UGEITI

Uganda Extractive Industries Transparency Initiative

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

UGEITI 2023/24 UGANDA EITI Report

August 2026

Produced with support from:

ACEMP

Natural Resource Governance Institute

Prepared by:

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CONTENTS

I. OVERVIEW 11

1.1 EITI in Uganda 12

1.2 Objective 12

1.3 Background 13

1.4 Scope of Work 13

II. EXECUTIVE SUMMARY 14

III. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR 25

3.1 Overview of the extractive industries including the main prospecting activities 26

3.1.1 Overview of oil and gas sector 26

3.1.2 Overview of the mining sector 30

3.2 Legal and Institutional Framework 36

3.2.1. Legal framework of the oil and gas sector 36

3.2.2. Legal framework of the Mining Sector 42

3.2.3. National energy transition 49

3.2.4. The Anti-corruption landscape in Uganda 57

3.3 Contract and license allocations 64

3.3.1. Contract and license allocations in the oil and gas sector 64

3.3.2. License allocations in the Mining Sector 78

3.3.3. National Local Content 84

3.4 Register of licenses 87

3.4.1. Register of petroleum licenses 87

3.4.2. Register of Mining rights 88

3.5 Disclosure of licenses and contracts 90

3.5.1 Disclosure of PSAs and Petroleum Rights 90

3.5.2 Disclosure of contracts and licenses in the mining sector 91

3.6 Beneficial ownership 92

3.6.1 Uganda's legal reforms on Beneficial Ownership disclosure 93

3.6.2 Status update on establishment of the Beneficial Ownership register 96

3.6.3 Access to Beneficial Ownership data by the public 98

3.7 State participation 99

3.7.1. State participation in the Oil and Gas sector 99

3.7.2. State participation in the mining sector 104

3.8 Exploration activities 107

3.8.1 Oil and gas sector 107

CONTENTS

3.8.2 Mining sector ... 115
3.9 Greenhouse gas emissions ... 120
3.9.1 Policy and legal framework ... 120
3.9.2 Overview of the current situation ... 122
3.9.3 Declared greenhouse gas emissions ... 122
3.10 Infrastructure and barter arrangements in the Extractive Sector ... 123
3.11 Transport of minerals ... 123
3.11.1. Transport revenues of Oil and Gas ... 123
3.11.2. Transport revenues of minerals ... 129
3.12 Auditing and accounting ... 130
3.12.1. Audit of private companies ... 130
3.12.2. Audit of State-Owned Enterprises ... 130
3.12.3. Audit of Government Agencies ... 131
3.13 Project cost ... 132
3.13.1. Legal Framework for Oil Cost Recovery ... 132
3.13.2. Cost Oil Mechanism ... 132
3.13.3. Verification and Oversight ... 134
3.13.4. Declared Project costs ... 137
3.14 Environment and Social Context in the Extractives Sector of Uganda ... 138
3.14.1. Policy and Legal Reforms in the Extractive Sector ... 138
3.14.2. Environment and Social Impact Assessments ... 138
3.14.3. Environment Monitoring and Compliance ... 139
3.14.4. Environment and Social Concerns and interventions in the extractives sector 142
3.14.5. Environmental enforcement and sanctioning ... 145
3.14.6. Environmental and Social Information Disclosure ... 145
3.14.7. Context of Greenhouse gas emissions and Carbon Credits (trade) in Uganda 146
3.15 Notes towards Gender Sensitive UGEITI Reporting and Implementation ... 147
3.15.1. Legislative & Policy Framework for Gender Equality in Uganda ... 147
3.15.2. Context of gender mainstreaming in Uganda ... 148
IV. EXTRACTIVE SECTOR IN FIGURES ... 158
4.1. Production and exports data in the extractive sector ... 159
4.1.1. Oil and Gas' production and export data ... 159
4.1.2. Minerals' production and export data ... 159
4.2. The contribution of the extractive sector to the economy ... 164
4.2.1. Extractive sector contribution to GDP ... 164
4.2.2. Extractive sector contribution to the national exports ... 165

