection and Allocation, Accountability and Reporting, and Audit of Revenues from the extractives sector including information on the Petroleum Fund and the Mining Sector.

4.7.1 Budget Process

Uganda's budget is prepared through a transparent and participatory approach, solicit the views of all stakeholders in the preparation of the budget and consequently ensure that the national budget reflects the views and aspirations of all stakeholders. Uganda ranks 2nd after South Africa on the African continent, on budget transparency rating. The Ministry of Finance, Planning and Economic

¹³⁴ Press release, Ministry of Energy and Mineral Development, 12 April 2022

Development of Uganda published the budget¹³⁵ and expenditure¹³⁶ data for FY 2019-20 through the Budget Dashboard¹³⁷.

The budget process is underpinned by strong legal and regulatory frameworks - the 1995 Constitution of the Republic of Uganda, the Public Finance Management Act (2015) and the Local Government Act (1997). The PFM Act 2015 became law on 23rd February 2015. The Act was specifically designed to eliminate overlaps between previously existing legislation for public financial management, streamline the role of Parliament and the Executive in the budget process, and to provide for the management of oil revenue.

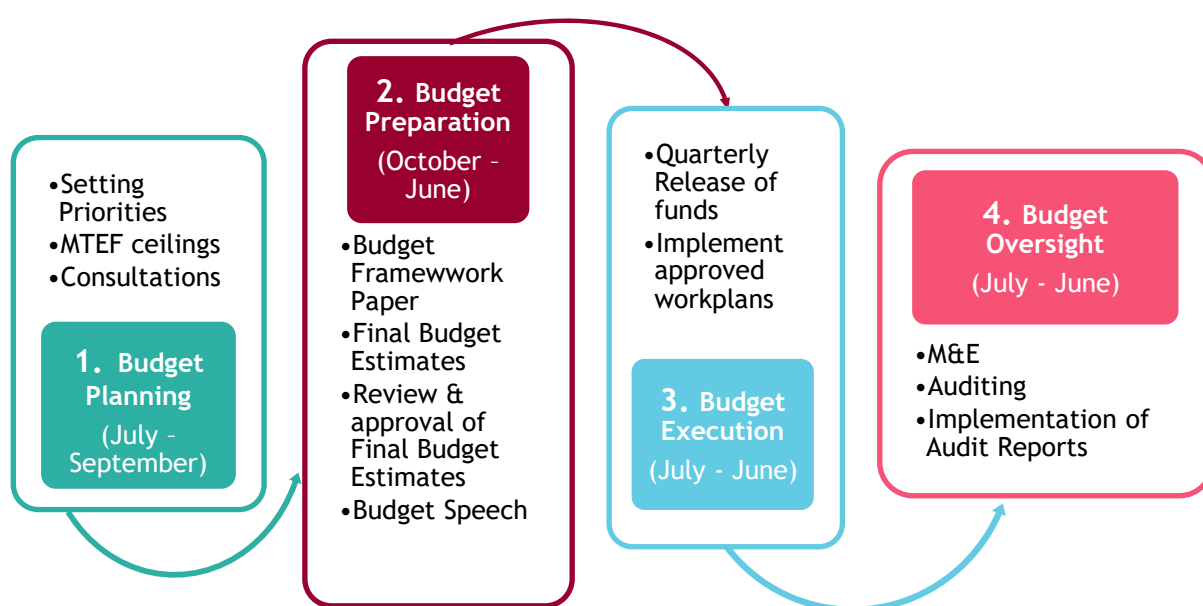
The PFM Act 2015 has enhanced budget transparency and accountability. Notably, it provides for rules for transparent management of oil revenues, the establishment of Charter for Fiscal Responsibility that sets the fiscal rules for every electoral cycle, the preparation of annual budgets that are gender and equity responsive, stringent criteria for supplementary budget, and strict penalties for mismanagement of public resources, among others.

The PFM Act 2015 and its attendant regulations - the PFM Regulations 2016 also stipulates the timelines for budget preparation, approval, execution, and oversight regimes.

4.7.1.(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 13 below.

Figure 13: Uganda's Budget Cycle



¹³⁵ <https://www.finance.go.ug/Reports>

¹³⁶

<https://www.finance.go.ug/sites/default/files/Publications/Annual%20Consolidated%20FS%20for%20the%20FY%20June%202019%202020.pdf>

¹³⁷ <https://budget.finance.go.ug/>

4.7.1. (b) Budget Planning

The Budget process commences with the National Budget Conference, which usually takes place in October. The Conference provides an opportunity for the Minister of Finance to present the proposed Budget Strategy Paper that spells out the broad growth and development objectives and re-casts the Government priorities that need to be addressed in the following year.

The Conference is, therefore, meant to gain consensus on the following: -

- The Budget Strategy and priorities for the following fiscal year.
- The Indicative Medium Term Fiscal Framework (MTFF) and Medium-Term Expenditure Framework (MTEF); and,
- The budget implementation issues coming out of the Government Annual Performance Review conducted by the Office of the Prime Minister.

The Local Governments' Budgets and Plans form an integral part of the National Budget. A series of local government consultative workshops are held to launch the preparation of the Local Government Budget Framework Papers (LGBFPs). The workshops which are facilitated by the Ministry of Finance, together with representatives from relevant government institutions, are attended by political leaders and heads of departments from the local governments.

The purpose of these workshops is to disseminate Government priorities for the next financial year, the Indicative Planning Figures (IPFs) for Local Governments, and discuss specific issues affecting frontline service delivery to the population. Usually, Members of Parliament from the region are invited to the regional workshops that discuss budget priorities. The intervention opportunities that exist for Civil Society through the Civil Society Budget Advocacy Group (CSBAG) that brings together several non-governmental organisations.

4.7.1. (c) Budget preparation and approval

Upon Cabinet approval of the proposed Budget Strategy and Priorities, the agreed MTEF is communicated to government institutions, under the First Budget Call Circular, by 15th September each year as per the PFM Act 2015 deadline. The main objective of the circular is to communicate the budget strategy for the following financial year and request the institutions to prepare and submit their Budget Framework Papers (BFPs), based on agreed priorities, the MTEF ceiling as well as policy and administrative guidelines for the preparation of a credible budget. The BFPs are consolidated into a National Budget Framework Paper, which is then submitted to both Cabinet and Parliament for review and approval by 31st December each year.

Normally, Cabinet and Parliament approve the NBFP, with recommendations. The Ministry of Finance also conducts further studies and consultations with development partners to come up with final estimates of the resource envelope. The final resource ceilings, and the recommendations by Cabinet and Parliament are then communicated to government institutions, under the final Budget Call Circular on 15th February each year, for institutions to prepare their final budget estimates. The Ministry of Finance reviews, consolidates, and submits the final budget to Parliament by 1st April. Upon review and approval by Parliament, the budget is read to the public and it comes into effect by 1st July of each year.

4.7.1. (d) Key budget preparation timelines

In line with the Public Finance Management Act 2015, Figure below summarizes the mandatory timelines for budget preparation.

Table 29: Budget preparation timelines

#	Activity	Deadline
1	Submission of Budget Framework Papers by Government Institutions to Ministry of Finance	By 15 November
2	Submission of the National Budget Framework Paper (NBFP) to Parliament	By 31 December
3	Review & approval of the NBFP by Parliament	By 1 February
4	Presentation of Ministerial Policy Statement to Parliament	By 15 March
5	Submission of the Final Budget to Parliament	By 1 April
6	Review & approval of the budget by Parliament	By 31 May
7	Presentation of the Budget Speech	By 15 June
8	The Budget comes into operation	1 July

4.7.1. (e) Budget Execution

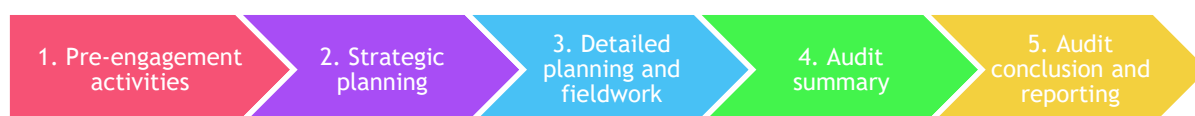
To guide the smooth implementation of the budget, the Ministry of Finance issues the Budget Execution Circular by 1st July, together with the annual cash flow of the government. The quarterly release of funds is made to spending institutions by the Ministry of Finance, based on approved budget, actual resource inflows, workplan and recruitment plans. The spending institutions provide performance reports every quarter.

4.7.1. (f) Budget oversight

To ensure adherence to public finance laws and regulations, the government through monitoring units e.g., the Budget Monitoring and Accountability Unit, the State House Monitoring Units, and the Office of the Prime Minister conducts regular monitoring and evaluation of the implementation of the budget. This monitoring is meant to identify performance gaps, propose remedial actions, and hold entities responsible and officials accountable.

In addition to the regular M&E, the internal audit departments in government institutions, working with the Office of the Auditor General, carry out the annual audit and produce a report with recommendations to Parliament to enforce compliance to PFM laws and regulations. The audit system follows the following processes: -

Figure 14: Budget oversights



The objective of the budget oversight is to track financial flows and implementation of government programmes against set goals and targets contained in the performance contracts.

Key budget documents are available electronically and are publicly available on the budget information website www.budget.go.ug

4.7.1.(g) Annual Financial Report

The PFM Act 2015 sets out the obligation to prepare the consolidated financial statements for the Government. These financial statements are prepared following International Public Sector Accounting Standards (IPSAS) modified cash basis of accounting within three months from year-end.

4.7.2. Revenue Collection

The national budget is the Government’s plan on how to collect and spend money to deliver services to the citizens of Uganda. The budget period begins on 1 July and ends on 30 June. This is referred to as a fiscal year. Revenues comes from different sources, such as taxes (direct and Indirect), non-tax revenues (fees, royalties, duties, levies, etc) and grants received from development partners. The figure below presents the main sources of Government revenue.

Figure 15: Main sources of the Government revenue



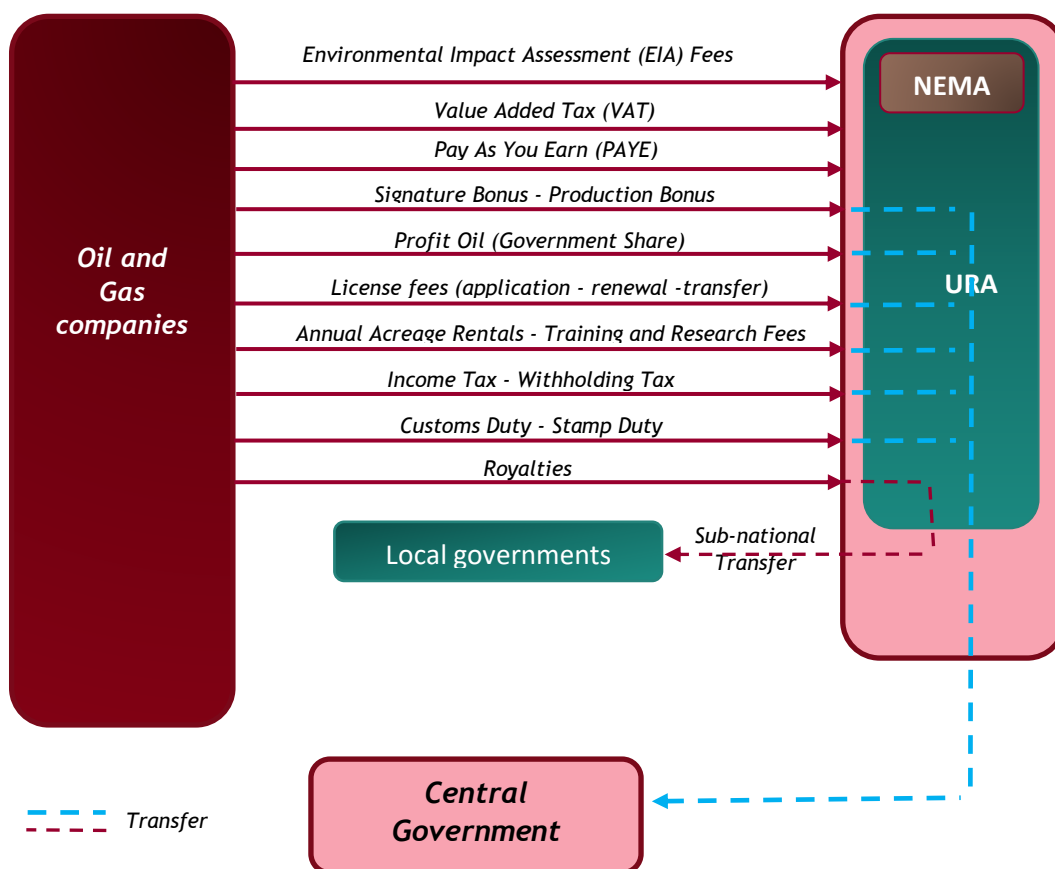
4.7.2.(a) Collection of Oil and Gas revenues

The Government of Uganda set up the Petroleum Fund in the Bank of Uganda (BoU), and where revenues from petroleum activities are deposited as part of the Public Financial Management Act 2015 and the National Oil and Gas Policy of 2012.

The collection of Government revenues from the oil and gas sector is the responsibility of the Uganda Revenue Authority (URA) and shall be remitted directly into the Petroleum Fund.

The Petroleum revenue collections framework can be presented as follows:

Figure 16: Revenue collection diagram for the oil and gas sector¹³⁸



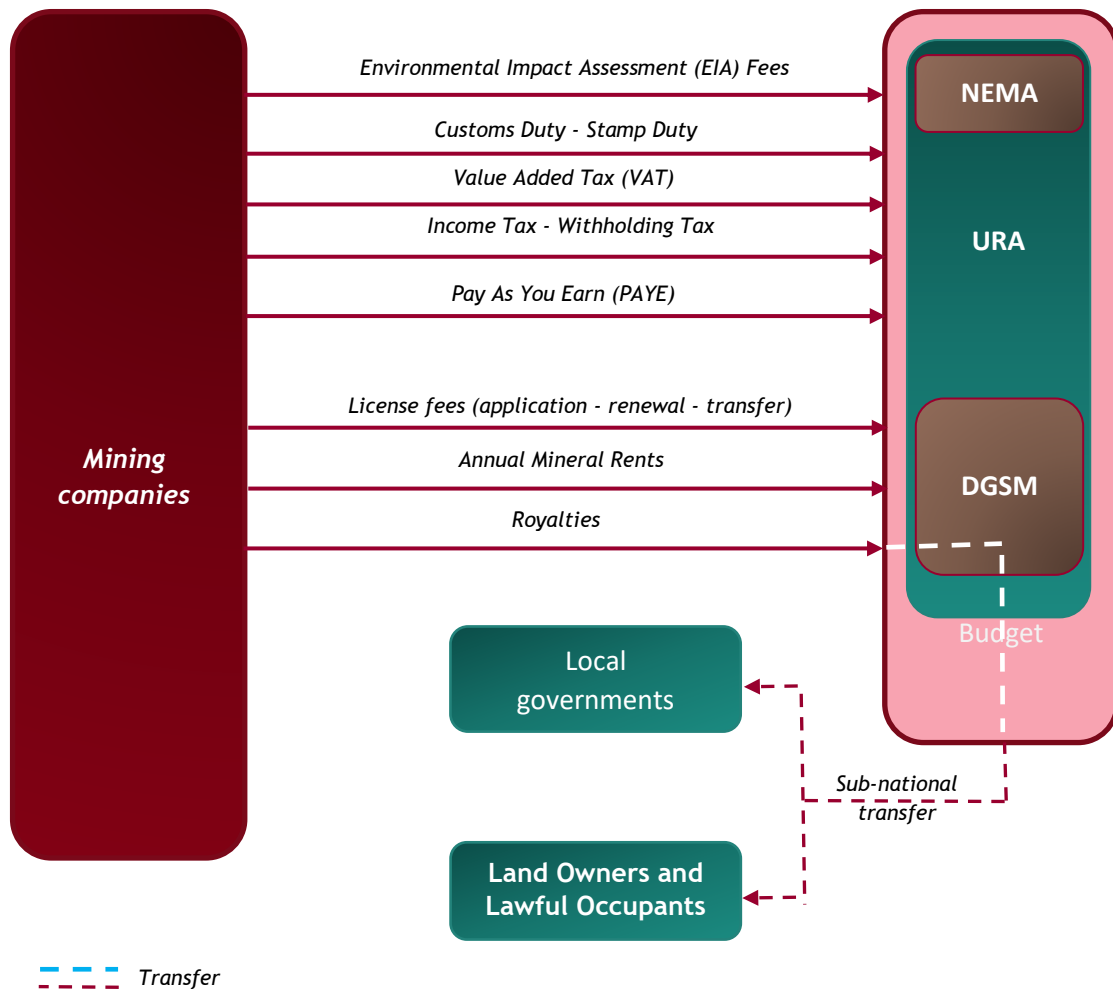
¹³⁸ PAYE and VAT are not remitted to the Petroleum Fund

4.7.2.(b) Collection of revenues from the Mining sector

The collection of Government revenues from mining activities is the responsibility of the Uganda Revenue Authority (URA) and they are remitted directly into the Consolidated Fund. The other payments from the mining sector are collected mainly by NEMA.

The mining revenue collections framework can be presented as follows:

Figure 17: Revenue collection diagram for the mining sector



4.7.3. Revenue allocation

Once revenues from the extractive sector are collected by the government, they are recorded in the government accounts. Most of the revenue goes to the Consolidated Fund and is subsequently allocated as part of the national budget, some of which are transferred to Local Governments or to special funds as described below.

4.7.3.(a) Allocation of Oil and Gas revenues

Deposit of petroleum revenues into the Petroleum Fund

The Petroleum Fund is established by the Public Finance Management Act (PFMA), 2015¹³⁹. The Fund is a depository of all revenues accruing to Government from oil and gas related activities.

In this regard, all oil and gas revenues shall be collected by URA and deposited into the Petroleum Fund established at the Bank of Uganda (BoU).

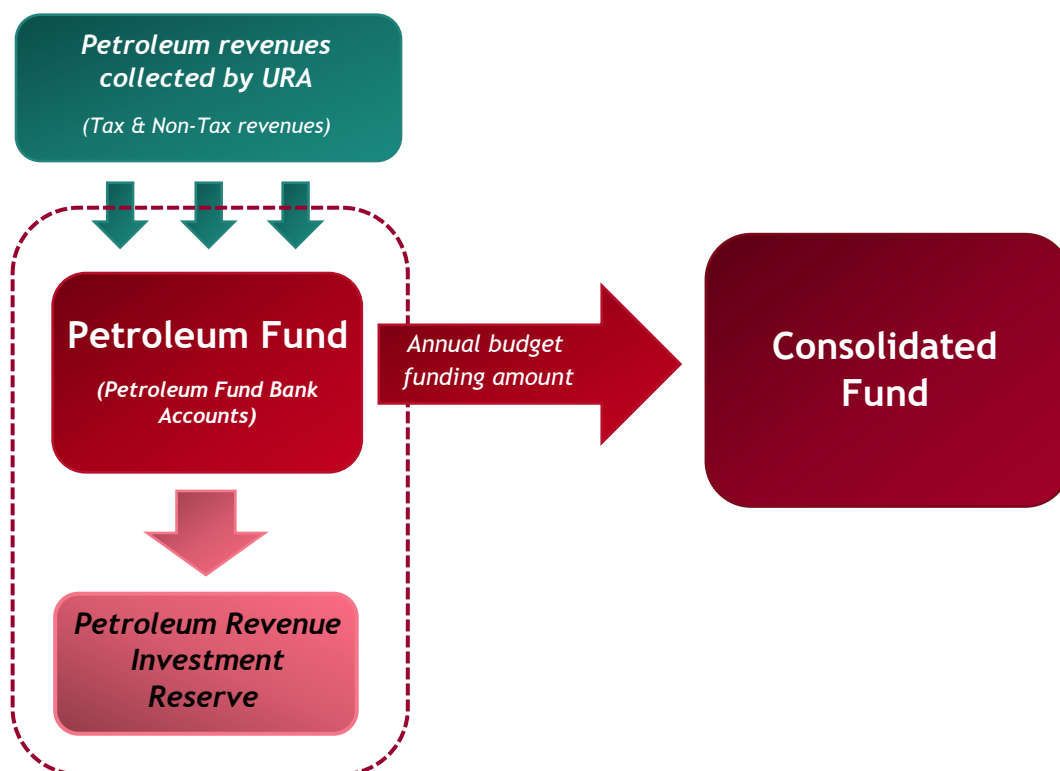
The main sources of revenue for the Petroleum Fund are:

- taxes from the companies dealing exclusively in oil and gas activities; and
- non-tax related revenues such as license fees, annual acreage rentals, training and research fees, royalties, etc.

Disbursements from the Petroleum Fund are made by allocation either to the Consolidated Fund or to the Petroleum Revenue Investment Reserve.

The figure below illustrates the revenue collections and disbursements mechanisms of the Petroleum Fund.

Figure 18: Petroleum Fund Mechanism¹⁴⁰



¹³⁹ Section 56 of the PFMA, 2015.

¹⁴⁰ Oil and Gas Revenue Management Policy, 2012.

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

Table 30: Legal timeline for submitting statutory reports on the Petroleum Fund

No.	Activity	Timeline
1.	Withdrawal from the petroleum fund	Quarterly
2.	Reports to Parliament on the performance of Petroleum Fund	By end of February and October
3.	Preparation and submission of consolidated accounts of the Petroleum Fund by Accountant General to the Minister of Finance	Within 3 months after end of each fiscal year
4.	Report on estimated petroleum revenue for the fiscal year by the Minister of Finance to parliament	30 th September
5.	Semi-annual report on the Petroleum Fund, indicating transfers to the Consolidated Fund, inflows, and outflows	1 st April
6.	Annual report on the Petroleum Fund, indicating transfers to the Consolidated Fund, inflows, and outflows	31 st December
7.	Audit reports on the Petroleum Fund by the Auditor General	30 th June & 31 st December

Source: PFM Act, 2015

With regard to adherence to the legal requirements, the Petroleum Fund audit report¹⁴¹ covering FY 2019-20 attests that:

- both the annual and semi-annual report on inflows, outflows, and Assets of the Fund were prepared and submitted to Parliament; and
- all the previous semi-annual reports and financial statements were prepared and audited by the Office of the Auditor General and published on the Ministry website¹⁴².

Petroleum Fund bank accounts

The Petroleum Fund currently maintains three (3) bank accounts, two (2) of which are established in the Bank of Uganda (BoU) and one in the Federal Reserve Bank of New York to facilitate investment under the Petroleum Revenue Investment Reserve. We set out in the table below details of the Petroleum Fund bank accounts.

Table 31: Petroleum Fund bank accounts¹⁴³

Account Name	Currency	Location	Account N ^o
Petroleum Fund	UGX	BoU, Kampala Road	003300328400010
Petroleum Fund	USD	BoU, Kampala Road	003300328000026
BoU Petroleum Fund	USD	Federal Reserve Bank, New York, USA	021086676

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<https://www.finance.go.ug/sites/default/files/Publications/ANNUAL%20AUDITED%20FINANCIAL%20STATEMENTS%20OF%20THE%20PETROLEUM%20FUND%20FOR%20THE%20YEAR%20ENDED%2030%20JUNE%202020.pdf>

142 www.finance.go.ug

143 Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.

Audit opinion on the Petroleum Fund financial statements for FY 2019-2020

Section 61 of the PFMA (2015) stipulates that both annual and semi-annual reports and financial statements of the Petroleum Fund should be audited by the OAG, and submitted to the Parliament and published on MoFPED's website¹⁴⁴. The OAG issued unqualified audit opinion¹⁴⁵ for the Petroleum Fund covering FY 2019-20 and attested that all of these reports have been submitted in line with Section 61 of the PFMA (2015).

The Audited financial statements of the Petroleum Fund for the FY 2019-20 show that a total of UGX. 669.6 billion has been deposited into the Fund since its inception in March 2015. Subsequently, in the FY 2017/18 to 2019/20, UGX 580 billion (86.6% of the total deposits) was transferred to the consolidated fund for annual budget support as detailed in the table below.

Table 32: The list of Petroleum Fund deposits and withdrawals¹⁴⁶

Financial year	Deposits	Withdrawals	Purpose of withdrawal
2014/15	119,323,709,754	-	-
2015/16	133,099,656,037	-	-
2016/17	238,433,505,737	-	-
2017/18	62,988,471,916	125,300,000,000	Budget support
2018/19	56,739,539,082	200,000,000,000	Budget support
2019/20	59,105,854,932	255,000,000,000	Budget support
Total	669,690,737,458	580,300,000,000	

In a post-audit opinion paragraph of the FY 2019-20 audit report of the Petroleum Fund, the OAG attested that the process of appropriation and eventual transfer of funds to either the Uganda Consolidated Fund (UCF) or Petroleum Revenue Investment Reserve (PRIR) was not guided by a Fiscal Rule. However, in August 2021, the Ministry of Finance, Planning and Economic Development submitted the Charter of Fiscal Responsibility¹⁴⁷, including the fiscal rule to Parliament.

¹⁴⁴ <https://www.finance.go.ug/Reports>

¹⁴⁵ <https://www.finance.go.ug/sites/default/files/Publications/ANNUAL%20AUDITED%20FINANCIAL%20STATEMENTS%20OF%20THE%20PETROLEUM%20FUND%20FOR%20THE%20YEAR%20ENDED%2030%20JUNE%202020.pdf>

¹⁴⁶ Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.

¹⁴⁷ <https://parliamentwatch.ug/wp-content/uploads/2021/09/Charter-for-Fiscal-Responsibilities-FY-20212022-FY-20252026.pdf>

Financial performance of the Petroleum Fund for FY 2019-20

We present in the table below the Petroleum Fund received revenue as well as the transfers to Consolidated Fund and other outflows from the Fund during FY 2019-20.

Table 33: Petroleum Fund financial performance for FY 2019-20¹⁴⁸

Description <i>In million UGX</i>	30 June 2020	30 June 2019	Difference	%
Operating revenue (Inflows)	35,480	56,739	(21,259)	(37%)
Tax revenue (1)	29,709	51,062	(21,353)	(42%)
Non-Tax revenue (2) (Surface rental, Training Fees & Sale of bid documents)	5,771	5,677	94	2%
Expenses (Outflows)	255,001	200,122	54,879	27%
Transfers to the Consolidated Fund	255,000	200,000	55,000	28%
Transfers to Petroleum Revenue Investment Reserve	-	-	-	-
Bank charges	1	1	-	0%
Foreign exchange (losses/gains)	-	121	(121)	(100%)
Excess of revenues /Over expenditure	(219,521)	(143,383)	(76,138)	53%

(1) URA confirmed transferring UGX 29,708,547,606 of tax revenues to the petroleum fund during FY 2019-20.

(2) The amount of non-tax revenue is composed of the following payment flows:

Table 34: Details of non-tax revenue transferred to Petroleum Fund

Description <i>In million UGX</i>	Amount (UGX million)
Surface rentals	2,471.22
Educational/instruction related levies	2,711.29
Sale of publications to private entities	588.78
Total (Surface rental, Training Fees & Sale of bid documents)	5,771.29

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 Uganda¹⁴⁹.

The revenue from royalties due to the local governments shall be sharing as below¹⁵⁰:

- **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

¹⁴⁸ Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.

¹⁴⁹ Section 75 of the PFMA, 2015.

¹⁵⁰ Schedule 6 of PFMA 2015.

- **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**

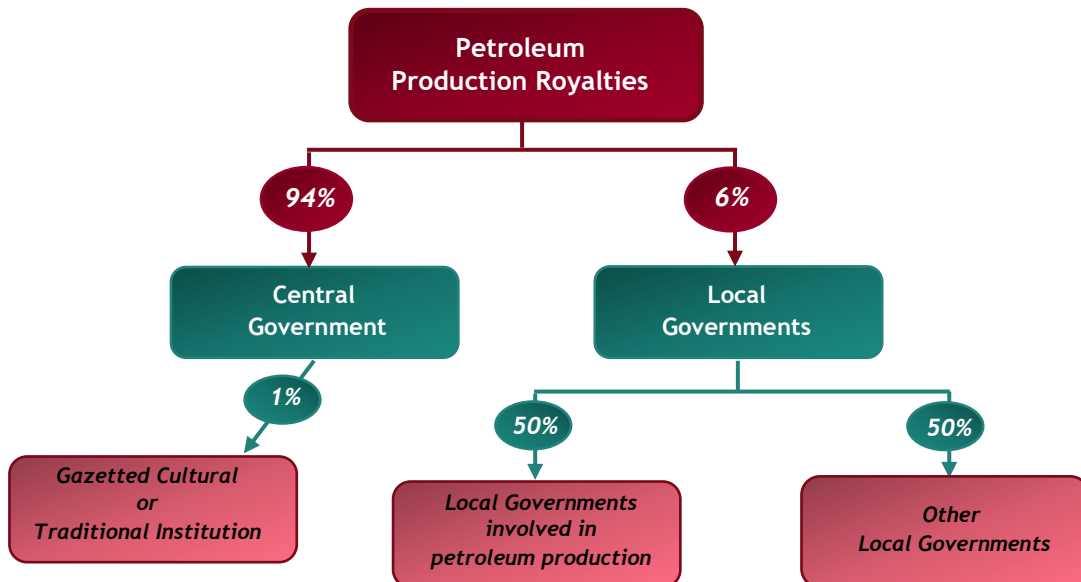
The share of royalties for each local government is based on the total population of each local government and calculated according to the formula below.

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.

Figure 19: Petroleum Production Royalties Allocation Mechanism



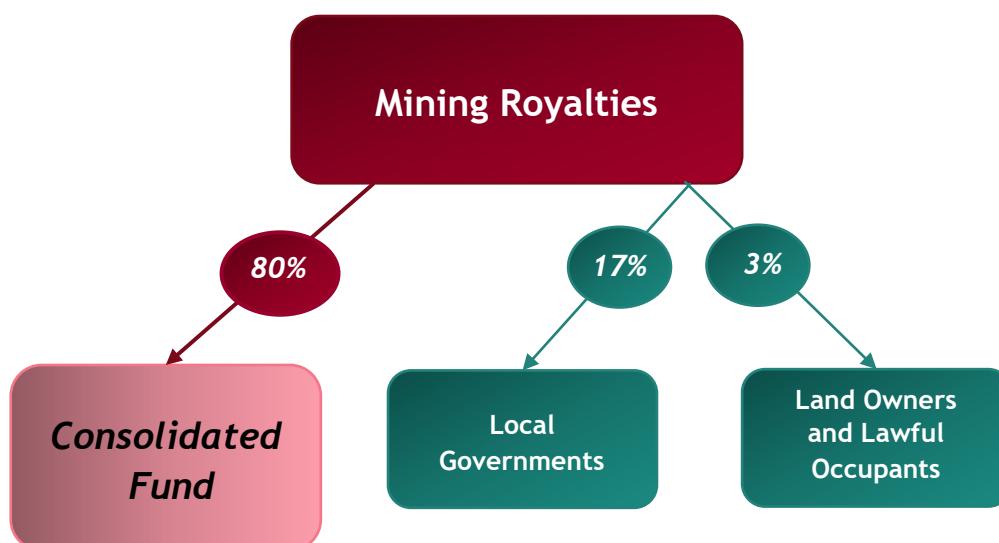
4.7.3.(b) Allocation of revenues from the Mining sector

Transfers of Mining Royalties to Local Governments

The Mining Act 2003 stipulates that mining royalties must be allocated to the Consolidated Fund (80%) while the remaining 20% goes to the local governments where mining occurs. Of this 20%, the bulk (85%) is used by the districts for their operating budgets, and the remainder (15%) is paid to the land owners and lawful occupants that have been displaced from surface rights uses by mining operations¹⁵¹.

The figure below illustrates the allocation of the mining royalties according to the Mining Act 2003¹⁵².

Figure 20: Mining Royalties Allocation Mechanism



During the fiscal year 2019-2020, URA collected UGX 7,039,636,333 as mineral royalties from mining companies and mineral dealers. The MEMD then transferred UGX 2,369,310,643 to local governments and landowners as their share. However, the remittances made by MEMD exceeded the annual threshold of 20% as a result of spill-overs from the previous and subsequent financial years as reported by DGSM. The table below presents the monthly breakdown of these transfers.

Table 35: Summary of royalties transferred during FY 2019-20

Month	District	Council	County	Private entities	Other	Total
June 2019	202,691,299	100,927,520	68,678,641	15,946,452	68,000	388,311,912
August 2019	78,958,524	37,914,749	28,454,376	13,538,474	58,000	158,924,123
September 2019	359,812,198	148,162,504	159,112,245	41,787,552	88,000	708,962,499
November 2019	148,003,834	65,722,366	67,134,160	8,154,873	88,000	289,103,233
January 2020	137,189,002	68,751,261	52,622,458	22,541,295	100,000	281,204,016
May 2020	83,572,516	24,504,854	44,182,127	5,824,988	82,000	158,166,485
June 2020	177,098,206	114,096,176	88,919,857	4,440,136	84,000	384,638,375
Total	1,187,325,579	560,079,430	509,103,864	112,233,770	568,000	2,369,310,643

Source: DGSM

¹⁵¹ Section 98 of the Mining Act, 2003.

¹⁵² Section 98 of the Mining Act, 2003.

Detail of royalties transferred are presented in Annex 3 of this report.

4.8. Infrastructure and barter arrangements in the Extractive Sector

EITI Requirement 4.3 states that it should be considered whether there are any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works), in full or partial exchange for oil, gas or mining exploration or production concessions or physical delivery of such commodities.

None of the reporting entities declared any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works, in full or partial exchange for mining exploration or production concessions or physical delivery of such commodities.

4.9. Transport of minerals

EITI Requirement 4.4 states that “Where revenues from the transportation of oil, gas and minerals are material, the government and state-owned enterprises SOE(s) are expected to disclose the revenues received by Government Agencies”. The EITI Standard requires disclosure of details of arrangements in situations where Government Agencies and state-owned enterprises are involved in the transportation of oil, gas and minerals. These details include the product(s) transported, route(s) and the relevant companies and Government Agencies, including SOE(s), involved in the transportation.

4.9.1. Transport revenues of Oil and Gas

In 2006, commercial quantities of oil were confirmed to exist in the Lake Albert basin in Uganda. Once produced, the crude oil will be partly refined in Uganda to supply the local market and partly exported to the international market. The export to the international market will be through an export crude oil pipeline namely the East Africa Crude Oil Export Pipeline (EACOP).

EACOP is a 1,443 km crude oil export pipeline that will transport Uganda’s crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania. In Uganda, the 296 km long pipeline crosses 10 districts and 25 sub-counties. In Tanzania, the pipeline is 1,147 km long traverses 8 regions and 25 districts¹⁵³. The map below shows the pipeline route through Uganda and Tanzania.

¹⁵³ <https://eacop.com/about-us/overview/>

Figure 21: Map of the East Africa Crude Oil Pipeline (EACOP)¹⁵⁴



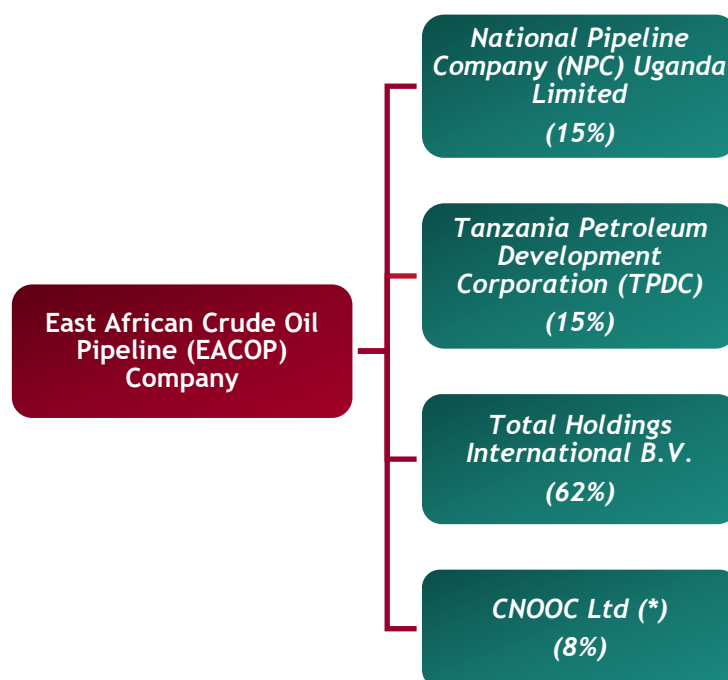
The EACOP project is managed by the EACOP company, whose shareholders are:

- the Government of Uganda (GoU) represented by the National Pipeline Company Limited (NPC), a wholly owned subsidiary of UNOC;
- a) the Government of Tanzania (GoT) represented by the Tanzania Petroleum Development Corporation (TPDC); and
- b) the Joint Venture Partners (Total Holdings International B.V. and CNOOC Uganda Limited).

¹⁵⁴ <https://eacop.com/information-center/maps/the-route/route-description-map/>

The figure below shows the structure of the share capital and shareholders in EACOP.

Figure 22: EACOP company shareholding structure¹⁵⁵Remove * from CNOOC



As part of its equity share, UNOC is entitled to a share of the pipeline fees that EACOP receives for transporting crude oil using the pipeline¹⁵⁶. However, UNOC confirmed that no revenues were collected from the pipeline during the reporting period since the oil and gas sector was still at the exploration stage during the FY 2019-20.

¹⁵⁵ <https://petroleum.go.ug/index.php/departments/midstream/eacop-east-african-crude-oil-pipeline>

¹⁵⁶ Ministry of Energy and Mineral Development Statement to Parliament on the laying of the Host Government Agreement, Tariff and Transportation Agreement and Shareholders Agreement for the East Africa Crude Oil Project. April 2021

The EACOP project should be implemented in accordance with the framework of the four (4) major agreements, presented in the table below.

Table 36: List of agreements signed in relation to the EACOP Project as reported by UNOC

Project	Agreement	Date of signature	Signatory Parties
East African Crude Oil Pipeline (EACOP)	Inter-Governmental Agreement (IGA)	25 May 2017	- Government of Uganda - Government of Tanzania
	Shareholders Agreement (SHA)	11 April 2021	- TPDC - NPC - CNOOC Shareholder - TotalEnergies
	Host Government Agreements (HGA)	11 April 2021	- TPDC - NPC - CNOOC - TotalEnergies
	Transportation Tariff Agreement (TTA)	11 April 2021	- TPDC - NPC - CNOOC - TotalEnergies

Source: the Uganda National Oil Company (UNOC), and CNOOC Uganda Ltd.

The department of the EACOP project has been representing the Ministry in the negotiation of various instruments between the Government of Uganda, the EACOP Pipeline Project Team (PPT) and the Government of Tanzania. The Ministry reported that EACOP includes the following:

i. Inter-Governmental Agreement (IGA)

The IGA was signed between the Government of the Republic of Uganda and the Government of the United Republic of Tanzania and it provided the foundation for the development of the EACOP project and negotiation of other project agreements, including Host Government Agreements, Shareholders' Agreements, Transport and Tariff Agreement and Financing Agreements.

ii. The Host Government Agreement (HGA)

The Uganda Host Government Agreement (HGA) between the Government of Uganda and the East African Crude Oil Pipeline (EACOP) Company, signed by Dr. Kitutu Kimono Mary Goretti (MP), the Minister of Energy and Mineral Development (MEMD) on behalf of the Government of Uganda, and Mr. Martin Tiffen, the General Manager of the East African Crude Oil Pipeline (EACOP) Company, on behalf of EACOP Co., concluded the legal framework and contractual obligations between Uganda as the host country, and EACOP Co. as the project company Co.

iii. The EACOP - Shareholders' Agreement (SHA);

The Shareholders Agreement (SHA) defines the rights and responsibilities of the shareholders in the EACOP Co. The shareholders are: National Pipeline Company (NPC) Uganda Limited which is a wholly owned subsidiary of the Uganda National Oil Company (UNOC) and which holds 15%; the Joint Venture Partners (TotalEnergies shareholder of 62% and CNOOC shareholder of 8%) and the Tanzania Petroleum Development Corporation (TPDC), which has shareholding of 15%. The SHA is significant because it has constituted the EACOP Company, and will now guide the funding of shareholding, finance structure and general governance of the company.

iv. The Lake Albert Tariff and Transportation Agreement (TTA)

The Tariff and Transportation Agreement (TTA) defines the rights and responsibilities of the shippers on the one hand, and the transporter on the other hand. The TTA was signed between the transporter, EACOP Co., and the Shippers of the crude oil who are the Government of Uganda, UNOC, TOTALENERGIES E&P UGANDA Limited and CNOOC Uganda Limited.

v. The EACOP (Special Provisions) Act, 2021

The EACOP Act is meant to operationalize the provisions of the HGAs and the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. This Act came into place through a Bill that was prepared by Ministry of Justice and Constitutional Affairs (First Parliamentary Council) in consultation with various key stakeholders. In December 2021, the EACOP Bill was passed by the Parliament of Uganda into an act of Parliament, and it was signed by the President for it to be assented into law. The Act will facilitate the implementation of the East African Crude Oil Pipeline project in Uganda, domesticating an existing treaty between Uganda and Tanzania before the EACOP Company can embark on the pipeline construction. The Act will also operationalise certain provisions of the IGA and HGA. It will also fully implement the obligations of Uganda under the two agreements, kick starting the commercialisation of Uganda's oil and gas resources.

4.9.2. Transport revenues of minerals

The transport of minerals is subject to a movement permit¹⁵⁷ issued by the Commissioner, which require a valid Miner Dealer License (MDL) or a mineral right.

In practice, the minerals products are transported by mining companies own means. Therefore, transportation costs are included as part of the operating expenses. The fiscal regime does not provide for specific payment streams generated by the transport of minerals.

In conclusion, there were no significant revenues from the transport of minerals for the FY 2019/20 as stipulated by Requirement 4.4 of the EITI Standard (2019).

4.10. Beneficial ownership

The 2019 EITI Standard recommends that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract, including the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exercised.

In May 2021, the UGEITI MSG undertook a training on Beneficial Ownership Transparency (BOT)¹⁵⁸. The training was delivered by a consultant from the EITI International Secretariat. The following action points were agreed at the end of this training:

- Uganda's admission to the Extractives Industries Transparency Initiative is a very timely intervention that is complementary to the ongoing efforts that Uganda Registration Services Bureau (URSB) is undertaking on Beneficial Ownership (BO);
- the UGEITI MSG stakeholders (government, private sector and civil society) should collectively and/or independently play their respective roles in fast tracking the legal, policy and

¹⁵⁷ Regulation 41 of the Mining (Licensing) regulations, 2019.

¹⁵⁸ <https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf>

institutional reforms required for Uganda to start implementing Beneficial Ownership disclosure for companies working in the extractive industries and beyond; and

- the UGEITI MSG and Secretariat should continue to engage and make use of the technical resources and support International Secretariat and other countries that are already implementing beneficial ownership disclosure.

Following the training, a National Beneficial Ownership Committee was set up during the next (12th) MSG meeting. The role of the MSG, in regard to the Committee, was to facilitate and coordinate its work. The Committee constitutes representatives from the Uganda Registration Services Bureau, Financial Intelligence Authority, Ministry of Justice and Constitutional Affairs, Ministry of Finance Planning and Economic Development, Uganda Revenue Authority and Ministry of Energy and Mineral Development. Its work is to;

1. Propose a beneficial ownership definition for Uganda.
2. Study the legal and institutional framework (Gap assessment) for beneficial ownership disclosure for development of a beneficial ownership legal and institutional reform plan.
3. Identify or create links between beneficial ownership transparency and national reform priorities.
4. Develop the reporting obligations for Politically Exposed Persons (PEPs).
5. Determine the level of detail of beneficial ownership information to be disclosed.
6. Develop reporting templates for beneficial ownership data collection.
7. Develop data quality assurance measures/tools for ensuring accuracy and timeliness of the beneficial ownership data.
8. Oversee the development of a beneficial ownership register for Uganda.

The MSG, with support from the European Union Delegation in Uganda, is in the process of procuring a consultant to a) provide capacity building for the MSG, and b) undertake a beneficial ownership legal and institutional review and support the MSG in drafting a clear roadmap for BO implementation. In the process of doing so the MSG will agree on a definition of politically exposed persons (PEPs).

4.10.1. Definition of beneficial ownership in Uganda's legal framework

The definition of “beneficial ownership” should not necessarily be linked to share ownership. Owning more than a certain percentage of shares certainly gives a meaningful indication of beneficial ownership. However, in identifying the real beneficial owner, the focus should also be on contractual and informal arrangements.

A beneficial owner is defined in section 1 of the Anti-Money Laundering (AML) Act 2013 as “any natural or legal person or any other entity including any charitable organisation, natural or juridical, including but not limited to a corporation, partnership, trust or estate, joint stock company, association, syndicate, joint venture or any other unincorporated organization or group, capable of acquiring rights or entering into obligations”.

The Income Tax (Amendment) Act 2019 identifies a beneficial owner as “the natural person who owns or has a controlling interest over a legal person other than an individual, and who exercises control over the management and policies of a legal person or legal arrangement directly or indirectly whether through ownership or voting securities by contract or otherwise”.

Additionally, the AML Act 2013¹⁵⁹ defines a politically exposed person as: “a natural person who owns or has a controlling interest over a legal person other than an individual and who exercises control

¹⁵⁹ Section 1 of the AML Act, 2013.

over the management and policies of a legal person or legal arrangement, directly or indirectly whether through ownership or voting securities, by contract or otherwise”.

The MSG has not yet agreed on a final definition of beneficial owner but in order not to miss out on contributing towards the ongoing legislative reforms, the MSG adopted a proposed definition of a beneficial owner and submitted proposals for consideration of on-going legislative reform i.e., the mining law and the amendment of the Companies Act.

4.10.2. Beneficial Ownership and Legal ownership declaration

Legal ownership information of a company can be accessed from URSB at a fee called ‘Search Fees’ and it is set at UGX 25,000 as detailed in the following link: [Business Registration Forms \(ursb.go.ug\)](https://www.ursb.go.ug/Business-Registration-Forms)

The Mining and Mineral Bill, 2021 states:” The Director shall promptly maintain all beneficial ownership information of mineral rights, licences or permit holder holders in a publicly accessible format on its website.”

Additionally, the companies selected in the UGEITI reconciliation scope have been requested to make declarations on legal and beneficial ownerships in the reporting templates. Accordingly, the following information was requested:

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

Detail of legal and beneficial ownership reported are presented in Annexes 4 and 5 of this report.

4.11. Auditing and accounting

To ensure that EITI data submitted by reporting entities are credible and of good quality, the UGEITI MSG agreed to adopt the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting process:

- the declarations made by companies and government agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;
- the reporting templates submitted by extractive companies included in the reporting scope should be certified by an External Auditor or a Statutory Auditor for each company: the auditor may be the statutory auditor of the company or another auditor appointed for the occasion; and
- all reporting entities selected in the reporting scope would be required to submit their audited financial statements for the FY 2019-20.

We set out below the assurance procedures in Uganda with regards to audits, as required by EITI Requirement 4.9.

4.11.1. Audit of private companies

The Institute of Certified Public Accountants of Uganda (ICPAU) is responsible for regulating the accounting profession in Uganda under the Accountants Act 2013 and Accountants Regulations 2016. Every company at each Annual General meeting should appoint an auditor to hold office from the conclusion of that Annual General meeting, until the conclusion of the next Annual General meeting¹⁶⁰. The Auditor shall be a member of one or more professional bodies specified in the Accountants Act 2013¹⁶¹.

The auditors of a company shall prepare a report on the accounts examined and on every balance sheet, every profit and loss account and all group accounts laid before the company in a general meeting during their tenure of office¹⁶². The Auditor's report shall be read before the company in a general meeting and shall be open to inspection by any member¹⁶³.

ICPAU is a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC). It has adopted standards and codes for application by its members including:

- the IFAC Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) which is the ethics guidance to be followed by members;
- International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) to be applied by members; and
- International Standards on Auditing (ISA) issued by the International Accounting and Auditing Standards Board (IAASB) to be followed by members. As part of compliance with ISAs, ICPAU members are subject to practice monitoring by the ICPAU.

4.11.2. Audit of State-Owned Enterprise

Section 3 of the PFMA 2015 defines a State-Owned Enterprise (SOE) as a company of which the Government is able to:

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

The National Audit Act 2008¹⁶⁴ requires the Auditor General to audit the accounts of all public organisation including the State-Owned Enterprises. The auditing standards applied by the Auditor General are detailed in the section below.

4.11.3. Audit of Government Agencies

The Office of the Auditor General (OAG) is the Supreme Audit Institution of Uganda. The Constitution of the Republic of Uganda¹⁶⁵ provides for the Auditor General and for Auditing accounts of Central Government, Local Government Councils, administrative units, public organisations, private

¹⁶⁰ Section 167(1) of the Companies Act 2012.

¹⁶¹ Section 169 (1) (a) of the Companies Act 2012.

¹⁶² Section 170 (1) of the Companies Act 2012

¹⁶³ Section 170 (2) of the Companies Act 2012

¹⁶⁴ Section 17 of the National Audit Act, 2008.

¹⁶⁵ Article 154 and 163 of the Constitution of the Republic of Uganda.

organisations and bodies. The structure and functions of the OAG are governed by the National Audit Act 2008.

The National Audit Act 2008¹⁶⁶ mandates the Auditor General to carry out audit accounts of all public offices, including:

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

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

In addition, the Auditor General shall examine and audit books of accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve and submit a report to Parliament by 30 June and 31 December respectively¹⁶⁷.

The Auditor General’s consolidated audit report for the FY 2019-20 states that the audit was conducted in accordance with the International Standards on Auditing issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAI) and in accordance with the Constitution of The Republic of Uganda and the National Audit Act 2008.

The OAG audit process can be summarised as shown below.

Table 37: Summary of the OAG audit process

Activity	Purpose	Documentation
Pre-engagement Activities	<ul style="list-style-type: none"> - Assess ethical and resource requirements. - Determine the terms of the engagement. 	<ul style="list-style-type: none"> - Budgeted v Actual hours. - Code of Ethics Declaration and Conclusion. - Competency Matrix. - Team Agreement. - Audit Engagement Letter. - Quality Control Questionnaire for Pre-engagement.
Strategic planning	<ul style="list-style-type: none"> - Gain understanding of the auditee. - Identify and evaluate risks on a financial statement level. - Develop an overall audit strategy. 	<ul style="list-style-type: none"> - Planning materiality. - Lead schedule. - Prior year’s audit matters. - Preliminary analytical review. - Review of internal audit.

¹⁶⁶ Sections 15, 16 and 17 of the National Audit Act, 2008.

¹⁶⁷ Section 73 of the PFMA, 2015.

Activity	Purpose	Documentation
		<ul style="list-style-type: none"> - Audit committee checklist. - Fraud checklist. - Internal control checklist (manual and IT). - Going concern/ Sustainability of services checklist. - Using the work of another auditor. - Using the work of an expert. - Risk of material misstatement on a financial statement level. - Overall audit strategy. - Engagement team discussion document.
Detailed planning and fieldwork	<ul style="list-style-type: none"> - Understand the entity. - Identify and assess risks for the audit component. - Determine an appropriate response to assessed risks. - Identify nature and extent of audit tests. - Perform and document audit programmes. 	<ul style="list-style-type: none"> - System description for audit components. - Reliance on key controls for components. - Audit programs. - Sampling. - Evidence tracking sheet. - Lead schedule on component level Tests of controls. - Substantive audit procedures performance. - Substantive analytical procedures. - Audit summary memorandum. - Quality control questionnaire for detailed planning and fieldwork.
Audit summary	<ul style="list-style-type: none"> - Perform overall audit programmes. - Aggregate and conclude on audit results and compliance with the code of ethics. 	<ul style="list-style-type: none"> - Disclosure checklist. - Management representation letter. - Subsequent events. - Final analytical review. - Audit differences. - Code of ethics compliance.
Concluding and reporting	<ul style="list-style-type: none"> - Compile management letter. - Communicate with auditee. - Compile audit opinion. 	<ul style="list-style-type: none"> - Management letter. - Audit report. - Matters for the attention during next year's audit. - Quality control questionnaire.

Source: Office of the Auditor General (OAG).

4.12. Production and exports data in the extractive sector

4.12.1. Oil and Gas' production and export data

The oil and gas sector was still at the exploration and pre-production phase during the fiscal year 2019-20. The Directorate of Petroleum and PAU confirmed that there was no oil and gas production nor exports during the fiscal year 2019-20.

4.12.2. Minerals' production and export data

Production

Based on the data made available by DGSM, the production volumes and values of mining products during the FY 2019/20 can be summarised as follows:

Table 38: Production data of minerals extracted for FY 2019-20

Mineral	Quantity (mt)	Value of the production (in UGX 10 ³)
Limestone	889,538.86	106,744,663.44
Pozollana	1,113,789.28	23,389,574.82
Vermiculite	11,395.10	6,597,762.90
Wolfram	63.64	2,200,491.30
Gold	0.01(*)	1,847,072.66
Granite	216.00	199,316.70
Diatomite	246.13	147,678.00
Syenitic Aggregate	97,823.15	146,734.73
Coltan (tantalite)	3.70	105,128.10
Kaolin	420.00	42,000.00
Coltan (30% purity)	0.35	9,944.55
Quartz-Dimension	26.01	3,121.32
Stone		
Total		141,433,488.52

Source: Directorate of Geological Survey and Mines (DGSM).

(*) Equivalent to Kg 14.096534

As shown in the above table, the production of limestone represents the higher value of minerals production for the FY 2019-20. The figure above shows the contribution of each mineral product in the total value of mining production during the FY 2019-20.

Exports

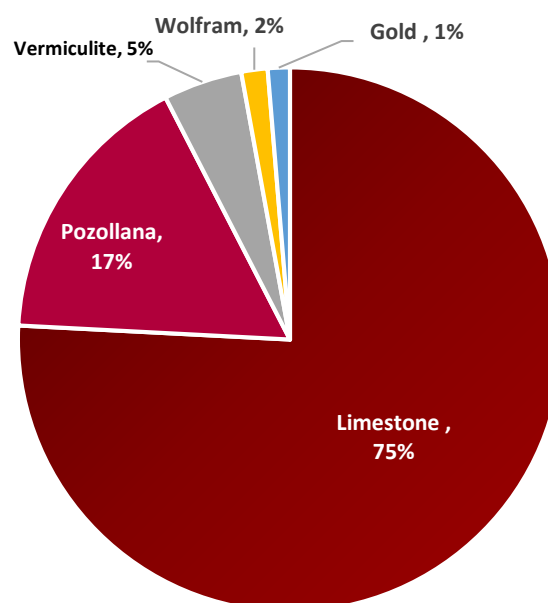
Based on the data made available by DGSM, the export volumes, values and destination of mining products during the FY 2019- 20 can be summarised as follows.

Table 39: Summary of mineral exports for FY 19-20

Company	Mineral	Destination	Quantity (KG)	Gross Value (UGX)
Ki3R Minerals Limited	Wolfram	Netherlands	40,000.00	714,071,120
		Canada	36,000.00	642,664,030
3T Mining Limited	Tantalite	China	10,000.00	649,014,083
African Panther Resources (U) Ltd	Cassiterite	Thailand	13,796.00	586,977,224
AERNRUS Limited	Gold	Turkey	0.04	5,772,760
Total				2,598,499,217

Source: Directorate of Geological Survey and Mines (DGSM).

Figure 23: Contribution to mining production by mineral product in FY 19-20



The figures below show the contribution of each mineral product in the total value of mining exports during FY 2019-20 as well as details of the countries of destination.

Figure 24: Minerals exports by product in FY 19-20

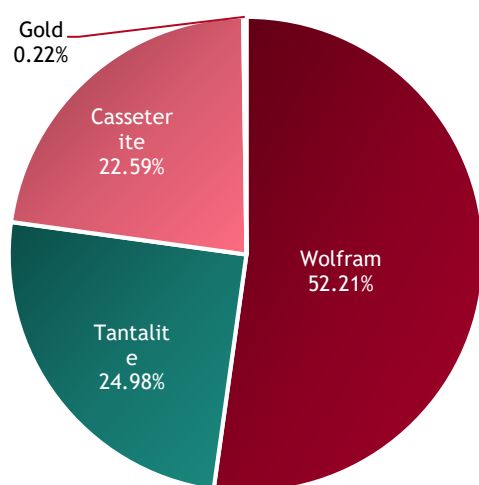
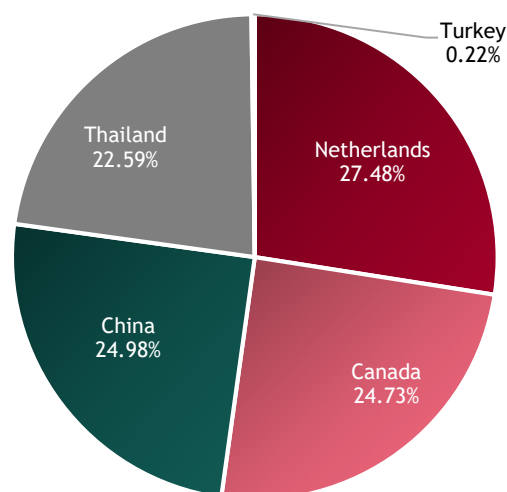


Figure 25: Minerals exports by country of destination in FY 19-20



4.13. The contribution of the extractive sector to the economy

4.13.1. Extractive sector contribution to GDP

Mining sector

According to macro-economic data received from the Uganda Bureau of Statistics (UBOS), the mining and quarrying sector accounted for UGX 2,266.31 billion in the FY19-20 which represent 1.62% of the national GDP on current basic prices, including 1.17% from formal sector activity and 0.46% related to informal sector activities. The contribution of the mining and quarrying sector to GDP has decreased compared to the prior year contribution (1.72%) and is presented in the table below.

Table 40: Contribution of the mining sector to the GDP at current prices

Description / Period	2020/21	2019/20	2018/19	Variance 2019/20 -	Variance % 2019/20 -
				2018/19	2018/19
Total Current GDP (in billion UGX)					
GDP Mining & quarrying	2,626.60	2,266.31	2,267.30	-0.99	-0.04%
<i>Formal mining & quarrying</i>	<i>2,004.7</i>	<i>1,627.91</i>	<i>1,593.62</i>	<i>34.29</i>	<i>2.11%</i>
<i>Informal mining & quarrying</i>	<i>621.9</i>	<i>638.4</i>	<i>673.68</i>	<i>-35.28</i>	<i>-5.53%</i>
GDP at Current Price	147,962	139,689.05	132,089.78	7,599.27	5.44%
Contribution to GDP (%)					
GDP Mining & quarrying	1.78%	1.62%	1.72%	-0.09%	-5.80%
<i>Formal mining & quarrying</i>	<i>1.35%</i>	<i>1.17%</i>	<i>1.21%</i>	<i>-0.04%</i>	<i>-3.53%</i>
<i>Informal mining & quarrying</i>	<i>0.42%</i>	<i>0.46%</i>	<i>0.51%</i>	<i>-0.05%</i>	<i>-11.60%</i>

Source: Uganda Bureau of Statistics (UBOS).

Oil and gas sector

The oil and gas sector was still at the exploration and pre-production stage during the FY 2019-20 and therefore, there was no significant contribution of the oil and gas sector to the GDP.

4.13.2. Extractive sector contribution to the State revenue

The contribution of the extractive sector to government revenues during the FY 2019-20 was as follows:

Table 41: Contribution of the extractive sector to the Government revenues during the FY 2019-20

Description	Amount in UGX billion	Contribution in %
Mining & Quarrying revenues	374.94	1.09%
Oil & Gas revenues	61.41	0.18%
Extractive sector revenues ¹⁶⁸	436.35	1.27%
Total Government Revenues ¹⁶⁹	34,300.50	100%

4.13.3. Extractive sector contribution to the State exports

Mining sector

Based on the information received from the Directorate of Geological Survey and Mines (DGSM), the exports of the mining sector during the FY 2019-20 amounted to UGX 2.598 billion and constituted 0.018% of total exports of the country as detailed in the table below.

Table 42: Contribution of the mining sector to the State exports for FY 2019-20

Mineral	Value (billion UGX)	Value (million USD) ¹⁷⁰
Wolfram	1.357	0.365
Tantalite (coltan)	0.649	0.175
Cassiterite (Tin)	0.586	0.158
Gold	0.006	0.002
Total export out of the mining sector ¹⁷¹	2.598	0.700
Total exports of Uganda ¹⁷²	14,198.481	3,821.830
Contribution to total exports	0.018%	0.018%

¹⁶⁸ Total receipts for the FY 2019-20 collected from different government agencies during the scoping phase (Sections 5.3.1 and 5.3.2 of this report)

¹⁶⁹ Report of the Auditor General to Parliament for the financial year ended 30 June 2020: http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020-_web.pdf

¹⁷⁰ Average exchange rate for FY 2019-20 is 3,715.1 according to Bank of Uganda (BoU) Annual report 2019-20: <https://www.bou.or.ug/bou/bouwebsite/FinancialStability/AnnualReport/Annual/index.html>

¹⁷¹ Mineral exports data for FY 2019-20 received from the Directorate of Geological Survey and Mines (DGSM).

¹⁷² Appendix 5- Bank of Uganda (BoU) Annual report 2019-20:

<https://www.bou.or.ug/bou/bouwebsite/FinancialStability/AnnualReport/Annual/index.html>

On the other hand, URA confirmed that gold represents the highest value exported mineral from the country as illustrated in the table below.

Table 43: Minerals exported reported by URA

Mineral Type	Value of Exports (billion UGX)
Gold	4,176.76
Vermiculite	10.28
Tungsten ores	3.57
Kaolin	0.42
Limestone	0.08
Total	4,176,776.35

Source: URA

The value of gold exported accounts for UGX 4.17 trillion as per URA's records while the local production value of gold is UGX 0.001847 trillion (1.847 billion) as per DGSM records (Section 4.12.2 of this report). According to DGSM, there were no permits awarded during FY 19-20 to export unrefined gold. This implies that the major part of the gold exported is not part of the local and formal production.

The country has experienced a sharp increase in gold exports since 2016. However, as demonstrated in the figures above, there have been significant discrepancies between the gold production figures reported by the DGSM and the actual exports of gold reported by the URA.

Therefore, the perfect panacea for gold trade in Uganda is proper regulation and transparency in the sector. It is recommended that both DGSM and URA put in place a mechanism for sharing production and export data to ensure better monitoring of the trading activities in the country's mineral sector.

Oil and gas sector

The oil and gas sector was still at the exploration and pre-production stage during the FY 2019-20 and, therefore, there is no contribution of the oil and gas sector to the total exports of the country.

4.13.4. Extractive sector contribution to employment

According to the last UBOS Annual Labour Force Survey (ALFS) ¹⁷³ related to FY 2018-19, the total population of Uganda is estimated at about 40 million people. A total of 16.3 million people were working in 2018/19 of which 62% were in employment whilst 36% were involved in subsistence agriculture. However, according to the ALFS for FY 2018-19 there are no statistics related to the employment in the mining and oil and gas sector.

Mining sector

The only estimate we have found regarding employment in the mining sector concerns the Artisanal and Small-Scale Mining (ASM) which represents the key sub sector of Uganda's mining industries and plays an important role in local development as well as job creation (estimated at over 1 million direct and indirect jobs in 2018, benefiting around 10% of the country's population) ¹⁷⁴.

Direct employment in ASM is estimated at approximately 300,000 jobs, almost 40% of which are held by women and includes approximately 40,000 jobs in gold mining and 93,000 jobs in clay brick production ¹⁷⁵. Direct employment accounts for 1.84% of total employment of 16.3 million as estimated above.

Oil and gas sector

According to the Uganda Bureau of Statistics (UBOS), the oil and gas sector employs 178 persons directly, which represents only 0.001% of total employment of 16.3 million persons in the country. The breakdown by category (Directorate / Division), nationality and gender is set out in the table below.

Table 44: Direct employment the oil and gas sector by category, nationality and gender

N°	Directorate / Division	Total Employees	Ugandan		Non- Ugandan		Male		Female	
			N°	%	N°	%	N°	%	N°	%
1	Management	6	1	1%	5	3%	5	3%	1	1%
2	Administration	86	80	45%	6	3%	41	23%	45	25%
3	Exploration	9	8	4%	1	1%	4	2%	5	3%
4	Drilling and Production	9	7	4%	2	1%	6	3%	3	2%
5	Engineering	14	9	5%	5	3%	8	4%	6	3%
6	QHSE	50	46	26%	4	2%	37	21%	13	7%
7	Joint Venture	4	4	2%	0	0%	1	1%	3	2%
Total		178	155	87%	23	13%	102	57%	76	43%

Source: Uganda Bureau of Statistics (UBOS).

¹⁷³ https://www.ubos.org/wp-content/uploads/publications/05_20212018-19_ALFS_Report_FINAL.pdf

¹⁷⁴ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

¹⁷⁵ Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

Oil and gas companies included in the reconciliation scope reported data on direct employment as follows:

Table 45: Direct employment reported by oil and gas companies

Company	National (direct domestic employees)				Expatriate (foreign employees)				Total
	Permanent		Temporary		Permanent		Temporary		
	Male	Female	Male	Female	Male	Female	Male	Female	
TOTALENERGIES E&P UGANDA B.V.	37	29	11	16	7	1	1	-	102
CNOOC UGANDA LTD	22	23	-	-	-	-	12	2	59
ORANTO PETROLEUM LTD	6	1	-	-	-	-	-	-	7
ARMOUR ENERGY LTD	3	1	-	-	-	-	-	-	4
TOTAL	68	54	11	16	7	1	13	2	172

Source: Oil and gas Companies

PAU reported employment data as at the end of the year 2021 as detailed below:

Table 46: Direct employment reported by oil and gas companies

	Planned Annual 2021	Nationals	Expatriates	Male	Female	Actual as at 31 December 2021
ARMOUR ENERGY LTD	5	4	0	3	1	4
ORANTO PETROLEUM LTD	17	8	0	7	1	8
TOTALENERGIES E&P UGANDA B.V.	425	228	112	242	98	340
CNOOC UGANDA LTD	168	80	22	62	40	102
EACOP	35	16	7	11	12	23
TOTAL	650	336	141	325	152	477

Source: PAU

4.14. Management and monitoring of environment in the extractive sector

4.14.1. Legal framework governing Uganda's environment

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

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

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

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

The environmental policies, laws and regulations applicable to the extractive sector are set out in the table below:

Table 47: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018 ¹⁷⁶	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 and social impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.
2	National Environment Management Policy, 2014 ¹⁷⁷	This policy sets a guiding principle that, Environmental Impact Assessments (EIAs) should be imposed for any activity that causes significant impact on the environment.
3	The Ugandan National Land Policy, 2013 ¹⁷⁸	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 ¹⁷⁹	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 ¹⁸⁰	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 ¹⁸¹	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.

¹⁷⁶ <https://dasm.go.ug/wordpress/wp-content/uploads/2021/06/Minerals-and-Mining-Policy-2018.pdf>

¹⁷⁷ Source: date received from the National Environment Management Authority (NEMA).

¹⁷⁸ <https://www.jlos.go.ug/index.php/document-centre/land-justice/366-uganda-national-land-policy/file>

¹⁷⁹ <https://www.ifrc.org/docs/IDRL/Disaster%20Policy%20for%20Uganda.pdf>

¹⁸⁰ <https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

¹⁸¹ <http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf>

No.	Legislation	Description
7	The National Energy Policy, 2002 ¹⁸²	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. 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 ¹⁸³	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 ¹⁸⁴	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 ¹⁸⁵	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 ¹⁸⁶	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 and Social Impact Assessment (ESIA) before the project gets under way.
3	The Wildlife Act, 2019 ¹⁸⁷	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 EIA 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 ¹⁸⁸	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).
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 ¹⁸⁹	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

¹⁸² <https://energyregulators.org/wp-content/uploads/2021/01/Uganda-Energy-Policy.pdf>

¹⁸³ <https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf>

¹⁸⁴ <https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf>

¹⁸⁵ <https://www.parliament.go.ug/documents/1240/constitution>

¹⁸⁶ <https://www.pau.go.ug/download/the-national-environment-act-2019/>

¹⁸⁷ <https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

¹⁸⁸ https://www.pau.go.ug/uploads/Petroleum_EDP_Act_2013.pdf

¹⁸⁹ <https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

No.	Legislation	Description
		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 ¹⁹⁰	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 ¹⁹¹	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 Act, 2003 ¹⁹²	This is the main legislation on mining and mineral development in Uganda. Section 108 (1) requires every holder of an exploration license or a mining lease to carry out an environmental impact assessment of his or her proposed operations. Section 109 (1) provides that every exploration license or mining lease shall include a condition that the holder of such license or lease takes of necessary steps to ensure the prevention and minimization of pollution of the environment. Section 110 (1) also provides that an exploration license or mining lease shall include a condition that the holder submits an environmental restoration plan of the area that may be damaged or adversely affected by their exploration or mining operations.
9	National Forestry and Tree Planting Act, 2003 ¹⁹³	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 EIA. 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 ¹⁹⁴	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 152 ¹⁹⁵	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 281 ¹⁹⁶	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

¹⁹⁰ <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf>

¹⁹¹ <https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

¹⁹² https://dgs.m.go.ug/wordpress/wp-content/uploads/2021/06/Mining_Act.pdf

¹⁹³ https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

¹⁹⁴ <http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf>

¹⁹⁵ https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130

¹⁹⁶ https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf

No.	Legislation	Description
		population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.
Regulations		
1	The National Environment (Environmental and Social Assessment) Regulations, 2020 ¹⁹⁷	The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an ESIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement.
2	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 ¹⁹⁸	The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.
3	National Environment (Waste Management) Regulations, 2020 ¹⁹⁹	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.
4	National Environment (Audit) Regulations, 2020 ²⁰⁰	The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.
5	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 ²⁰¹	These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.
6	The Petroleum (Waste Management) Regulations, 2019 ²⁰²	These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.
7	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and	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

¹⁹⁷ <https://www.nema.go.ug/projects/environmental-laws>

¹⁹⁸ <https://www.nema.go.ug/projects/environmental-laws>

¹⁹⁹ <https://www.nema.go.ug/projects/environmental-laws>

²⁰⁰ <https://www.nema.go.ug/projects/environmental-laws>

²⁰¹ <https://www.nema.go.ug/projects/environmental-laws>

²⁰² <https://www.nema.go.ug/projects/environmental-laws>

No.	Legislation	Description
	Environment) Regulations, 2016 ²⁰³	services, handling, investigation, recording and reporting of incidents, hazards or accidents.
8	The Draft National Air Quality Standards, 2006 ²⁰⁴	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (O ₃) and particulate matter can be emitted especially by the project haulage vehicles and other machinery. The draft national air quality standards provide regulatory aims to limit these emissions.
9	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001 ²⁰⁵	These Regulations provide chemical and physical standards for soil quality and should be referred to for guidance while undertaking extractive activities. Soil conservation measures need to be integrated into the Environmental Management Action Plan during construction works. Hence, mining activities need to implement measures to promote soil quality conservation.
10	The National Environment (Wetlands, Riverbanks and Lakeshores Management) Regulations, 2000	The Regulations provide for the conservation and wise use of wetlands, riverbanks and lakeshores and their resources in Uganda. The extractive companies must adhere to the provisions pertaining to activities carried out in wetlands and regulated lake shores and riverbanks. Permits must be obtained where activities are within or near wetlands and riverbank/ lake shore protection zones.
11	National Environment (Mountainous and Hilly Areas Management) Regulations, 2000 ²⁰⁶	These provide for the sustainable management of mountainous and hilly areas and prescribe rules for soil conservation. The regulations also prohibit the introduction of invasive alien species. Extractive companies need to apply appropriate measures to prevent soil erosion in hilly areas, and to prevent the introduction of invasive alien species in accordance with these Regulations.
12	The Water Resources Regulations, 1998 ²⁰⁷	The Regulations outline requirements applicable to any person intending to construct, own, occupy or control works affecting water resources as defined by the regulations. The oil and gas or mining projects need to obtain permits prior to abstraction of surface water or groundwater to meet project needs.
13	National Environment (Noise Standard and Control) Regulations, 2003 ²⁰⁸	These provide for ensuring the maintenance of a healthy environment for all people in the country, the tranquillity of their surroundings and their psychological wellbeing by regulating noise levels, and generally, to elevate the standard of living of the citizens.

Source: National Environment Management Authority (NEMA).

²⁰³ http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf

²⁰⁴ Source: date received from the National Environment Management Authority (NEMA).

²⁰⁵ http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf

²⁰⁶ https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf

²⁰⁷ <http://businesslicences.go.ug/uploads/documents/water%20resources.pdf>

²⁰⁸ http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf

4.14.2. Environmental management

The National Environment Management Authority (NEMA) ²⁰⁹ is a semi-autonomous institution, established in May 1995, as the principal Agency responsible for coordinating, monitoring, regulating and supervising environmental management in all sectors, including the extractives sector in the country. NEMA’s mandate is stipulated in the National Environment Management Act, 2019.

The specific roles of NEMA in the petroleum and mining sectors are set out in the table below:

Table 48: Specific roles of NEMA in the extractive sector

Roles in the Oil and Gas sector ²¹⁰	Roles in the Mining sector ²¹¹
- Coordinate the processes of environmental impact assessments for oil and gas activities.	- Coordinate the processes of environmental impact assessments for mineral activities.
- Carry out alongside other stakeholders, environmental monitoring and audits of oil and gas activities.	- Carry out alongside other stakeholders, environmental monitoring and audits of mineral activities.
- Ensure and monitor compliance of oil and gas activities with environmental guidelines.	- Ensure and monitor compliance of mineral activities with environmental guidelines.
- Issue guidelines for strategic environmental assessment.	- Regulate any potential impact of toxins from mining activities.
- Harmonise national performance standards in the oil and gas sector on environmental sustainability with international standards.	- Harmonise national performance standards in the mineral sector on environmental sustainability with international standards.

There are also a number of other key Ministries Departments and Agencies (MDAs) that undertake specific environmental regulation and monitoring of the operations of the extractives industry depending on the location of the operations. These institutions include:

- DWRM in the Ministry of Water & Environment (MWE);
- Ministry of Energy & Mineral Development (MEMD);
- Petroleum Authority of Uganda (PAU);
- Office of the Prime Minister (OPM);
- Uganda Wildlife Authority (UWA);
- National Forestry Authority (NFA);
- Ministry of Lands, Housing & Urban Development (MLHUD); and
- The District Local Governments in the host Districts.

4.14.3. Environmental impact assessments

Extractive companies are required to commission Environmental and Social Impact Assessments (ESIA), as well as environmental mitigation plans. In accordance with the provisions in Sections 10-11 of the National Environment Act No.5 of 2019, NEMA is required to consult closely with the relevant Lead Agencies in the review of Environmental and Social Impact Statements (ESIS) or Project Briefs (PBs). ESIA reports submitted to NEMA are forwarded to the key Lead Agency(ies) to ascertain acceptability of the development and ensure that the information/assessment contained in the report is satisfactory in relation to the mitigation or management of environmental impacts (if any) that are associated with the development. The Lead Agencies often undertake independent verification of the content of ESIA reports.

²⁰⁹ <https://nema.go.ug/>

²¹⁰ Source: The Mining and Mineral Policy for Uganda, 2018.

²¹¹ Source: The National Oil and Gas Policy (NOGP), 2008.

In accordance with Section 146 of the National Environment Act 2019, assessments and environmental information should be publicly accessible and a person looking for information can access these by filing an official request and paying a prescribed fee.

NEMA reported that *“Environment Impact Assessment (ESIA) reports are public documents and can be accessed upon request from the Authority by members of the public. Because the Authority does not have infrastructure to have all the ESIA reports displayed on the web, ESIS can only be accessed from the NEMA offices. Assessments and environmental information can be accessed by filing an official request and paying a prescribed fees in accordance with Section 146 of the National Environmental Act, 2019.*

Some projects have been publicly disclosed in the different media as part of the review process as reported by NEMA. The decision to undertake public disclosure of the project ESIS is dependent on the nature of the project in respect of the gravity and significance of the potential negative impacts, the extent of the project (transboundary or not), any identified controversy associated with the proposed project, any public interest in the project, the comments made to the Authority by the Lead Agencies, the comments made by the public during consultations in the ESIA process, among others; the discretion rests with the Executive Director of NEMA.

In respect of the extractives sector, NEMA confirmed that the ESIA for the EACOP project, Tilenga Project, and the Kingfisher Project were approved after an extensive public disclosure process and a public hearing.

The ESIA report for the EACOP Project was received by NEMA on the 15th January, 2019 and it was subsequently subjected to the review process in accordance with the law. Due to the complexity of the project and the extent of the project area, a number of Ministries, Departments and Agencies were consulted in a joint review workshop and have made an input into this review process. An excursion was also undertaken by the team of different Lead Agencies.

The Authority also undertook a robust public disclosure of the ESIA to general public and persons specifically affected by the project. The public disclosure process was intended to provide information on the project so the Project Affected Persons could provide feedback to this Authority to guide in the ESIA review process and decision on the project. During the disclosure process IEC materials of extracted information from the ESIA report in form of booklets, brochures, maps, and posters highlighting the nature and location of the project, the anticipated negative and positive impacts of the project as well as the proposed mitigation measures to respond to the negative impacts identified were produced and translated into Luganda, Kiswahili, Runyankole and Runyoro and distributed to 174 villages that are traversed by the Pipeline in the Ten districts (for the section in Uganda), running from Hoima District in the North to Rakai District in the South at the national border with Tanzania.

The comments from the public and those from the Lead Agencies, plus the transboundary nature of the project triggered the need to hold public hearings in accordance with Regulation 21 of the Environmental Impact Assessment Regulations, 1998. Three public hearings were held in Rakai, Kakumiro and Mubende districts and ten (10) public dialogues across the EACOP route during November 2019. It was also deemed necessary that the stakeholders are engaged further before holding the public hearings. This prompted the Authority in partnership with the Petroleum Authority of Uganda to hold community engagements at District level throughout the 10 districts to provide opportunity for the persons specifically affected by the project to voice their concerns about the EACOP project.

Similarly, for the Tilenga Project and Kingfisher project, extensive public disclosure of the project was undertaken. IEC materials were developed and translated into the local languages and published in the newspaper and also radio talk shows and TV shows were held in the respective districts and national media. One public hearing was undertaken for the Tilenga and Kingfisher Projects in the districts of Buliisa and Kikuube respectively.

Having considered the comments from the public hearings and from the stakeholders, the IOCs were asked to resubmit ESIS addressing the concerns raised. Subsequently, the ESIS of the EACOP, Tilenga and Kingfisher Development were approved.”

NEMA reported revenues collected from extractive related to Environmental and Social Impact Assessment (ESIA) fees for FY 2019-20 as detailed in Section 5 of this report. Certificate numbers of ESIA Certificates issued by NEMA related to the significant extractive projects within the oil and gas and mining sectors are listed below:

Table 49: ESIA certificates of significant extractive projects issued by NEMA

N°	Projects	Location/District	ESIA Certificate Number
Oil and gas sector			
1	3D Seismic Data Requisition in Kyangwali	Kikuube	
2	Tilenga Project in Bulisa	Bulisa and Nwoya	12085
3	Feeder line supplementary Geotechnical and Geophysical Survey.	Hoima	11398
4	Kingfisher Discovery Area	Hoima	13178
5	Ngassa 2D Seismic	Hoima	11541
6	2D Seismic Data Acquisition Project in Kanyatwaba	Ntoroko	12582
7	Buffer Track Yard Construction, Jetty, Shoreline Protection, Airstrip maintenance in upgrade in misika village	Kikuube	12484
8	East African Crude Oil Pipeline	Hoima, Kikuube, Kakumiro, Kyankwanzi, Mubende, Gomba, Lwengo, Sembabule and Rakai Kyotera	14134
Mining sector			
9	Alluvial Gold Mine in Nsiika	Bunweju	11063
10	Gold Mining Project in Busia (Wagagai Gold mine)	Busia	15137
11	Iron Ore Mining Project in Bugomora	Kisoro	11356
12	Bentonite Mining Project in Nyamitooma	Rukungiri	11488
13	Small Scale Gold Mining Project in Tiira	Busia	11485
14	Kihimbi Columbite-Tantalita Mine in Kihimbi	Kisoro	12969
15	Busia United Small-Scale Mining Limited in Tiira	Busia	13332
16	Granite Mining Project	Lira	13078
17	Marbel Mining in Nanyidik	Moroto	12076
18	Proposed Granite Stone Tiles Factory	Mukono	12907
19	Gold Mining and Base Metals Facility in Kasyoha	Ibanda	12486
20	Gold Mining Project in Rubirizi	Kamwenge	12679
21	Kaolin Mining Project in Kinoni	Kasanda	13021
22	Pozzolana Quarry in Kubilat	Kapchorwa	13157
23	SMML Mining Project in Kaza	Arua	13889
24	Extraction of Lava Ash in Kirembe	Kasese	13994
25	Mineral exploration project in Kisinga	Kasese	13706
26	Gold Mining Project in Kyambura	Rubirizi	14233
27	Tantalite mining in Burama	Rukiga	12867

Source: National Environment Management Authority (NEMA).