CONTENTS

4.2.3. Extractive sector contribution to the State revenue 166
4.2.4. Extractive sector contribution to employment 166
4.3. Level of disaggregation 168
4.4. Analysis of reported data 168
4.4.1. Analysis of total extractive revenues 168
4.4.2. Unilateral disclosure of revenue streams 171
4.5. Collection and Distribution of Extractive Revenues 172
4.5.1. Budget Process 173
4.5.2. Revenue Collection 177
4.5.3. Revenue allocation 180
V. RECONCILIATION RESULTS 191
5.1. Scope 192
5.1.1 Companies 192
5.1.2 Payments flow 192
5.1.3 Government Agencies 193
5.1.4 Non-revenue information 194
5.2. Payment Reconciliation between extractive entities and Government Agencies 195
5.2.1. Reconciliation by Extractive Entity 195
5.2.2. Reconciliation by revenue stream 196
5.3. Adjustments 197
5.3.1. Adjustments to Extractive entities' templates 197
5.3.2. Adjustments to Government Agency templates 198
VI. RECOMMENDATIONS 200
VII. ANNEXES 203
Annex 1: Oil and gas sector legal framework 204
Annex 2: Detailed objectives and actions of the NPP 208
Annex 3: Oil and gas sector institutional framework 211
Annex 4: Mining sector institutional framework 214
Annex 5: Mining sector legal framework 216
Annex 6: Type of licenses in the mining sector according to the Mining Act, 2003 219
Annex 7: New mineral characteristics rights introduced by the Mines & Minerals Act 2022 221
Annex 8: Local content reforms according to the Mining and Minerals Act 2022 222
Annex 9: List of Mineral Rights that were awarded during FY 2023/24 224
Annex 10: Register of licenses in mining sector, active during Fiscal Year 2023/24 226

CONTENTS

Annex 11: Legal ownership reported 233
Annex 12: Beneficial ownership reported 235
Annex 13: Minerals Reserves of Uganda 236
Annex 14: Legal framework for environment management in the extractive sector 240
Annex 15: Approach and methodology 246
Annex 16: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2023/24 248
Annex 17: Company profiles 261
Annex 18: Detail of royalties transferred during FY 2023-24 262
Annex 19: Main payment streams in the mining sector 321
Annex 20: Register of upstream petroleum licenses active during Fiscal Year 2023/24 326
Annex 21: Reconciliation sheets 327
Annex 22: Submission of Reporting template 347
Annex 23: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2023-24 348
Annex 24: Social and environmental expenditure disclosed by extractive entities 352
Annex 25: Sub-national payments disclosed by extractive entities 380
Annex 26: Project cost reported 382
Annex 27: Greenhouse Gas emission reported 388
Annex 28: Implementation status of the recommendations 390

CONTENTS

Table 1: Production variance for the last three years in UGX 16
Table 2: Production data by company 17
Table 3: Production value of minerals extracted for FY 2023/24 17
Table 4: Exportation of minerals data for FY 2023/24 18
Table 5: Summary of revenues for the last three periods 20
Table 6: List of oil and gas entities retained in the reconciliation scope 21
Table 7: List of mining entities retained in the reconciliation scope 21
Table 8: Reconciled revenues for the fiscal year 2023-24 22
Table 9: Unresolved discrepancies for the fiscal year 2023-24 22
Table 10: Companies that did not meet the reporting deadline for the Fiscal year 2023-24 23
Table 11: Non signed declaration forms for extractive entities for the fiscal year 2023-24. 24
Table 12: Worldwide Governance Indicators (WGI) 59
Table 13: Technical and financial criteria used during the second licensing round 73
Table 14: Type of licenses and permits in the oil and gas upstream sector 76
Table 15: Number of mineral rights in existence during FY 2023/24 88
Table 16: LIST OF UPSTREAM PETROLEUM LICENSES ACTIVE DURING 2023/24 108
Table 17: Main projects in the oil and gas upstream sector 110
Table 18: Oil and gas discoveries in Uganda 113
Table 19: Main exploration, mining and minerals processing projects in Uganda 115
Table 20: EACOP construction details 126
Table 21: List of agreements signed in relation to the EACOP Project as reported by UNOC 127
Table 22: Summary of the OAG audit process 131
Table 23: Project cost data during FY 2023-24 137
Table 24: Contextual information 159
Table 25: Production variance in value for the last three years in UGX 159
Table 26: Production data in value by company for FY 2023/24 160
Table 27: Production data of minerals extracted for FY 2023/24 161
Table 28: Exportation of minerals data for FY 2023/24 163
Table 29:: Analysis of Import/Export of Gold 164
Table 30:Contribution of the mining sector to the GDP at current prices 165
Table 31: Contribution of the mining sector to the State exports for FY 2023/24 165
Table 32: Contribution of the extractive sector to the Government revenues during the FY 2023/24 166
Table 33: Extractive sector contribution to formal employment in for FY 2023/24 166
Table 34: Direct employment in the mining sector reported by NSSF 166
Table 35: Summary of revenues variance for the last three periods 168
Table 36: Analysis of total revenues by sector for the last three years in millions UGX 169
Table 37: Revenue contributions of top 5 extractive companies in millions UGX 169
Table 38: Analysis of total revenues by payment stream the last two years in millions UGX 170
Table 39: Summary of unilateral disclosures by Government Agencies and presented by payment stream for the fiscal year 2023/24 171
Table 40: Summary of social and environmental expenditure reported by companies for the fiscal year 2023/24 172