4.14.3.(a) Environment and social concerns of extractives industry in Uganda

Extractive Sector projects are usually associated with a number of environmental and social concerns. In Uganda, a number of these concerns and their impact in the major extractive sector projects. NEMA reported some of the impacts of the extractives industry in Uganda as follows:

- *“Large scale clearing of vegetation as well as wildlife habitat fragmentation and disturbances as most of the extractive resources are found in wildlife protected areas.*
- *Soil disturbance and soil erosion.*
- *Increased traffic: personnel and vehicle movements.*
- *Waste generation (construction debris, domestic waste, hazardous waste including drilling waste and chemicals).*
- *Noise generation.*
- *light and aesthetics impacts.*
- *Discharges and emissions affecting air quality.*
- *Social impacts e.g.: Resettlement owing to the size of the land requirements, the permanent nature of infrastructure and the influx of people into the mining areas.*
- *Waste management challenges as the country did not have enough capacity to handle petroleum waste.*
- *Increased demands on resources (water, energy) and pressure on social amenities in the mining regions.*
- *Chemical Pollution of soil and water bodies (especially from mercury and cyanide in gold mining.*
- *Influx and the challenges that come with influx such as changes in social cohesion and socioeconomics.*
- *The EACOP project went through a participatory Environment and Social Impact Assessment (ESIA), and obtained ESIA approval from NEMA. It is in the final stages of its land acquisition process. However, there have been complaints from the community about the land acquisition process such as undervaluation of land and property. Therefore, no environment impacts from the EACOP project have yet been seen. However, it is important to keep track of any social and environmental concerns that may arise from EACOP.*

4.14.3.(b) Responses to environmental and social issues

NEMA reported some responses to environmental and social issues as follows:

- *“The national environment (waste management) regulations have been finalized. These have incorporated provisions for environmentally sound interim storage of mercury, other than waste mercury.*
- *The National Environment (Industrial and Consumer Chemicals Control) Regulations are being drafted.*
- *The National Environment (Air Quality) Regulations are being prepared.*
- *The National Environment (Standards for discharge of Effluent into Water or on Land) Regulations were reviewed.*
- *-Local governments are being supported by NEMA to develop Ordinances against mercury use. For example, “The Local Governments (Buhweju District) (Environmental Protection and Natural Resources Management) Ordinance, 2017”.*
- *Uganda Wildlife Authority has updated General Management Plans for QENP and MFCA that incorporate oil & gas issues.*

- *National Forestry Authority has also prepared A forest Management Plans for selected Forest Reserves in the Albertine Graben.*
- *Department of Fisheries Resources (DFR) has undertaken Fisheries frame surveys on Lake Albert & Albert Nile to establish the fisheries baseline.*
- *Ministry of Lands Housing and Urban Development physical plans developed.*
- *A basin-wide plan for the Albertine Graben covering 25 districts.*
- *Planning for key towns of Buliisa, Butiaba, Ssebugoro.*
- *Planning for 7 towns around the refinery area.*
- *Planning for 8 other Rural Growth Centres within Buliisa and Hoima districts where current planned activities will be concentrated;*
- *Ban on flaring after negative impacts observed with the initial trials at Waraga-1;*
- *Most of the facilities were decommissioned and sites restored after the exploration phase. (Annex 10 of this report)”.*
- *Joint continued monitoring and environment audits with key stakeholders.*

4.15. Notes towards Gender Sensitive UGEITI Reporting and Implementation

The vulnerability that men and women face in relation to oil, gas and mining, is determined by one’s socio-economic status in society and is influenced by access to and control over productive resources such as income, education, land credit and labour. It is also influenced by the ability (or lack thereof) of decision-making in the household and in society. These in turn are influenced by socio-cultural norms, expectations, and the dos or don’ts of a given community. While a holistic approach is required, there is need to put special emphasis on women because of the extractive industry’s characteristics of being male oriented, and its particular impact on women.

Research has proved that greater representation of women’s voices is vital for advancing sustainable development for any given community. It is further demonstrated that gender equity and inclusivity in the labour force can drive productivity and innovation, enhance engagement with local communities and ultimately raise profits for any company or organization.

Guidance Note 30 of the EITI International Secretariat provides direction for gender responsive implementation of the EITI Standard and related reporting. It specifies that societal factors such as gender, indigeneity, race, class, location, age and ability, all affect different stakeholders’ experience of the extractive sector including their access to information and to decision-making.

4.15.1. Legislative & Policy Framework for Gender Equality in Uganda

The Government of Uganda is signatory to various international and regional treaties on Gender Equality and Women’s Empowerment. These include the Sustainable Development Goals (SDGs) and Africa’s Agenda 2063, among others. There are several Constitutional Rights and Laws that provide for women’s rights and gender equality in the legislative framework of Uganda. A number of these are set out below:

- the Constitution of the Republic of Uganda promulgated in 1995, under Article 21 guarantees equality of all persons under the law in all spheres of political, social and cultural life and the enjoyment of equal protection by the law in all aspects. Article 32 of the Constitution further provides for affirmative action in favour of marginalised groups, including women;
- Uganda’s NDPIII 2021-2025 has adopted the Human Rights Based Approach (HRBA) with particular attention to the human rights principles of equality and non-discrimination, empowerment and participation and attention to vulnerable groups. All sectors, ministries, departments, agencies

and local governments are expected to adopt HRBA in their respective policies, programs, legislation and plans. Furthermore, Objective 3 of the NDP III on Mineral Development places emphasis on strengthening the legal and regulatory framework, as well as the human and institutional framework plans to provide gender mainstreaming equity and human rights.

- one of the objectives of the Local Government Act (Cap 243, Section 2(c)) is to establish a democratic, political and gender sensitive administrative setup in Local Government;
- The National Women's Council Act, 1993, establishes the Women's council charged with the duty of organising the women of Uganda in a unified body and engaging the women in activities that are of benefit to them and the nation;
- Section 27 of the Land Act, 1998 also provides for the rights of women, children and persons with a disability regarding customary land while Section 39 restricts the transfer of land by family members without spousal consent;
- Uganda National Gender Policy, 2007 gives a clear mandate to the Ministry of Gender, Labour and Social Development and other line ministries to address gender inequalities within their areas of mandate to attain gender equality and women's empowerment;
- The National industrialization policy 2020 - The policy is expected to stimulate industrial development and economic transformation. The extractive sector has been earmarked as a priority industry to provide a framework for Uganda's industrialisation, employment and wealth creation. Implementation of this Policy will ensure there is specific investment for gender sensitive industrial promotion. The emphasis will be on advancing schemes that provide equal opportunity for both men and women in training, employment and promotion of incentives for women and youth participation. Government will prioritize and facilitate the growth of women and youth owned enterprises as well as facilitate exchange and mentorship programmes with large companies.
- One of the objectives (objective 7) of the Mining and Mineral Policy, 2018 is to protect and uphold gender equity and human rights in the mineral industry.
- The Petroleum Act (2013) dictates that there must be a minimum of three (3) female representatives on the seven-member Board of Directors for the PAU.
- The Equal Opportunities Commission is a statutory body created under the Equal Opportunities Act 2007. It is mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favour of groups marginalised on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters.
- The Public Finance Management Act (PFMA) 2015, provides the statutory basis for gender and equity responsive budgeting given that the national budget is the main tool for implementing gender-related policies. Each fiscal year, the Equal Opportunities Commission of Uganda assesses the budget for gender and equity compliance, for which a compliance certificate is issued and submitted alongside the budget to Parliament as required by the PFMA 2015. Over the years, the scores on gender and equity compliance of the national budget have tremendously improved from under 50% in 2015/16 budget to approximately 70% for the budget of the fiscal year 2021-22.

4.15.2. Women in Uganda: A Brief Situation Analysis

The total population of Uganda in the FY 2019-2020 was estimated at 41.6 million. UBOS published sex disaggregated data on the total population in Uganda for the FY 2019-20 which showed an average parity of 51% women (20.8 million) and 49% men (20.1 million)²¹².

In order to understand women's particular vulnerability as relates to oil and gas, it is important to understand women's general positioning in Ugandan society. Over the past two decades, Uganda has made significant progress in the advancement of gender equality and empowerment of women in political, economic and social spheres. This is evidenced by among others:

- 1) The recognition of the rights of women in the Uganda Constitution including the guarantee of equality. It outlaws discrimination and obliges the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom in order to redress the imbalances which exist against them.
- 2) Various laws have been passed which promote and protect the rights of women, including the Land Act, the Domestic Violence Act, the Anti-Trafficking Act and the Employment Act.
- 3) Affirmative action in politics has enabled women to participate in governance and decision making both at national and local government levels with 368 men and 188, so women are represented at a level of 33.81% at parliamentary level.²¹³

A recent report by the World Bank estimates that companies in extractives industries rarely employ women at a rate higher than ten (10) percent, and many at less than five (5) percent. In terms of employment in Uganda's oil and gas sector, women represent 42% of the workforce as detailed in Section 4.13.4 of this report.

Despite the progress in promoting gender equality, gender gaps still exist which need to be addressed. Gender inequality in access, control and ownership of productive resources is of varying degrees in the different regions of the country. In addition to regional disparities, there is also disparity between rural and urban income levels. Gender disparities exist due to high poverty levels, low literacy rates, negative cultural practices and institutional weaknesses. Gender inequalities in resources, responsibilities and entitlements as well as social vulnerabilities have constrained the development process. Gender based inequality limits economic growth and exacerbates poverty.

Women are an essential part of artisanal mining, taking on roles from panning and processing, to trading goods and services. They rely on the income from this informal mining economy to support their households and dependents. Yet, at the most basic level, women's diverse and active participation in the artisanal sector, and the gendered experience of artisanal mining, is often ignored²¹⁴. An array of norms and taboos limit women's participation in various aspects of ASM. These range from their presumed weakness, to issues of immodesty, to taboos against women entering shafts or pits. The work possibilities for women were strongly shaped by family and community pressures concerning their gendered 'duties'. While women earn less overall than men at ASM sites, there were noteworthy successes: women who managed to accumulate capital to invest in diversifying their sources of income.²¹⁵

Natural resource related development projects that change patterns of use of land, water, and other natural resources have significant effects on women. Over the last 5 years, different resettlement exercises have been undertaken and have resulted in losses incurred by both men and women, each affected differently. Resettlement losses arise due to land acquisition, through expropriation, and

212 https://www.ubos.org/wp-content/uploads/publications/11_2020STATISTICAL_ABSTRACT_2020.pdf

213 https://data.ipu.org/node/180/data-on-women?chamber_id=13479

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

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

use of “eminent domain” or other regulatory measures to obtain land and assets. This may result in loss of livelihoods and resources and breakdown of community networks and social services. Loss of resources for subsistence and income may lead to hardship, social tensions, and impoverishment. The affected persons have no option but to rebuild their lives, incomes, and asset base.

This process of economic and social dislocation could, and often does, exacerbate existing gender disparities and inequalities. In many societies, women do not enjoy land and property rights, have lower levels of education than men do, work in the informal sector, experience restricted mobility, and carry responsibilities for meeting basic needs such as water, fuel, and fodder. Hence, economic and social disruption may result in greater hardships for women than for men. In all situations of change, affected persons—individually and as a community—are differentially impacted.

Gender issues in extractive industries cannot be adequately addressed unless rights and equity concerns are identified and tackled. Through the MSG, the country should be aware of the particular discrimination and vulnerability that women face, which could be aggravated during oil, gas and mining operations, if not addressed.

4.15.3. UGEITI Multi-Stakeholder Group: Gender Balance

The EITI Standard stipulates that the Multi-Stakeholder Group and each constituency should consider gender balance in their representation in the progress towards full gender parity.

Uganda formed a Multi-Stakeholder Group in March 2019 which has a total of 23 members comprising government, extractive companies and civil society representatives. The overall ratio is 30.43% women and 69.56% men²¹⁶.

“Governments often assume that men and women will be equally and similarly impacted by Extractive Industries. However, there are clear cut variations to this with women more vulnerable to the risks that come with these developing industries. If these are overlooked, the implications of this industry will continue to discriminate against women with heavy repercussions for families and communities”, Winfred Ngabiirwe- Executive Director, Global Rights Alert and MSG member representing Civil Society Constituency.

4.15.4. Gender parity in the extractive sector

The EITI Standard stipulates that information about employment in the extractive sector should be disaggregated by gender.

The Uganda Bureau of Statistics published data on total employment for the FY 2019/2020 by sex, which showed a ratio of 49.69% females (7.9 million) and 50.31% males (8 million) of the working population of 15.9 million people²¹⁷.

Further details on the contribution of extractive sectors to total employment in Uganda are presented in Section 4.13.4 of this report.

²¹⁶ <https://www.ugeiti.org>

²¹⁷ https://www.ubos.org/wp-content/uploads/publications/09_2021Uganda-National-Survey-Report-2019-2020.pdf

4.16. Impact of COVID-19

As part of Government's response to the pandemic, several measures were taken including:

- Imposition of curfew: a curfew was imposed throughout Uganda from April 2020 to January 2022. The curfew times changed throughout the period, and were from 7 pm to 6:30 am in April 2020;
- Prohibition of selling of non-food items: The selling of non-food items, except pharmaceuticals, agricultural chemicals and seeds, veterinary drugs and detergents, in any market in Uganda was prohibited during several periods during 2020 and starting from 1 April 2020;
- Closure of certain places and premises: All shops and stores selling non-food items were closed for different periods during 2020 with the exception of premises dealing with pharmaceuticals, agricultural chemicals and seeds, veterinary drugs and detergents, including shopping malls, arcades, hardware shops; salons, gymnasiums and massage parlours; hotels and lodging houses; and motor repair garages and workshops;
- Prohibition of use of motor vehicles and engineering plants: Driving any class of motor vehicle or engineering plant on any road in Uganda has been prohibited for different periods of time during 2020.

These restrictions heavily affected the extractive industries in Uganda as well as the EITI process.

4.16.2(a) Delay in Decision Making by the MSG

Decision making by the MSG was hindered due to Covid-19 related restrictions on movements and gatherings. Therefore, this prolonged the course of taking actions since MSG members were not able to have physical meetings and there were challenges that came with online MSG meetings.

4.16.2(b) Disruption of UGEITI Work Plan Implementation

Key activities related to the implementation of EITI were disrupted due to Covid-19 since various stakeholder consultation had to be rescheduled. The MSG had only implemented its work plan for a few months before the Covid-19 pandemic broke out with the related restrictions that were put in place to curb the spread of the virus in the country. Planned activities such as MSG meetings, field visits to extractive areas and awareness raising exercises had to be reviewed and some were not held in order to mitigate the risks of the spread of Covid-19. Therefore, the Covid-19 pandemic and the resultant restrictions greatly hindered the MSG's implementation of its work plan.

4.16.2(c) Covid effect on industry

Access to mine sites and markets were restricted by strict lockdown measures between late March until July 2020. This disruption in mining activity and minerals trade meant that many miners and their households faced increased food insecurity.

The return to mining after the strict lockdown has also been challenging. For instance, the mine pits becoming flooded due to inactivity during the lockdown in Busia, affecting women miners who often lack access to pumps. Additionally, the presence of children on mine sites has reportedly increased given the schools were still closed despite the prohibition of child labour.

4.16.2(d) Covid effect on CSOs

Much of the CSOs work involves movement, assembly and engagement with different stakeholders at various levels of society (national, urban, rural, village, central and local government). However, this movement, assembly and engagement was restricted during the lock-downs. This resulted in delays

and postponement of project activities to periods when the lock-downs and restrictions were lifted or partially lifted.

COVID-19 introduced additional administrative costs that were not originally planned for such the need for sanitizers, masks, and COVID PCR tests.

The lock-downs and movement restrictions compelled CSOs to adopt an online mode of working - a new way of doing business that otherwise undermined the advantages of face-to-face meetings and engagements. This brought staff remuneration issues into question, including human resource policy adjustments to meet the new mode of working. Movement restrictions compelled CSOs to maintain only essential workers that handle critical office issues that required presence at the office.

Grants that were pending approval at the onset of COVID-19 pandemic were lost as donors abandoned their approval and award.

Staff lay-offs were prevalent among CSOs due to limited funding.

5. DEFINING THE RECONCILIATION SCOPE

The work included a general understanding of the extractive sector in Uganda. Government Agencies were consulted in order to collect relevant information on the size of the extractive sector in Uganda, their contribution to the economy and to government revenues, as a part of the process for the UGEITI MSG to agree on the scope for the reconciliation exercise for the fiscal year 2019-20.

5.1 Revenue flows

5.1.1. Direct payments

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 without applying any materiality threshold:

Table 50: List of direct payments

Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)		
1.1 PAYE	✓	✓
1.2 WITHHOLDING - FOREIGN TRANS	✓	✓
1.3 WITHHOLDING TAX	✓	✓
1.4 WITHHOLDING - MANAGEMENT FEES	✓	✓
1.5 CUSTOMS PAYMENTS	✓	✓
1.6 VALUE ADDED TAX	✓	✓
1.7 INCOME TAX	✓	✓
1.8 Other payment flows	✓	✓
National Environment Management Authority (NEMA)		
2.1 Environmental Impact Assessment (EIA)	✓	✓
2.2 Other payment flows	✓	✓
Social expenditure		
3.1 Mandatory social expenditure	✓	
3.2 Discretionary (voluntary) social expenditure	✓	
Environmental expenditure		
4.1 Mandatory Environmental expenditure	✓	
4.2 Discretionary Environmental expenditure	✓	
Infrastructure provisions and Barter arrangements		
6.1 Value of the benefit stream during the fiscal year 2019-20	✓	✓
Subnational payments		
7.1 Any significant payment made to regional authorities	✓	
Transfers of revenues		
8.1 Subnational Transfers		✓
Quasi-fiscal expenditure		
9.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC)		✓

5.1.2. Social and environmental expenditure

Social expenditure consists of all contributions made by extractive entities to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages the multi-stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind, depending on individual contracts. This category includes, inter alia infrastructures relating to health or education, road and farming projects related to the promotion of agriculture, as well as grants provided to the population.

Requirement 6.1 states that: ‘Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed.’

The UGEITI MSG agreed to include the mandatory and discretionary social and environmental expenditure in the scope through unilateral disclosure by extractive companies. Social and environmental expenditure are detailed in Section 7.2.2 of this report.

5.1.3. State’s share of production and other in-kind revenues

The EITI Standard states that: ‘Where the sale of the state’s share of production of oil, gas and/or mineral resources or other revenues collected in kind is material, the government, including state-owned enterprises, are required to disclose the volumes received and sold by the state (or third parties appointed by the state to sell on their behalf), the revenues received from the sale, and the revenues transferred to the state from the proceeds of oil, gas and minerals sold. Where applicable, this should include payments (in cash or in kind) related to swap agreements and resource-backed loans. The data published must be disaggregated by individual buying company and to levels commensurate with the reporting of other payments and revenue streams (Requirement 4.7). Multi-stakeholder groups, in consultation with buying companies, are expected to consider whether disclosures should be broken down by individual sale, type of product and price. The disclosures could include ownership of the product sold and the nature of the contract (e.g., spot or term).

None of the reporting entities declared revenues in kind during the fiscal year 2019-20.

5.1.4. Sub-national payments

The 2019 EITI Standard states that: ‘It is required that the multi-stakeholder group establishes whether direct payments (within the scope of the agreed benefit streams) from companies to sub-national government entities are material. Where these payments are material, the multi-stakeholder group must ensure that these payments and their receipts are disclosed.’

The UGEITI MSG agreed to include information on payments to sub-national government agencies through unilateral disclosure by extractive companies included in the reconciliation scope. Sub-national payments are detailed in Section 7.2.3 of this report.

5.1.5. Sub-national transfers

The 2019 EITI Standard states that: ‘Where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are disclosed’. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant sub-national entity. The multi-stakeholder group

is encouraged to agree a procedure to address data quality and assurance of information on sub-national transfers, in accordance with Requirement 4.9. Where there are constitutional or significant practical barriers to the participation of sub-national government entities, the multi-stakeholder group may seek adapted implementation in accordance with Article 1 of the EITI Board's procedures for oversight of EITI implementation in section 4 of the 2019 EITI Standard.

The UGEITI MSG agreed to include information on sub-national transfers through unilateral disclosure by the relevant government agencies. Sub-national transfers are detailed in Section 4.7.3 of this report.

5.1.6. Quasi-fiscal expenditure

Requirement 6.2 of the EITI Standard states that: 'Where state participation in the extractive industries gives rise to material revenue payments, implementing countries must include disclosures from SOEs on their quasi-fiscal expenditure. The multi-stakeholder group is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.'

Quasi-fiscal expenditure includes arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. Implementing countries and multi-stakeholder groups may wish to take the IMF's definition of quasi-fiscal expenditure into account when considering whether expenditure is considered quasi-fiscal.'

The UGEITI MSG agreed to include information on the quasi-fiscal expenditure during the FY 2019-20 through unilateral disclosure by Uganda National Oil Company (UNOC) and Kilembe Mines Limited, the wholly owned government companies. Both UNOC and Kilembe Mines Limited did not report quasi-fiscal expenditure as defined by EITI requirement 6.2.

5.1.7. Other significant payments

EITI Requirement 4.1.c states that 'any revenue streams or benefits should only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the government and company disclosures.'

In order to avoid any omissions of material payment flows, the UGEITI MSG agreed to add a separate line entitled "Any other payment flows" in the reporting template for government agencies to report any such payments.

5.2 Level of disaggregation

The MSG agreed on the level of disaggregation by company for the EITI data by extractive entity selected in the scope and to present aggregated revenues collected from extractive entities that are not selected in the reconciliation scope.

5.2.1. Oil and gas sector

The UGEITI MSG agreed that the four (4)²¹⁸ oil and gas companies present in the country, which held active licenses in the fiscal year 2019-20, should be included in the reconciliation scope without considering any materiality threshold. The Uganda National Oil Company (UNOC) holds a 15% participating interest as the Government’s Nominee in the Petroleum Production Licenses and confirmed that it did not make any payments to other government agencies out of the upstream sector. The UGEITI MSG agreed to include all four (4) oil and gas companies as follows:

Table 51: List of oil and gas entities retained in the reconciliation scope in 2019 - 2020

N°	TIN	Name of Petroleum Companies)
1	1000171284	TOTALENERGIES E&P UGANDA B.V.
2	1000491360	CNOOC UGANDA LTD
3	1013866034	ORANTO PETROLEUM LTD
4	1013940113	ARMOUR ENERGY LTD

The UGEITI MSG agreed on its 13th meeting on defining a project in Uganda’s oil and gas sector as “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 4.2.1.(c) of this report are levied at project level.

5.2.2. Mining sector

The UGEITI MSG agreed to include entities holding active licenses and which make payments during the fiscal year 2019-20 through unilateral disclosure by the relevant government agencies. The UGEITI MSG also agreed that information to be disaggregated for entities making payments above the threshold of UGX 500,000,000. Information relating to companies making payments below the threshold would be aggregated.

Table 52: List of mining entities making payments above the materiality threshold for the fiscal year 2019-20

N°	Taxpayer Name
1	TORORO CEMENT LTD
2	HIMA CEMENT LTD
3	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	TEMBO STEELS (U) LIMITED
5	GOODWILL (UGANDA) CERAMIC CO. LIMITED
6	KAMPALA CEMENT CO. LIMITED
7	VIRAT ALLOYS LIMITED
8	KASESE COBALT COMPANY LIMITED
9	THE KAMPALA INDUSTRIES AND INFRASTRUCTURE DEVELOPMENT LIMITED
10	TIAN TANG GROUP LIMITED
11	NAMEKARA MINING COMPANY LIMITED
12	EURO MINERALS LIMITED
13	Q3 HOLDINGS LIMITED
14	KAKIRI STONE QUARRY LIMITED
15	MHK GENERAL AGENCIES LIMITED
16	SAMTA MINES & MINERALS (U) LIMITED

²¹⁸ Source: Data received from Petroleum Authority of Uganda (PAU).

N°	Taxpayer Name
17	WOOD MACHINERY LIMITED
18	WAGAGAI MINING U LIMITED
19	SUN AND SAND MINES AND MINERALS LIMITED
20	SUBTERRA LTD
21	AFRICAN CONMAT INDUSTRIES LIMITED
22	GUANGZHOU DONGSONG ENERGY GROUP (U)CO., LTD (*)
23	SIPA EXPLORATION UGANDA LIMITED
24	ABASI BALINDA TRANSPORTERS LIMITED

We noted that an additional entity namely GUANGZHOU DONGSONG ENERGY GROUP (U)CO. LTD made payments above the threshold of UGX 500,000,000 in accordance with to the reporting templates submitted by URA and NEMA.

The UGEITI MSG agreed on its 13th meeting on defining a project in Uganda’s mining sector as “as the operational activities that are governed by a single License and form the basis for payment liabilities with government.” All Payment streams specific to the oil gas and sector (Non-Tax revenues) detailed in Section 4.2.2.(c) of this report are levied at project level.

5.3 Government Agencies

Requirement 4.1 (b) of the EITI Standard states that: “Implementing countries must ensure that all government agencies receiving material revenues from oil, gas and mining companies are required to comprehensively disclose these revenues in accordance with the agreed scope. Government agencies should only be exempted from disclosure if it can be demonstrated that their revenues are not material.”

5.3.1. Oil and gas sector

Based on the oil and gas reconciliation scope proposed above, the government agencies that were required to report for the FY 2019-20 UGEITI Report are set out in the table below.

Table 53: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	Status
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	National Environment Management Authority (NEMA)	

Although the Ministry of Finance does not collect revenues from extractive entities, it is requested to report on the State’s participation in the oil and gas sector.

5.3.2. Mining sector

For government agencies which collected revenues from the mining sector, the UGEITI MSG agreed to disclose the benefit streams through unilateral disclosure as set out in the table below.

Table 54: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	Status
1	Uganda Revenue Authority (URA)	Unilateral disclosure
2	National Environment Management Authority (NEMA)	

6. RECONCILIATION RESULTS

Detailed results of the reconciliation exercise, as well as differences noted between amounts paid by extractive entities and received by Government Agencies are set out below. The tables below highlight the amounts initially reported and the adjustments made following the reconciliation work, as well as the final amounts and unreconciled differences.

6.1 Payment Reconciliation between extractive entities and Government Agencies

6.1.1. Reconciliation by Extractive Entity

The table below summarises the differences between the payments reported by extractive entities and receipts reported by Government Agencies. It includes consolidated figures based on the reporting templates prepared by each extractive entity and Government Agency, adjustments made by us following our reconciliation work and the residual, unreconciled differences. Details of the adjustments are presented in Section 5.2 of this report and to keep the report size reasonable, detailed reporting templates for each company have been included in **Annex 10** of this report.

Table 55: Reconciliation by extractive entity for the fiscal year 2019-20

		<i>Amounts in UGX</i>								
No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	TOTALENERGIES E&P UGANDA B.V.	25,650,344,494	25,713,022,235	(62,677,741)	64,662,773	-	64,662,773	25,715,007,267	25,713,022,235	1,985,032
2	CNOOC UGANDA LTD	13,555,216,917	14,570,381,962	(1,015,165,045)	(105,505,302)	(1,120,476,179)	1,014,970,877	13,449,711,615	13,449,905,783	(194,168)
3	ORANTO PETROLEUM LTD	1,620,563,569	142,317,253	1,478,246,316	99,214,716	1,577,431,460	(1,478,216,744)	1,719,778,285	1,719,748,713	29,572
4	ARMOUR ENERGY LTD	574,049,697	1,367,617,991	(793,568,294)	781,359,832	(6,104,231)	787,464,063	1,355,409,529	1,361,513,760	(6,104,231)
	Total	41,400,174,677	41,793,339,441	(393,164,764)	839,732,019	450,851,050	388,880,969	42,239,906,696	42,244,190,491	(4,283,795)

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

6.1.2. Reconciliation by revenue stream

The table below shows the total initial payments reported by extractive entities and Government Agencies, after adjustments.

Table 56: Reconciliation by revenue stream for the fiscal year 2019-20

Amounts in UGX

N°	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
	Uganda Revenue Authority (URA)	41,400,074,677	40,666,759,031	733,315,646	(280,744,160)	450,851,050	(731,595,210)	41,119,330,517	41,117,610,081	1,720,436
1.1	Pay As You Earn (PAYE)	18,311,699,086	18,319,514,499	(7,815,413)	7,823,256	-	7,823,256	18,319,522,342	18,319,514,499	7,843
1.2	Withholding - Foreign Trans	10,694,917,625	10,516,100,527	178,817,098	(178,817,096)	-	(178,817,096)	10,516,100,529	10,516,100,527	2
1.3	Withholding Tax	8,909,470,846	9,088,287,912	(178,817,066)	178,817,096	-	178,817,096	9,088,287,942	9,088,287,912	30
1.4	Withholding - Management fees	159,328,272	53,822,970	105,505,302	(105,505,302)	-	(105,505,302)	53,822,970	53,822,970	-
1.5	Customs Payments	3,563,364	32,278,243	(28,714,879)	28,492,440	-	28,492,440	32,055,804	32,278,243	(222,439)
1.6	Value Added Tax	-	14,001,049	(14,001,049)	14,001,049	-	14,001,049	14,001,049	14,001,049	-
1.7	Income Tax	400,000	200,000	200,000	-	-	-	400,000	200,000	200,000
1.8	Training Fees	1,486,040,000	743,020,000	743,020,000	743,020,000	1,486,040,000	(743,020,000)	2,229,060,000	2,229,060,000	-
1.9	Surface Rentals	-	38,339,832	(38,339,832)	129,731,292	91,391,460	38,339,832	129,731,292	129,731,292	-
1.10	Other payment flows	1,834,655,484	1,861,193,999	(26,538,515)	(1,098,306,895)	(1,126,580,410)	28,273,515	736,348,589	734,613,589	1,735,000
	National Environment Management Authority (NEMA)	100,000	1,126,580,410	(1,126,480,410)	1,120,476,179	-	1,120,476,179	1,120,576,179	1,126,580,410	(6,004,231)
2.1	Environmental Impact Assessment (EIA)	-	1,126,280,410	(1,126,280,410)	1,120,176,179	-	1,120,176,179	1,120,176,179	1,126,280,410	(6,104,231)
2.2	Other payment flows	100,000	300,000	(200,000)	300,000	-	300,000	400,000	300,000	100,000
	Total payments	41,400,174,677	41,793,339,441	(393,164,764)	839,732,019	450,851,050	388,880,969	42,239,906,696	42,244,190,491	-4,283,795

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

6.2 Adjustments

6.2.1. Adjustments to Extractive entities' templates

The adjustments were carried out following confirmations received from extractive entities and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

Table 57: Adjustments to Extractive entities' templates for the fiscal year 2019-20

Adjustments to extractive company payments	Total amount (in UGX)
Tax paid not reported (a)	952,962,994
Tax reported but not paid (b)	(113,230,975)
Total added/deducted to amounts originally reported	839,732,019

(a) Taxes paid not reported

These are payment flows reported by Government Agencies but not reported by extractive entities. Adjustments were made on the basis of flag receipts or confirmations made available by the companies. A summary of the adjustments made to company payments is set out in the table below.

Table 58: Adjustments for Tax paid not reported for the fiscal year 2019-20

Company	Tax paid not reported (in UGX)
TOTALENERGIES E&P UGANDA B.V.	64,662,773
ORANTO PETROLEUM LTD	106,940,389
ARMOUR ENERGY LTD	781,359,832
Total adjustments	952,962,994

Details of the adjustments by payment stream can be presented as follows:

Table 59: Adjustments for Tax paid not reported for the fiscal year 2019-20 by payment stream

Revenue stream	Tax paid not reported (in UGX)
Training Fees	743,020,000.00
Surface Rentals	129,731,292.00
Customs Payments	28,492,440.00
Pay As You Earn (PAYE)	15,548,929.00
Value Added Tax	14,001,049.00
Other payment flows	22,169,284.00
Total	952,962,994

(b) Tax reported but not paid

These mainly relate to typing errors and reversed payments. Details of the adjustments made to company payments are set out in the table below:

Table 60: Adjustments for Tax amounts reported but not paid for the fiscal year 2019-20 by extractive entity

Company	Tax reported but not paid (in UGX)
CNOOC UGANDA LTD	(105,505,302)
ORANTO PETROLEUM LTD	(7,725,673.00)
Total	(113,230,975.00)

Details of the adjustments by payment stream can be presented as follows:

Table 61: Adjustments for Tax amounts reported but not paid for the fiscal year 2019-20 by payment stream

Revenue stream	Tax reported but not paid (in UGX)
Pay As You Earn (PAYE)	(7,725,673.00)
Withholding - Management fees	(105,505,302.00)
Total	(113,230,975)

6.2.2. Adjustments to Government Agency templates

The adjustments were carried out on the basis of confirmations received from extractive entities or from Government Agencies and supported by flag receipts wherever deemed appropriate. The adjustments are detailed as follows:

Table 62: Adjustments to Government Agencies' templates for the fiscal year 2019-20

Adjustments to Government Agencies' receipts	Total amount (in UGX)
Tax received not reported (a)	1,577,431,460
Tax incorrectly classified (b)	(1,126,580,410)
Total added/deducted to amounts originally reported	450,851,050

(a) Revenues received but not reported

These are revenue flows reported by extractive entities, but which were not reported by Government Agencies.

After examining details of revenues submitted by Government Agencies, we noted that the revenue amounts originally recorded in the reporting templates for Oranto Petroleum Ltd were reported erroneously. Adjustments to reported payments were therefore made based on confirmations received from the companies and/or a review of the supporting documents (receipts).

Details of the adjustments by payment stream can be presented as follows:

**Table 63: Adjustments for revenues received but not reported
for the fiscal year 2019-20**

Revenue stream	Tax received not reported (in UGX)
Training Fees	1,486,040,000
Surface Rentals	91,391,460
Total	1,577,431,460

(b) Revenues incorrectly classified

These relate mainly to the revenues for Environmental Impact Assessment that have been reported by UGA and reclassified under receipts by NEMA. Details of the adjustments made to Government revenues by company are set out in the table below.

**Table 64: Adjustments for Revenues amount incorrectly reported
for the fiscal year 2019-20**

Company	Tax incorrectly classified (in UGX)
CNOOC UGANDA LTD	(1,120,476,179)
ARMOUR ENERGY LTD	(6,104,231)
Total	(1,126,580,410)

6.3 Unreconciled discrepancies

Following the adjustments made, the total unreconciled discrepancies amounted to UGX (4,283,795) representing 0.01% of total revenues of UGX 42,244,190,491 included in the reconciliation scope. This is the sum of positive difference of UGX 1,882,843 and negative differences amounting to UGX (6,166,638). These unreconciled differences can be analysed as follows:

Table 65: Summary of unreconciled discrepancies for the fiscal year 2019-20

Reasons for differences	Total	Negative Differences	Positive differences
	(in UGX)	(in UGX)	(in UGX)
Tax not reported by the extractive company (a)	(6,104,231)	(6,104,231)	-
Tax not reported by the Government Agency (b)	1,882,843	-	1,882,843
Not material difference	(62,407)	(62,407)	-
Total	(4,283,795)	(6,166,638)	1,882,843

(a) Tax not reported by extractive companies

This difference of UGX 6,104,231 relates to revenues reported by NEMA for Environment impact assessment fee and not by Armour Energy LTD. This could be mainly the result of the company maintaining its accounting records on the accrual basis. It was therefore not possible to confirm from the company the existence of certain payments declared.

(b) Tax not reported by the Government Agency

Extractive entities reported Pay As You Earn (PAYE) amounting to UGX 1,882,843 but these payments were not confirmed by URA. The table below presents a breakdown of the unreconciled differences by revenue stream.

Table 66: Unreconciled differences for tax not reported by Government Agencies for the fiscal year 2019-20

Company	Tax not reported by Government Agency
TOTALENERGIES E&P UGANDA B.V.	1,875,000
ORANTO PETROLEUM LTD	7,843
Total	1,882,843

- **Unreconciled differences by extractive entity:**

A summary of the unreconciled differences by company are set out in the table below:

Table 67: Summary of the unreconciled differences by company for the fiscal year 2019-20

Amounts in UGX

Company	Unreconciled difference	Reasons for differences		
		Tax not reported by the extractive company	Tax not reported by the Government Agency	Immaterial difference
TOTALENERGIES E&P UGANDA B.V.	1,985,032	-	1,875,000	110,032
CNOOC UGANDA LTD	(194,168)	-	-	(194,168)
ORANTO PETROLEUM LTD	29,572	-	7,843	21,729
ARMOUR ENERGY LTD	(6,104,231)	(6,104,231)	-	-
Total	(4,283,795)	(6,104,231)	1,882,843	(62,407)

- **Unreconciled amounts by type of payment:**

A summary of unreconciled amounts by type of payment are set out in the table below:

Table 68: Summary of unreconciled amounts by type of payment for the fiscal year 2019-20

Amounts in UGX

No.	Revenue Stream	Unreconciled difference	Reasons for differences		
			Tax not reported by the company	Tax not reported by Government Agency	Immaterial difference
Uganda Revenue Authority (URA)		1,720,436			
1.1	Pay As You Earn (PAYE)	7,843	-	1,882,843	(162,407)
1.2	Withholding - Foreign Trans	2	-	7,843	-
1.3	Withholding Tax	30	-	-	2
1.5	Customs Payments	(222,439)	-	-	30
1.7	Income Tax	200,000	-	-	(222,439)
1.10	Other payment flows	1,735,000	-	-	200,000
National Environment Management Authority (NEMA)		(6,004,231)	-	1,875,000	(140,000)
2.1	Environmental Impact Assessment (EIA)	(6,104,231)	(6,104,231)	-	100,000
2.2	Other payment flows	100,000	(6,104,231)	-	-
Total		(4,283,795)	(6,104,231)	1,882,843	(62,407)

7. ANALYSIS OF REPORTED DATA

7.1 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 69: Summary of reconciled revenues and unilateral disclosure for the fiscal year 2019-20

In UGX

Government Agency	Reconciled figures (a)	Unilateral disclosure by Gvmt agency (b)	Unilateral disclosure by company (c)	Reported revenue (d) = (a)+(b)+(c)
Uganda Revenue Authority (URA)	41,117,610,081	382,040,780,810	-	423,158,390,891
Social and environmental Contribution (SC)	-	-	11,986,781,650	11,986,781,650
National Environment Management Authority (NEMA)	1,126,580,410	3,150,000	-	1,129,730,410
Sub-national payments			78,041,000	78,041,000
Total FY 2019-20	42,244,190,491	382,043,930,810	12,064,822,650	436,352,943,951

Source: UGEITI Reporting Templates

7.1.1. Analysis of total revenues - contribution by sector

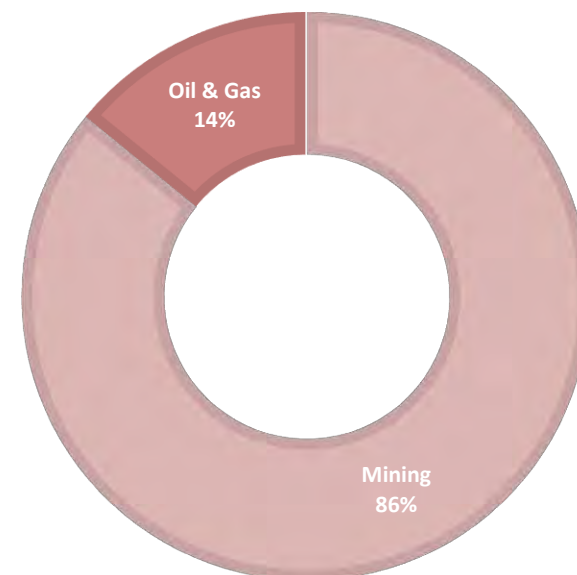
The analysis of Government revenues by sector contribution indicates that the mining sector contributed 86% of the total extractive revenues during the FY 2019-20. The table below shows the contribution of each sector:

Table 70: Analysis of total revenues by sector for the fiscal year 2019-20

Sectors	FY 2019-20 (UGX)	Contribution %
Mining	374,938,775,934	86%
Oil & Gas	61,414,168,020	14%
Total	436,352,943,954	100%

Source: UGEITI Reporting templates

Figure 26: Contribution by sector for the fiscal year 2019-20



7.1.2. Analysis of total revenues - contribution by extractive entity

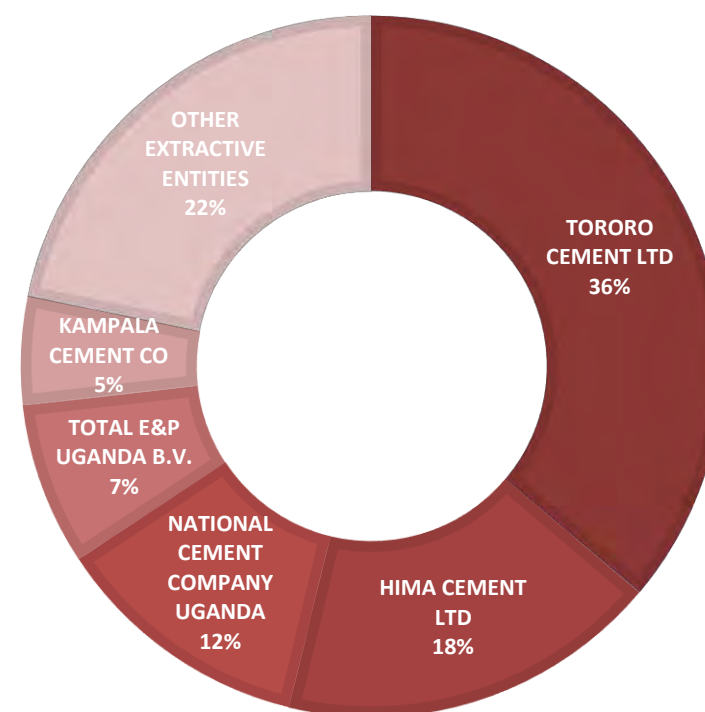
The analysis of Government revenues by company indicates that five (5) Extractive entities contributed approximately 78% of the total extractive revenues during the FY 2019-20. TORORO CEMENT LTD, HIMA CEMENT LTD and NATIONAL CEMENT COMPANY UGANDA LIMITED account for 36%,18% and 12% of the country's extractive revenues respectively.

Table 71: Analysis of total revenues by extractive entity for the year 2019-20

Extractive entity	Sector	FY 2019-20 (UGX)	Contribution %
TORORO CEMENT LTD	Mining	157,759,849,474	36%
HIMA CEMENT LTD	Mining	76,824,279,337	18%
NATIONAL CEMENT COMPANY UGANDA LIMITED	Mining	52,183,279,874	12%
TOTAL ENERGIES E&P UGANDA B.V.	Oil & Gas	32,695,283,922	7%
KAMPALA CEMENT CO. LIMITED	Mining	21,806,418,392	5%
Other extractive entities	Other	95,083,832,955	22%
Total		436,352,943,954	100%

Source: UGEITI Reporting Templates

Figure 27: Top six companies' contribution for the fiscal year 2019-20



7.1.3. Analysis of total revenues - contribution by revenue stream

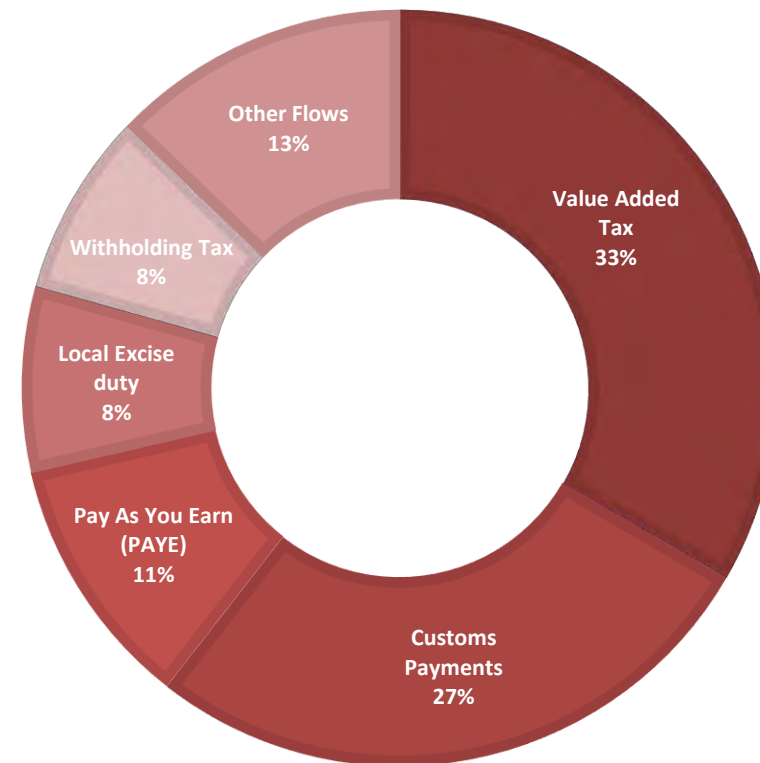
The analysis of payment flows by contribution shows that the top five payment streams represent 87% of the total extractive revenues during the FY 2019-20. Other flows accounted for 13% as set out below.

Table 72: Top three payment flows for the year 2019-20

Payment stream	Government revenue (UGX)	% of total payment
Value Added Tax	145,627,974,563	33%
Customs Payments	118,543,199,228	27%
Pay As You Earn (PAYE)	47,387,721,020	11%
Local Excise Duty	34,615,160,886	8%
Withholding Tax	34,194,265,953	8%
Other Flows	55,984,622,304	13%
Total	436,352,943,954	100%

Source: UGEITI Reporting Templates

Figure 28: Top three payment flows for the fiscal year 2019-20



7.1.4. Analysis of total revenues - contribution by Government agency

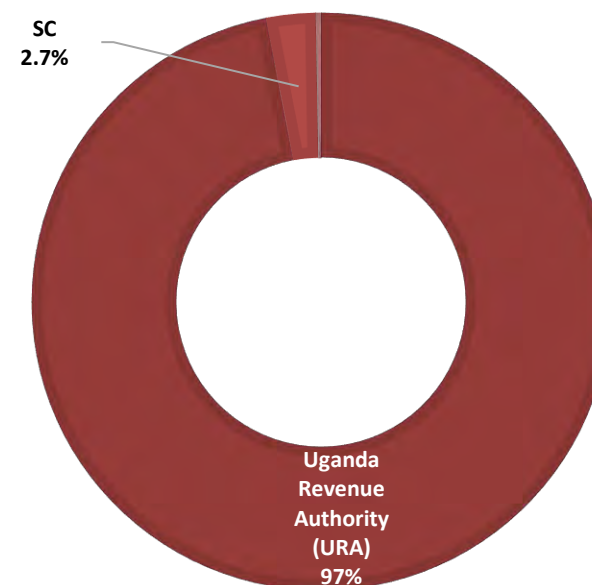
During the financial year FY19-FY20, URA collected the largest amount of revenues as set out in the table below.

Table 73: Government agencies' contribution for the fiscal year 2019-20

Government Agency	Extractive revenue	
	FY 2019-FY2020 (UGX million)	% Contribution
Uganda Revenue Authority (URA)	423,158,390,891	97.0%
Social and environmental Contribution (SC)	11,986,781,653	2.7%
National Environment Management Authority (NEMA)	1,129,730,410	0.3%
Sub-national payments	78,041,000	0.0%
Total extractive revenues	436,352,943,954	100%

Source: UGEITI Reporting Templates

Figure 29: Contribution by government agency for the fiscal year 2019-20



7.2 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.

7.2.1. Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by sector as follows:

Table 74: Summary of unilateral disclosures by Government Agencies and presented by payment stream and sector for the fiscal year 2019-20

Payment description	Sectors		Total (UGX)
	Mining	Oil & Gas	
Unilateral government disclosures	374,938,775,934	7,105,154,876(*)	382,043,930,810
Uganda Revenue Authority (URA)	362,282,745,070	7,105,154,876	369,387,899,946
Withholding Tax	13,313,130,472	1,222,924,072	14,536,054,544
Value Added Tax	145,613,973,514	-	145,613,973,514
PAYE	23,187,409,707	5,880,796,814	29,068,206,521
Income Tax	17,773,344,645	260,000	17,773,604,645
Customs Payments	118,509,746,995	1,173,990	118,510,920,985
Local Excise Duty	34,615,160,890	-	34,615,160,890
Other fees	9,269,978,847	-	9,269,978,847
DGSM	12,652,880,864	-	12,652,880,864
LICENSE FEES	781,125,000	-	781,125,000
ROYALTIES	7,039,636,333	-	7,039,636,333
ANNUAL MINERAL RENTS	4,832,119,531	-	4,832,119,531
NEMA	3,150,000	-	3,150,000
ENVIRONMENT IMPACT ASSESSMENT FEES	3,000,000	-	3,000,000
APPLICATION FEES	150,000	-	150,000
Total payments	374,938,775,934	7,105,154,876	382,043,930,810

Source: UGEITI Reporting Templates

(*) payments from Tullow Uganda Ltd

7.2.2. 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 75: Summary of social contributions reported by companies for the fiscal year 2019-20

Extractive entity	Payment in cash reported by extractive entities	Payment in Kind reported by extractive entities (in UGX)	Adjustments (*)	Total social and environmental contributions (in UGX)	%
ARMOUR ENERGY LTD	917,681,711		-	917,681,711	7%
CNOOC UGANDA LTD	3,903,110,066		-	3,903,110,066	33%
ORANTO PETROLEUM LTD	199,653,189		-	199,653,189	2%
TOTALENERGIES E&P UGANDA B.V.	3,136,985,355	4,012,511,940	(183,160,608)	6,966,336,687	58%
Total reconciled figures	8,157,430,321	4,012,511,940	-183,160,608	11,986,781,653	100%

Source: UGEITI Reporting Templates

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in **Annex 7** of this report.

7.2.3. Sub-national payments disclosed by extractive entities

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

Table 76: Detail of sub-national payments reported by companies for the fiscal year 2019-20

Company	Type of payment	Regional authority	Date of payment	Amount paid (UGX)
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	KCCA	26-Nov-19	10,800,000
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	Kira	25-Nov-19	1,025,000
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	Wakiso	25-Nov-19	1,675,000
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	Gulu	25-Nov-19	200,000
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	Entebbe	25-Nov-19	300,000
TOTALENERGIES E&P UGANDA B.V.	Local Service Tax	Hoima	25-Nov-19	1,925,000
CNOOC UGANDA LTD	Approval fees for development plans for Wellpads 1,2,3	Kikuube District	17-Jul-19	62,116,000
TOTAL				78,041,000

Source: UGEITI Reporting Templates

8. RECOMMENDATIONS

The EITI Standard requires taking steps to act upon lessons learnt with a view to strengthening the impact of EITI implementation on natural resource governance; and to consider the recommendations resulting from EITI implementation.

The following recommendations have been made in order to improve the impact of EITI implementation on natural resource governance in Uganda.

8.1. Mainstreaming and systematic disclosure of EITI data

In accordance with EITI Requirement 7.2, the multi-stakeholder group is encouraged to make systematic disclosure of data in machine readable and inter-operable format, and to code or tag EITI disclosures and other data files so that the information can be compared with other publicly available data.

The EITI data disclosed in this report has been collected from different sources, including Government Agencies selected in the UGEITI reporting process. However, regarding the contextual information on the extractive sector, data on revenues collected and budget allocations are not systematically published on a centralised platform.

The UGEITI Multi Stakeholder Group is encouraged to put in place a roadmap for the implementation of an open data platform that centralises all EITI data. This roadmap should provide a clear open data policy on the access, release and re-use of EITI data. Government Agencies and extractive entities are expected to publish EITI data under an open license, and to make users aware that information can be reused without prior consent as stipulated by Requirement 7.2.a of the EITI Standard.

It is recommended that the UGEITI website publishes the relevant links to the different information required by the EITI Standard as availed by the different Government Agencies.

Government Agencies should set-up an open EITI database in the government systems by:

- *upgrading an integrated cadastral system with adequate details such as data about valid licenses, coordinates, licensees, revenues collected, production data and export data, as well as beneficial owners of the companies; and*
- *enhancing and integrating the current management information systems of the Government Agencies involved in the UGEITI process (i.e. URA, DGSM, NEMA) in order to allow the publication of systematic EITI data.*

8.2. Public disclosure of the register of licenses

EITI Requirement 2.3 states that implementing countries should maintain a publicly available register or cadastre system with the following timely and comprehensive data regarding each of the rights pertaining to entities within the EITI scope:

- i. Name(s) of license holder(s);
- ii. Coordinates of the licensed area;
- iii. Date of application, date of award and duration of the license; and
- iv. In the case of production licenses, the commodity being produced.

EITI Requirement 2.4 expects implementing countries to disclose the full text of any license, lease, title or permit by which a government confers on a company or individual rights to exploit oil, gas and/or mineral resources.

The online cadastral system provides information on license holder, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced. Details on licenses, including the full text are available from DGSM at a fee.

It is recommended make publicly accessible the full text of the licenses.

8.3. Public disclosure of contracts and licenses in Petroleum and Mining sectors

In accordance with Requirement 2.4 (a) of the 2019 Standard, countries implementing EITI are required to disclose all contracts and licenses that have been granted, entered into or amended as of 1 January 2021. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.

Currently, Production Sharing Agreements are not publicly available.

The UGEITI MSG should set out a short-term work plan for the publication of all agreements in the extractive sector. This work plan may include the following:

- *defining how the publication of petroleum and mineral agreements can be undertaken, and consider using UGEITI's official website;*
- *the steps required for all petroleum and mineral agreements to be published and how to make these accessible to the public;*
- *a realistic short-term timeline as to when such data could be available; and*
- *performing a review of the institutional or practical barriers that may prevent such publication.*

8.4. Data quality and assurance

EITI Requirement 4.9 requires an assessment of whether the payments and revenues are subject to credible, independent audit, following international auditing standards. EITI Requirement 4.1.e warrants companies to publicly disclose their audited financial statements, or the main items where financial statements are not available.

As part of the procedures to ensure the reliability of the data reported to the Independent Administrator during the reconciliation process, reporting entities were requested to provide signed copies of their reporting templates and a copy of their audited financial statements for the year (refer to Sections 5 and 6 of the report). Companies were also requested to provide a confirmation from an external auditor that the figures reported in the Reporting Templates are complete and in agreement with the audited accounts.

A number of reporting entities did not comply with this assurance process agreed by the UGEITI MSG as summarised below.

Table 77: Summary of data submission

Entity	Certified copy	Audited financial statements
TOTALENERGIES E&P UGANDA B.V.	No	No
CNOOC UGANDA LTD	No	No
ARMOUR ENERGY LTD	No	No

Source: UGEITI Reporting templates

Additionally, the Government audited accounts²¹⁹ as detailed in the annual report²²⁰ of the Office of the Auditor General could not be reconciled with the receipts reported by URA and NEMA in their reporting templates as detailed in Section 2.7 of this report.

²¹⁹

<https://www.finance.go.ug/sites/default/files/Publications/Annual%20Consolidated%20FS%20for%20the%20FY%20June%202019%202020.pdf>

²²⁰ <http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020- web.pdf>

The UGEITI MSG should engage with reporting entities and emphasize the importance of complying with this provision of proper signature and certification of templates by auditors for future reports, in order to meet EITI Requirement 4.9.

It is also recommended to put in place an assurance process of the Government reporting templates to allow its reconciliation with the audited accounts.

8.5. Accuracy of export data

EITI Requirement 3.3 refers to the disclosure of export data for the fiscal year covered by the EITI Report, including total export volumes and the value of exports by commodity, and where relevant, by state/region of origin.

Government Agencies' records on exports were different from one another as detailed in Section 4.13.3 of this report. We understand that DGSM does not systematically cross-check export data against URA's records to identify the potential inconsistencies.

DGSM and URA should implement automated controls to ensure the comprehensiveness of export data reported by extractive entities and to develop analytic tools to ensure better control of mineral trading. This may include:

- *putting in place a computerised system allowing the update of such data;*
- *collecting data from mining companies on a common and accessible IT platform for the relevant Government Agencies; and*
- *performing monthly control of exports data collected from Government Agencies to analyse discrepancies and ensure they are fully reconciled.*

8.6. Public disclosure of beneficial ownership information

EITI Requirement 2.5 stipulates that: 'As of 1 January 2020, it is required that implementing countries request, and companies publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the identities of their beneficial owners, the level of ownership and details about how ownership or control is exerted.'

The Mining and Mineral Bill, 2021 states: "The Director shall promptly maintain all beneficial ownership information of mineral rights, licences or permit holder holders in a publicly accessible format on its website."

Extractive entities included in the reconciliation scope have been requested to submit information on their beneficial owners as detailed in Section 4.10 of this report. Nevertheless, to date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.

We recommend UGEITI MSG and URSB put in place a roadmap relating to the disclosure of information on beneficial ownership. Such a roadmap should include:

- *a reporting process to collect data on beneficial ownership of companies in the extractive sector;*
- *an assurance process of information and due diligence procedures to ensure reliability of the information declared;*
- *plans for developing a database that would be accessible by relevant government agencies (i.e., Intelligence Financial Authority, The Bank of Uganda, DGSM, Directorate of Petroleum, URA); and*
- *process for agreeing on information to be made publicly available.*

ANNEXES

Annex 1: List of Mineral Rights that were awarded during FY 2019-20

Ref Licence	Granting	Recipient/Awarded license holder
EL00001	04/10/2019	Rebekah Talemwa Gwaliwa
EL00002	28/10/2019	Godness Company Limited
EL00003	04/11/2019	MK Gold Corp (U) Limited
EL00004	05/11/2019	Tiira Small Scale Mining Company (U) Limited
EL00005	27/11/2019	Hua Hui International Group Company Limited
EL00006	02/12/2019	Samta Mines and Minerals Uganda Limited
EL00008	02/12/2019	Samta Mines and Minerals Uganda Limited
EL00012	28/11/2019	M/S Eurasian Capital SMC Limited
EL00013	05/12/2019	Tian Tang Group limited
EL00017	17/12/2019	Federation of Artisanal and Small Scale Miners (Uganda) Limited
EL00019	23/12/2019	Malibu Holdings Limited
EL00021	23/12/2019	Itimo Egatu Uganda Limited
EL00022	21/01/2020	Rwenzori Investments Limited
EL00023	10/01/2020	Riowork Mining Company Limited
EL00024	21/01/2020	Roseburg International (U) Limited
EL00025	31/01/2020	JM Mining Works Limited
EL00026	31/01/2020	JM Mining Works Limited
EL00027	28/01/2020	HAMC Minerals Uganda -SMC- Limited
EL00028	21/01/2020	Victoria Enviros Consult Limited
EL00029	31/01/2020	Begumisa Boaz Kayondo Enterprise
EL00030	31/01/2020	Sunbelt Mining Group Limited
EL00032	17/02/2020	Bresun Enterprises (U) Limited
EL00033	13/03/2020	Kara Gold (U) Limited
EL00035	16/03/2020	Bresun Enterprises (U) Limited
EL00036	20/03/2020	Inventive Capacity Consults Limited
EL00037	13/03/2020	Leadway Group Limited

Ref Licence	Granting	Recipient/Awarded license holder
EL00038	13/03/2020	Hima Cement Limited
EL00039	13/03/2020	Nayovi Minings Limited
EL00040	20/03/2020	Megha Stone Quarry Namubiru Limited
EL00041	07/04/2020	2M Capital Limited
EL00043	08/05/2020	Uga Mines Limited
EL00050	17/06/2020	Royal Transit Limited
EL1966	04/07/2019	Kakiri Stone Quarry Limited
EL1971	09/07/2019	Kest Investments (U) Limited
EL1972	10/07/2019	C31 Uganda SMC Limited
EL1974	15/07/2019	Bresun Enterprises (U) Limited
EL1976	18/07/2019	Alfred Chesak Mangusho
EL1977	24/07/2019	Nama Mining Company - SMC Limited
EL1978	29/07/2019	Kilembe Mines Limited
EL1979	06/08/2019	Gimnat International (U) Limited
EL1981	06/08/2019	Saranja Group of Companies SMC Limited
EL1984	06/08/2019	Q3 Holdings limited
EL1985	06/08/2019	Bresun Enterprises (U) Limited
EL1986	06/08/2019	Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited
EL1987	07/08/2019	Ndiga Investments Limited
EL1989	12/08/2019	Bresun Enterprises (U) Limited
EL1990	12/08/2019	Samta Mines and Minerals Uganda Limited
EL1993	14/08/2019	Uganed Holdings Limited
EL1994	14/08/2019	Great Season-SMC Limited
EL1995	20/08/2019	Mortada Transporters (U) Limited
EL1996	20/08/2019	China-Uganda Ranchun Investment Limited
EL2000	03/09/2019	Tian Tang Group limited
EL2001	03/09/2019	Kandopix Uganda Limited
EL2002	03/09/2019	Kandopix Uganda Limited
EL2003	03/09/2019	Kiyaga Joseph
EL2005	03/09/2019	Alistan Engineering Limited (AEL)

Ref Licence	Granting	Recipient/Awarded license holder
EL2009	09/09/2019	Hicar Mining Company Limited
EL2010	11/09/2019	Alexis Engineering Company Limited
EL2011	11/09/2019	Alexis Engineering Company Limited
EL2012	11/09/2019	East Asia Land & Mining Company Uganda Limited
EL2013	11/09/2019	East Asia Land & Mining Company Uganda Limited
EL2014	25/09/2019	Camel Mining Company Limited
EL2015	25/09/2019	Diogo Mines & Energy Limited
EL2016	25/09/2019	Diogo Mines & Energy Limited
EL2017	25/09/2019	Section One Limited
EL2019	04/10/2019	Guangzhou Dong Song Energy Group Co. (U) Limited
EL2020	04/10/2019	Victoria Enviros Consult Limited
EL2023	10/10/2019	Guangzhou Dong Song Energy Group Co. (U) Limited
EL2024	10/10/2019	Guangzhou Dong Song Energy Group Co. (U) Limited
EL2025	10/10/2019	Guangzhou Dong Song Energy Group Co. (U) Limited
EL2026	10/10/2019	Guangzhou Dong Song Energy Group Co. (U) Limited
EL2027	10/10/2019	Bresun Enterprises (U) Limited
EL2028	14/10/2019	Mustafex Investment (U) Limited
GS00001	20/12/2019	Radha Jewellers Limited
GS00002	10/01/2020	Prec - Met Services Limited
GS00003	13/01/2020	Armaan Jewellers and Goldsmith (U) Limited
GS00004	22/01/2020	Surojit Dhara
GS00005	18/01/2020	Star Jewellers Limited
GS00006	11/02/2020	RIO Jeweller Limited
GS00007	18/02/2020	Marua Group Limited
GS00008	11/02/2020	Euro Group Africa Limited
GS00009	25/02/2020	R.M.Y Jewellers Limited
GS00010	17/03/2020	All Enterprises Limited
GS00011	17/03/2020	Dalilu Mugabi
GS00012	27/03/2020	Orange Investments Company Limited
LL00009	02/12/2019	Megha Stone Quarry Namubiru Limited

Ref Licence	Granting	Recipient/Awarded license holder
LL00010	02/12/2019	Megha Stone Quarry Namubiru Limited
LL00016	23/12/2019	Yusumuga Autos (U) Ltd
LL00018	23/12/2019	Stephen Mugeni Wasike
LL00031	31/01/2020	Begumisa Boaz Kayondo Enterprise
LL1967	09/07/2019	Lomongin Zulhaq
LL1968	09/07/2019	Lomongin Zulhaq
LL1969	09/07/2019	Abasi Balinda Transporters Limited
LL1970	09/07/2019	Turi Limited
LL1973	15/07/2019	Bukana Mining and Exporting Company Limited
LL1975	15/07/2019	The Expendables Miners & Traders Limited
LL1980	06/08/2019	BRN International Limited
LL1982	06/08/2019	Kamanzi Kaijuka
LL1983	06/08/2019	Kamanzi Kaijuka
LL1988	07/08/2019	ARRM Investments Limited
LL1991	12/08/2019	Rural Development Consult
LL1997	22/08/2019	Rural Development Consult
LL1998	22/08/2019	Joraro Minerals Uganda Limited
LL2004	03/09/2019	Lydia Musundi
LL2006	03/09/2019	Remigius Kasibante
LL2007	09/09/2019	Benon Burora Kuteesa
LL2008	09/09/2019	Uchimba Investments Limited
LL2018	04/10/2019	Great Solomon Mining Company Limited
LL2022	10/10/2019	Isa Kakonge
MDL1034	04/07/2019	Pal Verma Sharan
MDL1035	08/07/2019	Star Tahina Limited
MDL1037	08/07/2019	Star Tahina Limited
MDL1038	09/07/2019	Hima Cement Limited
MDL1039	09/07/2019	Hima Cement Limited
MDL1040	11/07/2019	Chaka Minerals Limited
MDL1041	15/07/2019	TLS GOLD REFINERY LTD

Ref Licence	Granting	Recipient/Awarded license holder
MDL1042	18/07/2019	Hua Hao International Group Limited
MDL1044	18/07/2019	NAHED ENANDER PAULA
MDL1045	05/08/2019	KHAN YOUSAF
MDL1046	05/08/2019	Sakil Trading Africa Limited
MDL1047	20/08/2019	Peter Lokwang
MDL20191056	23/10/2019	BD Commodities - SMC Limited
MDL20191057	09/12/2019	Golden Ants Mining Limited
MDL20191058	19/11/2019	CDS Construction Design and Services-SMC Limited
MDL20191059	06/01/2020	Orzala Export Limited
MDL20191060	08/01/2020	Rwenzori Founders Limited
MDL20191061	10/01/2020	Aim World Services Uganda Limited
MDL20191062	13/01/2020	Sam Butsya Ahamya
MDL20191063	13/01/2020	Prec - Met Services Limited
MDL20191066	14/01/2020	Rag Exports Limited
MDL20191067	15/01/2020	Metal testing and Smelting Company Limited
MDL20191068	15/01/2020	Gilbert Ainomugisha
MDL20191069	15/01/2020	Great Lakes Lime Limited
MDL20191070	15/01/2020	Macro Trade Logistics Limited
MDL20191071	16/01/2020	Joshua Niwamanya
MDL20200000	24/01/2020	Jambo Tannery (Uganda) Limited
MDL20200001	28/01/2020	Star Jewellers Limited
MDL20200002	03/02/2020	BD Commodities - SMC Limited
MDL20200003	03/02/2020	A-One Investments (U) Limited
MDL20200004	03/02/2020	AURNISH TRADING LIMITED
MDL20200005	03/02/2020	Alpha Metal Uganda Limited
MDL20200006	10/02/2020	Pure Exports (U) Limited
MDL20200007	11/02/2020	Hima Cement Limited
MDL20200008	11/02/2020	Hima Cement Limited
MDL20200009	11/02/2020	Golden Ants Mining Limited
MDL20200010	11/02/2020	Duaf Traders (U) Limited

Ref Licence	Granting	Recipient/Awarded license holder
MDL20200011	11/02/2020	Euro Group Africa Limited
MDL20200012	11/02/2020	Peter Lokwang
MDL20200013	11/02/2020	ROBERT ANDREW WASIKE (100%)
MDL20200014	14/02/2020	Nippon Global Ltd
MDL20200015	17/02/2020	SHREE SHYAM LIMITED
MDL20200016	17/02/2020	Ritz Properties Uganda Limited
MDL20200017	17/02/2020	M/S Simba Gold Refinery Limited
MDL20200018	18/02/2020	Marua Group Limited
MDL20200019	19/02/2020	East Africa Natural Resources Limited
MDL20200020	21/02/2020	Belor International Limited
MDL20200021	21/02/2020	Uganda Sinomine Resources Co. Limited
MDL20200022	24/02/2020	East Mineral Solution (EMS) Limited
MDL20200023	04/03/2020	Herbert Kabyemera Kasigwa
MDL20200024	05/03/2020	Native Power Company
MDL20200025	05/03/2020	Warugwe Ltd
MDL20200026	05/03/2020	Sam Wambi
MDL20200027	05/03/2020	Sakil Trading Africa Limited
MDL20200028	06/03/2020	Canary Wharf Limited
MDL20200029	06/03/2020	SBM Global Logistics-SMC Limited
MDL20200030	10/03/2020	Kukasi Investments (U) Limited
MDL20200031	17/03/2020	Orange Investments Company Limited
MDL20200032	20/03/2020	Nkosi Capital Company Limited
MDL20200033	20/03/2020	Heru Company Limited
MDL20200034	20/03/2020	Emba Capital Company Limited
MDL20200035	20/03/2020	Ernest Kakwano
MDL20200036	20/03/2020	Mesu Capital Company Limited
MDL20200037	20/03/2020	Springwood Capital (U) Limited
MDL20200039	25/03/2020	Abasi Balinda Transporters Limited
MDL20200040	14/04/2020	Berland Gold Water Limited
MDL20200041	24/04/2020	SNB International (U) Ltd

Ref Licence	Granting	Recipient/Awarded license holder
MDL20200042	06/05/2020	Richard Asiimwe
MDL20200043	19/05/2020	Done Way Safaris and Car Hire Limited
MDL20200044	04/06/2020	Eria Lubega
MDL20200045	04/06/2020	Amsterdam Minerals Limited
MDL20200046	06/06/2020	Invicta Minerals Limited
MDL20200047	17/06/2020	International University of East Africa
MDL20200048	18/06/2020	Mubende Gold Traders and Miners Co-operative Society Limited
MDL20200049	18/06/2020	Abdala Gulam
ML00014	12/12/2019	Mechanized Agro (U) Limited
ML00015	12/12/2019	Mechanized Agro (U) Limited
ML00034	24/02/2020	Dazhong Iron and Steel Industries Limited
ML00045	22/05/2020	Tororo Cement Limited
ML1999	27/08/2019	Wagagai Mining (U) Limited
PL0000000001	10/10/2019	Katenga Artisanal Miners Limited
PL0000000002	24/10/2019	Minimax Enterprises Limited
PL0000000003	24/10/2019	Gold Pebble International Limited
PL0000000004	30/10/2019	Buhweju Artisanal & Small Scale Mining Association Ltd
PL0000000005	30/10/2019	Murhue Mining Company Limited
PL0000000006	08/11/2019	Robert Kyokora Badede
PL0000000007	01/11/2019	Sparrowhawk Pearl of Africa Enterprises Limited
PL0000000008	01/11/2019	Imagele Limited
PL0000000009	06/11/2019	Grasam Mining Limited
PL0000000010	06/11/2019	KB Dunamis Minerals (U) Limited
PL0000000011	07/11/2019	Nyineka Mining Company Limited
PL0000000012	08/11/2019	Kairos Natural Resources Limited
PL0000000013	11/11/2019	Olsen East African International Investment Company Ltd
PL0000000014	11/11/2019	Dott Service Limited
PL0000000015	11/11/2019	Berachah Artisanal Miners Limited
PL0000000016	13/11/2019	Sino Minerals Investments Company Limited
PL0000000017	21/11/2019	Herbert Akampwera

Ref Licence	Granting	Recipient/Awarded license holder
PL0000000018	21/11/2019	Deogratias Ikemere
PL0000000019	21/11/2019	Mkap Mining Company Limited
PL0000000020	21/11/2019	Fuda Mining Co. Ltd
PL0000000021	21/11/2019	Mulago Hill Diagnostics Limited
PL0000000022	21/11/2019	Royal Transit Limited
PL0000000023	25/11/2019	CHARITY ARYEMO
PL0000000024	25/11/2019	Lontaro Investments Limited
PL0000000025	02/12/2019	Abubakar Wantante Busuulwa
PL0000000026	04/12/2019	Ibanda Artisanal Miners Co-operative Society
PL0000000027	09/12/2019	Kibasha Mining Ltd
PL0000000028	11/12/2019	Taayaze Minerals Limited
PL0000000029	11/12/2019	Munaga Mining Company Limited
PL0000000030	17/12/2019	Uga Mines Limited
PL0000000032	19/12/2019	Heroe Mining Company Limited
PL0000000033	19/12/2019	Hua Hui International Group Company Limited
PL0000000034	19/12/2019	Michael Ogwal
PL0000000035	19/12/2019	Nkabidwa General Traders Limited
PL0000000036	19/12/2019	Baremman Mining Company Limited
PL0000000037	20/12/2019	James Karimutumye
PL0000000038	22/12/2019	Seven Hills Exploration and Mining Group Limited
PL0000000039	24/12/2019	Farmstone Limited
PL0000000040	30/12/2019	Inventive Capacity Consults Limited
PL0000000041	30/12/2019	CEM Enterprises (U) Limited
PL0000000042	31/12/2019	Samta Mines and Minerals Uganda Limited
PL0000000043	06/01/2020	Gwihwa Investments Limited
PL0000000044	09/01/2020	Zaika Mining Company Limited
PL0000000045	09/01/2020	Nsumba Rapex Limited
PL0000000046	10/01/2020	Alfred Oguti
PL0000000047	10/01/2020	Jiemeng Energy and Mineral Investment (U) Limited
PL0000000048	22/01/2020	Agastya Resources-SMC Limited

Ref Licence	Granting	Recipient/Awarded license holder
PL0000000049	23/01/2020	Mary Timanywa Asiimwe
PL0000000050	24/01/2020	Unique Clay Works Ltd
PL0000000051	24/01/2020	Tororo Cement Limited
PL0000000052	24/01/2020	USP Marketing Resources International Company Limited
PL0000000053	25/01/2020	Consolidated African Resources Limited
PL0000000054	27/01/2020	Grace Kobusinyge
PL0000000055	30/01/2020	Moses Ndege Bbosa
PL0000000056	30/01/2020	Aretha Uwera Musingo
PL0000000057	30/01/2020	David Biika
PL0000000058	30/01/2020	Multiplex Limited
PL0000000059	30/01/2020	Tom Samuel Magezi
PL0000000060	30/01/2020	Bouch (U) Limited
PL0000000061	30/01/2020	Alom Mining and Geohydro Services
PL0000000062	31/01/2020	Cratus Resources Limited
PL0000000063	04/02/2020	Ssezibwa Falls Resort Limited
PL0000000064	06/02/2020	East Africa Natural Resources Limited
PL0000000065	06/02/2020	Mitch Mining Co. Ltd
PL0000000066	13/02/2020	Osprey Capital Investments Limited
PL0000000067	17/02/2020	Hua Hao International Group Limited
PL0000000068	25/02/2020	Naburri Matthew Lorika
PL0000000069	12/03/2020	Kwaka Mines and Minerals Uganda Limited
PL0000000070	12/03/2020	K.B Finance (U) Limited
PL0000000071	12/03/2020	Nina Ndibaza Lugumba
PL0000000072	12/03/2020	Nkazabits Limited
PL0000000073	13/03/2020	International University of East Africa
PL0000000074	15/03/2020	Joseph Amukun Aburek
PL0000000075	17/03/2020	VAJ VENTURES LTD
PL0000000076	18/03/2020	Mulin Mines and Minerals Limited
PL0000000077	21/03/2020	Prestige Mining Co. Ltd
PL0000000078	23/03/2020	IPIK Gold Company Limited

Ref Licence	Granting	Recipient/Awarded license holder
PL0000000079	24/03/2020	His Will Mining Company Ltd
PL0000000080	25/03/2020	Shining Mines Limited
PL0000000081	27/03/2020	BioFertilizer Africa Limited
PL0000000082	07/04/2020	Buhweju District United Miners Co-operative Society Limited
PL0000000083	06/05/2020	Kamusenene Mineral Processors Ltd
PL0000000084	14/05/2020	Grace Ayugi
PL0000000085	02/06/2020	Mechanized Agro (U) Limited
PL0000000086	12/06/2020	FRANK NTAMBI
PL0000000087	30/06/2020	Heyday International Group Company Limited
PL00011254	06/09/2019	Haraambe Development Agencies Ltd
PL00011279	02/07/2019	Megha Stone Quarry Namubiru Limited
PL00011280	02/07/2019	Sunday Emmanuel
PL00011281	02/07/2019	Gersa Holdings (U) Limited
PL00011282	02/07/2019	Raremet (U) Ltd
PL00011285	10/07/2019	Christine Nyaruwa
PL00011286	10/07/2019	Alpha International Mining Co. (SMC) Limited
PL00011287	10/07/2019	United African Mines Company Limited
PL00011288	10/07/2019	Jimde Limited
PL00011289	10/07/2019	Chaka Minerals Limited
PL00011291	10/07/2019	Rwenzori Investments Limited
PL00011293	11/07/2019	Asli Energy Limited
PL00011294	15/07/2019	Rebekah Talemwa Gwaliwa
PL00011295	15/07/2019	China-Uganda Ranchun Investment Limited
PL00011296	15/07/2019	Pitman Mining Consult Limited
PL00011298	15/07/2019	Kamuntu Investments Limited
PL00011300	15/07/2019	China-Uganda Ranchun Investment Limited
PL00011301	29/07/2019	Peter Mukiza
PL00011302	29/07/2019	Stephen Turyahikayo
PL00011304	31/07/2019	Martin Lutayisire
PL00011305	31/07/2019	lugongwe kitumbi gold miners ltd

Ref Licence	Granting	Recipient/Awarded license holder
PL00011306	13/08/2019	Stekob Investment Limited
PL00011307	13/08/2019	R & R Services Limited
PL00011308	13/08/2019	Shaft & FB Minerals Limited
PL00011309	13/08/2019	Alfred Chesak Mangusho
PL00011310	13/08/2019	Roraima (U) Limited
PL00011311	13/08/2019	Twetuka Minerals Co. Limited
PL00011312	13/08/2019	Standby Security Uganda Limited
PL00011313	13/08/2019	Kaab Capital Ltd
PL00011314	19/08/2019	ROBUST STRUCTURES UGANDA LIMITED
PL00011315	11/09/2019	TINDIBAKIRA BARUGAHARE FRED
PL00011316	19/08/2019	Nayovi Minings Limited
PL00011317	19/08/2019	Geula Mining Ltd
PL00011318	19/08/2019	Genuine Ceranic Ltd
PL00011319	20/08/2019	Ngireka Mining Co.Ltd
PL00011320	02/09/2019	Bagye Minerals Ltd
PL00011321	20/08/2019	RichRev Mining Ltd
PL00011322	20/08/2019	Trinity Minerals Limited
PL00011323	21/08/2019	Lwaloka Investments Limited
PL00011324	21/08/2019	Keza Technical Services Limited
PL00011325	05/09/2019	Nakayima Mining Co.Ltd
PL00011326	05/09/2019	Mulindwa Robert
PL00011327	05/08/2019	M.M. MINING (UGANDA) LIMITED
PL00011328	05/09/2019	STEMON MINING LIMITED
PL00011329	11/09/2019	Mopo Mining Experts Limited
PL00011331	09/09/2019	ADT Africa Limited
PL00011332	09/09/2019	East African Geological Services
PL00011333	24/09/2019	Vanris Mineral Company Limited
PL00011334	30/09/2019	JM Mining Works Limited
PL00011336	11/10/2019	Godness Company Limited
PL00011337	07/10/2019	Gaajjil Co Limited

Ref Licence	Granting	Recipient/Awarded license holder
PL0138	12/09/2019	Lutayisire Martin
RL00007	27/11/2019	Rwenzori Rare Metals Limited

Annex 2: Register of oil and gas licences active during fiscal year 2019-20

N°	Petroleum companies Holding licences during FY 2019-20	Type of licence and licence number	Period of the licences: Years	Status : Active / Pending
1	Tullow Uganda Ltd (*) TOTALENERGIES E&P UGANDA B.V CNOOC Uganda Limited	1. Production Licence No.1/201 over (BLOCK 3A) Kingfisher Development Area.	25	Active
		2. Production License 1/2016 (Kasamene- Wahrindi) 30th August 2016.	25	Active
		3. Production Licence No 02/2016 Kigogole- Ngara 30th August 2016.	25	Active
		4. Production Licence No 3/2016 (Nsoga) dated 30th August 2016.	25	Active
		5. Production Licence No. 4/2016 (Ngege) dated 30th August 2016.	25	Active
		6. Production Licence No. 5/2016 (Mputa- Nzizi and Waraga).	25	Active
		7. Petroleum Production Licence 06/2016 (Ngori) dated 30 August 2016.	25	Active
		8. Petroleum Production Licence 07/2016 (Jobi-Rii) dated 30 August 2016.	25	Active
		9. Petroleum Production Licence No. 08/2016 (Gunya) dated 30 August 2016.	25	Active
2.	Oranto Petroleum Ltd	Exploration Licence- Ngassa Shallow Play and Ngassa Deep Play Contract Areas (EL- 2/2017 & EL-3/2017).	2	Active
3.	Armour Energy Ltd	Exploration Licence-Kanywataba contract Area (EL-1/2017)	2	Active

(*)Tullow Uganda Ltd, TotalEnergies E&P Uganda B. V and CNOOC Uganda Limited all had equal interest/stake in the exploration areas. However, in April 2020, Tullow agreed the sale of its assets in Uganda to TotalEnergies E&P Uganda B. V with an effective date of 1 January 2020 and the deal completed on 10 November 2020. Prior to the sale, each party owned 33.3 percent in each licence.