CONTENTS

Table 41: Summary of Subnational payments reported by companies for the fiscal year 2023/24 172
Table 42: Budget preparation timelines 175
Table 43: Petroleum Fund bank accounts 184
Table 44: The list of Petroleum Fund deposits and withdrawals 185
Table 45: Petroleum Fund financial performance for FYs 2023-24, 2022-23 & 2021-22 185
Table 46: Summary of royalties transferred during FY 2023/24 190
Table 47: List of oil and gas entities retained in the reconciliation scope 192
Table 48: List of mining entities retained in the reconciliation scope 192
Table 49: List of payments flows 192
Table 50: List of Government Agencies within the oil and gas sector UGEITI reporting process 193
Table 51: List of Government Agencies within the mining sector UGEITI reporting process 194
Table 52: List of non-revenue information requirement as agreed by the MSG 194
Table 53: Reconciliation by extractive entity for the fiscal year 2023/24 195
Table 54: Initial revenues by revenue stream for the fiscal year 2023/24 196
Table 55: Adjustments to Extractive entities' templates for the fiscal year 2023/24 197
Table 56: Adjustments to extractive company by payment stream 197
Table 57: Adjustments for Tax related to activity other than extractive by company 197
Table 58: Adjustments for Tax paid not reported 198
Table 59: Adjustments for Tax paid not reported 198
Table 60: Adjustments to Government Agencies' templates for the fiscal year 2023/24 198
Table 61: Adjustments to extractive company by payment stream 198
Table 62: Adjustments for revenues relating to activities other than extractive by company 199

CHARTS

Chart 1: Contribution to mining production by company ... 17
Chart 2: Contribution to mining production by mineral product in FY 2023/24 ... 17
Chart 3: Contribution by mining exports in FY 2023/24 ... 18
Chart 4: Structure of extractive sector's revenues for the fiscal year 2023-24 ... 21
Chart 5: Map of the East African Crude Oil Pipeline (EACOP) Route ... 27
Chart 6: Oil and gas exploration history in Uganda ... 28
Chart 7: Map showing the active ASM areas in Uganda ... 31
Chart 8: ASM sub-sector challenges in Uganda ... 32
Chart 9: ASM sub-sector development recommendations ... 33
Chart 10: Artisanal Mining definition under the Mining and Minerals Act Cap.159 ... 34
Chart 11: Artisanal Mining Areas, according to the Mining and Minerals Cap. 159 ... 35
Chart 12: Artisanal and Small-Scale mining licenses eligibility criteria ... 35
Chart 13: Oil and gas sector legal framework ... 36
Chart 14: NPP expected outcomes ... 38
Chart 15: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP) ... 39
Chart 16: Institutional framework in the Oil and gas sector ... 40
art 17: Key Revenue streams in the Oil and gas sector ... 41
Chart 18 Fiscal Regime under Production Sharing Agreements (PSAs) ... 42
Chart 19: Legal framework for the mining sector ... 43
Chart 20: Summary of main reforms according to the Mining and Minerals Act Cap 159 ... 43
Chart 21: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act Cap.159 ... 45
Chart 22: DGSM departments and their functions according to Mining and Minerals Act, Cap.159 .. 46
Chart 23: Main payment streams from the mining sector ... 48
Chart 24: State equity participation under the Mining and Minerals Act Cap.159[23] ... 49
Chart 25: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022 compared to the Mining Act, 2003 ... 49
Chart 26: Uganda's energy consumption in 2021 ... 50
Chart 27: Principles of the ETP and Scenario descriptions ... 51
Chart 28: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050 ... 52
Chart 29: Energy demand by fuel in the Energy Transition Plan, 2021-2050 ... 52
Chart 30: Total final consumption by sector and by fuel in the ETP, 2021-2050 ... 53
Chart 31: Avoided and realised total final consumption in the Energy Transition Plan, 2050 ... 53
Chart 32: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030 ... 54
Chart 33: Sources of finance for clean energy projects in sub-Saharan Africa (excluding South Africa) in the Sustainable Africa Scenario, 2030 ... 56
Chart 34: Key Enablers for Uganda's Energy Transition Plan ... 56
Chart 35: Uganda CPI from 2012 to 2024. ... 58
Chart 36: IG organogram ... 62
Chart 37: IG Main mandates and authority ... 63
Chart 38: Information required for the reconnaissance permit application ... 64
Chart 39:Principles of the PEL competitive bidding process ... 65

CHARTS

Chart 40: Stages of the PEL competitive bidding process 65
Chart 41: Information required for the Petroleum Exploration Licence (PEL) application 66
Chart 42: Information required for the Facility License application 68
Chart 43: Information required for the Petroleum Production License (PPL) application 69
Chart 44: Information required for the Annual Production Permit (APP) application 70
Chart 45: Map of the blocks offered in the second licensing round 72
chart 46: Oil and gas extraction phases in the upstream sector 76
Chart 47: The licensing application requirements for the mining sector 78
Chart 48: Licensing process in the mining sector 80
Chart 49: Mineral rights according to the Mining Act, 2003 81
Chart 50 Type of licenses in the mining sector according to the Mining Act, 2003 82
Chart 51: Mineral rights according to the Mining and Minerals Act Cap.159 83
Chart 52: Terms and conditions of the mineral agreement according to the Mines and Minerals Act Cap.159 84
Chart 53: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023 95
Chart 54: URSB Beneficial Ownership Forms 95
Chart 55: Activities undertaken by URSB on establishment of the BO Register 98
Chart 56: UNOC mandate in the oil and gas sector 101
Chart 57: UNOC shareholding structure 101
Chart 58: Functions of Uganda National Mining Company (NMC) 107
Chart 59: Status of licensing for oil and gas sector in Uganda 109
Chart 60: Main players in the oil and gas upstream sector 111
Chart 61: Map showing the oil and gas exploration areas and production fields 112
Chart 62: Map showing the oil and gas discoveries in Albertine Graben 114
Chart 63: Map showing the mineral occurrences in Uganda 120
Chart 64: Map of the East Africa Crude Oil Pipeline (EACOP) 126
Chart 65: EACOP company shareholding structure 127
Chart 66: Profit Petroleum calculation 135
EC*Chart 67: Representation of Women in the parliament since 1962* 148
Chart 68: Women's share of wage employment by sector, as a percentage of women's total employment 149
Chart 69: Women's share of employment by occupation, as a percentage of women's total employment 150
Chart 70: Contribution to mining production in value by company in FY 2023/24 161
Chart 71: Contribution to mining production by mineral product in FY 2023/24 162
Chart 72: Contribution by mining exports in FY 2023/24 163
Chart 73: Contribution by sector for FY 2023/24 169
Chart 74: Extractive companies' reconciled revenue contribution for 2023/24 in UGX (millions). 170
Chart 75: Contribution of reconciled revies by payment flows for 2023/24 171
Chart 76: Uganda's Budget Cycle 174
Chart 77: Budget oversight 177
Chart 78: Main sources of the Government revenue 178
Chart 79: Revenue collection diagram for the oil and gas sector 179

CHARTS

Chart 80: Revenue collection diagram for the mining sector 180
Chart 81: Summary of the functioning of the Petroleum Fund Mechanism 181
Chart 82: Petroleum Fund Mechanism 182
Chart 83: Timelines for withdrawal and Reporting on the Petroleum Fund 183
Chart 84: Petroleum Production Royalties Allocation Mechanism 189

I. OVERVIEW

Overview

1.1 EITI in Uganda

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

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

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

To guide implementation, Uganda adopted its first National Work Plan in 2020, covering the period FY 2020/21 to FY 2021/22. Building on the initial phase of implementation, a second Work Plan was launched in September 2023 with a focus on strengthening transparency and accountability in the extractive sector, improving the management and equitable distribution of extractive revenues, and enhancing the institutional and technical capacity of both the MSG and the Secretariat.

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

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

1.2 Objective

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

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

1.3 Background

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

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

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

- Strengthening anti-corruption efforts through improved transparency and the identification of corruption risks across extractive value chains;
- Supporting informed dialogue on the energy transition through disclosures on relevant policies, future production scenarios, and projected revenues from extractive resources;
- Expanding reporting on gender, social, and environmental issues to promote inclusiveness, strengthen stakeholder participation, and improve understanding of the broader impacts of extractive activities; and
- Enhancing revenue transparency through more comprehensive disclosures that support domestic revenue mobilisation and improve the management of extractive sector revenues.