Annex 3: Detail of royalties transferred during FY 2019-20

Date of transfer	Name of the recipient	Amount in (UGX)
03/07/2019	Isingiro District	1,157,289
03/07/2019	Kabarole District	1,524,301
03/07/2019	Kamwenge District	27,787,630
03/07/2019	Kapchorwa District	28,375,708
03/07/2019	Kasese District	84,146,517
03/07/2019	Manafwa District	10,000
03/07/2019	Moroto District	39,484,572
03/07/2019	Rubanda District	3,241,755
03/07/2019	Tororo District	16,963,527
03/07/2019	Karita Sub County	1,017,047
03/07/2019	Kikagate Sub County	25,463
03/07/2019	Kicwamba Sub County	1,067,011
03/07/2019	Kamwenge Sub County	18,651,341
03/07/2019	Kawowo Sub County	13,525,323
03/07/2019	Kapsinda Sub County	4,223,338
03/07/2019	Kitumbi Sub County	1,478,620
03/07/2019	Hima Town Council	58,902,562
03/07/2019	Tapac Sub County	26,369,109
03/07/2019	Ruhama Sub County	52,161
03/07/2019	Muko Sub County	2,269,228
03/07/2019	Tororo Municipal Council	11,874,469
03/07/2019	Barya Wilberforce	10,913
03/07/2019	Bwanika United Pozzolana Association	228,645
03/07/2019	Harugongo Pozzolana Association	228,645
03/07/2019	Nkongoro Parish Council	5,336,289
03/07/2019	Tororo Cement Limited	1,772,403
03/07/2019	Hima Town Council	24,814,200
03/07/2019	Tapac Initiative Cooperative	5,158,260
03/07/2019	Katikeile Action Development	150,000
03/07/2019	Ki3r Mineral Limited	972,526
03/07/2019	Tororo Cement Limited	1,772,403
03/07/2019	Ki3r Mineral Limited	5,652,657
03/07/2019	Bank charge	68,000
	Subtotal	388,311,912
20/8/2019	Busia District	1,167,493
20/8/2019	Kabarole District	9,488,940

Date of transfer	Name of the recipient	Amount in (UGX)
20/8/2019	Kamwenge District	7,060,670
20/8/2019	Kapchorwa District	7,290,483
20/8/2019	Kasese District	34,492,377
20/8/2019	Moroto District	15,050,555
20/8/2019	Rubanda District	1,612,585
20/8/2019	Rubirizi District	932,319
20/8/2019	Tororo District	1,863,102
20/8/2019	Kicwamba Sub County	6,642,258
20/8/2019	Kamwenge Sub County	4,942,469
20/8/2019	Kawowo Sub County	5,103,338
20/8/2019	Kitumbi Sub County	102,112
20/8/2019	Hima Town Council	24,144,664
20/8/2019	Tapac Sub County	10,535,389
20/8/2019	Muko Sub County	1,128,810
20/8/2019	Tororo Municipal Council	1,304,171
20/8/2019	Barya Wilberforce	33,615
20/8/2019	Bwanika United Pozzolana Association	1,423,341
20/8/2019	Harugongo Pozzolana Association	1,423,341
20/8/2019	Nkongoro Parish Council	2,118,201
20/8/2019	Tororo Cement Limited	1,783,648
20/8/2019	Hima Town Council	10,347,713
20/8/2019	Tapac Initiative Cooperative	4,515,167
20/8/2019	Ki3r Mineral Limited	483,776
20/8/2019	Tororo Cement Limited	558,931
20/8/2019	Tororo Cement Limited	3,316,655
20/8/2019	Bank charge	58,000
	Subtotal	158,924,123
04/09/2019	Buhweju District	20,027,582
04/09/2019	Busia District	2,294,691
04/09/2019	Kabarole District	3,635,815
04/09/2019	Kamwenge District	103,571,880
04/09/2019	Kapchorwa District	35,265,938
04/09/2019	Kasese District	105,155,518
04/09/2019	Moroto District	63,679,931
04/09/2019	Rubanda District	6,801,855
04/09/2019	Rubirizi District	4,073,932
04/09/2019	Tororo District	15,305,056
04/09/2019	Bihanga Sub County	1,557,701
04/09/2019	Engaju Sub County	1,557,701
04/09/2019	Bitsya Sub County	1,557,701

Date of transfer	Name of the recipient	Amount in (UGX)
04/09/2019	Karungu Sub County	1,557,701
04/09/2019	Burere Sub County	1,557,701
04/09/2019	Nyakishana Sub County	1,557,701
04/09/2019	Rwengwe Sub County	1,557,701
04/09/2019	Nsiika Town Council	1,557,701
04/09/2019	Kashenyi Kajani	1,557,701
04/09/2019	Kicwamba Sub County	2,545,071
04/09/2019	Kamwenge Sub County	72,500,316
04/09/2019	Kawowo Sub County	22,692,007
04/09/2019	Kapsinda Sub County	1,994,148
04/09/2019	Kitumbi Sub County	588,653
04/09/2019	Hima Town Council	73,373,790
04/09/2019	Tapac Sub County	43,126,846
04/09/2019	Muko Sub County	4,761,297
04/09/2019	Tororo Municipal Council	10,713,539
04/09/2019	Nyakishana Community Development Association	1,001,379
04/09/2019	Karuhanga Bam	1,001,379
04/09/2019	Asiimwe Raymond	1,001,379
04/09/2019	Kamukama Lawrence	1,001,379
04/09/2019	Aineembabazi Jackline	1,001,379
04/09/2019	Ahisibwe Phoebe	1,001,379
04/09/2019	Bwanika United Pozzolana Association	545,372
04/09/2019	Harugongo Pozzolana Association	545,372
04/09/2019	Nkongoro Parish Council	31,071,564
04/09/2019	Tororo Cement Limited	7,819,925
04/09/2019	Hima Town Council	31,445,910
04/09/2019	Tapac Initiative Cooperative	18,482,934
04/09/2019	Katikekile Action Development	195,900
04/09/2019	Ki3r Mineral Limited	2,040,557
04/09/2019	Tororo Cement Limited	4,591,517
04/09/2019	Bank charge	88,000
	Subtotal	708,962,499
15/11/2019	Buhweju District	927,244
15/11/2019	Busia District	377,150
15/11/2019	Kabarole District	1,676,798
15/11/2019	Kamwenge District	42,985,270
15/11/2019	Kapchorwa District	13,775,830
15/11/2019	Kasese District	45,540,000
15/11/2019	Manafwa District	5,387,460
15/11/2019	Moroto District	27,027,416

Date of transfer	Name of the recipient	Amount in (UGX)
15/11/2019	Tororo District	10,306,666
15/11/2019	Bihanga Sub County	72,119
15/11/2019	Engaju Sub County	72,119
15/11/2019	Bitsya Sub County	72,119
15/11/2019	Karungu Sub County	72,119
15/11/2019	Burere Sub County	72,119
15/11/2019	Nyakishana Sub County	72,119
15/11/2019	Rwengwe Sub County	72,119
15/11/2019	Nsiika Town Council	72,119
15/11/2019	Kashenyi Kajani	72,119
15/11/2019	Sikuda Sub County	264,005
15/11/2019	Kicwamba Sub County	1,173,759
15/11/2019	Kamwenge Sub County	30,089,689
15/11/2019	Kapsinda Sub County	2,589,716
15/11/2019	Kawowo Sub County	7,053,365
15/11/2019	Kitumbi Sub County	3,802,700
15/11/2019	Hima Town Council	31,878,000
15/11/2019	Bogobero Sub County	3,771,222
15/11/2019	Tapac Sub County	17,884,871
15/11/2019	Tororo Municipal Council	7,214,666
15/11/2019	Nyakishana Community Development Association	46,362
15/11/2019	Karuhanga Bam	46,362
15/11/2019	Asiimwe Raymond	46,362
15/11/2019	Kamukama Lawrence	46,362
15/11/2019	Aineembabazi Jackline	46,362
15/11/2019	Ahisibwe Phoebe	46,362
15/11/2019	George Onega	113,145
15/11/2019	Bwanika United Pozzolana Association	251,520
15/11/2019	Harugongo Pozzolana Association	251,520
15/11/2019	Nkongoro Parish Council	12,895,581
15/11/2019	Tororo Cement Limited	2,157,668
15/11/2019	Hima Town Council	13,662,000
15/11/2019	Edward Senkusu	1,629,729
15/11/2019	Katikekile Action Development	309,000
15/11/2019	Tororo Cement Limited	3,092,000
15/11/2019	Bank charge	88,000
	Subtotal	289,103,233
07/01/2020	Buhweju District	152,700
07/01/2020	Busia District	4,276
07/01/2020	Isingiro District	2,934,885

Date of transfer	Name of the recipient	Amount in (UGX)
07/01/2020	Kabarole District	2,023,871
07/01/2020	Kamwenge District	29,552,953
07/01/2020	Kapchorwa District	14,933,030
07/01/2020	Kasese District	54,493,671
07/01/2020	Moroto District	18,057,800
07/01/2020	Rubanda District	6,783,676
07/01/2020	Tororo District	8,252,140
07/01/2020	Bihanga Sub County	11,877
07/01/2020	Engaju Sub County	11,877
07/01/2020	Bitsya Sub County	11,877
07/01/2020	Karungu Sub County	11,877
07/01/2020	Burere Sub County	11,877
07/01/2020	Nyakishana Sub County	11,877
07/01/2020	Rwengwe Sub County	11,877
07/01/2020	Nsiika Town Council	11,877
07/01/2020	Kashenyi Kajani	11,877
07/01/2020	Sikuda Sub County	2,993
07/01/2020	Kikagate Sub County	2,054,420
07/01/2020	Kamwenge Sub County	20,687,067
07/01/2020	Kapsinda Sub County	2,603,516
07/01/2020	Kawowo Sub County	7,849,605
07/01/2020	Hima Town Council	37,867,900
07/01/2020	Kitumbi Sub County	262,486
07/01/2020	Tapac Sub County	12,059,110
07/01/2020	Muko Sub County	4,748,573
07/01/2020	Tororo Municipal Council	5,776,498
07/01/2020	Namayumba Sub County	2,271,549
07/01/2020	Nyakishana Community Development Association	7,635
07/01/2020	Karuhanga Bam	7,635
07/01/2020	Asiimwe Raymond	7,635
07/01/2020	Kamukama Lawrence	7,635
07/01/2020	Aineembabazi Jackline	7,635
07/01/2020	Ahisibwe Phoebe	7,635
07/01/2020	Barya Wilberforce	880,466
07/01/2020	Bwanika United Pozzolana Association	303,581
07/01/2020	Harugongo Pozzolana Association	303,581
07/01/2020	Nkongoro Parish Council	8,865,886
07/01/2020	Tororo Cement Limited	2,502,929
07/01/2020	Hima Town Council	16,229,100
07/01/2020	Katikekile Action Development	175,950

Date of transfer	Name of the recipient	Amount in (UGX)
07/01/2020	Tapac Initiative Cooperative	5,168,190
07/01/2020	Tapac Initiative Cooperative	7,664,645
07/01/2020	Ki3r Minerals Limited	2,035,103
07/01/2020	Tororo Cement Limited	2,475,642
07/01/2020	Evigira Godfrey	973,521
07/01/2020	Bank charge	100,000
	Subtotal	281,204,016
12/05/2020	Buhweju District	2,572,165
12/05/2020	Busia District	597,964
12/05/2020	Kamwenge District	24,427,290
12/05/2020	Kapchorwa District	16,463,228
12/05/2020	Kasese District	9,321,174
12/05/2020	Manafwa District	938,200
12/05/2020	Mtotooma District	92,050
12/05/2020	Moroto District	13,539,579
12/05/2020	Rubanda District	41,221
12/05/2020	Tororo District	11,736,586
12/05/2020	Wakiso District	3,843,059
12/05/2020	Bihanga Sub County	200,057
12/05/2020	Engaju Sub County	200,057
12/05/2020	Bitsya Sub County	200,057
12/05/2020	Karungu Sub County	200,057
12/05/2020	Burere Sub County	200,057
12/05/2020	Nyakishana Sub County	200,057
12/05/2020	Rwengwe Sub County	200,057
12/05/2020	Nsiika Town Council	200,057
12/05/2020	Kashenyi Kajani	200,057
12/05/2020	Kamwenge Sub County	17,099,103
12/05/2020	Kawowo Sub County	11,524,260
12/05/2020	Hima Town Council	6,132,700
12/05/2020	Kitumbi Sub County	1,470,949
12/05/2020	Bogobero Sub County	656,740
12/05/2020	Tapac Sub County	9,311,681
12/05/2020	Muko Sub County	28,854
12/05/2020	Tororo Municipal Council	8,215,610
12/05/2020	Namayumba Sub County	2,690,141
12/05/2020	Nyakishana Community Development Association	128,608
12/05/2020	Karuhanga Bam	128,608
12/05/2020	Asiimwe Raymond	128,608
12/05/2020	Kamukama Lawrence	128,608

Date of transfer	Name of the recipient	Amount in (UGX)
12/05/2020	Aineembabazi Jackline	128,608
12/05/2020	Ahisibwe Phoebe	128,608
12/05/2020	George Onega	179,389
12/05/2020	Nkongoro Parish Council	7,328,187
12/05/2020	Hima Town Council	2,628,300
12/05/2020	Tororo Cement Limited	3,520,976
12/05/2020	Evigira Godfrey	1,152,918
12/05/2020	Bank charge	82,000
	Subtotal	158,166,485
26/6/2020	Buhweju District	869,163
26/6/2020	Busia District	328,812
26/6/2020	Kamwenge District	34,260,430
26/6/2020	Kapchorwa District	20,554,126
26/6/2020	Kasese District	100,445,500
26/6/2020	Manafwa District	5,354,900
26/6/2020	Mitooma District	15,150
26/6/2020	Moroto District	9,734,775
26/6/2020	Tororo District	4,721,350
26/6/2020	Wakiso District	814,000
26/6/2020	Bihanga Sub County	67,602
26/6/2020	Engaju Sub County	67,602
26/6/2020	Bitsya Sub County	67,602
26/6/2020	Karungu Sub County	67,602
26/6/2020	Burere Sub County	67,602
26/6/2020	Nyakishana Sub County	67,602
26/6/2020	Rwengwe Sub County	67,602
26/6/2020	Nsiika Town Council	67,602
26/6/2020	Kashenyi Kajani	67,602
26/6/2020	Kamwenge Sub County	23,982,301
26/6/2020	Kapsinda Sub County	3,559,517
26/6/2020	Kawowo Sub County	10,828,372
26/6/2020	Hima Town Council	70,311,850
26/6/2020	Nyakatonzi Sub County	38,589,858
26/6/2020	Kitumbi Sub County	486,673
26/6/2020	Bogobero Sub County	3,748,430
26/6/2020	Tapac Sub County	6,681,692
26/6/2020	Tororo Municipal Council	3,304,945
26/6/2020	Namayumba Sub County	569,800
26/6/2020	Nyakishana Community Development Association	43,458
26/6/2020	Karuhanga Bam	43,458

Date of transfer	Name of the recipient	Amount in (UGX)
26/6/2020	Asiimwe Raymond	43,458
26/6/2020	Kamukama Lawrence	43,458
26/6/2020	Aineembabazi Jackline	43,458
26/6/2020	Ahisibwe Phoebe	43,458
26/6/2020	George Onega	52,800
26/6/2020	Tororo Cement Limited	2,398,381
26/6/2020	Nkongoro Parish Council	10,278,129
26/6/2020	Hima Town Council	30,133,650
26/6/2020	Tororo Cement Limited	1,416,405
26/6/2020	Evigira Godfrey	244,200
26/6/2020	Bank charge	84,000
	Subtotal	384,638,375
	Total	2,369,310,643

Source: UGEITI Reporting templates

Annex 4: Legal ownership reported

N ^o	Companies	N ^o	Name/Entity	Level of Ownership	Nationality of the Owner	Stock exchange quotations (Yes/No)	Stock Exchange	Owner (if the company's shares are not quoted)	link to the stock exchange filings where they are listed (if the Company's shares are quoted)
1	TOTALENERGIES E&P UGANDA B.V.	1	TOTAL ENERGIES HOLDINGS INTERNATIONAL B.V.	100%	NETHERLANDS	Yes	EN PARIS, EN BRUSSELS, LSE, NYSE	NA	https://live.euronext.com/en/product/equities/FR0000120271-XPAP
2	CNOOC UGANDA LTD	1	CNOOC NETHERLANDS B.V.	99,99%	NC	Yes	Yes	CNOOC LIMITED	https://www1.hkexnews.hk/search/titles_earch.xhtml
		2	CNOOC UGANDA (BVI) LIMITED	0.01%	NC	NA	NA		
3	ORANTO PETROLEUM LTD	1	Prince Arthur Ikpechukwu Eze (Chairman)	70%	Nigerian	NA	NA	Prince Arthur Ikpechukwu Eze	NA
		2	Ikpechukwu Eze (Jnr)	7,5%	Nigerian	NA	NA	Ikpechukwu Eze	NA
		3	Walter Chukwuzor Eze	7,5%	Nigerian	NA	NA	Walter Chukwuzor Eze	NA
		4	Odera Chinyelum Eze	15%	Nigerian	NA	NA	Odera Chinyelum Eze	NA
4	ARMOUR ENERGY LTD		NC	NC	NC	NC	NC	NC	

Source: UGEITI Reporting templates

NC: Not Communicated

Annex 5: Beneficial ownership reported

Companies	Full name as it appears on national identify card	Politically exposed person (PEP) (Applicable from	Applicable to	Nationality	By direct shares	Number of shares	% of shares	By direct voting rights	Number of votes	% of voting rights	Date when beneficial interest was aquired
TOTALENERGIES E&P UGANDA B.V.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CNOOC UGANDA LTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ORANTO PETROLEUM LTD	PRINCE ARTHUR IKPECHUKWU EZE	NO	NC	NC	NIGERIAN	YES	139,300,000	70.00%	NC	NC	NC	25/11/2016
	ODERA CHINYELUM EZE	NO	NC	NC	NIGERIAN	YES	29,850,000	15.00%	NC	NC	NC	25/11/2016
	IKPECHUKWU ARTHUR EZE	NO	NC	NC	NIGERIAN	YES	14,925,000	7.50%	NC	NC	NC	25/11/2016
	WALTER CHUKWUZOR CHUKWUNWEZE EZE	NO	NC	NC	NIGERIAN	YES	14,925,000	7.50%	NC	NC	NC	25/11/2016
ARMOUR ENERGY LTD	Paul Cozzi	No	30/06/2020	30/06/2020	Australian	Yes	41,715,487	5.35%	Yes	41,715,487	5.35%	30/06/2020

Source: UGEITI Reporting templates

NC: Not Communicated

N/A: Not applicable because the company is publicly listed as detailed in Annex 4 of this report

Annex 6: List of Mineral Rights in existence during FY 2019-20

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
1	EL 1815	GoodWill Uganda Ceramic Company Limited	EL	Active	04/10/2018	03/10/2021	124.8409 Km ²	Western Region, Kanungu, Mitooma, Rukungiri
2	EL 1822	Nama Mining Company - SMC Limited	EL	Active	19/09/2018	18/09/2021	50.0347 Km ²	Western Region, Hoima
3	EL 1823	Nama Mining Company - SMC Limited	EL	Non-compliant	21/09/2018	20/09/2021	157.8247 Km ²	Eastern Region, Bugiri, Mayuge, Namayingo
4	EL 1824	Nama Mining Company - SMC Limited	EL	Active	19/09/2018	18/09/2021	50.0000 Km ²	Western Region, Kiryandongo
5	EL 1839	Glencoe Technologies Limited	EL	Active	15/10/2018	14/10/2021	9.2402 Km ²	Eastern Region, Busia
6	EL 1840	Richard Bakojja	EL	Active	15/10/2018	14/10/2021	30.0000 Km ²	Central Region, Mubende
7	EL 1841	Turi Limited	EL	Active	15/10/2018	14/10/2021	70.0000 Km ²	Central Region, Gomba, Mubende
8	EL 1842	Samta Mines and Minerals Uganda Limited	EL	Active	15/10/2018	14/10/2021	292.3452 Km ²	Northern Region, Amuru, Gulu
9	EL 1845	Samta Mines and Minerals Uganda Limited	EL	Active	15/10/2018	14/10/2021	358.3516 Km ²	Northern Region, Adjumani, Amuru
10	EL 1847	Ramji Mavji Jeshani	EL	Active	17/10/2018	16/10/2021	55.9416 Km ²	Eastern Region, Sironko
11	EL 1848	Ace Mineral Resources Limited (100%)	EL	Active	17/10/2018	16/10/2021	437.0000 Km ²	Northern Region, Moroto, Napak
12	EL 1849	Mulin Mines and Minerals Limited	EL	Active	19/10/2018	18/10/2021	225.2500 Km ²	Western Region, Kibaale
13	EL 1850	Bresun Enterprises (U) Limited	EL	Active	25/10/2018	24/10/2021	72.9312 Km ²	Northern Region, Moroto
14	EL 1851	Bresun Enterprises (U) Limited	EL	Active	25/10/2018	24/10/2021	39.3204 Km ²	Northern Region, Abim, Napak
15	EL 1852	Alfred Chesak Mangusho	EL	Active	25/10/2018	24/10/2021	0.6945 Km ²	Eastern Region, Bulambuli, Kapchorwa
16	EL 1854	Nama Mining Company - SMC Limited	EL	Non-compliant	01/11/2018	31/10/2021	176.7531 Km ²	Eastern Region, Busia, Namayingo

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
17	EL 1855	Direct Tin Investors (U) Limited	EL	Active	01/11/2018	31/10/2021	12.9000 Km ²	Western Region, Isingiro
18	EL 1856	Glencoe Technologies Limited	EL	Active	01/11/2018	31/10/2021	4.1515 Km ²	Eastern Region, Busia
19	EL 1857	Glencoe Technologies Limited	EL	Active	01/11/2018	31/10/2021	4.2855 Km ²	Eastern Region, Busia
20	EL 1858	Mulin Mines and Minerals Limited	EL	Active	01/11/2018	31/10/2021	123.0000 Km ²	Western Region, Kabarole, Kasese
21	EL 1859	Sun Disk Limited	EL	Active	06/11/2018	05/11/2021	492.7680 Km ²	Northern Region, Arua, Nebbi, Zombo
22	EL 1868	Sunbelt Mining Group Limited	EL	Active	03/12/2018	02/12/2021	45.0000 Km ²	Northern Region, Moroto
23	EL 1870	HPA Mutono Mining Uganda Limited	EL	Active	03/12/2018	02/12/2021	220.2015 Km ²	Northern Region, Kaabong
24	EL 1909	Rockfill International (U) Limited	EL	Active	25/02/2019	24/02/2022	428.0346 Km ²	Northern Region, Nebbi, Zombo
25	EL00001	Rebekah Talemwa Gwaliwa	EL	Active	04/10/2019	03/10/2022	19.7161 Km ²	Central Region, Mityana
26	EL00002	Godness Company Limited (100%)	EL	Active	28/10/2019	27/10/2022	22.3000 Km ²	Western Region, Mbarara, Sheema
27	EL00003	MK Gold Corp (U) Limited	EL	Active	04/11/2019	03/11/2022	65.6971 Km ²	Western Region, Buhweju
28	EL00004	Tiira Small Scale Mining Company (U) Limited	EL	Active	05/11/2019	04/11/2022	27.0000 Km ²	Eastern Region, Bugiri, Namayingo
29	EL00005	Hua Hui International Group Company Limited	EL	Active	27/11/2019	26/11/2022	119.9296 Km ²	Central Region, Gomba, Mubende
30	EL00006	Samta Mines and Minerals Uganda Limited	EL	Active	02/12/2019	01/12/2022	94.8915 Km ²	Western Region, Mitooma, Ntungamo, Sheema
31	EL00008	Raremet (U) Ltd	EL	Active	02/12/2019	01/12/2022	16.0000 Km ²	Western Region, Ntungamo
32	EL00012	M/S Eurasian Capital SMC Limited	EL	Active	28/11/2019	27/11/2022	37.3298 Km ²	Western Region, Kasese
33	EL00013	Tian Tang Group limited	EL	Active	05/12/2019	04/12/2022	20.8500 Km ²	Western Region, Kabale
34	EL00017	Federation of Artisanal and Small Scale Miners (Uganda) Limited	EL	Active	17/12/2019	16/12/2022	4.6356 Km ²	Central Region, Mubende
35	EL00019	Malibu Holdings Limited	EL	Active	23/12/2019	22/12/2022	20.0000 Km ²	Northern Region, Moroto, Napak
36	EL00021	Itimo Egatu Uganda Limited	EL	Active	23/12/2019	22/12/2022	22.3560 Km ²	Northern Region, Moroto

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
37	EL00022	Rwenzori Investments Limited	EL	Active	21/01/2020	20/01/2023	86.9499 Km ²	Western Region, Kyenjojo
38	EL00023	Riowork Mining Company Limited (100%)	EL	Active	10/01/2020	09/01/2023	80.0000 Km ²	Northern Region, Abim
39	EL00024	Roseburg International (U) Limited (100%)	EL	Active	21/01/2020	20/01/2023	196.5499 Km ²	Northern Region, Moyo
40	EL00025	JM Mining Works Limited (100%)	EL	Active	31/01/2020	30/01/2023	3.2500 Km ²	Eastern Region, Busia
41	EL00026	JM Mining Works Limited (100%)	EL	Active	31/01/2020	30/01/2023	4.2800 Km ²	Eastern Region, Bugiri, Namayingo
42	EL00027	HAMC Minerals Uganda -SMC-Limited	EL	Active	28/01/2020	27/01/2023	30.8319 Km ²	Eastern Region, Manafwa
43	EL00028	Victoria Enviros Consult Limited	EL	Active	21/01/2020	20/01/2023	18.5852 Km ²	Western Region, Kisoro
44	EL00029	Begumisa Boaz Kayondo Enterprise	EL	Active	31/01/2020	30/01/2023	67.6543 Km ²	Western Region, Kyenjojo
45	EL00030	Sunbelt Mining Group Limited (100%)	EL	Active	31/01/2020	30/01/2023	0.3200 Km ²	Northern Region, Moroto
46	EL00032	Bresun Enterprises (U) Limited	EL	Active	17/02/2020	16/02/2023	21.1244 Km ²	Western Region, Kisoro
47	EL00033	Kara Gold (U) Limited	EL	Active	13/03/2020	12/03/2023	44.4918 Km ²	Western Region, Buhweju
48	EL00035	Bresun Enterprises (U) Limited	EL	Active	16/03/2020	15/03/2023	13.2978 Km ²	Western Region, Kanungu
49	EL00036	Inventive Capacity Consults Limited (100%)	EL	Active	20/03/2020	19/03/2023	12.5400 Km ²	Western Region, Kisoro
50	EL00037	Lead way Group Limited (100%)	EL	Active	13/03/2020	12/03/2023	53.4700 Km ²	Central Region, Mubende; Western Region, Kibaale
51	EL00038	Hima Cement Limited	EL	Active	13/03/2020	12/03/2023	1.1434 Km ²	Western Region, Kasese
52	EL00039	Nayovi Minings Limited (100%)	EL	Active	13/03/2020	12/03/2023	58.8100 Km ²	Central Region, Mubende
53	EL00040	Megha Stone Quarry Namubiru Limited (100%)	EL	Active	20/03/2020	19/03/2023	12.5400 Km ²	Northern Region, Moroto
54	EL00041	2M Capital Limited	EL	Active	07/04/2020	06/04/2023	44.9600 Km ²	Western Region, Rubirizi
55	EL00042	Alpha International Mining Co. (SMC) Limited	EL	Active	23/07/2020	22/07/2023	8.6398 Km ²	Eastern Region, Busia

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
56	EL00043	Uga Mines Limited	EL	Active	08/05/2020	07/05/2023	36.7642 Km ²	Western Region, Bushenyi, Mitooma
57	EL00047	Uganda Development Corporation	EL	Active	02/07/2020	01/07/2023	117.4780 Km ²	Central Region, Masaka, Rakai
58	EL00048	China-Uganda Ranchun Investment Limited	EL	Active	02/07/2020	01/07/2023	1.0112 Km ²	Western Region, Ntungamo
59	EL00049	China-Uganda Ranchun Investment Limited	EL	Active	02/07/2020	01/07/2023	0.5000 Km ²	Western Region, Ntungamo
60	EL00050	Royal Transit Limited	EL	Active	17/06/2020	16/06/2023	8.6444 Km ²	Western Region, Kabarole
61	EL00051	Standby Security Uganda Limited (100%)	EL	Active	01/07/2020	30/06/2023	477.8030 Km ²	Central Region, Kiboga, Mityana, Mubende
62	EL00053	Alom Mining and Geohydro Services (100%)	EL	Active	28/07/2020	27/07/2023	7.2900 Km ²	Western Region, Kabarole
63	EL00059	Mubende United Miners Assembly Limited (100%)	EL	Active	30/07/2020	29/07/2023	1.0087 Km ²	Central Region, Mubende
64	EL1019	Universal Granites and Marble Limited (100%)	EL	Pending Renewal	10/08/2012	09/08/2017	5.0000 Km ²	Eastern Region, Soroti
65	EL1066	Gimnat International (U) Limited (100%)	EL	Active	03/10/2017	02/10/2020	55.0000 Km ²	Eastern Region, Kween
66	EL1229	Sipa Exploration (U) Limited (100%)	EL	Active	15/11/2013	14/11/2020	98.5597 Km ²	Northern Region, Pader
67	EL1270	Sipa Exploration (U) Limited (100%)	EL	Active	21/01/2014	20/01/2021	120.5770 Km ²	Northern Region, Kitgum, Lamwo, Pader
68	EL1271	Sipa Exploration (U) Limited (100%)	EL	Active	21/01/2014	20/01/2021	121.0640 Km ²	Northern Region, Lamwo
69	EL1274	Rockinol (U) Limited (100%)	EL	Active	21/01/2014	20/01/2021	41.7500 Km ²	Western Region, Hoima
70	EL1346	3M MINING LIMITED (100%)	EL	Pending Renewal	19/06/2014	18/06/2019	9.1200 Km ²	Eastern Region, Manafwa
71	EL1347	3M MINING LIMITED (100%)	EL	Pending Renewal	19/06/2014	18/06/2019	6.1600 Km ²	Eastern Region, Manafwa
72	EL1354	Rift Valley Mines Limited (100%)	EL	Pending Renewal	01/07/2014	30/06/2017	7.7166 Km ²	Central Region, Lyantonde
73	EL1362	ASKL MINERAL PROSPECTORS LIMITED (100%)	EL	Active	03/10/2014	02/10/2019	64.9232 Km ²	Western Region, Kyenjojo
74	EL1380	African Panther Resources (U) Ltd (100%)	EL	Pending Renewal	25/09/2014	24/09/2019	8.8480 Km ²	Western Region, Isingiro

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
75	EL1407	Richard Henry Kaijuka (100%)	EL	Renewal Approved	09/12/2014	08/12/2019	100.0851 Km ²	Eastern Region, Bugiri, Busia, Namayingo
76	EL1412	East Africa Natural Resources Limited (100%)	EL	Pending Renewal	09/01/2015	08/01/2018	58.2327 Km ²	Western Region, Kabale, Ntungamo
77	EL1457	Ascort Mining (U) Limited (100%)	EL	Renewal Approved	16/03/2015	15/03/2018	17.4484 Km ²	Western Region, Kisoro
78	EL1462	Raremet (U) Ltd (100%)	EL	Pending Renewal	24/03/2015	23/03/2020	13.5000 Km ²	Western Region, Ntungamo
79	EL1504	Kabale Diocese (100%)	EL	Pending Renewal	30/07/2015	29/07/2020	4.7265 Km ²	Western Region, Kisoro
80	EL1509	Bhansali Granites Limited	EL	Pending Renewal	06/08/2015	05/08/2018	46.0000 Km ²	Northern Region, Arua, Nebbi
81	EL1523	Bithaba Foundation Investment Ltd (100%)	EL	Renewal Approved	05/10/2015	04/10/2018	7.8668 Km ²	Western Region, Rubirizi
82	EL1531	Uganded Holdings Limited (100%)	EL	Active	29/12/2015	28/12/2020	43.7450 Km ²	Northern Region, Moyo
83	EL1538	Sunbird Resources Limited (100%)	EL	Pending Renewal	25/11/2015	24/11/2018	289.0080 Km ²	Northern Region, Kaabong, Kotido, Moroto
84	EL1539	National Cement Co. Uganda Limited (100%)	EL	Active	30/11/2015	29/11/2020	20.9066 Km ²	Eastern Region, Kapchorwa
85	EL1544	Yusumuga Autos (U) Ltd (100%)	EL	Pending Renewal	15/12/2015	14/12/2018	36.3389 Km ²	Western Region, Ibanda, Kamwenge
86	EL1575	Charles Buyinza (100%)	EL	Active	11/05/2016	10/05/2021	4.7803 Km ²	Eastern Region, Busia
87	EL1583	C31 Uganda SMC Limited	EL	Pending Renewal	26/07/2016	25/07/2019	47.8430 Km ²	Western Region, Bushenyi
88	EL1592	Universal Granites and Marble Limited (100%)	EL	Pending Renewal	31/08/2016	30/08/2019	58.0000 Km ²	Northern Region, Gulu
89	EL1599	Raghv Investments Limited	EL	Renewal Approved	27/09/2016	26/09/2019	16.0000 Km ²	Western Region, Kisoro
90	EL1605	Nationwide Construction Services Ltd (100%)	EL	Active	25/10/2016	24/10/2019	67.5000 Km ²	Eastern Region, Bugiri
91	EL1606	Salt Plus Limited	EL	Active	25/10/2016	24/10/2021	0.6315 Km ²	Western Region, Kasese
92	EL1608	Universal Granites and Marble Limited	EL	Pending Renewal	09/11/2016	08/11/2019	8.4000 Km ²	Northern Region, Lira
93	EL1612	Consolidated African Resources Limited	EL	Pending Renewal	14/11/2016	13/11/2019	101.4087 Km ²	Northern Region, Kaabong, Kitgum, Kotido

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
94	EL1614	Jamester Investments Limited (100%)	EL	Pending Renewal	16/11/2016	15/11/2019	5.2498 Km ²	Central Region, Buikwe
95	EL1626	Hubei Jiu Zhou Geological Exploration Co. Limited	EL	Pending Renewal	08/12/2016	07/12/2019	88.6463 Km ²	Western Region, Buhweju
96	EL1627	Uganda Sino-Watson Minerals Company Limited (100%)	EL	Pending Renewal	20/12/2016	19/12/2019	201.1500 Km ²	Western Region, Ntungamo
97	EL1650	Kitomi Gold and Base Metals Company Limited	EL	Pending Renewal	28/04/2017	27/04/2020	67.7875 Km ²	Western Region, Buhweju, Ibanda
98	EL1651	Bantu Energy Uganda Limited	EL	Pending Renewal	03/05/2017	02/05/2020	92.5878 Km ²	Northern Region, Nebbi
99	EL1662	Treadstone Limited	EL	Pending Renewal	28/07/2017	27/07/2020	3.7743 Km ²	Western Region, Kisoro
100	EL1663	C - Asian Mining and Minerals Limited	EL	Pending Renewal	06/07/2017	05/07/2020	63.9616 Km ²	Western Region, Buhweju, Ibanda, Rubirizi
101	EL1665	M/S Eurasian Capital SMC Limited	EL	Active	25/08/2017	24/08/2020	207.9000 Km ²	Central Region, Kiboga, Mubende
102	EL1666	M/S Eurasian Capital SMC Limited	EL	Active	25/08/2017	24/08/2020	82.9687 Km ²	Central Region, Kiboga, Mityana, Nakaseke
103	EL1667	Intrepid Minerals Limited	EL	Active	25/08/2017	24/08/2020	108.1500 Km ²	Western Region, Ntungamo
104	EL1668	Mulin Mines and Minerals Limited	EL	Active	29/08/2017	28/08/2020	105.5845 Km ²	Western Region, Kasese
105	EL1669	East African Geological Services	EL	Pending Renewal	05/10/2016	04/10/2019	23.2655 Km ²	Eastern Region, Busia
106	EL1671	National Cement Co. Uganda Limited	EL	Active	07/09/2017	06/09/2020	28.0885 Km ²	Northern Region, Moroto
107	EL1672	National Cement Co. Uganda Limited	EL	Active	07/09/2017	06/09/2020	62.5011 Km ²	Northern Region, Moroto
108	EL1673	M/S Eurasian Capital SMC Limited	EL	Active	07/09/2017	06/09/2020	95.3650 Km ²	Western Region, Kabarole, Kasese
109	EL1674	M/S Eurasian Capital SMC Limited	EL	Active	07/09/2017	06/09/2020	97.9200 Km ²	Western Region, Kasese
110	EL1675	Beta Minerals Limited	EL	Active	07/09/2017	06/09/2020	298.6200 Km ²	Western Region, Kiryandongo
111	EL1676	Beta Minerals Limited	EL	Active	07/09/2017	06/09/2020	54.6850 Km ²	Western Region, Ntungamo

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
112	EL1677	Beta Minerals Limited	EL	Active	07/09/2017	06/09/2020	103.3920 Km ²	Western Region, Bushenyi
113	EL1678	Kakiri Stone Quarry Limited	EL	Active	12/10/2017	11/10/2020	489.7500 Km ²	Central Region, Mityana, Mpigi, Wakiso
114	EL1679	Optima Mines & Minerals Ltd	EL	Active	03/10/2017	02/10/2020	17.3250 Km ²	Western Region, Bulisa
115	EL1680	Yusumuga Autos (U) Ltd	EL	Active	05/10/2017	04/10/2020	60.3200 Km ²	Western Region, Ibanda, Kamwenge, Rubirizi
116	EL1681	Gondwana Geoscience Consulting Limited	EL	Active	11/10/2017	10/10/2020	17.1966 Km ²	Western Region, Kamwenge, Kasese, Rubirizi
117	EL1682	M/S Eurasian Capital SMC Limited	EL	Active	06/10/2017	05/10/2020	479.4150 Km ²	Central Region, Kiboga, Kyankwanzi
118	EL1683	M/S Eurasian Capital SMC Limited	EL	Active	06/10/2017	05/10/2020	246.4000 Km ²	Central Region, Kiboga, Mubende
119	EL1684	Intrepid Minerals Limited	EL	Active	18/10/2017	17/10/2020	24.0000 Km ²	Western Region, Kanungu
120	EL1685	Beta Minerals Limited	EL	Active	18/10/2017	17/10/2020	224.5000 Km ²	Eastern Region, Bugiri, Iganga
121	EL1686	M/S Eurasian Capital SMC Limited	EL	Active	18/10/2017	17/10/2020	354.3400 Km ²	Western Region, Kibaale
122	EL1687	C31 Uganda SMC Limited	EL	Pending Surrender	18/10/2017	17/10/2020	414.4600 Km ²	Eastern Region, Iganga, Jinja, Luuka, Mayuge
123	EL1688	Sun Disk Limited (100%)	EL	Active	18/10/2017	17/10/2020	48.0000 Km ²	Central Region, Kyankwanzi; Western Region, Kibaale
124	EL1689	Faithable International Company Limited	EL	Active	19/10/2017	18/10/2020	15.0000 Km ²	Western Region, Kasese
125	EL1690	Tian Tang Group limited	EL	Active	20/10/2017	19/10/2020	6.3742 Km ²	Western Region, Kabale, Kisoro
126	EL1691	Tian Tang Group limited	EL	Active	20/10/2017	19/10/2020	4.7323 Km ²	Western Region, Kabale, Kisoro
127	EL1692	Ndiga Foundation Uganda Limited	EL	Active	26/10/2017	25/10/2020	126.0000 Km ²	Northern Region, Kotido, Napak
128	EL1694	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	54.9900 Km ²	Eastern Region, Manafwa
129	EL1696	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	56.9700 Km ²	Western Region, Kabale, Ntungamo