1.4 Scope of Work

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

II. EXECUTIVE SUMMARY

Executive Summary

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

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

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

2.1 Production and Export Data

a. Production and export in the Oil and Gas Sector

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

b. Production in the mining sector

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

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

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

The sector remained highly concentrated, with Iron Ore and Limestone continuing to dominate mineral production. Together, these two commodities accounted for approximately 84% of the total value of mineral production during FY 2023/24, contributing 62% and 22%, respectively. This concentration highlights the increasing importance of large-scale industrial mineral and metallic ore production within Uganda's mining sector.

Overall, the results indicate a substantial expansion of the mining sector during FY 2023/24, largely driven by increased Iron Ore production and continued growth in the extraction of key industrial minerals. The charts and tables below provide an overview of production trends in Uganda's mining sector, while a more detailed analysis of individual companies and commodities is presented in Section 4.1 of this report.

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

Mineral	2021/22	2022/23	2023/24	Variation	
	Value of the production	Value of the production	Value of the production	(2021/22) - (2022/23)	(2022/23) - (2023/24)
Limestone	93,343,667,050	97,528,939,000	102,916,097,540	4%	6%
Iron Ore	72,828,561,355	91,136,918,400	289,349,307,427	25%	217%
Pozzolana	17,752,573,840	18,790,381,500	23,220,768,810	6%	24%
Wolfram	6,820,192,964	4,538,419,100	1,229,637,651	-33%	-73%
Gold	3,428,090,368	702,102,300	785,396,736	-80%	12%
Kaolin	3,301,084,715	2,260,829,100	3,687,793,826	-32%	63%
Syenitic Aggregate	2,483,940,425	5,580,493,300	6,358,249,883	125%	14%
Volcanic Ash	1,814,098,860	4,295,247,800	1,344,341,083	137%	-69%
Marble	89,539,200	1,673,205,500	2,927,650,856	1769%	75%
Feldspar	24,291,600	173,420,600	47,797,329	614%	-72%
Granite	12,144,000	7,129,500	5,692,500	-41%	-20%
Diatomite	7,595,000	-	-	n/a	n/a
Vermiculite	-	-	26,539,031,898	n/a	100%
Cassiterite	-	-	3,806,741,730	n/a	100%
Other	-	21,769,901,800	2,457,271,702	100%	-89%
Total	**201,905,779,377**	**248,456,987,900**	**464,675,778,971**	**23%**	**87%**

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

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

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

Chart 1: Contribution to mining production by company

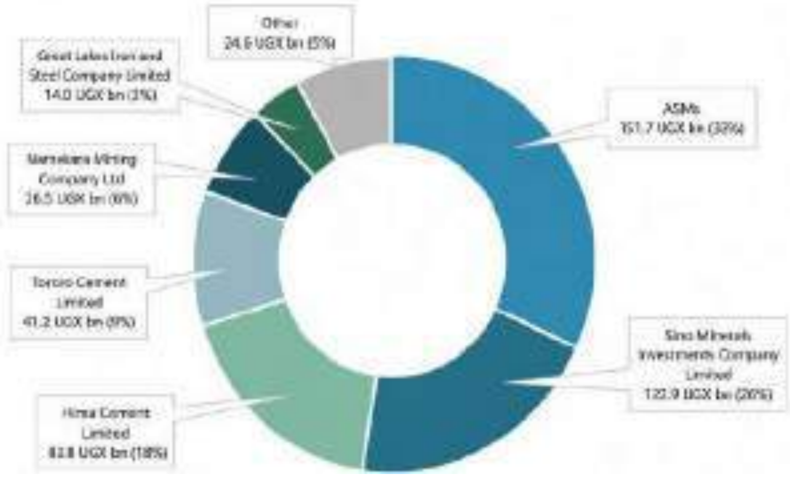
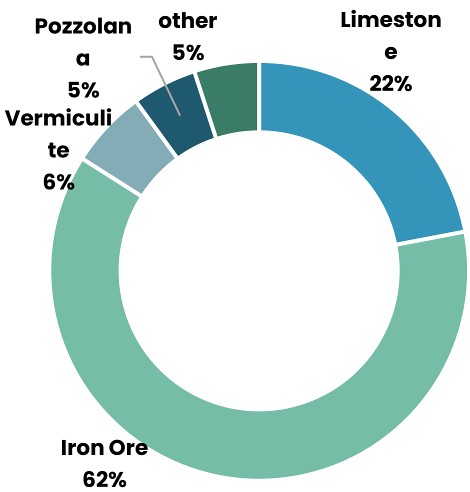