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
130	EL1697	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	40.0825 Km ²	Western Region, Mitooma, Sheema
131	EL1699	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	14.8415 Km ²	Western Region, Ntungamo
132	EL1700	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	9.6857 Km ²	Western Region, Rubirizi
133	EL1701	Samta Mines and Minerals Uganda Limited	EL	Active	08/11/2017	07/11/2020	129.2000 Km ²	Western Region, Ntungamo
134	EL1702	BR Agrofood Industries Limited	EL	Active	10/11/2017	09/11/2020	1.0000 Km ²	Eastern Region, Luuka
135	EL1703	BR Agrofood Industries Limited	EL	Active	10/11/2017	09/11/2020	2.0900 Km ²	Eastern Region, Kamuli
136	EL1704	Medicare Health Professionals College Limited	EL	Active	22/11/2017	21/11/2020	81.7860 Km ²	Western Region, Kabale
137	EL1705	Shining Rock Investments Uganda Limited	EL	Active	05/12/2017	04/12/2020	26.1650 Km ²	Western Region, Hoima, Kibaale
138	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	EL	Active	06/12/2017	05/12/2020	41.4291 Km ²	Central Region, Mubende
139	EL1708	Hummerston Minerals Limited	EL	Active	31/01/2018	30/01/2021	56.2386 Km ²	Western Region, Kisoro
140	EL1709	Olsen East African International Investment Company Ltd	EL	Active	05/01/2018	04/01/2021	102.0000 Km ²	Northern Region, Kaabong
141	EL1710	Luyimbazi Zake Estates Limited	EL	Active	15/01/2018	14/01/2021	1.2371 Km ²	Central Region, Buikwe
142	EL1711	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	12/01/2018	11/01/2021	10.6250 Km ²	Eastern Region, Namayingo
143	EL1712	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	12/01/2018	11/01/2021	63.8400 Km ²	Eastern Region, Bugiri, Butaleja, Namutumba
144	EL1713	China-Uganda Ranchun Investment Limited	EL	Active	31/01/2018	30/01/2021	93.0000 Km ²	Western Region, Buhweju, Ibanda, Mbarara
145	EL1714	Jiemeng Energy and Mineral Investment (U) Limited	EL	Active	22/01/2018	21/01/2021	53.0338 Km ²	Western Region, Ibanda, Kamwenge
146	EL1716	GoodWill Uganda Ceramic Company Limited	EL	Active	20/02/2018	19/02/2021	45.5000 Km ²	Central Region, Rakai

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
147	EL1717	Samta Mines and Minerals Uganda Limited	EL	Active	22/02/2018	21/02/2021	67.5000 Km ²	Central Region, Mubende
148	EL1718	Samta Mines and Minerals Uganda Limited	EL	Active	22/02/2018	21/02/2021	171.0000 Km ²	Central Region, Luwero, Mukono
149	EL1719	Samta Mines and Minerals Uganda Limited	EL	Active	22/02/2018	21/02/2021	93.0000 Km ²	Central Region, Mubende
150	EL1720	Samta Mines and Minerals Uganda Limited	EL	Active	22/02/2018	21/02/2021	89.7528 Km ²	Northern Region, Arua, Zombo
151	EL1721	Samta Mines and Minerals Uganda Limited	EL	Pending Surrender	22/02/2018	21/02/2021	0.9260 Km ²	Western Region, Kabale
152	EL1722	Samta Mines and Minerals Uganda Limited	EL	Active	22/02/2018	21/02/2021	114.3364 Km ²	Northern Region, Arua
153	EL1723	Mortada Transporters (U) Limited	EL	Active	22/02/2018	21/02/2021	9.0000 Km ²	Central Region, Nakaseke
154	EL1727	MHK GENERAL AGENCIES LIMITED	EL	Active	22/02/2018	21/02/2021	2.0852 Km ²	Central Region, Mukono
155	EL1730	Majest-com Limited	EL	Active	13/03/2018	12/03/2021	0.2712 Km ²	Central Region, Lyantonde
156	EL1731	Majest-com Limited	EL	Active	16/03/2018	15/03/2021	42.0000 Km ²	Eastern Region, Bududa, Manafwa
157	EL1732	GoodWill Uganda Ceramic Company Limited	EL	Active	23/03/2018	22/03/2021	102.0000 Km ²	Western Region, Kanungu, Rukungiri
158	EL1733	Ekone Group Limited	EL	Active	26/03/2018	25/03/2021	49.6502 Km ²	Northern Region, Moroto
159	EL1734	Gondwana Geoscience Consulting Limited	EL	Active	16/04/2018	15/04/2021	27.5450 Km ²	Eastern Region, Bugiri, Namayingo
160	EL1735	M/S Eurasian Capital SMC Limited	EL	Active	10/04/2018	09/04/2021	85.7250 Km ²	Western Region, Kabarole, Kasese
161	EL1736	M/S Eurasian Capital SMC Limited	EL	Active	10/04/2018	09/04/2021	89.9000 Km ²	Western Region, Kasese
162	EL1737	M/S Eurasian Capital SMC Limited	EL	Active	10/04/2018	09/04/2021	339.5035 Km ²	Western Region, Ibanda, Kamwenge
163	EL1738	Twinomujuni Arthur	EL	Active	16/04/2018	15/04/2021	20.0000 Km ²	Central Region, Rakai
164	EL1740	Kamuntu Investments Limited	EL	Active	16/04/2018	15/04/2021	27.5798 Km ²	Western Region, Kabale
165	EL1741	Tian Tang Group limited	EL	Active	20/04/2018	19/04/2021	194.0529 Km ²	Central Region, Buikwe

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
166	EL1742	Tian Tang Group limited	EL	Active	20/04/2018	19/04/2021	20.0000 Km ²	Northern Region, Amudat
167	EL1743	Tian Tang Group limited	EL	Active	20/04/2018	19/04/2021	126.2133 Km ²	Central Region, Masaka
168	EL1746	Acholi Resources Limited	EL	Active	19/04/2018	18/04/2021	350.8417 Km ²	Northern Region, Amudat, Nakapiripirit
169	EL1749	East Africa Natural Resources Limited	EL	Active	04/05/2018	03/05/2021	11.8500 Km ²	Western Region, Kabale, Ntungamo
170	EL1751	Sun Disk Limited	EL	Active	10/05/2018	09/05/2021	499.2536 Km ²	Northern Region, Nebbi, Zombo
171	EL1752	Sun Disk Limited	EL	Active	10/05/2018	09/05/2021	402.6221 Km ²	Eastern Region, Busia, Namayingo
172	EL1753	Sunbelt Mining Group Limited	EL	Active	14/05/2018	13/05/2021	212.5000 Km ²	Northern Region, Moroto, Nakapiripirit
173	EL1754	Ronald Wanjala Shikuku	EL	Active	23/07/2018	22/07/2021	212.5550 Km ²	Western Region, Bundibugyo, Kabarole, Kasese
174	EL1755	Ronald Wanjala Shikuku	EL	Active	23/07/2018	22/07/2021	120.0000 Km ²	Eastern Region, Kaliro, Namutumba
175	EL1757	Tian Tang Group limited	EL	Active	25/05/2018	24/05/2021	41.0000 Km ²	Central Region, Mukono
176	EL1758	Tian Tang Group limited	EL	Active	25/05/2018	24/05/2021	6.8400 Km ²	Central Region, Wakiso
177	EL1760	Armia Lubega	EL	Active	30/05/2018	29/05/2021	40.0000 Km ²	Central Region, Lwengo, Rakai
178	EL1762	Direct Reduced Iron (DRI) Limited	EL	Active	31/05/2018	30/05/2021	120.9284 Km ²	Western Region, Kabale
179	EL1765	Sun Disk Limited	EL	Active	11/05/2018	10/05/2021	492.0000 Km ²	Northern Region, Arua
180	EL1766	Rwenzori Rare Metals Limited	EL	Active	06/07/2018	05/07/2021	47.0250 Km ²	Eastern Region, Bugiri, Iganga
181	EL1767	Robert Tibenda	EL	Active	17/07/2018	16/07/2021	38.4629 Km ²	Northern Region, Nebbi
182	EL1768	Mulin Mines and Minerals Limited	EL	Active	05/04/2018	04/04/2021	6.5678 Km ²	Western Region, Kasese
183	EL1769	Mulin Mines and Minerals Limited	EL	Active	05/04/2018	04/04/2021	8.6592 Km ²	Eastern Region, Busia
184	EL1770	Kadam Transitech Services Limited	EL	Active	04/07/2018	03/07/2021	50.0000 Km ²	Northern Region, Moroto

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
185	EL1771	African Panther Resources (U) Ltd	EL	Active	04/07/2018	03/07/2021	0.1517 Km ²	Western Region, Isingiro
186	EL1772	African Panther Resources (U) Ltd	EL	Active	20/06/2018	19/06/2021	30.0000 Km ²	Western Region, Isingiro
187	EL1773	East Asia Land & Mining Company Uganda Limited	EL	Active	06/08/2018	05/08/2021	38.3543 Km ²	Western Region, Buhweju, Bushenyi, Rubirizi
188	EL1774	Robert Tibenda	EL	Active	02/08/2018	01/08/2021	12.5000 Km ²	Western Region, Masindi
189	EL1775	Gold Disk Limited	EL	Active	02/08/2018	01/08/2021	250.4000 Km ²	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
190	EL1776	Samakula Nooh	EL	Active	23/07/2018	22/07/2021	15.0000 Km ²	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
191	EL1778	Ronald Wanjala Shikuku	EL	Active	23/07/2018	22/07/2021	12.2000 Km ²	Western Region, Ntungamo
192	EL1779	Joseph Birungi Mutembuzi	EL	Active	23/07/2018	22/07/2021	31.0601 Km ²	Western Region, Kabale
193	EL1780	Summit Group Limited	EL	Active	26/07/2018	25/07/2021	80.5442 Km ²	Northern Region, Moroto
194	EL1783	Samta Mines and Minerals Uganda Limited	EL	Active	29/06/2018	28/06/2021	46.5000 Km ²	Northern Region, Arua, Zombo
195	EL1784	Samta Mines and Minerals Uganda Limited	EL	Active	29/06/2018	28/06/2021	210.0000 Km ²	Western Region, Buhweju, Mbarara, Sheema
196	EL1787	Delta Refractories Limited	EL	Active	16/08/2018	15/08/2021	2.0000 Km ²	Western Region, Kasese
197	EL1788	Heyday International Group Company Limited	EL	Active	14/08/2018	13/08/2021	166.8169 Km ²	Western Region, Buhweju, Bushenyi
198	EL1790	Hua Teng Mining Investments Limited	EL	Active	14/08/2018	13/08/2021	56.2500 Km ²	Central Region, Luwero
199	EL1791	Ronald Wanjala Shikuku	EL	Active	14/08/2018	13/08/2021	23.0666 Km ²	Western Region, Ntungamo
200	EL1792	Hua Teng Mining Investments Limited	EL	Active	14/08/2018	13/08/2021	44.1953 Km ²	Central Region, Kiboga, Mityana
201	EL1794	National Cement Co. Uganda Limited	EL	Active	14/08/2018	13/08/2021	67.1438 Km ²	Western Region, Kabale, Kanungu
202	EL1795	Heyday International Group Company Limited	EL	Active	24/08/2018	23/08/2021	55.5540 Km ²	Western Region, Buhweju, Mbarara, Sheema
203	EL1796	Heyday International Group Company Limited	EL	Active	24/08/2018	23/08/2021	51.1573 Km ²	Western Region, Kisoro

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
204	EL1797	GoodWill Uganda Ceramic Company Limited	EL	Active	04/10/2018	03/10/2021	155.0000 Km ²	Central Region, Masaka
205	EL1799	Moses Sserunjogi	EL	Active	04/09/2018	03/09/2021	14.9846 Km ²	Western Region, Ntungamo
206	EL1800	Sipa Exploration (U) Limited	EL	Active	14/09/2018	13/09/2021	132.3710 Km ²	Northern Region, Lamwo
207	EL1801	Sipa Exploration (U) Limited	EL	Active	14/09/2018	13/09/2021	490.7910 Km ²	Northern Region, Lamwo, Pader
208	EL1802	Virat Alloys Limited	EL	Active	10/09/2018	09/09/2021	38.5362 Km ²	Western Region, Ntungamo
209	EL1803	Sipa Exploration (U) Limited	EL	Active	10/09/2018	09/09/2021	29.8611 Km ²	Northern Region, Pader
210	EL1804	Sipa Exploration (U) Limited	EL	Active	10/09/2018	09/09/2021	30.3891 Km ²	Northern Region, Lamwo
211	EL1805	Sipa Exploration (U) Limited	EL	Active	10/09/2018	09/09/2021	30.3844 Km ²	Northern Region, Pader
212	EL1807	Sunbelt Mining Group Limited	EL	Active	10/09/2018	09/09/2021	0.1728 Km ²	Northern Region, Moroto
213	EL1808	Lomongin Zulhaq	EL	Active	10/09/2018	09/09/2021	12.0000 Km ²	Northern Region, Moroto
214	EL1810	MEM Trading (pty) Limited	EL	Active	11/09/2018	10/09/2021	34.1406 Km ²	Western Region, Ibanda, Kamwenge
215	EL1812	RUSLA MINING AND MINERALS LIMITED	EL	Active	06/09/2018	05/09/2021	10.4841 Km ²	Western Region, Kisoro
216	EL1813	C31 Uganda SMC Limited	EL	Active	07/09/2018	06/09/2021	9.2500 Km ²	Western Region, Bushenyi
217	EL1814	Intrepid Minerals Limited	EL	Active	07/09/2018	06/09/2021	44.8834 Km ²	Western Region, Kanungu
218	EL1817	RUSLA MINING AND MINERALS LIMITED	EL	Active	11/09/2018	10/09/2021	15.8562 Km ²	Western Region, Kabale, Kisoro
219	EL1818	Hua Teng Mining Investments Limited	EL	Active	19/09/2018	18/09/2021	271.2000 Km ²	Northern Region, Abim
220	EL1819	Singo Artisanal Gold Miners Limited	EL	Active	14/09/2018	13/09/2021	44.8500 Km ²	Central Region, Mubende
221	EL1820	Heyday International Group Company Limited	EL	Active	14/09/2018	13/09/2021	440.0000 Km ²	Northern Region, Kaabong
222	EL1825	Wilberforce Muwonge Mutebi	EL	Active	18/09/2018	17/09/2021	110.0000 Km ²	Western Region, Hoima, Kibaale
223	EL1827	M/S Eurasian Capital SMC Limited	EL	Active	21/09/2018	20/09/2021	334.5900 Km ²	Central Region, Kiboga, Kyankwanzi, Mubende

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
224	EL1828	Samta Mines and Minerals Uganda Limited	EL	Active	26/09/2018	25/09/2021	49.8662 Km ²	Eastern Region, Bugiri, Namayingo
225	EL1829	Sipa Exploration (U) Limited	EL	Active	02/10/2018	01/10/2021	146.0978 Km ²	Northern Region, Lamwo
226	EL1830	Universal Granites and Marble Limited (100%)	EL	Active	05/10/2018	04/10/2021	52.5000 Km ²	Central Region, Luwero, Nakaseke
227	EL1831	Busia Sugar and Allied Limited	EL	Active	05/10/2018	04/10/2021	53.1682 Km ²	Central Region, Buikwe
228	EL1832	International Energy Group Agencies	EL	Active	08/10/2018	07/10/2021	20.9192 Km ²	Eastern Region, Mayuge
229	EL1833	Muwanguzi Johnson Kato (100%)	EL	Active	08/10/2018	07/10/2021	10.0403 Km ²	Central Region, Mityana
230	EL1834	Heyday International Group Company Limited	EL	Active	08/10/2018	07/10/2021	49.8401 Km ²	Northern Region, Abim
231	EL1835	Heyday International Group Company Limited	EL	Active	08/10/2018	07/10/2021	295.0000 Km ²	Northern Region, Kaabong
232	EL1836	Hua Teng Mining Investments Limited	EL	Active	10/10/2018	09/10/2021	6.2500 Km ²	Central Region, Nakasongola
233	EL1837	Hua Teng Mining Investments Limited	EL	Active	10/10/2018	09/10/2021	56.0000 Km ²	Central Region, Butambala, Mityana
234	EL1838	Hua Teng Mining Investments Limited	EL	Active	10/10/2018	09/10/2021	20.7500 Km ²	Central Region, Mukono
235	EL1843	Samta Mines and Minerals Uganda Limited	EL	Active	15/10/2018	14/10/2021	208.5500 Km ²	Northern Region, Gulu, Nwoya
236	EL1844	Samta Mines and Minerals Uganda Limited	EL	Active	15/10/2018	14/10/2021	401.7140 Km ²	Western Region, Kabarole, Kibaale, Kyenjojo
237	EL1846	Samta Mines and Minerals Uganda Limited	EL	Active	15/10/2018	14/10/2021	317.2540 Km ²	Central Region, Mubende
238	EL1853	Robinah Nakasi Sengendo	EL	Active	29/10/2018	28/10/2021	49.9911 Km ²	Eastern Region, Bukwo, Kween
239	EL1861	Moroto Ateker Cement Company Ltd	EL	Active	09/11/2018	08/11/2021	219.4974 Km ²	Northern Region, Kaabong
240	EL1862	Sipa Exploration (U) Limited	EL	Active	13/11/2018	12/11/2021	433.0046 Km ²	Northern Region, Lamwo

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
241	EL1863	Wynstock (U) Limited	EL	Active	21/11/2018	20/11/2021	38.6550 Km ²	Northern Region, Moroto
242	EL1865	Rwenzori Shining Star Limited	EL	Active	27/11/2018	26/11/2021	403.9626 Km ²	Western Region, Kasese
243	EL1866	Samta Mines and Minerals Uganda Limited	EL	Active	03/12/2018	02/12/2021	175.3320 Km ²	Northern Region, Amuru
244	EL1867	GoodWill Uganda Ceramic Company Limited	EL	Active	03/12/2018	02/12/2021	272.9000 Km ²	Central Region, Luwero, Nakaseke, Wakiso
245	EL1869	Samta Mines and Minerals Uganda Limited	EL	Active	03/12/2018	02/12/2021	91.6000 Km ²	Western Region, Buhweju, Rubirizi
246	EL1871	Sunbelt Mining Group Limited	EL	Active	10/12/2018	09/12/2021	8.1332 Km ²	Northern Region, Moroto
247	EL1872	Sunbelt Mining Group Limited	EL	Active	10/12/2018	09/12/2021	18.0000 Km ²	Northern Region, Moroto
248	EL1873	Hoima Minerals Company Limited	EL	Active	10/12/2018	09/12/2021	10.0000 Km ²	Western Region, Hoima
249	EL1874	Samta Mines and Minerals Uganda Limited	EL	Active	11/12/2018	10/12/2021	32.4646 Km ²	Eastern Region, Bugiri, Namayingo
250	EL1875	Sunbelt Mining Group Limited	EL	Active	24/12/2018	23/12/2021	5.6000 Km ²	Northern Region, Moroto
251	EL1876	GoodWill Uganda Ceramic Company Limited	EL	Active	24/12/2018	23/12/2021	400.8000 Km ²	Western Region, Mitooma, Ntungamo, Rukungiri
252	EL1877	Victoria Enviro Consult Limited	EL	Active	24/12/2018	23/12/2021	26.2213 Km ²	Western Region, Kabale, Kisoro
253	EL1878	ARRM Investments Limited	EL	Active	24/12/2018	23/12/2021	3.8058 Km ²	Western Region, Mitooma
254	EL1879	Joraro Minerals Uganda Limited	EL	Active	03/01/2019	02/01/2022	4.9427 Km ²	Western Region, Ntungamo
255	EL1880	C - Asian Mining and Minerals Limited	EL	Active	03/01/2019	02/01/2022	81.4478 Km ²	Western Region, Buhweju, Rubirizi
256	EL1881	Access Mining Uganda SMC Limited	EL	Active	07/01/2019	06/01/2022	306.0000 Km ²	Western Region, Kabarole
257	EL1883	Hillmarks Limited	EL	Active	18/01/2019	17/01/2022	16.1327 Km ²	Western Region, Kabarole
258	EL1884	C31 Uganda SMC Limited	EL	Active	28/01/2019	27/01/2022	0.5500 Km ²	Western Region, Bushenyi
259	EL1885	C31 Uganda SMC Limited	EL	Active	28/01/2019	27/01/2022	2.8358 Km ²	Western Region, Bushenyi
260	EL1886	C31 Uganda SMC Limited	EL	Active	29/01/2019	28/01/2022	0.2930 Km ²	Western Region, Bushenyi

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
261	EL1887	Moses Katongole	EL	Active	29/01/2019	28/01/2022	7.6950 Km ²	Central Region, Masaka
262	EL1888	Javan Tukesiga	EL	Active	01/02/2019	31/01/2022	13.6000 Km ²	Western Region, Rubirizi
263	EL1889	Mechanized Agro (U) Limited (100%)	EL	Active	01/02/2019	31/01/2022	35.0000 Km ²	Central Region, Kyankwanzi; Western Region, Hoima
264	EL1892	Atwooki Deograscious Mugenyi	EL	Active	06/02/2019	05/02/2022	0.9992 Km ²	Central Region, Mukono
265	EL1903	Federation of Artisanal and Small-scale Miners (Uganda) Limited	EL	Active	25/02/2019	24/02/2022	42.9638 Km ²	Central Region, Mubende
266	EL1910	Tian Tang Group limited	EL	Active	04/03/2019	03/03/2022	24.4400 Km ²	Western Region, Kabale
267	EL1911	Eastern Consultants Company Limited	EL	Active	04/03/2019	03/03/2022	88.0000 Km ²	Northern Region, Napak
268	EL1912	Sunbelt Mining Group Limited	EL	Active	15/03/2019	14/03/2022	33.0000 Km ²	Eastern Region, Amuria
269	EL1917	Uga Mines Limited	EL	Active	15/03/2019	14/03/2022	33.0000 Km ²	Central Region, Mubende
270	EL1928	Kilembe Mines Limited	EL	Active	25/03/2019	24/03/2022	205.5962 Km ²	Western Region, Kasese
271	EL1931	Otafire Kahinda	EL	Active	09/04/2019	08/04/2022	200.0000 Km ²	Western Region, Kiruhura
272	EL1936	Lomongin Zulhaq	EL	Active	09/04/2019	08/04/2022	2.7044 Km ²	Northern Region, Moroto
273	EL1937	C - Asian Mining and Minerals Limited	EL	Active	10/04/2019	09/04/2022	104.2625 Km ²	Western Region, Ibanda, Kamwenge, Rubirizi
274	EL1941	GoodWill Uganda Ceramic Company Limited	EL	Active	26/04/2019	25/04/2022	499.9890 Km ²	Central Region, Kiboga, Luwero, Mityana, Nakaseke
275	EL1943	Access Mining Uganda SMC Limited	EL	Active	08/05/2019	07/05/2022	487.7300 Km ²	Western Region, Hoima, Kibaale, Kyenjojo
276	EL1944	Access Mining Uganda SMC Limited	EL	Active	08/05/2019	07/05/2022	495.0000 Km ²	Central Region, Kyankwanzi, Nakaseke; Western Region, Masindi
277	EL1945	Access Mining Uganda SMC Limited	EL	Active	08/05/2019	07/05/2022	216.4949 Km ²	Western Region, Kanungu, Rukungiri
278	EL1946	Access Mining Uganda SMC Limited	EL	Active	08/05/2019	07/05/2022	136.1850 Km ²	Western Region, Mitooma
279	EL1950	Prosperi Ndyabahika	EL	Active	10/05/2019	09/05/2022	15.0000 Km ²	Western Region, Mitooma, Rukungiri

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
280	EL1952	Susan Ssuubi	EL	Active	28/05/2019	27/05/2022	88.1400 Km ²	Central Region, Kyankwanzi; Western Region, Hoima
281	EL1953	Ukutulu Limited	EL	Active	30/05/2019	29/05/2022	293.4045 Km ²	Northern Region, Adjumani
282	EL1958	Great Lakes Lime Limited	EL	Active	19/06/2019	18/06/2022	2.6740 Km ²	Northern Region, Moroto
283	EL1962	John Brown Muwonge	EL	Active	26/06/2019	25/06/2022	111.6203 Km ²	Central Region, Mubende
284	EL1963	Seb Concretes Limited	EL	Active	26/06/2019	25/06/2022	2.0738 Km ²	Central Region, Butambala
285	EL1964	Sky Eagle International Investments Limited	EL	Active	27/06/2019	26/06/2022	8.8725 Km ²	Central Region, Mubende
286	EL1966	Kakiri Stone Quarry Limited	EL	Active	04/07/2019	03/07/2022	61.0000 Km ²	Central Region, Mubende
287	EL1971	Kest Investments (U) Limited	EL	Active	09/07/2019	08/07/2022	9.8921 Km ²	Central Region, Mityana
288	EL1972	C31 Uganda SMC Limited	EL	Active	10/07/2019	09/07/2022	28.0423 Km ²	Western Region, Buhweju, Bushenyi
289	EL1974	Bresun Enterprises (U) Limited	EL	Active	15/07/2019	14/07/2022	14.5586 Km ²	Western Region, Kabale, Kisoro
290	EL1976	Alfred Chesak Mangusho	EL	Active	18/07/2019	17/07/2022	2.2873 Km ²	Eastern Region, Bulambuli, Kapchorwa
291	EL1977	Nama Mining Company - SMC Limited	EL	Active	24/07/2019	23/07/2022	50.0683 Km ²	Eastern Region, Bugiri, Iganga, Mayuge
292	EL1978	Kilembe Mines Limited	EL	Active	29/07/2019	28/07/2022	389.3577 Km ²	Western Region, Kasese
293	EL1979	Gimnat International (U) Limited (100%)	EL	Active	06/08/2019	05/08/2022	99.0745 Km ²	Eastern Region, Bukwo
294	EL1981	Saranja Group of Companies SMC Limited	EL	Active	06/08/2019	05/08/2022	0.5938 Km ²	Central Region, Mubende
295	EL1984	Q3 Holdings limited	EL	Active	06/08/2019	05/08/2022	2.7750 Km ²	Western Region, Bulisa
296	EL1985	Bresun Enterprises (U) Limited	EL	Active	06/08/2019	05/08/2022	11.7949 Km ²	Eastern Region, Namayingo
297	EL1986	Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited	EL	Active	06/08/2019	05/08/2022	9.9975 Km ²	Central Region, Mubende
298	EL1987	Ndiga Investments Limited	EL	Active	07/08/2019	06/08/2022	216.0000 Km ²	Northern Region, Kotido

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
299	EL1989	Bresun Enterprises (U) Limited	EL	Active	12/08/2019	11/08/2022	12.0362 Km ²	Western Region, Kisoro
300	EL1990	Samta Mines and Minerals Uganda Limited	EL	Active	12/08/2019	11/08/2022	112.0000 Km ²	Northern Region, Amuru
301	EL1993	Uganded Holdings Limited	EL	Active	14/08/2019	13/08/2022	130.1596 Km ²	Northern Region, Moroto
302	EL1994	Great Season-SMC Limited	EL	Active	14/08/2019	13/08/2022	11.7399 Km ²	Central Region, Mubende
303	EL1995	Mortada Transporters (U) Limited	EL	Active	20/08/2019	19/08/2022	34.3250 Km ²	Western Region, Ibanda
304	EL1996	China-Uganda Ranchun Investment Limited	EL	Active	20/08/2019	19/08/2022	107.7000 Km ²	Western Region, Ibanda, Kiruhura
305	EL2000	Tian Tang Group limited	EL	Active	03/09/2019	02/09/2022	17.9381 Km ²	Northern Region, Moroto
306	EL2001	Kandopix Uganda Limited	EL	Active	03/09/2019	02/09/2022	55.0000 Km ²	Central Region, Mubende
307	EL2002	Kandopix Uganda Limited	EL	Active	03/09/2019	02/09/2022	28.8778 Km ²	Central Region, Mubende
308	EL2003	Kiyaga Joseph	EL	Active	03/09/2019	02/09/2022	208.7961 Km ²	Eastern Region, Bulambuli, Kapchorwa, Sironko
309	EL2005	Alistan Engineering Limited (AEL)	EL	Active	03/09/2019	02/09/2022	239.0700 Km ²	Central Region, Kiboga, Mityana
310	EL2009	Hicar Mining Company Limited	EL	Active	09/09/2019	08/09/2022	28.4102 Km ²	Eastern Region, Busia
311	EL2010	Alexis Engineering Company Limited	EL	Active	11/09/2019	10/09/2022	9.9000 Km ²	Northern Region, Nebbi
312	EL2011	Alexis Engineering Company Limited	EL	Active	11/09/2019	10/09/2022	37.3327 Km ²	Western Region, Hoima
313	EL2012	East Asia Land & Mining Company Uganda Limited	EL	Active	11/09/2019	10/09/2022	5.0000 Km ²	Western Region, Kabale
314	EL2014	Camel Mining Company Limited	EL	Active	25/09/2019	24/09/2022	209.4300 Km ²	Western Region, Ibanda, Kamwenge
315	EL2015	Diogo Mines & Energy Limited	EL	Active	25/09/2019	24/09/2022	4.9827 Km ²	Western Region, Kabale
316	EL2016	Diogo Mines & Energy Limited	EL	Active	25/09/2019	24/09/2022	18.2378 Km ²	Western Region, Kabale, Kanungu
317	EL2017	Section One Limited	EL	Active	25/09/2019	24/09/2022	22.6473 Km ²	Central Region, Mubende

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
318	EL2019	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	04/10/2019	03/10/2022	36.1018 Km ²	Western Region, Kabale
319	EL2020	Victoria Enviro Consult Limited	EL	Active	04/10/2019	03/10/2022	15.0000 Km ²	Northern Region, Moroto
320	EL2023	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	10/10/2019	09/10/2022	20.5064 Km ²	Western Region, Ntungamo
321	EL2024	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	10/10/2019	09/10/2022	31.0126 Km ²	Western Region, Kabale
322	EL2025	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	10/10/2019	09/10/2022	344.1300 Km ²	Eastern Region, Katakwi; Northern Region, Napak
323	EL2026	Guangzhou Dong Song Energy Group Co. (U) Limited	EL	Active	10/10/2019	09/10/2022	336.9278 Km ²	Eastern Region, Amuria; Northern Region, Napak
324	EL2027	Bresun Enterprises (U) Limited	EL	Active	10/10/2019	09/10/2022	78.1727 Km ²	Northern Region, Amudat
325	EL2028	Mustafex Investment (U) Limited	EL	Active	14/10/2019	13/10/2022	4.2231 Km ²	Central Region, Mubende
326	LL 1860	Tiira Landlords and Artisanal Miners' Association	LLII	Active	06/11/2018	05/11/2020	0.1597 Km ²	Eastern Region, Busia
327	LL 1913	Yusumuga Autos (U) Ltd	LLIV	Active	15/03/2019	14/03/2021	0.1595 Km ²	Western Region, Ibanda, Kamwenge
328	LL 1915	Lomongin Zulhaq	LLIV	Active	15/03/2019	14/03/2021	0.1500 Km ²	Northern Region, Moroto
329	LL 1927	Section One Limited	LLIII	Active	25/03/2019	24/03/2021	0.1599 Km ²	Central Region, Mubende
330	LL00009	Rebekah Talemwa Gwaliwa	LLIII	Active	02/12/2019	01/12/2021	15.0000 Ha	Northern Region, Moroto
331	LL00010	Rebekah Talemwa Gwaliwa	LLIII	Active	02/12/2019	01/12/2021	15.0000 Ha	Northern Region, Moroto
332	LL00016	Yusumuga Autos (U) Ltd	LLIV	Active	23/12/2019	22/12/2021	0.1596 Km ²	Western Region, Kamwenge
333	LL00018	Stephen Mugeni Wasike	LLIV	Active	23/12/2019	22/12/2021	0.1600 Km ²	Eastern Region, Namayingo
334	LL00031	Begumisa Boaz Kayondo Enterprise	LLIV	Active	31/01/2020	30/01/2022	0.1600 Km ²	Western Region, Kyenjojo
335	LL00044	Kamuntu Investments Limited	LLIII	Active	02/07/2020	01/07/2022	0.1412 Km ²	Western Region, Kabale
336	LL00046	Kamuntu Investments Limited	LLIII	Active	02/07/2020	01/07/2022	0.1595 Km ²	Western Region, Kabale
337	LL00052	Lontaro Investments Limited	LLIV	Active	02/07/2020	01/07/2022	10.8484 Ha	Central Region, Mubende
338	LL0380	Nawata Mines Limited (100%)	LLVI	Renewal Rejected	23/10/2008	22/10/2018	15.9818 Ha	Western Region, Buhweju

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339	LL0710	Mate Mines Limited (100%)	LLVI	Renewal Approved	20/12/2010	19/12/2014	14.9506 Ha	Western Region, Buhweju
340	LL0989	Busia United Small Scale Mining Association Limited (100%)	LLIV	Renewal Approved	25/05/2012	24/05/2018	0.1324 Km ²	Eastern Region, Busia
341	LL1039	George Onega (100%)	LLIII	Pending Renewal	23/08/2012	22/08/2020	0.1600 Km ²	Eastern Region, Busia
342	LL1171	Jinja Marble Products (U) Limited (100%)	LLIII	Active	24/06/2013	23/06/2021	0.1592 Km ²	Northern Region, Moroto
343	LL1260	Peter Lokwang (100%)	LLVI	Active	10/12/2013	09/12/2021	7.9600 Ha	Northern Region, Moroto
344	LL1261	Peter Lokwang (100%)	LLIII	Active	10/12/2013	09/12/2021	7.8600 Ha	Northern Region, Moroto
345	LL1374	Kitumbi Kayonza Miners Association Limited (100%)	LLIV	Active	23/09/2014	22/09/2020	0.1336 Km ²	Central Region, Mubende
346	LL1375	Kitumbi Kayonza Miners Association Limited (100%)	LLIV	Active	23/09/2014	22/09/2020	0.1336 Km ²	Central Region, Mubende
347	LL1376	Kitumbi Kayonza Miners Association Limited (100%)	LLIV	Active	23/09/2014	22/09/2020	0.1364 Km ²	Central Region, Mubende
348	LL1467	Mechanized Agro (U) Limited (100%)	LLVI	Renewal Approved	17/04/2015	16/04/2017	0.1600 Km ²	Northern Region, Moroto
349	LL1468	Mechanized Agro (U) Limited (100%)	LLVI	Renewal Approved	17/04/2015	16/04/2017	0.1600 Km ²	Northern Region, Moroto
350	LL1499	George Onega (100%)	LLIV	Pending Renewal	31/07/2015	30/07/2019	0.1593 Km ²	Eastern Region, Namayingo
351	LL1533	Optima Mines & Minerals Ltd (100%)	LLIII	Renewal Approved	01/12/2015	30/11/2017	0.1594 Km ²	Western Region, Kabarole
352	LL1602	Ionic Builders Limited	LLIII	Pending Renewal	21/10/2016	20/10/2020	0.1348 Km ²	Eastern Region, Bukedea
353	LL1615	Sikander Meghani	LLIV	Pending Renewal	24/11/2016	23/11/2018	0.1500 Km ²	Northern Region, Moroto
354	LL1616	Sikander Meghani	LLIV	Renewal Approved	24/11/2016	23/11/2018	0.1500 Km ²	Northern Region, Moroto
355	LL1624	Alex Nambajimana	LLIII	Active	08/12/2016	07/12/2020	0.1598 Km ²	Western Region, Kabale
356	LL1630	Ndiwa Property Consultants Limited	LLIII	Active	21/02/2017	20/02/2021	0.1600 Km ²	Northern Region, Moroto
357	LL1631	Ndiwa Property Consultants Limited	LLIII	Active	21/02/2017	20/02/2021	0.1600 Km ²	Northern Region, Moroto

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358	LL1632	Ndiwa Property Consultants Limited	LLIII	Active	21/02/2017	20/02/2021	0.1600 Km ²	Northern Region, Moroto
359	LL1661	Begumisa Boaz Kayondo	LLIV	Pending Renewal	15/06/2017	14/06/2019	0.1464 Km ²	Western Region, Buhweju
360	LL1670	Tiira Small Scale Mining Association	LLII	Renewal Approved	02/11/2017	01/11/2019	0.1597 Km ²	Eastern Region, Busia
361	LL1724	Joseph Kizito	LLIII	Pending Renewal	22/02/2018	21/02/2020	0.1600 Km ²	Northern Region, Nebbi
362	LL1725	Joseph Kizito	LLIII	Pending Renewal	22/02/2018	21/02/2020	0.1599 Km ²	Northern Region, Nebbi
363	LL1726	Joseph Kizito	LLIII	Pending Renewal	22/02/2018	21/02/2020	0.1599 Km ²	Northern Region, Nebbi
364	LL1739	Tiira Small Scale Mining Association	LLII	Pending Renewal	16/04/2018	15/04/2020	0.1590 Km ²	Eastern Region, Busia
365	LL1747	Lokeris Modester Nasur	LLIV	Pending Renewal	04/05/2018	03/05/2020	0.1565 Km ²	Western Region, Buhweju
366	LL1763	Hills Resources Limited	LLIII	Pending Renewal	25/05/2018	24/05/2020	0.1598 Km ²	Western Region, Ntungamo
367	LL1781	Kigeito and Robert Mining Company (KRMC) Limited	LLIII	Pending Renewal	30/07/2018	29/07/2020	0.1600 Km ²	Western Region, Kabale
368	LL1786	Michael Ogwal	LLIII	Pending Renewal	31/07/2018	30/07/2020	0.1600 Km ²	Central Region, Wakiso
369	LL1789	Michael Ogwal	LLIII	Active	14/08/2018	13/08/2020	0.1600 Km ²	Central Region, Mubende
370	LL1793	Ngurusi & Sons (U) Limited	LLIV	Active	14/08/2018	13/08/2020	0.1599 Km ²	Western Region, Mitooma
371	LL1798	Moses Sserunjogi	LLIII	Active	04/09/2018	03/09/2020	0.0154 Km ²	Western Region, Ntungamo
372	LL1806	Mugume George	LLIII	Active	10/09/2018	09/09/2020	0.1591 Km ²	Western Region, Rukungiri
373	LL1809	Charles Buyinza	LLII	Active	10/09/2018	09/09/2020	0.1599 Km ²	Eastern Region, Busia
374	LL1811	Kitamwa David	LLIII	Active	10/09/2018	09/09/2020	0.1600 Km ²	Central Region, Nakasongola
375	LL1821	Isa Kakonge	LLIV	Active	14/09/2018	13/09/2020	0.1500 Km ²	Central Region, Mubende
376	LL1826	Kara Gold (U) Limited	LLV	Active	18/09/2018	17/09/2020	0.2826 Km ²	Western Region, Buhweju
377	LL1864	Kabuzimbe Enterprises Limited	LLIV	Active	27/11/2018	26/11/2020	0.1600 Km ²	Western Region, Kibaale
378	LL1882	ARRM Investments Limited	LLIII	Active	09/01/2019	08/01/2021	0.1320 Km ²	Western Region, Mitooma
379	LL1891	Cannan Grinders and Minners Co. Limited	LLIV	Active	04/02/2019	03/02/2021	0.1500 Km ²	Western Region, Rubirizi
380	LL1893	Kandopix Uganda Limited	LLIV	Active	06/02/2019	05/02/2021	0.1591 Km ²	Central Region, Mubende