Table 3: Production value of minerals extracted for FY 2023/24

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

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



c. Exports in the mining sector

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

Analysis of the mineral export data shows that non-agglomerated iron ore was the leading mineral export commodity during the year, accounting for 68.71% of the total value of mineral exports. This was followed by vermiculite, perlite and chlorites, which contributed 20.60% of total export value. Other exported minerals, including raw salt (3.07%), granite, crude or roughly trimmed (2.31%), and other ores and concentrates (1.30%), made comparatively smaller contributions to export earnings. The remaining commodities, namely kaolin and other kaolinic clays, marble, granite chippings and powder, quartz, and slaked lime, each accounted for less than 1% of the total export value.

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

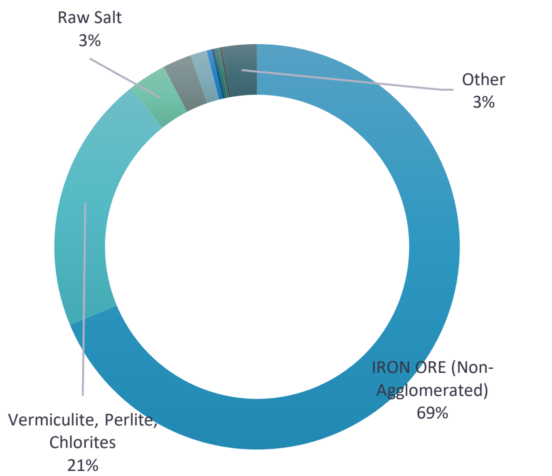
Gold accounted for less than 1% of the total value of mineral production in FY 2023/24. However, despite its limited contribution to domestic mineral production, gold remains Uganda's most significant extractive export commodity due to the country's role as a regional gold refining and trading hub.

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

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

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

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

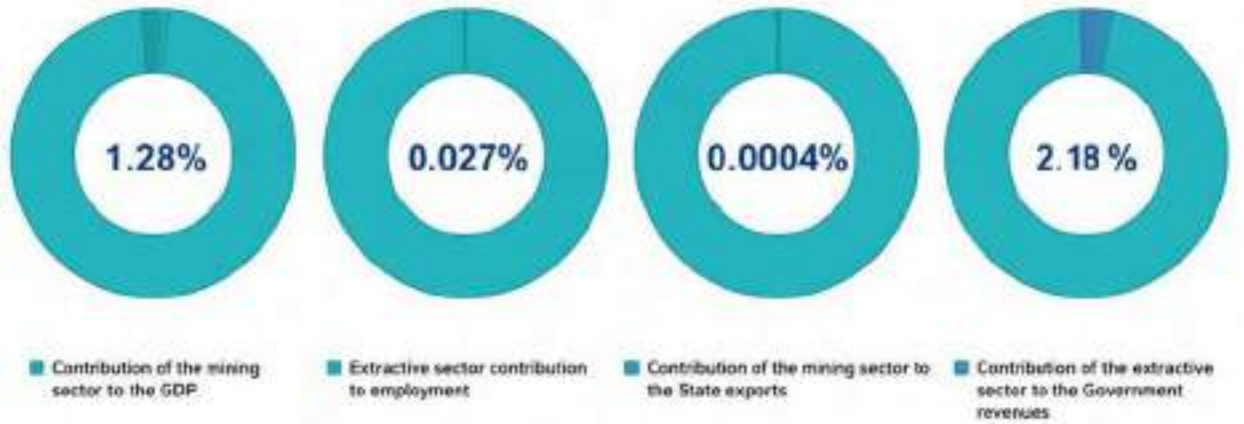


Further details on export data are presented in Section 4.1 of this report.

2.2 Contribution to Uganda's Economy

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

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



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

According to the Uganda National Population and Housing Census 2024, Uganda's population was estimated at approximately 45.9 million persons, of whom 22.8 million were engaged in work. Data collected through the EITI reconciliation process for FY 2023/24 indicate that the extractive sector directly employed 6,100 persons, comprising 5,291 employees in the mining sector and 809 employees in the oil and gas sector. This represented approximately 0.027% of the country's total working population.

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

During FY 2023/24, the extractive sector generated total direct government revenues of UGX 606.35 billion, comprising UGX 280.08 billion from the mining sector and UGX 326.27 billion from the oil and gas sector. Based on total government revenues of UGX 27,806.29 billion, the extractive sector accounted for approximately 2.18% of total government revenues collected during the fiscal year. Of this contribution, the mining sector represented approximately 1.01%, while the oil and gas sector contributed approximately 1.17%.