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
381	LL1894	Kafene Treasure Mineral Dealers Limited	LLIV	Active	06/02/2019	05/02/2021	0.1596 Km ²	Central Region, Mubende
382	LL1895	Kandopix Uganda Limited	LLIV	Active	06/02/2019	05/02/2021	0.1300 Km ²	Central Region, Mubende
383	LL1896	Aminah Treasure Minerals & Jewellery Limited	LLIV	Active	06/02/2019	05/02/2021	0.1600 Km ²	Central Region, Mubende
384	LL1897	Aminah Treasure Minerals & Jewellery Limited	LLIV	Active	06/02/2019	05/02/2021	0.0995 Km ²	Central Region, Mubende
385	LL1898	The Expendables Miners & Traders Limited	LLIV	Active	06/02/2019	05/02/2021	0.0928 Km ²	Central Region, Mubende
386	LL1899	Mubende Women Gold Miners Association	LLIV	Active	06/02/2019	05/02/2021	0.1600 Km ²	Central Region, Mubende
387	LL1900	Mubende Trust Gold Buyers & Traders Association Limited	LLIV	Active	06/02/2019	05/02/2021	0.1599 Km ²	Central Region, Mubende
388	LL1901	Kandopix Uganda Limited	LLIV	Active	06/02/2019	05/02/2021	0.1160 Km ²	Central Region, Mubende
389	LL1902	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Active	06/02/2019	05/02/2021	0.1144 Km ²	Central Region, Mubende
390	LL1904	Bukuya Kagaba Gold Miners Association Limited	LLIV	Active	25/02/2019	24/02/2021	0.1599 Km ²	Central Region, Mubende
391	LL1905	Standard Gold Miners and Processors Uganda Limited	LLIV	Active	25/02/2019	24/02/2021	0.1599 Km ²	Central Region, Mubende
392	LL1906	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Active	25/02/2019	24/02/2021	0.1593 Km ²	Central Region, Mubende
393	LL1907	Mubende Lulongo Artisanal Mines and Traders Cooperative Society Ltd	LLIV	Active	25/02/2019	24/02/2021	0.1600 Km ²	Central Region, Mubende
394	LL1908	Bukuya Traders Mining Group	LLIV	Active	25/02/2019	24/02/2021	0.1600 Km ²	Central Region, Mubende
395	LL1920	The Expendables Miners & Traders Limited	LLIV	Active	15/03/2019	14/03/2021	0.1157 Km ²	Central Region, Mubende
396	LL1921	Earth Movers Mining Limited	LLIV	Active	15/03/2019	14/03/2021	0.1600 Km ²	Central Region, Mubende
397	LL1922	Lugingi Small Scale Miners Association Limited	LLIV	Active	15/03/2019	14/03/2021	0.1600 Km ²	Central Region, Mubende

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398	LL1923	Lugingi_Kitumbi Bakibuuka Small Scale Gold Miners, Processors & Traders Co_operative Society Limited	LLIV	Active	15/03/2019	14/03/2021	0.1596 Km ²	Central Region, Mubende
399	LL1924	Single Miner Uganda Limited	LLIV	Active	15/03/2019	14/03/2021	0.1599 Km ²	Central Region, Mubende
400	LL1925	Continous Miners (U) Limited.	LLIV	Active	15/03/2019	14/03/2021	0.1600 Km ²	Central Region, Mubende
401	LL1926	Bask Mines Limited	LLIII	Active	25/03/2019	24/03/2021	0.1598 Km ²	Western Region, Sheema
402	LL1929	Kandopix Uganda Limited	LLIV	Active	04/04/2019	03/04/2021	0.1500 Km ²	Central Region, Mubende
403	LL1930	Dan Bekunda	LLIII	Active	05/04/2019	04/04/2021	0.1600 Km ²	Western Region, Kabale
404	LL1932	Mubende Gold Traders and Miners Co-operative Society Limited	LLIV	Active	09/04/2019	08/04/2021	0.1600 Km ²	Central Region, Mubende
405	LL1933	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Active	09/04/2019	08/04/2021	0.1598 Km ²	Central Region, Mubende
406	LL1934	Ssingo Artisanal and Small Scale Miners Association Limited	LLIV	Active	09/04/2019	08/04/2021	0.1600 Km ²	Central Region, Mubende
407	LL1935	Kafene Treasure Mineral Dealers Limited	LLIV	Active	09/04/2019	08/04/2021	0.1457 Km ²	Central Region, Mubende
408	LL1938	Sky Eagle International Investments Limited	LLIV	Active	11/03/2019	10/04/2021	0.1599 Km ²	Northern Region, Abim
409	LL1939	Stekob Investment Limited	LLIV	Active	26/04/2019	25/04/2021	0.1598 Km ²	Western Region, Sheema
410	LL1940	Stekob Investment Limited	LLIV	Active	26/04/2019	25/04/2021	0.1598 Km ²	Western Region, Sheema
411	LL1942	Stephen Mugeni Wasike	LLIV	Active	26/04/2019	25/04/2021	0.1590 Km ²	Eastern Region, Busia
412	LL1947	Consolidated Precious ARM Limited	LLIV	Active	08/05/2019	07/05/2021	0.1600 Km ²	Eastern Region, Busia
413	LL1949	Great Lakes Lime Limited (100%)	LLIII	Active	10/05/2019	09/05/2021	0.1594 Km ²	Northern Region, Moroto
414	LL1951	Lomongin Zulhaq	LLIV	Active	10/05/2019	09/05/2021	0.1590 Km ²	Northern Region, Moroto
415	LL1956	Mubende Kitumbi Gold Land Owners and Miners Association Limited	LLIV	Active	13/06/2019	12/06/2021	0.1600 Km ²	Central Region, Mubende

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416	LL1957	Pozzolana Miners Transporters and Drivers Association Limited	LLIII	Active	17/06/2019	16/06/2021	0.1600 Km ²	Western Region, Kabarole
417	LL1960	Bukuya Traders Mining Group (100%)	LLIV	Active	26/06/2019	25/06/2021	0.1600 Km ²	Central Region, Kiboga, Mubende
418	LL1961	Aminah Treasure Minerals & Jewellery Limited	LLIV	Active	26/06/2019	25/06/2021	0.1580 Km ²	Central Region, Mubende
419	LL1965	Narayan Ramchander Reddy Gollapalli	LLII	Active	27/06/2019	26/06/2021	0.1600 Km ²	Central Region, Mubende
420	LL1967	Lomongin Zulhaq	LLIV	Active	09/07/2019	08/07/2021	0.1385 Km ²	Northern Region, Moroto
421	LL1968	Lomongin Zulhaq	LLIV	Active	09/07/2019	08/07/2021	0.1521 Km ²	Northern Region, Moroto
422	LL1969	Abasi Balinda Transporters Limited	LLIII	Active	09/07/2019	08/07/2021	0.1600 Km ²	Western Region, Kabarole
423	LL1970	Turi Limited	LLI	Active	09/07/2019	08/07/2021	0.1598 Km ²	Central Region, Mubende
424	LL1973	Bukana Mining and Exporting Company Limited	LLIV	Active	15/07/2019	14/07/2021	0.1600 Km ²	Eastern Region, Namayingo
425	LL1975	The Expendables Miners & Traders Limited	LLIV	Active	15/07/2019	14/07/2021	0.1599 Km ²	Central Region, Mubende
426	LL1980	BRN International Limited	LLVI	Active	06/08/2019	05/08/2021	6.9767 Ha	Northern Region, Moroto
427	LL1982	Kamanzi Kaijuka	LLIII	Active	06/08/2019	05/08/2021	15.8957 Ha	Central Region, Mubende
428	LL1983	Kamanzi Kaijuka	LLIII	Active	06/08/2019	05/08/2021	16.0000 Ha	Central Region, Mubende
429	LL1988	ARRM Investments Limited	LLIII	Active	07/08/2019	06/08/2021	0.1600 Km ²	Western Region, Mitooma
430	LL1991	Rural Development Consult	LLIII	Active	12/08/2019	11/08/2021	0.1575 Km ²	Western Region, Buhweju
431	LL1997	Rural Development Consult	LLIII	Active	22/08/2019	21/08/2021	0.1593 Km ²	Western Region, Buhweju
432	LL1998	Joraro Minerals Uganda Limited	LLIII	Active	22/08/2019	21/08/2021	0.1585 Km ²	Western Region, Ntungamo
433	LL2004	Lydia Musundi	LLIII	Active	03/09/2019	02/09/2021	0.1600 Km ²	Central Region, Mubende
434	LL2006	Remigius Kasibante	LLIV	Active	03/09/2019	02/09/2021	0.1600 Km ²	Northern Region, Nakapiripirit
435	LL2007	Benon Burora Kuteesa	LLIV	Active	09/09/2019	08/09/2021	0.1600 Km ²	Northern Region, Kaabong
436	LL2008	Uchimba Investments Limited (100%)	LLVI	Active	09/09/2019	08/09/2021	0.0798 Km ²	Western Region, Kasese

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
437	LL2018	Great Solomon Mining Company Limited	LLIV	Active	04/10/2019	03/10/2021	0.1590 Km ²	Western Region, Ibanda
438	LL2022	Isa Kakonge	LLII	Active	10/10/2019	09/10/2021	0.1500 Km ²	Western Region, Kibaale
439	ML00014	Mechanized Agro (U) Limited	ML	Active	12/12/2019	11/12/2040	0.1600 Km ²	Northern Region, Moroto
440	ML00015	Mechanized Agro (U) Limited	ML	Active	12/12/2019	11/12/2040	0.1600 Km ²	Northern Region, Moroto
441	ML00034	Treadstone Limited	ML	Active	24/02/2020	23/02/2041	69.9094 Ha	Western Region, Kisoro
442	ML00045	Alfred Chesak Mangusho (100%)	ML	Active	22/05/2020	21/05/2041	24.6000 Ha	Eastern Region, Kapchorwa
443	ML0061	Tororo Cement Limited (100%)	ML	Active	21/11/2005	20/11/2026	9.2390 Ha	Eastern Region, Kapchorwa
444	ML0248	Hima Cement Limited (100%)	ML	Active	02/10/2007	01/10/2028	536.3932 Ha	Western Region, Kamwenge
445	ML0593	Tororo Cement Limited (100%)	ML	Active	16/04/2010	15/04/2031	51.8175 Km ²	Northern Region, Moroto
446	ML0594	Kigezi Steel Company Limited (100%)	ML	Active	13/06/2011	12/06/2032	3.0617 Km ²	Western Region, Kabale, Kisoro
447	ML0702	Great Lakes Iron and Steel Company Limited (100%)	ML	Active	08/11/2010	07/11/2031	4.5250 Km ²	Western Region, Kisoro
448	ML0706	Hima Cement Limited (100%)	ML	Active	01/12/2010	30/11/2031	0.5411 Km ²	Western Region, Kasese
449	ML0762	Zarnack Holdings (U) Limited (100%)	ML	Active	17/05/2011	16/05/2032	202.2000 Ha	Western Region, Ntungamo
450	ML0886	Shaft Sinkers (U) Limited (100%)	ML	Active	28/10/2011	27/10/2032	4.5131 Km ²	Western Region, Ibanda, Kamwenge
451	ML1110	Hima Cement Limited (100%)	ML	Active	13/03/2013	12/03/2034	4.1221 Km ²	Western Region, Kasese
452	ML1117	Building Majesties Limited (100%)	ML	Active	19/04/2013	18/04/2034	47.2024 Ha	Central Region, Mubende
453	ML1170	Uganda International Mining Company Limited (100%)	ML	Active	20/06/2013	19/06/2034	1.0552 Km ²	Western Region, Kanungu
454	ML1209	East Asia Land & Mining Company Uganda Limited	ML	Active	15/11/2013	14/11/2034	3.2414 Ha	Western Region, Kabale
455	ML1291	Dao Marble Limited (100%)	ML	Active	25/02/2014	24/02/2035	4.0000 Km ²	Northern Region, Moroto
456	ML1297	Sino Minerals Investments Company Limited (100%)	ML	Active	14/03/2014	13/03/2035	4.4940 Ha	Western Region, Kabale

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
457	ML1355	East Asia Land & Mining Company Uganda Limited	ML	Active	15/09/2014	14/09/2035	9.8877 Ha	Western Region, Bushenyi
458	ML1381	Sun and Sand Mines and Minerals Limited (100%)	ML	Active	29/10/2014	28/10/2035	2,000.0000 Ha	Western Region, Isingiro
459	ML1393	Guangzhou Dong Song Energy Group Co. (U) Limited (100%)	ML	Active	29/10/2014	28/10/2035	1.1220 Km ²	Eastern Region, Tororo
460	ML1413	BNT Mining Limited (100%)	ML	Active	18/12/2014	17/12/2035	0.2739 Km ²	Western Region, Ntungamo
461	ML1433	African Panther Resources (U) Ltd (100%)	ML	Active	02/02/2015	01/02/2036	2.0020 Km ²	Western Region, Isingiro
462	ML1466	Euro Minerals Limited (100%)	ML	Active	15/04/2015	14/04/2036	4,000.0000 Ha	Western Region, Ntungamo
463	ML1530	Kampala Cement Company Ltd (100%)	ML	Active	06/11/2015	05/11/2036	0.1313 Km ²	Eastern Region, Kapchorwa
464	ML1604	Eastern Mining Ltd (100%)	ML	Active	24/10/2016	23/10/2037	34.7705 Ha	Eastern Region, Bulambuli, Kapchorwa
465	ML1607	National Cement Co. Uganda Limited	ML	Active	28/10/2016	27/10/2037	12.0418 Ha	Eastern Region, Kapchorwa
466	ML1744	Hima Cement Limited	ML	Active	20/04/2018	19/04/2039	37.7286 Ha	Eastern Region, Kapchorwa
467	ML1750	Simba Mines and Mineral Resources Limited (100%)	ML	Active	04/05/2018	03/05/2023	0.1600 Km ²	Western Region, Ibanda
468	ML1782	Ascort Mining (U) Limited	ML	Active	30/07/2018	29/07/2039	581.8733 Ha	Western Region, Kisoro
469	ML1816	Hima Cement Limited (100%)	ML	Active	10/09/2018	09/09/2039	31.9763 Ha	Western Region, Kabarole
470	ML1890	Shining Rock Investments Uganda Limited	ML	Active	04/02/2019	03/02/2040	10.9486 Ha	Central Region, Mityana
471	ML1948	METRO CEMENT LIMITED	ML	Active	08/05/2019	07/05/2040	8.1228 Ha	Eastern Region, Bulambuli, Kapchorwa
472	ML1954	Sunbelt Mining Group Limited	ML	Active	30/05/2019	29/05/2040	331.8462 Ha	Northern Region, Moroto
473	ML1959	Consolidated African Resources Limited	ML	Active	20/06/2019	19/06/2040	2,073.0649 Ha	Northern Region, Kitgum
474	ML2151	TIBET HIMA MINING CO. LIMITED (100%)	ML	Active	01/01/1974	01/01/2031	3,249.4711 Ha	Western Region, Kasese
475	ML4063	AUC Mining (U) Limited (100%)	ML	Active	03/01/1994	02/01/2030	580.6816 Ha	Central Region, Mubende
476	ML4128	Greenstone Resources Limited (100%)	ML	Active	12/12/1994	11/12/2030	0.5610 Km ²	Eastern Region, Busia

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
477	ML4474	Tororo Cement Limited (100%)	ML	Pending Renewal	03/05/1999	02/05/2020	0.4052 Km ²	Eastern Region, Tororo
478	ML4478	KI3R Minerals Limited (100%)	ML	Active	08/02/1999	07/02/2035	176.7826 Ha	Western Region, Kabale
479	ML4603	Kisita Mining Company Limited (100%)	ML	Active	06/08/2002	05/08/2023	871.6025 Ha	Central Region, Mubende
480	ML4622	Tororo Cement Limited (100%)	ML	Active	20/12/2002	19/12/2023	2,001.9060 Ha	Northern Region, Moroto
481	ML4623	Marubeg Company Limited (100%)	ML	Active	15/08/2003	14/08/2024	0.1242 Km ²	Western Region, Ntungamo
482	ML4647	3T Mining Limited (100%)	ML	Active	13/01/2003	12/01/2024	6.5512 Ha	Central Region, Wakiso
483	ML4651	Namekara Mining Company Ltd (100%)	ML	Active	15/05/2003	14/05/2024	17.2498 Km ²	Eastern Region, Manafwa
484	ML4684	Tororo Cement Limited (100%)	ML	Active	26/03/2004	25/03/2025	71.9459 Ha	Eastern Region, Tororo
485	RL00007	Rwenzori Rare Metals Limited	RL	Active	27/11/2019	26/11/2022	43.3875 Km ²	Eastern Region, Iganga, Mayuge
486	RL1582	Guangzhou Dong Song Energy Group Co. (U) Limited	RL	Renewal Approved	18/07/2016	17/07/2019	25.3452 Km ²	Eastern Region, Tororo
487	RL1693	Rwenzori Rare Metals Limited (100%)	RL	Active	02/11/2017	01/11/2020	43.7875 Km ²	Eastern Region, Bugiri, Iganga, Mayuge
488	RL1745	Gids Consults Limited	RL	Active	23/04/2018	22/04/2021	69.1449 Km ²	Western Region, Bundibugyo
489	PL0000000002	Minimax Enterprises Limited (100%)	PL	Active	24/10/2019	23/10/2020		
490	PL0000000003	Gold Pebble International Limited (100%)	PL	Active	24/10/2019	23/10/2020		
491	PL0000000004	Buhweju Artisanal & Small Scale Mining Association Ltd (100%)	PL	Active	30/10/2019	29/10/2020		
492	PL0000000005	Murhuue Mining Company Limited (100%)	PL	Active	30/10/2019	29/10/2020		
493	PL0000000006	Robert Kyokora Badede (100%)	PL	Active	08/11/2019	07/11/2020		
494	PL0000000007	Sparrowhawk Pearl of Africa Enterprises Limited (100%)	PL	Active	01/11/2019	31/10/2020		
495	PL0000000008	Imagele Limited (100%)	PL	Active	01/11/2019	31/10/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
496	PL0000000009	Grasam Mining Limited (100%)	PL	Active	06/11/2019	05/11/2020		
497	PL0000000010	KB Dunamis Minerals (U) Limited (100%)	PL	Active	06/11/2019	05/11/2020		
498	PL0000000011	Nyineka Mining Company Limited (100%)	PL	Active	07/11/2019	06/11/2020		
499	PL0000000012	Kairos Natural Resources Limited (100%)	PL	Active	08/11/2019	07/11/2020		
500	PL0000000013	Olsen East African International Investment Company Ltd (100%)	PL	Active	11/11/2019	10/11/2020		
501	PL0000000014	Dott Service Limited (100%)	PL	Active	11/11/2019	10/11/2020		
502	PL0000000015	Mubingo Artisanal Miners Limited (100%)	PL	Active	11/11/2019	10/11/2020		
503	PL0000000016	Sino Minerals Investments Company Limited (100%)	PL	Active	13/11/2019	12/11/2020		
504	PL0000000017	Herbert Akampwera (100%)	PL	Active	21/11/2019	20/11/2020		
505	PL0000000018	Deo gratias Ikemere (100%)	PL	Active	21/11/2019	20/11/2020		
506	PL0000000019	Mkap Mining Company Limited (100%)	PL	Active	21/11/2019	20/11/2020		
507	PL0000000020	Fuda Mining Co. Ltd (100%)	PL	Active	21/11/2019	20/11/2020		
508	PL0000000021	Mulago Hill Diagnostics Limited (100%)	PL	Active	21/11/2019	20/11/2020		
509	PL0000000022	Royal Transit Limited (100%)	PL	Active	21/11/2019	20/11/2020		
510	PL0000000023	CHARITY ARYEMO (100%)	PL	Active	25/11/2019	24/11/2020		
511	PL0000000024	Lontaro Investments Limited (100%)	PL	Active	25/11/2019	24/11/2020		
512	PL0000000025	Abubakar Wantante Busuulwa (100%)	PL	Active	02/12/2019	01/12/2020		
513	PL0000000026	Ibanda Artisanal Miners Co-operative Society (100%)	PL	Active	04/12/2019	03/12/2020		
514	PL0000000027	Kibasha Mining Ltd (100%)	PL	Active	09/12/2019	08/12/2020		
515	PL0000000028	Taayaze Minerals Limited (100%)	PL	Active	11/12/2019	10/12/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
516	PL0000000029	Munaga Mining Company Limited (100%)	PL	Active	11/12/2019	10/12/2020		
517	PL0000000030	Uga Mines Limited (100%)	PL	Active	17/12/2019	16/12/2020		
518	PL0000000032	Heroe Mining Company Limited (100%)	PL	Active	19/12/2019	18/12/2020		
519	PL0000000033	Hua Hui International Group Company Limited (100%)	PL	Active	19/12/2019	18/12/2020		
520	PL0000000034	Michael Ogwal (100%)	PL	Active	19/12/2019	18/12/2020		
521	PL0000000035	Nkabadwa General Traders Limited (100%)	PL	Active	19/12/2019	18/12/2020		
522	PL0000000036	Baremman Mining Company Limited (100%)	PL	Active	19/12/2019	18/12/2020		
523	PL0000000037	James Karimutumye (100%)	PL	Active	20/12/2019	19/12/2020		
524	PL0000000038	Seven Hills Exploration and Mining Group Limited (100%)	PL	Active	22/12/2019	21/12/2020		
525	PL0000000039	Farmstone Limited (100%)	PL	Active	24/12/2019	23/12/2020		
526	PL0000000040	Inventive Capacity Consults Limited (100%)	PL	Active	30/12/2019	29/12/2020		
527	PL0000000041	CEM Enterprises (U) Limited (100%)	PL	Active	30/12/2019	29/12/2020		
528	PL0000000042	Samta Mines and Minerals Uganda Limited (100%)	PL	Active	31/12/2019	30/12/2020		
529	PL0000000043	Gwihwa Investments Limited (100%)	PL	Active	06/01/2020	05/01/2021		
530	PL0000000044	Zaika Mining Company Limited (100%)	PL	Active	09/01/2020	08/01/2021		
531	PL0000000045	Nsumba Rapex Limited (100%)	PL	Active	09/01/2020	08/01/2021		
532	PL0000000046	Alfred Oguti (100%)	PL	Active	10/01/2020	09/01/2021		
533	PL0000000047	Jiemeng Energy and Mineral Investment (U) Limited (100%)	PL	Active	10/01/2020	09/01/2021		
534	PL0000000048	Agastya Resources-SMC Limited (100%)	PL	Active	22/01/2020	21/01/2021		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
535	PL0000000049	Mary Timanywa Asiimwe (100%)	PL	Active	23/01/2020	22/01/2021		
536	PL0000000050	Unique Clay Works Ltd (100%)	PL	Active	24/01/2020	23/01/2021		
537	PL0000000051	Tororo Cement Limited (100%)	PL	Active	24/01/2020	23/01/2021		
538	PL0000000052	USP Marketing Resources International Company Limited (100%)	PL	Active	24/01/2020	23/01/2021		
539	PL0000000053	Consolidated African Resources Limited (100%)	PL	Active	25/01/2020	24/01/2021		
540	PL0000000054	Grace Kobusinyge (100%)	PL	Active	27/01/2020	26/01/2021		
541	PL0000000055	Moses Ndege Bbosa (100%)	PL	Active	30/01/2020	29/01/2021		
542	PL0000000056	Aretha Uwera Muyingo (100%)	PL	Active	30/01/2020	29/01/2021		
543	PL0000000057	David Biika (100%)	PL	Active	30/01/2020	29/01/2021		
544	PL0000000058	Multiplex Limited (100%)	PL	Active	30/01/2020	29/01/2021		
545	PL0000000059	Tom Samuel Magezi (100%)	PL	Active	30/01/2020	29/01/2021		
546	PL0000000060	Bouch (U) Limited (100%)	PL	Active	30/01/2020	29/01/2021		
547	PL0000000061	Alom Mining and Geohydro Services (100%)	PL	Active	30/01/2020	29/01/2021		
548	PL0000000062	Cratus Resources Limited (100%)	PL	Active	31/01/2020	30/01/2021		
549	PL0000000063	Ssezibwa Falls Resort Limited (100%)	PL	Active	04/02/2020	03/02/2021		
550	PL0000000064	East Africa Natural Resources Limited (100%)	PL	Active	06/02/2020	05/02/2021		
551	PL0000000065	Mitch Mining Co. Ltd (100%)	PL	Active	06/02/2020	05/02/2021		
552	PL0000000066	Osprey Capital Investments Limited (100%)	PL	Active	13/02/2020	12/02/2021		
553	PL0000000067	Hua Hao International Group Limited (100%)	PL	Active	17/02/2020	16/02/2021		
554	PL0000000068	Naburri Matthew Lorika (100%)	PL	Active	25/02/2020	24/02/2021		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
555	PL0000000069	Kwaka Mines and Minerals Uganda Limited (100%)	PL	Active	12/03/2020	11/03/2021		
556	PL0000000070	K.B Finance (U) Limited (100%)	PL	Active	12/03/2020	11/03/2021		
557	PL0000000071	Nina Lugumba Musanje (100%)	PL	Active	12/03/2020	11/03/2021		
558	PL0000000072	Nkazajabits Limited (100%)	PL	Active	12/03/2020	11/03/2021		
559	PL0000000073	International University of East Africa (100%)	PL	Active	13/03/2020	12/03/2021		
560	PL0000000074	Joseph Amukun Aburek (100%)	PL	Active	15/03/2020	14/03/2021		
561	PL0000000075	VAJ VENTURES LTD (100%)	PL	Active	17/03/2020	16/03/2021		
562	PL0000000076	Mulin Mines and Minerals Limited (100%)	PL	Active	18/03/2020	17/03/2021		
563	PL0000000077	Prestige Mining Co. Ltd (100%)	PL	Active	21/03/2020	20/03/2021		
564	PL0000000078	IPIK Gold Company Limited (100%)	PL	Active	23/03/2020	22/03/2021		
565	PL0000000079	His Will Mining Company Ltd. (100%)	PL	Active	24/03/2020	23/03/2021		
566	PL0000000080	Shining Mines Ltd (100%)	PL	Active	25/03/2020	24/03/2021		
567	PL0000000081	BioFertilizer Africa Limited (100%)	PL	Active	27/03/2020	26/03/2021		
568	PL0000000082	Buhweju District United Miners Co-operative Society Limited (100%)	PL	Active	07/04/2020	06/04/2021		
569	PL0000000083	Kamusenene Mineral Processors Ltd (100%)	PL	Active	06/05/2020	05/05/2021		
570	PL0000000084	Grace Ayugi (100%)	PL	Active	14/05/2020	13/05/2021		
571	PL0000000085	Mechanized Agro (U) Limited (100%)	PL	Active	02/06/2020	01/06/2021		
572	PL0000000086	FRANK NTAMBI (100%)	PL	Active	12/06/2020	11/06/2021		
573	PL0000000087	Heyday International Group Company Limited (100%)	PL	Active	30/06/2020	29/06/2021		
574	PL0000000088	Exodus Mining (U) Ltd (100%)	PL	Active	07/07/2020	06/07/2021		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
575	PL0000000089	Luuka Emirates Fruit and Sugarcane Company (LEFASCO) Limited (100%)	PL	Active	08/07/2020	07/07/2021		
576	PL0000000090	Lead way Group Limited (100%)	PL	Active	15/07/2020	14/07/2021		
577	PL0000000091	Mubende United Miners Assembly Limited (100%)	PL	Active	21/07/2020	20/07/2021		
578	PL0000000092	Abasi Balinda Transporters Limited (100%)	PL	Active	22/07/2020	21/07/2021		
579	PL0000000093	AUC Mining (U) Limited (100%)	PL	Active	24/07/2020	23/07/2021		
580	PL0000000094	Ntungamo Artisan and Small Scale Miners Association Limited (100%)	PL	Active	24/07/2020	23/07/2021		
581	PL0000000095	Maikut Group Limited (100%)	PL	Active	25/07/2020	24/07/2021		
582	PL0000000096	Evergrande Resources Co. Limited (100%)	PL	Active	28/07/2020	27/07/2021		
583	PL0000000100	Kamboche Investments Limited (100%)	PL	Active	30/07/2020	29/07/2021		
584	PL00011254	Haraambe Development Agencies Ltd	PL	Active	06/09/2019	05/09/2020		
585	PL00011307	R & R Services Limited	PL	Active	13/08/2019	12/08/2020		
586	PL00011308	Shaft & FB Minerals Limited	PL	Active	13/08/2019	12/08/2020		
587	PL00011309	Alfred Chesak Mangusho	PL	Active	13/08/2019	12/08/2020		
588	PL00011310	Roraima (U) Limited	PL	Active	13/08/2019	12/08/2020		
589	PL00011311	Twetuka Minerals Co. Limited	PL	Active	13/08/2019	12/08/2020		
590	PL00011312	Standby Security Uganda Limited	PL	Active	13/08/2019	12/08/2020		
591	PL00011313	Kaab Capital Ltd	PL	Active	13/08/2019	12/08/2020		
592	PL00011314	ROBUST STRUCTURES UGANDA LIMITED	PL	Active	19/08/2019	18/08/2020		
593	PL00011315	TINDIBAKIRA BARUGAHARE FRED	PL	Active	11/09/2019	10/09/2020		
594	PL00011316	Nayovi Minings Limited	PL	Active	19/08/2019	18/08/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
595	PL00011317	Geula Mining Ltd	PL	Active	19/08/2019	18/08/2020		
596	PL00011318	Genuine Ceranic Ltd	PL	Active	19/08/2019	18/08/2020		
597	PL00011319	Ngireka Mining Co.Ltd	PL	Active	20/08/2019	19/08/2020		
598	PL00011320	Bagye Minerals Ltd	PL	Active	02/09/2019	01/09/2020		
599	PL00011321	RichRev Mining Ltd	PL	Active	20/08/2019	19/08/2020		
600	PL00011322	Trinity Minerals Limited	PL	Active	20/08/2019	19/08/2020		
601	PL00011323	Lwaloka Investments Limited	PL	Active	21/08/2019	20/08/2020		
602	PL00011324	Keza Technical Services Limited	PL	Active	21/08/2019	20/08/2020		
603	PL00011325	Nakayima Mining Co.Ltd	PL	Active	05/09/2019	04/09/2020		
604	PL00011326	Mulindwa Robert	PL	Active	05/09/2019	04/09/2020		
605	PL00011328	STEMON MINING LIMITED	PL	Active	05/09/2019	04/09/2020		
606	PL00011329	Mopo Mining Experts Limited	PL	Active	11/09/2019	10/09/2020		
607	PL00011331	ADT Africa Limited	PL	Active	09/09/2019	08/09/2020		
608	PL00011332	East African Geological Services	PL	Active	09/09/2019	08/09/2020		
609	PL00011333	Vanris Mineral Company Limited	PL	Active	24/09/2019	23/09/2020		
610	PL00011334	JM Mining Works Limited	PL	Active	30/09/2019	29/09/2020		
611	PL00011336	Godness Company Limited (100%)	PL	Active	11/10/2019	10/10/2020		
612	PL00011337	Gaajjil Co Limited (100%)	PL	Active	07/10/2019	06/10/2020		
613	PL0138	Lutayisire Martin	PL	Active	12/09/2019	11/09/2020		
614	GS00002	Prec - Met Services Limited (100%)	GL	Active	10/01/2020	31/12/2020		
615	GS00003	Armaan Jewellers and Goldsmith (U) Limited (100%)	GL	Active	13/01/2020	31/12/2020		
616	GS00004	Surojit Dhara (100%)	GL	Active	22/01/2020	31/12/2020		
617	GS00005	Star Jewellers Limited (100%)	GL	Active	18/01/2020	31/12/2020		
618	GS00006	RIO Jeweller Limited (100%)	GL	Active	11/02/2020	31/12/2020		
619	GS00007	Marua Group (100%)	GL	Active	18/02/2020	31/12/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
620	GS00008	Euro Group Africa Limited (100%)	GL	Active	11/02/2020	31/12/2020		
621	GS00009	R.M.Y Jewellers Limited (100%)	GL	Active	25/02/2020	31/12/2020		
622	GS00010	All Enterprises Limited (100%)	GL	Active	17/03/2020	31/12/2020		
623	GS00011	Dalilu Mugabi (100%)	GL	Active	17/03/2020	31/12/2020		
624	GS00012	Orange Investments Company Limited (100%)	GL	Active	27/03/2020	31/12/2020		
625	MDL20191059	Orzala Export Limited (100%)	MDL	Active	06/01/2020	31/12/2020		
626	MDL20191061	Aim World Services Uganda Limited (100%)	MDL	Active	10/01/2020	31/12/2020		
627	MDL20191062	Sam Butsya Ahanya (100%)	MDL	Active	13/01/2020	31/12/2020		
628	MDL20191063	Prec - Met Services Limited (100%)	MDL	Active	13/01/2020	31/12/2020		
629	MDL20191066	Rag Exports Limited (100%)	MDL	Active	14/01/2020	31/12/2020		
630	MDL20191067	Metal testing and Smelting Company Limited (100%)	MDL	Active	15/01/2020	31/12/2020		
631	MDL20191068	Gilbert Ainomugisha (100%)	MDL	Active	15/01/2020	31/12/2020		
632	MDL20191069	Great Lakes Lime Limited (100%)	MDL	Active	15/01/2020	31/12/2020		
633	MDL20191070	Macro Trade Logistics Limited (100%)	MDL	Active	15/01/2020	31/12/2020		
634	MDL20191071	Joshua Niwamanya (100%)	MDL	Active	16/01/2020	31/12/2020		
635	MDL20200000	Jambo Tannery (Uganda) Limited (100%)	MDL	Active	24/01/2020	31/12/2020		
636	MDL20200001	Star Jewellers Limited (100%)	MDL	Active	28/01/2020	31/12/2020		
637	MDL20200002	BD Commodities - SMC Limited (100%)	MDL	Active	03/02/2020	31/12/2020		
638	MDL20200003	A-One Investments (U) Limited (100%)	MDL	Active	03/02/2020	31/12/2020		
639	MDL20200004	AURNISH TRADING LIMITED (100%)	MDL	Active	03/02/2020	31/12/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
640	MDL20200005	Alpha Metal Uganda Limited (100%)	MDL	Active	03/02/2020	31/12/2020		
641	MDL20200006	Pure Exports (U) Limited (100%)	MDL	Active	10/02/2020	31/12/2020		
642	MDL20200007	Hima Cement Limited (100%)	MDL	Active	11/02/2020	31/12/2020		
643	MDL20200008	Hima Cement Limited (100%)	MDL	Active	11/02/2020	31/12/2020		
644	MDL20200009	Golden Ants Mining Limited (100%)	MDL	Active	11/02/2020	31/12/2020		
645	MDL20200010	M/S Duaf Traders (U) Limited (100%)	MDL	Active	11/02/2020	31/12/2020		
646	MDL20200011	Euro Group Africa Limited (100%)	MDL	Active	11/02/2020	31/12/2020		
647	MDL20200012	Peter Lokwang (100%)	MDL	Active	11/02/2020	31/12/2020		
648	MDL20200013	ROBERT ANDREW WASIKE (100%)	MDL	Active	11/02/2020	31/12/2020		
649	MDL20200014	Nippon Global Ltd (100%)	MDL	Active	14/02/2020	31/12/2020		
650	MDL20200015	SHREE SHYAM LIMITED (100%)	MDL	Active	17/02/2020	31/12/2020		
651	MDL20200016	Ritz Properties Uganda Limited (100%)	MDL	Active	17/02/2020	31/12/2020		
652	MDL20200017	M/S Simba Gold Refinery Limited (100%)	MDL	Active	17/02/2020	31/12/2020		
653	MDL20200018	Marua Group (100%)	MDL	Active	18/02/2020	31/12/2020		
654	MDL20200019	East Africa Natural Resources Limited (100%)	MDL	Active	19/02/2020	31/12/2020		
655	MDL20200020	Belor International Limited (100%)	MDL	Active	21/02/2020	31/12/2020		
656	MDL20200021	Uganda Sinomine Resources Co. Limited (100%)	MDL	Active	21/02/2020	31/12/2020		
657	MDL20200022	East Mineral Solution (EMS) Limited (100%)	MDL	Active	24/02/2020	31/12/2020		
658	MDL20200023	Herbert Kabyemera Kasigwa (100%)	MDL	Active	04/03/2020	31/12/2020		
659	MDL20200024	Native Power Company (100%)	MDL	Active	05/03/2020	31/12/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
660	MDL20200025	Warugwe Ltd (100%)	MDL	Active	05/03/2020	31/12/2020		
661	MDL20200026	Sam Wambi (100%)	MDL	Active	05/03/2020	31/12/2020		
662	MDL20200027	Sakil Trading Africa Limited (100%)	MDL	Active	05/03/2020	31/12/2020		
663	MDL20200028	Canary Wharf Limited (100%)	MDL	Active	06/03/2020	31/12/2020		
664	MDL20200029	SBM Global Logistics-SMC Limited (100%)	MDL	Active	06/03/2020	31/12/2020		
665	MDL20200030	Kukasi Investments (U) Limited (100%)	MDL	Active	10/03/2020	31/12/2020		
666	MDL20200031	Orange Investments Company Limited (100%)	MDL	Active	17/03/2020	31/12/2020		
667	MDL20200032	Nkosi Capital Company Limited (100%)	MDL	Active	20/03/2020	31/12/2020		
668	MDL20200033	Heru Company Limited (100%)	MDL	Active	20/03/2020	31/12/2020		
669	MDL20200034	Emba Capital Company Limited (100%)	MDL	Active	20/03/2020	31/12/2020		
670	MDL20200035	Ernest Kakwano (100%)	MDL	Active	20/03/2020	31/12/2020		
671	MDL20200036	Mesu Capital Company Limited (100%)	MDL	Active	20/03/2020	31/12/2020		
672	MDL20200037	Springwood Capital (U) Limited (100%)	MDL	Active	20/03/2020	31/12/2020		
673	MDL20200039	Abasi Balinda Transporters Limited (100%)	MDL	Active	25/03/2020	31/12/2020		
674	MDL20200040	Berland Gold Water Limited (100%)	MDL	Active	14/04/2020	31/12/2020		
675	MDL20200041	SNB International (U) Ltd (100%)	MDL	Active	24/04/2020	31/12/2020		
676	MDL20200042	Richard Asiimwe (100%)	MDL	Active	06/05/2020	31/12/2020		
677	MDL20200043	Done Way Safaris and Car Hire Limited (100%)	MDL	Active	19/05/2020	31/12/2020		
678	MDL20200044	Eria Lubega (100%)	MDL	Active	04/06/2020	31/12/2020		
679	MDL20200045	Amsterdam Minerals Limited (100%)	MDL	Active	04/06/2020	31/12/2020		

No	Licence No.	Company	Type	Status	Grant Date	Expiry Date	Area	District
680	MDL20200046	Invicta Minerals Limited (100%)	MDL	Active	06/06/2020	31/12/2020		
681	MDL20200047	International University of East Africa (100%)	MDL	Active	17/06/2020	31/12/2020		
682	MDL20200048	Mubende Gold Traders and Miners Co-operative Society Limited (100%)	MDL	Active	18/06/2020	31/12/2020		
683	MDL20200049	Abdala Gulam (100%)	MDL	Active	18/06/2020	31/12/2020		
684	MDL20200051	Xavier Rujagaata Mugisha (100%)	MDL	Active	14/07/2020	31/12/2020		
685	MDL20200052	The Employer Limited (100%)	MDL	Active	18/07/2020	31/12/2020		
686	MDL20200053	Henry Zinkuratre Mujurizia Nkwasiabwe (100%)	MDL	Active	22/07/2020	31/12/2020		
687	MDL20200054	MWENYI JAMADA (100%)	MDL	Active	24/07/2020	31/12/2020		

Source: DGSM

Annex 7: Social and environmental expenditure disclosed by extractive entities

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
Social expenditure			6,688,677,823						
TOTALENERGIES E&P UGANDA B.V.	RFP-OGOLA-Training Advance	Education of Government official	UGX	23,012,025	23,012,025	Sep-19	N/A	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-BANDA-Training advance	Education of Government official	UGX	23,012,025	23,012,025	Sep-19	N/A	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-TUGUME-Long duration training	Education of Government official	UGX	23,012,025	23,012,025	Sep-19	N/A	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-BANDA-Training expenses	Education of Government official	GBP	11,115	52,727,612	Oct-19	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-TUGUME-Training & living expenses	Education of Government official	GBP	11,115	52,727,612	Nov-19	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Training fess for AGNES BANDA	Education of Government official	GBP	12,470	59,155,494	Nov-19	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	AIRTICKETS-BANDA + TUGUME	Education of Government official	NA	2,030	7,541,653	Nov-19	Air ticket	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-KIWANUKA-Training expenses of a Gov't personnet	Education of Government official	UGX	20,286,750	20,286,750	Dec-19	N/A	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-Nebosh training for a gov't personeel	Education of Government official	USD	40,400	150,090,040	Jan-20	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Tuition fees-Gov't official	Education of Government official	GBP	18,650	88,472,331	Jan-20	Tuition fees	Mandatory	PSA Art. 21

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
TOTALENERGIES E&P UGANDA B.V.	RFP-KIWANUKA-Training expenses	Education of Government official	GBP	9,694	45,986,637	Feb-20	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-Training fees for Nebosh training	Education of Government official	USD	3,960	14,711,796	Feb-20	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Air Ticket-CASKEN 18.01.2021	Education of Government official	USD	4,198	15,595,990	Feb-20	Air ticket	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	RFP-KIWANUKA's tuition fees	Education of Government official	GBP	17,950	85,151,653	May-20	Tuition fees	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	5% on Welding Training and Certification (2nd Batc	Q-Training Limited	USD	4,985	18,519,774	Sep-19	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	25% on Welding Training and Certification (2nd Bat	Q-Training Limited	USD	25,945	96,388,270	Sep-19	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	40% mobilisation for Batch 3-Welder training	Q-Training Limited	USD	39,880	148,158,188	Nov-19	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	International welding training for 25 students	SOLID ROCK LIFE AND BUSINESS SERVIC	USD	39,350	146,189,185	Jan-20	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	40% Welders & welding QC inspectors	SUNMAKER ENERGY (UGANDA) LTD	USD	42,300	157,148,730	Feb-20	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Personal protective wear	Welding trainees	UGX	13,750,000	13,750,000	Oct-19	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Suppliers Awareness Forum	Golden Tulip	USD	1,707	6,342,865	Dec-19	Skilling Ugandans	Mandatory	PSA Art. 21
TOTALENERGIES E&P UGANDA B.V.	Catering services-Community engagements 08.10.2019	Adonia Hotel	UGX	580,000	580,000	Jan-20	Stakeholder engagements	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Catering services-Community engagements	Adonia Hotel	UGX	2,635,000	2,635,000	Jan-20	Stakeholder engagements	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	PAYMENTS INTO ESCROW ACCOUNTS	Land compensation	UGX	314,919,592	314,919,592	Jul-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	RFP-BATCH 10- G&G payment of 9 G&G compensation ag	Land compensation	UGX	9,276,941	9,276,941	Feb-20	N/A	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind Description of the contribution in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date			
TOTALENERGIES E&P UGANDA B.V.	RFP RAP1 BATCH28 PAYMENT 1 LAND PURCHASE AGREEMENT	Land compensation	UGX	595,000	595,000	Aug-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	RFP-BATCH 7-Payment of 51 G&G Compensation Agreeeme	Land compensation	UGX	68,971,724	68,971,724	Aug-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	RFP-BATCH 8-38 G&G compensation agreements	Land compensation	UGX	61,329,637	61,329,637	Nov-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	RFP-BATCH 9 G&G payment of 27 G&G compensation agr	Land compensation	UGX	21,712,022	21,712,022	Jan-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	G and G Batch 9	Land compensation	UGX	20,470,743	20,470,743	Jan-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	G and G Batch-Bal ance Batch on 9	Land compensation	UGX	1,241,279	1,241,279	Feb-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	G and G Batch 12	Land compensation	UGX	5,721,950	5,721,950	Feb-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	BATCH 28 RAP1 PAPs compensation	Land compensation	UGX	4,069,800	4,069,800	May-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Land lease at kasinyi village- 22.02.19 to 21.02.20	Land rental	UGX	20,710,702	20,710,702	Sep-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Bugungu camp extension- 10.08.18-09.08.2020	Land rental	UGX	15,842,980	15,842,980	Mar-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Bugungu Camp-01.01- 30.06.2020	Land rental	UGX	30,612,312	30,612,312	Apr-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	30 replacement housing for Tilenga PAPs	Pearl Engineering - PAPs	USD	46,419	172,449,704	Aug-19	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Production and Installation of Concrete Marker Pos	Pearl Engineering - PAPs	USD	11,075	41,144,733	Aug-19	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	96,032	356,769,969	Sep-19	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	83,270	309,358,012	Oct-19	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	120,171	446,447,802	Dec-19	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	151,496	562,824,499	Jan-20	Housing	Mandatory	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	54,553	202,671,039	Mar-20	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	18,792	69,815,348	Apr-20	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Replacement housing for Tilenga project PAPs	Pearl Engineering - PAPs	USD	30,681	113,982,054	Jun-20	Housing	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Drilling of water production wells	WIM Services - PAPs	UGX	117,737,000	117,737,000	Jan-20	Water	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Transport & Pocket money for students		UGX	6,300,000	6,300,000	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SCHOOL FEES FOR SPONSORED STUDENTS TERM 11 2019		UGX	6,718,700	6,718,700	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SCHOOL FEES -SPONSORED STUDENTS TERM II 2019		UGX	10,755,000	10,755,000	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	FEES DEMAND NOTE FOR TERM II 2019		UGX	11,112,500	11,112,500	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls education scholarship expenses		UGX	500,000	500,000	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Transport & lunch for girls scholarshi		UGX	242,500	242,500	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC AYESIGA GIRLS EDUCATION EXPENSES		UGX	5,075,000	5,075,000	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Medical insurance for sponsored children 29/06/19		UGX	20,241,900	20,241,900	Jul-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SCHOOL FEES FOR TOTAL SPONSORED-TERM I-2019		UGX	10,300,000	10,300,000	Aug-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-Term Three 2019		UGX	5,416,000	5,416,000	Sep-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees for 3rd Term 2019		UGX	10,755,000	10,755,000	Sep-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-3rd Term 2019		UGX	23,705,000	23,705,000	Sep-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Sponsorship fees-3rd Term 2019		UGX	11,118,000	11,118,000	Sep-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees for 3rd Term 2019		UGX	6,185,000	6,185,000	Sep-19	School fees	Voluntary	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls education program		UGX	3,100,000	3,100,000	Oct-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-LUKWAGO-Girls education program		UGX	5,675,000	5,675,000	Oct-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Term III school fees		UGX	10,069,700	10,069,700	Oct-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	TERM III school fees		UGX	8,233,100	8,233,100	Oct-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls Education PROGRAMME		UGX	540,000	540,000	Oct-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-LUKWAGO-TPA: Provision of Certificate Paper		UGX	285,000	285,000	Nov-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls Education		UGX	5,520,000	5,520,000	Nov-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls Education		UGX	300,000	300,000	Nov-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girls Education programme		UGX	2,185,000	2,185,000	Dec-19	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-TERM I 2020		UGX	14,464,000	14,464,000	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SCHOOL FEES FOR SPONSORED STUDENTS TERM 1 2020		UGX	8,764,500	8,764,500	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-TERM I 2020		UGX	7,108,800	7,108,800	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-TERM I 2020		UGX	3,290,000	3,290,000	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees Term I 2020		UGX	8,925,000	8,925,000	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	FEES DEMAND NOTE FOR TERM I 2020		UGX	9,882,000	9,882,000	Jan-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	School fees-Term I-2020		UGX	3,078,000	3,078,000	Mar-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Girl's education expenses		UGX	5,080,000	5,080,000	Mar-20	School fees	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	RFP-COVID-19 Donation to Nwoya & Bulisa	Uganda Red Cross	USD	70,000	260,057,000	May-20	N/A	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	UWA SPONSORSHIP during UWA Run	Uganda Wildlife Authority	UGX	5,133,000	5,133,000	Mar-20	N/A	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	BEC-AYESIGA-Soccer on site		UGX	6,775,000	6,775,000	Nov-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Sponsorship-Makerere university petroleum seminar	Makerere	UGX	2,000,000	2,000,000	Sep-19	Social Investment	Voluntary	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind Description of the contribution in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date			
TOTALENERGIES E&P UGANDA B.V.	Donation to Bulisa District Local government	Bulisa District	UGX	600,000	600,000	Nov-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	RFP-OGAMDHOGWA-Pakwach DLG women's day donation	Pakwach DLG	UGX	12,612,500	12,612,500	Mar-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	RFP-AYESIGA-Soccer on site Qualifiers in Nwoya		UGX	3,600,000	3,600,000	Jul-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Site football league expenses		UGX	32,658,320	32,658,320	Aug-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Special Signage - Notice Boards	Fabrication Systems - 15 DLGs	UGX	90,903,000	90,903,000	Aug-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Site football league expenses		UGX	4,720,000	4,720,000	Jan-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Stakeholder Engagement		UGX	12,880,000	12,880,000	Dec-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	RFP-Burial contribution to a gov't official		UGX	3,500,000	3,500,000	Jan-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	UGX	21,380,000	21,380,000	Sep-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	UGX	1,500,000	1,500,000	Oct-19	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	UGX	18,460,000	18,460,000	Mar-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Surgical masks	MEDNET - Bulisa District	UGX	4,500,000	4,500,000	May-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	Thermometers	MEDNET - Bulisa District	UGX	2,000,000	2,000,000	May-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	UGX	1,358,000	1,358,000	May-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	UGX	659,000	659,000	Apr-20	Social Investment	Voluntary	
TOTALENERGIES E&P UGANDA B.V.	SUPPLY AND DELIVERY OF ASSORTED MEDICAL ITEMS	MEDNET - Bulisa District	USD	340	1,263,134	Apr-20	Social Investment	Voluntary	
CNOOC UGANDA LTD	Host communities of Hoima and Kikuube Districts - HIVsensitization	Hoima and Kikuube Districts	USD	41,879	155,584,673	FY 2019	NA	Mandatory	IMPACT MITIGATION PROGRAM

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind			
CNOOC UGANDA LTD	Host communities of Hoima and Kikuube Districts - HIV/gender sensitization	Hoima and Kikuube Districts	USD	33,000	122,598,300	FY 2020	NA	Mandatory	IMPACT MITIGATION PROGRAM - ESIA	
CNOOC UGANDA LTD	Host communities of Hoima and Kikuube Districts - Road safety awareness	Hoima and Kikuube Districts	USD	33,400	124,084,340	FY 2020	NA	Mandatory	IMPACT MITIGATION PROGRAM - ESIA	
CNOOC UGANDA LTD	Host communities of Hoima and Kikuube Districts - Departments of Education Education Sponsorship- Best Performers Awards- Students who performed well at Primary, ordinary level and Advanced level	Hoima and Kikuube Districts	USD	8,000	29,720,800	FY 2019	NA	Voluntary	CSR	
CNOOC UGANDA LTD	Host communities of Hoima and Kikuube Districts - Departments of Education Education Sponsorship- Best Performers Awards- Students who performed well at Primary, ordinary level and Advanced level	Hoima and Kikuube Districts	USD	8,000	29,720,800	FY 2020	NA	Voluntary	CSR	
CNOOC UGANDA LTD	TRANSFER OF TECHNOLOGY AND SKILLS(Skilling program)-Welder Training and Certification Program	Ugandans with priority to host communities in project area	USD	90,061	334,585,621	FY 2020	NA	Mandatory	R 18 Petroleum Exploration Development & Production (National Content) Regulations 2016	
CNOOC UGANDA LTD	TRANSFER OF TECHNOLOGY AND SKILLS(Skilling program)-Heavy Goods Vehicle Drivers Training and licensing Program	Ugandans with priority to host communities in project area	USD	94,346	350,504,825	FY 2020	NA	Mandatory	R 18 Petroleum Exploration Development & Production (National Content) Regulations 2016	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
CNOOC UGANDA LTD	SUPPLIER DEVELOPMENT-Q1 Quarterly Supplier Development E-Conference	Contractors and potential contractors	USD	13,513	50,202,146	FY 2020	NA	Mandatory	R 12 (2) Petroleum Exploration Development & Production (National Content) Regulations 2016
CNOOC UGANDA LTD	SUPPLIER DEVELOPMENT-Q2 Quarterly Supplier Development E-Conference	Contractors and potential contractors	USD	15,350	57,026,785	FY 2020	NA	Mandatory	R 12 (2) Petroleum Exploration Development & Production (National Content) Regulations 2016
CNOOC UGANDA LTD	Supplier Development Conference Q1	Contractors and potential contractors	USD	2,708	10,060,491	FY 2019	NA	Mandatory	R 12 (2) Petroleum Exploration Development & Production (National Content) Regulations 2016
CNOOC UGANDA LTD	Supplier Development Conference Q3	Contractors and potential contractors	USD	4,000	14,860,400	FY 2019	NA	Mandatory	R 12 (2) Petroleum Exploration Development & Production (National Content) Regulations 2016

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
CNOOC UGANDA LTD	Supplier Development Conference Q4	Contractors and potential contractors	USD	7,350	27,305,985	FY 2019	NA	Mandatory	R 12 (2) Petroleum Exploration Development & Production (National Content) Regulations 2016
CNOOC UGANDA LTD	TRAINING OF UGANDAN CITIZENS- Onjob staff training	Ugandans	USD	22,000	81,732,200	FY 2020	NA	Mandatory	R 18Petroleum Exploration Development & Production (National Content) Regulations 2016
CNOOC UGANDA LTD	TRAINING UGANDA GOVT OFFICIALS	Ugandans	USD	77,000	286,062,700	FY 2020	NA	Mandatory	R 19 Petroleum Exploration Development & Production (National Content) Regulations 2016
ORANTO PETROLEUM LTD	National Content Workshops	Hoima & Kikuube Districts	USD	13,571	50,417,622	Sep-19	NA	Mandatory	Upstream National Content Regulation Section 12(2)
ARMOUR ENERGY LTD	Virtual University of Uganda (Education - Oil and gas management)	Kanywataba	USD	10,000	37,151,000	Aug-19	NA	Voluntary	
Environmental expenditure					5,293,808,818				
TOTALENERGIES E&P UGANDA B.V.	Biodiversity and Livelihood Committee	Bugungu / Nwoya	Euro	1,195	5,043,529	Aug-19	N/A	Mandatory	BLAC
TOTALENERGIES E&P UGANDA B.V.	Biodiversity and Livelihood Committee	Bugungu / Nwoya	Euro	7,455	31,454,354	Aug-19	N/A	Mandatory	BLAC
TOTALENERGIES E&P UGANDA B.V.	Biodiversity and Livelihood Committee	Bugungu / Nwoya	Euro	50,004	210,988,366	Feb-20	N/A	Mandatory	BLAC

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
TOTALENERGIES E&P UGANDA B.V.	1st installment Elephant Collaring Agreement	Wildlife Conservation Society	USD	75,951	282,165,560	Oct-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	2nd installment for elephant collaring exe	Wildlife Conservation Society	USD	62,559	232,412,495	Jun-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Environment Assessment-BUGUNGU & TANGI-NGIRI 1 & 2	Eco & Partner	USD	38,331	142,401,752	Jan-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Waste management-TANGI	Enviroserve (U)	USD	6,199	23,030,648	Nov-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Biodiversity Strategy works	Wildlife Conservation Society	USD	2,500	9,287,750	Aug-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Biodiversity Strategy works	Biodiversity UK	USD	32,367	120,247,979	Dec-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Biodiversity Action Plan	Biodiversity UK	USD	113,631	422,151,123	Jan-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Giraffe collar refitting operation	Giraffe Conservation Trust	USD	6,102	22,668,091	Jun-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Baseline Assessment of Stress and Animal Behaviour	Biodiversity Solutions (U)	USD	36,627	136,073,711	Sep-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	10% after submission & approval of detailed workpl	Biodiversity Solutions (U)	USD	22,703	84,344,658	Dec-19	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Submission of Final project report-Stress & animal	Biodiversity Solutions (U)	USD	47,023	174,695,147	Mar-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	15% 1st Q4-Mammal Assessments	Biodiversity Solutions (U)	USD	34,150	126,872,077	Jun-20	N/A	Mandatory	
TOTALENERGIES E&P UGANDA B.V.	Sponsorship grant for improved cooking stoves	Ecotrust	USD	3,000	11,145,300	Dec-19	Cooking stoves	Voluntary	
CNOOC UGANDA LTD	NEMA / KFDA ESIA Certificate Fee	Hoima and Kikuube Districts	USD	300,000	1,114,530,000	FY 2019	NA	Mandatory	The National Environment Act, Cap 153 Section 19: Subsection (3) The Environmental Impact Assessment Regulation, S.I. No. 13/1998.

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash				Payment in kind	Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Currency	Amount Original currency	Amount UGX	Date	Description of the contribution in kind		
CNOOC UGANDA LTD	NEMA / KFSA ESIA Certificate Fee	Hoima and Kikuube Districts	USD	300,000	1,114,530,000	FY 2020	NA	Mandatory	The National Environment Act, Cap 153 Section 19: Subsection (3) The Environmental Impact Assessment Regulation, S.I. No. 13/1998.
ORANTO PETROLEUM LTD	CoVAE Uganda Limited	Ngassa Block, Hoima	USD	35,170	130,660,067	Jul-19	NA	Mandatory	National Environment Act, No. 5 of 2019
ORANTO PETROLEUM LTD	Mwitanzigye Energy	Hoima	USD	5,000	18,575,500	Sep-19	NA	Mandatory	National Environment Act, No. 5 of 2019
ARMOUR ENERGY LTD	Environmental Assessment Consult Ltd	Kanywataba	USD	20,754	77,103,185	Aug-19	NA	Voluntary	
ARMOUR ENERGY LTD	Environmental Assessment Consult Ltd	Kanywataba	USD	5,940	22,067,694	Aug-19	NA	Voluntary	
ARMOUR ENERGY LTD	Petroleum Authority of Uganda	Kanywataba	USD	210,320	781,359,832	Oct-19	NA	Voluntary	
TOTAL					11,982,486,641				

Annex 8: Unilateral disclosures by Government Agencies and presented by company and sector for the fiscal year 2019-20

N°	Mining company	Withholding tax	Value added tax	PAYE	Income tax	Customs payments	Local excise duty	License fees	Royalties	Annual mineral rents	Environment impact assessment fees	Application fees	Other fees	Total
1	TORORO CEMENT LTD	2,367,936,145	62,767,060,249	5,117,361,321	16,000,000,000	51,319,680,439	17,329,612,200	-	-	-	-	50,000	2,858,149,120	157,759,849,474
2	HIMA CEMENT LTD	6,450,336,765	24,740,577,060	9,451,592,806	-	22,600,253,977	8,624,819,550	-	-	-	-	50,000	4,956,649,179	76,824,279,337
3	NATIONAL CEMENT COMPANY UGANDA LIMITED	2,111,474,991	23,137,299,819	1,238,963,679	-	19,250,811,755	6,209,555,740	-	54,685,000	-	-	-	180,488,890	52,183,279,874
4	KAMPALA CEMENT CO. LIMITED	265,975,960	9,544,812,312	1,553,440,342	-	7,935,313,918	2,350,407,400	-	92,044,210	1,400,000	-	-	63,024,250	21,806,418,392
5	TEMBO STEELS (U) LIMITED	176,698,091	8,773,901,128	798,732,743	787,629,706	6,919,062,987	-	-	-	-	2,000,000	50,000	693,728,507	18,151,803,162
6	GOODWILL (UGANDA) CERAMIC CO. LIMITED	2,880,275	8,524,735,893	409,881,079	200,000	41,770,828	-	-	-	48,850,000	-	-	22,842,008	9,051,160,083
7	VIRAT ALLOYS LIMITED	265,647,159	917,710,925	99,855,050	-	3,755,357,163	-	-	-	-	-	-	8,211,160	5,046,781,457
8	Hima cement	-	-	-	-	-	-	15,500,000	4,049,411,701	417,579,170	-	-	-	4,482,490,871
9	KASESE COBALT COMPANY LIMITED	35,194,747	1,727,245,336	1,456,304,229	-	76,746,887	-	500,000	-	-	-	-	-	3,295,991,199
10	Tororo Cement Limited	-	-	-	-	-	-	500,000	2,392,157,960	208,100,000	-	-	-	2,600,757,960
11	THE KAMPALA INDUSTRIES AND INFRASTRUCTURE DEVELOPMENT SMC LIMITED	12,929,175	51,679,500	24,892,000	-	1,595,946,555	-	-	-	-	1,000,000	-	72,644,856	1,759,092,086
12	TIAN TANG GROUP LIMITED	3,283,923	638,679,959	61,619,824	20,000,000	755,568,364	-	2,500,000	-	7,850,000	-	-	-	1,489,502,070
13	EURO MINERALS LIMITED	-	-	-	-	-	-	100,000	-	1,360,880,000	-	-	-	1,360,980,000
14	Q3 HOLDINGS LIMITED	480,000	1,093,501,336	27,092,710	50,010,000	129,565,009	-	1,000,000	-	650,000	-	-	-	1,302,299,055

N°	Mining company	Withholding tax	Value added tax	PAYE	Income tax	Customs payments	Local excise duty	License fees	Royalties	Annual mineral rents	Environment impact assessment fees	Application fees	Other fees	Total
15	KAKIRI STONE QUARRY LIMITED	15,932,932	583,539,892	308,572,674	121,101,629	139,726,473	-	2,000,000	-	-	-	-	-	1,170,873,600
16	NAMEKARA MINING COMPANY LIMITED	296,993,771	43,912,109	320,211,985	320,000	32,253,749	-	-	116,805,600	345,000,000	-	-	9,570,000	1,165,067,214
17	MHK GENERAL AGENCIES LIMITED	-	74,527,373	18,792,000	-	830,906,891	-	800,000	-	3,000,000	-	-	-	928,026,264
18	WOOD MACHINERY LIMITED	-	604,718,089	22,138,467	27,000,000	197,285,923	-	-	-	5,000,000	-	-	-	856,142,479
19	WAGAGAI MINING U LIMITED	1,244,094	-	15,475,160	2,160,000	730,635,276	-	-	-	92,800,000	-	-	4,040,000	846,354,530
20	SUN AND SAND MINES AND MINERALS LIMITED	-	-	-	-	-	-	-	-	800,960,000	-	-	-	800,960,000
21	SUBTERRA LTD	-	618,764,476	38,943,032	12,000,000	74,823,559	-	-	-	-	-	-	31,376,425	775,907,492
22	SAMTA MINES & MINERALS (U) LIMITED	345,470,013	-	193,234,607	-	2,333,822	-	2,500,000	-	162,150,000	-	-	7,840,205	713,528,647
23	AFRICAN CONMAT INDUSTRIES LIMITED	24,058,850	98,397,077	89,837,900	301,300,000	130,676,398	-	-	-	-	-	-	705,792	644,976,017
24	SIPA EXPLORATION UGANDA LIMITED	356,056,454	-	121,509,270	-	1,011,105	-	4,500,000	-	99,050,000	-	-	2,767,224	584,894,053
25	ABASI BALINDA TRANSPORTERS LIMITED	31,351,689	329,132,455	67,699,438	32,814,100	94,576,894	-	2,000,000	-	1,500,000	-	-	-	559,074,576
26	Other payers contributing less than UGX 500,000,000 each	1,772,109,510	1,343,778,526	7,632,056,205	419,069,210	1,896,613,013	100,766,000	749,225,000	334,531,862	1,277,350,361	-	-	357,941,231	15,883,440,918
	Total	14,536,054,544	145,613,973,514	29,068,206,521	17,773,604,645	118,510,920,985	34,615,160,890	781,125,000	7,039,636,333	4,832,119,531	3,000,000	150,000	9,269,978,847	382,043,930,810

Annex 9: Reconciliation sheets

Company name: TOTAL E&P UGANDA B.V.

Reporting period: FY 2019-20

N°	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures		25,650,344,494	64,662,773	25,715,007,267	25,713,022,235	-	25,713,022,235	1,985,032	
Uganda Revenue Authority (URA)		25,650,244,494	64,662,773	25,714,907,267	25,713,022,235	-	25,713,022,235	1,885,032	
1.1	Pay As You Earn (PAYE)	12,106,734,933	-	12,106,734,933	12,106,734,933	-	12,106,734,933	-	
1.2	Withholding - Foreign Trans	10,601,239,237	(178,817,096)	10,422,422,141	10,422,422,139	-	10,422,422,139	2	Not material difference
1.3	Withholding Tax	2,225,177,655	178,817,096	2,403,994,751	2,403,994,721	-	2,403,994,721	30	Not material difference
1.4	Withholding - Management fees	-	-	-	-	-	-	-	
1.5	Customs Payments	3,563,364	28,492,440	32,055,804	32,045,804	-	32,045,804	10,000	Not material difference
1.6	Value Added Tax	-	14,001,049	14,001,049	14,001,049	-	14,001,049	-	
1.7	Income Tax	-	-	-	-	-	-	-	
1.8	Training Fees	-	-	-	-	-	-	-	
1.9	Surface Rentals	-	-	-	-	-	-	-	
1.10	Other payment flows	713,529,305	22,169,284	735,698,589	733,823,589	-	733,823,589	1,875,000	Tax not reported by the Government Agency
National Environment Management Authority		100,000	-	100,000	-	-	-	100,000	
2.1	Environmental Impact Assessment (EIA)	-	-	-	-	-	-	-	
2.2	Other payment flows	100,000	-	100,000	-	-	-	100,000	Not material difference
Total payments		25,650,344,494	64,662,773	25,715,007,267	25,713,022,235	-	25,713,022,235	1,985,032	
B- Unilateral company disclosures		7,404,985,737	(422,724,050)	6,982,261,687					
Social expenditure		5,340,192,641	(408,838,493)	4,931,354,147					
3.1	Mandatory social expenditure	4,628,708,987	(408,838,493)	4,219,870,493					
3.2	Discretionary (voluntary) social expenditure	711,483,654	-	711,483,654					
Environmental expenditure		2,048,868,096	(13,885,557)	2,034,982,540					
4.1	Mandatory Environmental expenditure	2,037,722,796	(13,885,557)	2,023,837,240					
4.2	Discretionary Environmental expenditure	11,145,300	-	11,145,300					
Infrastructure provisions and Barter arrangements		-	-	-					
5.1	Value of the benefit stream during the FY 2019-20	-	-	-					
Subnational payments		15,925,000	-	15,925,000					
6.1	Any significant payment made to regional authorities	15,925,000	-	15,925,000					

Company name: CNOOC UGANDA LTD

Reporting period: FY 2019-20

N°	Description of Payment	Per Company			Per Government			Final difference Comment
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		13,555,216,917	(105,505,302)	13,449,711,615	14,570,381,962	(1,120,476,179)	13,449,905,783	(194,168)
Uganda Revenue Authority (URA)		13,555,216,917	(1,225,981,481)	12,329,235,436	13,449,905,783	(1,120,476,179)	12,329,429,604	(194,168)
1.1	Pay As You Earn (PAYE)	5,822,300,857	-	5,822,300,857	5,822,300,857	-	5,822,300,857	-
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
1.3	Withholding Tax	6,506,284,579	-	6,506,284,579	6,506,284,579	-	6,506,284,579	-
1.4	Withholding - Management fees	105,505,302	(105,505,302)	-	-	-	-	-
1.5	Customs Payments	-	-	-	54,168	-	54,168	(54,168) Not material difference
1.6	Value Added Tax	-	-	-	-	-	-	-
1.7	Income Tax	-	-	-	-	-	-	-
1.8	Training Fees	-	-	-	-	-	-	-
1.9	Surface Rentals	-	-	-	-	-	-	-
1.10	Other payment flows	1,121,126,179	(1,120,476,179)	650,000	1,121,266,179	(1,120,476,179)	790,000	(140,000) Not material difference
National Environment Management Authority (NEMA)		-	1,120,476,179	1,120,476,179	1,120,476,179	-	1,120,476,179	-
2.1	Environmental Impact Assessment (EIA)	-	1,120,176,179	1,120,176,179	1,120,176,179	-	1,120,176,179	-
2.2	Other payment flows	-	300,000	300,000	300,000	-	300,000	-
Total payments		13,555,216,917	(105,505,302)	13,449,711,615	14,570,381,962	(1,120,476,179)	13,449,905,783	(194,168)
B- Unilateral company disclosures		3,866,679,575	98,546,490	3,965,226,066				
Social expenditure		1,678,659,775	(4,609,710)	1,674,050,066				
3.1	Mandatory social expenditure	1,619,054,495	(4,446,030)	1,614,608,466				
3.2	Discretionary (voluntary) social expenditure	59,605,280	(163,680)	59,441,600				
Environmental expenditure		2,125,903,800	103,156,200	2,229,060,000				
4.1	Mandatory Environmental expenditure	2,125,903,800	103,156,200	2,229,060,000				
4.2	Discretionary Environmental expenditure	-	-	-				
Infrastructure provisions and Barter arrangements		-	-	-				
5.1	Value of the benefit stream during the FY 2019-20	-	-	-				
Subnational payments		62,116,000	-	62,116,000				
6.1	Any significant payment made to regional authorities	62,116,000	-	62,116,000				

Company name: ORANTO PETROLEUM LTD

Reporting period: FY 2019-20

N°	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures		1,620,563,569	99,214,716	1,719,778,285	142,317,253	1,577,431,460	1,719,748,713	29,572	
Uganda Revenue Authority (URA)		1,620,563,569	99,214,716	1,719,778,285	142,317,253	1,577,431,460	1,719,748,713	29,572	
1.1	Pay As You Earn (PAYE)	80,300,599	7,823,256	88,123,855	88,116,012	-	88,116,012	7,843	Tax not reported by the Government Agency
1.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
1.3	Withholding Tax	-	-	-	-	-	-	-	
1.4	Withholding - Management fees	53,822,970	-	53,822,970	53,822,970	-	53,822,970	-	
1.5	Customs Payments	-	-	-	178,271	-	178,271	(178,271)	Not material difference
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	400,000	-	400,000	200,000	-	200,000	200,000	Not material difference
1.8	Training Fees	1,486,040,000	-	1,486,040,000	-	1,486,040,000	1,486,040,000	-	
1.9	Surface Rentals	-	91,391,460	91,391,460	-	91,391,460	91,391,460	-	
1.10	Other payment flows	-	-	-	-	-	-	-	
National Environment Management Authority (NEMA)		-	-	-	-	-	-	-	
2.1	Environmental Impact Assessment (EIA)	-	-	-	-	-	-	-	
2.2	Other payment flows	-	-	-	-	-	-	-	
Total payments		1,620,563,569	99,214,716	1,719,778,285	142,317,253	1,577,431,460	1,719,748,713	29,572	
B- Unilateral company disclosures		50,417,622	149,235,567	199,653,189					
Social expenditure		50,417,622	-	50,417,622					
3.1	Mandatory social expenditure	50,417,622	-	50,417,622					
3.2	Discretionary (voluntary) social expenditure	-	-	-					
Environmental expenditure		-	149,235,567	149,235,567					
4.1	Mandatory Environmental expenditure	-	149,235,567	149,235,567					
4.2	Discretionary Environmental expenditure	-	-	-					
Infrastructure provisions and Barter arrangements		-	-	-					
5.1	Value of the benefit stream during the FY 2019-20	-	-	-					
Subnational payments		-	-	-					
6.1	Any significant payment made to regional authorities	-	-	-					

Company name: ARMOUR ENERGY LTD

Reporting period: FY 2019-20

N [*]	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures		574,049,697	781,359,832	1,355,409,529	1,367,617,991	(6,104,231)	1,361,513,760	(6,104,231)	
Uganda Revenue Authority (URA)		574,049,697	781,359,832	1,355,409,529	1,361,513,760	(6,104,231)	1,355,409,529	-	
1.1	Pay As You Earn (PAYE)	302,362,697	-	302,362,697	302,362,697	-	302,362,697	-	
1.2	Withholding - Foreign Trans	93,678,388	-	93,678,388	93,678,388	-	93,678,388	-	
1.3	Withholding Tax	178,008,612	-	178,008,612	178,008,612	-	178,008,612	-	
1.4	Withholding - Management fees	-	-	-	-	-	-	-	
1.5	Customs Payments	-	-	-	-	-	-	-	
1.6	Value Added Tax	-	-	-	-	-	-	-	
1.7	Income Tax	-	-	-	-	-	-	-	
1.8	Training Fees	-	743,020,000	743,020,000	743,020,000	-	743,020,000	-	
1.9	Surface Rentals	-	38,339,832	38,339,832	38,339,832	-	38,339,832	-	
1.10	Other payment flows	-	-	-	6,104,231	(6,104,231)	-	-	
National Environment Management Authority (NEMA)		-	-	-	6,104,231	-	6,104,231	(6,104,231)	
2.1	Environmental Impact Assessment (EIA)	-	-	-	6,104,231	-	6,104,231	(6,104,231)	Tax not reported by the extractive company
2.2	Other payment flows	-	-	-	-	-	-	-	
Total payments		574,049,697	781,359,832	1,355,409,529	1,367,617,991	(6,104,231)	1,361,513,760	(6,104,231)	
B- Unilateral company disclosures		917,681,711	-	917,681,711					
Social expenditure		37,151,000	-	37,151,000					
3.1	Mandatory social expenditure	-	-	-					
3.2	Discretionary (voluntary) social expenditure	37,151,000	-	37,151,000					
Environmental expenditure		880,530,711	-	880,530,711					
4.1	Mandatory Environmental expenditure	880,530,711	-	880,530,711					
4.2	Discretionary Environmental expenditure	-	-	-					
Infrastructure provisions and Barter arrangements		-	-	-					
5.1	Value of the benefit stream during the FY 2019-20	-	-	-					
Subnational payments		-	-	-					
6.1	Any significant payment made to regional authorities	-	-	-					

Annex 10: Restoration of the Environment After Oil and Gas Exploration Activities of Ngiri 5 Well Site in Buliisa District



Source: NEMA

The pictures above show a sequence of the same area during exploration activities and after restoration as reported by NEMA. NEMA considers that: generally, oil and gas activities have been largely compliant with the legal requirements, and that most of the areas that were disturbed during the exploration phase have been fully restored as seen in the pictures above.

Annex 11: Persons contacted or involved

UGEITI Independent Administrator	
Ben Toorabally	Mission Director
Rached Maalej	Senior Manager
Tim Woodward	Consultant
Oscar Daniel Mwesigwa	Senior Support Staff
UGEITI Secretariat	
Ms. Gloria Mugambe	Head of UGEITI Secretariat
Mr. Saul Ongaria	National Coordinator
Ms. Vanessa Ihunde	Ass. National Coordinator
Ms. Gertrude Angom	Administration officer
Mr. Kanakulya Edwin Kavuma	Compliance officer
Mr. Edgar Mutungi	Finance Officer
Mr. Dan Denis Agaba	Statistician
Ms. Bronia Arinda	Secretary
Mr. Abbey Gitta	Information Management Assistant
Ms. Acom Suzan Angela	Office Assistant
Mr. Francis Garvin Okello	Office Assistant
UGEITI Multi-Stakeholder Group	
Government	
Mr. Moses Kaggwa	MSG-Chairperson, Director Economic Affairs, Ministry of Finance, Planning and Economic Development
Mr. Robert Tugume	Ag. Assistant Commissioner, Ministry of Energy and Mineral Development
Mr. Francis Elungat	Coordinator Oil and Gas, Ministry of Energy and Mineral Development (Proxy)
Mr. David Ssebagala	Senior Inspector of Mines, Ministry of Energy and Mineral Development
Mr. John Kennedy Okewling	Mining Engineer, Ministry of Energy and Mineral Development (Proxy)
Mrs. Allen Bucyana	Senior State Attorney, Ministry of Justice and Constitutional Affairs
Ms. Racheal Rwomushana	Senior State Attorney, Ministry of Justice and Constitutional Affairs (Proxy)

UGEITI Multi-Stakeholder Group	
Mrs. Gloria T Akatuhurira	Supervisor Legal Affairs, Uganda Revenue Authority
Ms. Tracy Basiima	Litigation Officer, Uganda Revenue Authority (Proxy)
Ms. Sandra Kaitare	Assistant Commissioner Petroleum and Mining, Uganda Revenue Authority
Mr. Evans Mwesigye	Manager Mineral Taxation and Revenue Monitoring, Uganda Revenue Authority (Proxy)
Eng. Timothy Tibesigwa	Principal Executive Engineer (Mechanical), Ministry of Works and Transport
Mr. Bright Mutambuzi	Senior Mechanical Engineer Ministry of Works and Transport (Proxy)
Mr. Philip Andrew Wabulya	Executive Director of Petroleum Investment Fund, Bank of Uganda
Mr. Peter Rumanzi	Assistant Director Petroleum Investment Fund, Bank of Uganda (Proxy)
Mr. Jonan Kandwanaho	Senior Planner Chemical Industry, National Planning Authority
Eng. Abraham J.B Muwanguzi (PhD)	Manager-Science Planning Department, National Planning Authority (Proxy)
Mr. Clovice Bright Irumba	Director Exploration, Petroleum Authority of Uganda
Mr. Kosia Kasibayo	Legal Officer, Petroleum Authority of Uganda (Proxy)
Mr. Isaac Ntujju	Principal Environment Inspector (Oil Gas), National Environment Management Authority
Ms. Sarah Aijuka	Senior Environment Inspector, National Environment Management Authority (Proxy)
Dr. Callist Tindimugaya	Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment
Mr. Albert Orijabo	Assistant Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment (Proxy)
Civil Society Organisation	
Mr. Onesmus Mugenyi	Deputy Executive Director, Advocates Coalition for Environment and Development (CSO)
Ms. Winfred Ngabiirwe	Executive Director, Global Rights Alert (CSO)
Mr. Magara Siragi Luyima	Extractive Industries Coordinator, Oxfam Uganda (CSO)
Ms. Lomonyang Margaret	Executive Director, Karamoja Women Umbrella Organization (CSO)
Mr. Gard Benda	Country Director, World Voices Uganda (CSO)
Mr. Henry Bazira	Executive Director, Water Governance Institute, (Proxy)
Ms. Regina Navuga	Program Coordinator, Southern & Eastern Africa Trade Information and Negotiations Institute, (Proxy)
Mr. Paul Twebaze	Executive Director, Pro-Biodiversity Conservationist of Uganda, (Proxy)

UGEITI Multi-Stakeholder Group

Mr. Paul Mulindwa	Coordinator, Kitara Civil Society Organisations' Network, (Proxy)
Mr. Sam Mucunguzi	Coordinator, Citizens' Concern Africa, (Proxy)
Industry	
Mr. Jeanne Gavalda	Business Development and Corporate Affairs Director, TotalEnergies
Mr. Faustine Mugisha	Joint Ventures & Commercial Manager, TotalEnergies (Proxy)
Mr. Obad Noah	Country Representative, Oranto Petroleum Uganda
Mr. Mathius Ssenkaali	Accountant, Oranto Petroleum Uganda (Proxy)
Dr. Tom Buringuriza	Country Manager, Armour Energy Uganda
Ms. Janet Nayebele	Compliance Officer, Armour Energy Uganda (Proxy)
Mr. Emmanuel Mugagga	Chief Financial Officer, Uganda National Oil Company
Ms. Emily Nakamya	Business Planning and Performance Manager, Uganda National Oil Company (Proxy)
Yuping Song	Manager of the Legal Department, CNOOC Uganda Ltd
Ms. Sandra Mwesigye	Legal Adviser, CNOOC Uganda Ltd (Proxy)
Ms. Muhanguzi Ingrid	Legal Adviser, CNOOC Uganda Ltd (Proxy)
Dr. Elly Karuhanga	Board Chairman, Uganda Chamber of Mines and Petroleum
Mr. Aggrey Ashaba	Uganda Chamber of Mines and Petroleum (Proxy)
Dr. Jennifer Hinton	Uganda Country Head, Uganda Chamber of Mines and Petroleum, Jervois Mining Limited
Ms. Catherine. N. Wabomba	Ag. Chief Executive Officer, Uganda Chamber of Mines and Petroleum (Proxy)
Mr. Bukya John Bosco	Chairperson, Uganda Association of Artisanal & Small-Scale Miners Limited
Mr. Kibirige Emmanuel	National Coordinator/Secretary, Uganda Association of Artisanal & Small-Scale Miners Limited (Proxy)

Office of the Auditor General

Mr. John F.S Muwanga	Auditor General
Mr. Joseph Hirya	Director of Audit
Mr. William Ezama	Senior Principal Auditor
Ms. Magdalene Babirye	Auditor
Mr. Frank Byaruhanga	Auditor
Mr. Robert Muhumuza	Auditor
Ms. Banda Agnes	Auditor

Uganda Registration Services Bureau

Ms. Patricia Opoka	Manager Document registration and Licensing
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Directorate of Geological Survey and Mining

Mr. Ham Masiko Mubinga Accountant

Directorate of Geological Survey and Mining

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Ms. Jacqueline Nnakirijja Geologist