2.3 Revenue from the Extractive Industries

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

Table 5: Summary of revenues for the last three periods

Amounts in millions UGX

Government Agency	2021/22	2022/23	2023/24
	(a)	(b)	(c)
Direct Government revenues	410,535	481,267	606,358
Social and environmental expenditure	778	48,450	55,656
Subnational Payments	65	457	1,229
Total	**411,379**	**530,174**	**663,243**
Sector			
Oil & Gas	160,898	230,228	326,271
Mining	250,481	299,946	336,972
Total	**411,379**	**530,174**	**663,243**

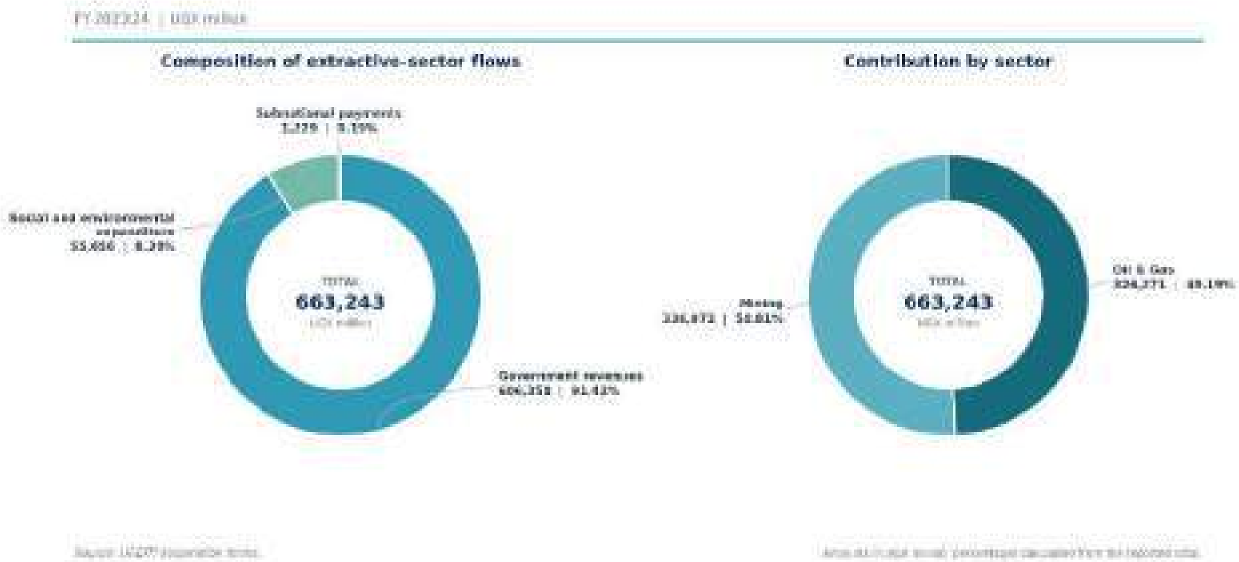
Source: UGEITI Declaration forms

Government revenues generated from the extractive sector continued their upward trajectory during FY 2023/24. Total revenues increased by approximately 25.1%, from UGX 530,174 million in FY 2022/23 to UGX 663,243 million in FY 2023/24. Direct Government revenues accounted for the largest share, increasing from UGX 481,267 million to UGX 606,358 million, representing an increase of approximately 26.0%. This increase was driven by growth in both sectors. Oil and gas revenues increased by approximately 41.7%, from UGX 230,228 million to UGX 326,271 million, while mining revenues increased by approximately 12.3%, from UGX 299,946 million to UGX 336,972 million.

Social and environmental expenditure increased by approximately 14.9%, from UGX 48,450 million to UGX 55,656 million, while subnational payments increased from UGX 457 million to UGX 1,229 million, representing an increase of approximately 168.9%. This accounted for the indirect revenues.

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

Chart 4: Structure of extractive sector's revenues for the fiscal year 2023-24



2.4 Scope of the Data Collection and Reconciliation

Following the materiality decisions adopted by the UGEITI MSG, the reconciliation covered entities operating in Uganda's mining and petroleum sectors. The reporting parameter comprised all three (3) licensed oil and gas companies active during FY 2023/24, as well as seventeen (17) mining companies identified as material contributors based on the agreed payment threshold of UGX 900 million.

Table 6: List of oil and gas entities retained in the reconciliation scope

Nº	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED

Table 7: List of mining entities retained in the reconciliation scope

Nº	TIN	Taxpayer Name
1	1000024790	TORORO CEMENT LTD
2	1000028511	HIMA CEMENT LTD
3	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
5	1009753489	METRO CEMENT LIMITED
6	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
7	1000144942	DIAMOND STEEL UGANDA LIMITED
8	1010924286	WAGAGAI MINING U LIMITED
9	1000032743	MHK GENERAL AGENCIES LIMITED
10	1009526744	GEMS INTERNATIONAL LIMITED
11	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED
12	1013373236	RWENZORI RARE METALS LTD.
13	1000443250	UGANDA DEVELOPMENT CORPORATION
14	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
15	1000437630	NAMEKARA MINING COMPANY LIMITED
16	1009615135	DIRECT REDUCED IRON (DRI) LIMITED
17	1016778571	EVERGRANDE RESOURCES CO. LTD

The reconciliation process covered revenues amounting to UGX 599,244 million, representing approximately 99% of total extractive revenues reported for FY 2023/24. The balance of UGX 7,114 million representing approximately 1%, relates to revenues reported unilaterally by government agencies for which corresponding company disclosures were not available. Total revenues covered by the reconciliation exercise amounted to UGX 606,358 million, comprising UGX 326,569 million from the oil and gas sector and UGX 279,789 million from the mining sector. The composition of total extractive revenues is presented in the table below:

Table 8: Reconciled revenues for the fiscal year 2023-24

Payments from	Revenues FY 2023-24		Revenues by sector	
	(UGX million) (a)+(b)	% Contribution	Oil & Gas (a)	Mining (b)
Reconciled revenue (*)	599,244	**99%**	326,271	272,973
Unilateral disclosure by Government Agencies (**)	7,114	1%	298	6,816
Unilateral disclosure by companies (**)	-	-	-	-
Total revenues (a)+(b)	**606,358**	**100%**	**326,569**	**279,789**

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

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

As determined by the UGEITI MSG, the Uganda Revenue Authority (URA) was included among the government entities participating in the reporting exercise. Revenues reported by government agencies for which corresponding company disclosures were not available were included in the report as unilateral government disclosures. These amounts are presented separately from the reconciled revenues.

Reconciliation results

The unresolved discrepancies identified after the reconciliation and adjustment process are detailed in Section 5 of this report and summarized in the table below:

Table 9: Unresolved discrepancies for the fiscal year 2023-24

	Extractive companies (UGX)	Government (UGX)	Difference (UGX)	%
Total payments declared	546,190,595,574	599,243,877,570	(53,053,281,996)	**(8.85%)**

The reconciliation exercise resulted in unresolved discrepancies amounting to UGX 53,053 million, representing 8.85% of the total payments declared by government agencies. These discrepancies are primarily attributable to the non-submission of reporting templates by a number of extractive companies included within the reporting scope, which prevented the matching of payments reported by government agencies with the corresponding company disclosures.

2.5 Completeness and Data Quality

Comprehensiveness

A total of twenty (20) extractive companies were included in the reconciliation scope for FY 2023/24. Of these, thirteen (13) companies submitted reporting templates, while the remaining seven (7) companies did not provide reporting submissions by the agreed reporting deadline. Consequently, the Independent Administrator was unable to reconcile the payments reported by government agencies in respect of these entities.

Based on information reported by the URA, revenues attributable to the seven non-reporting companies amounted to UGX 31.9 billion, representing approximately 3% of total extractive revenues reported for FY 2023/24. The largest share of these revenues relates to METRO CEMENT LIMITED and DIAMOND STEEL UGANDA LIMITED. A breakdown of the revenues associated with non-reporting entities is presented in the table below.

Table 10: Companies that did not meet the reporting deadline for the Fiscal year 2023-24

No.	Company	Revenue	Contribution %
1	METRO CEMENT LIMITED	14,606,501,521	2%
2	DIAMOND STEEL UGANDA LIMITED	7,165,901,262	1%
3	GEMS INTERNATIONAL LIMITED	2,365,110,565	0%
4	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	2,312,752,164	0%
5	RWENZORI RARE METALS LTD.	2,249,619,436	0%
6	UGANDA DEVELOPMENT CORPORATION	2,174,078,235	0%
7	EVERGRANDE RESOURCES CO. LTD	1,023,359,626	0%
	Total	**31,897,322,809**	**3%**

Conclusion:

Subject to the impact of the observations outlined above, the EITI data presented cover significant revenues and payments from the extractive sector in Uganda for the year 2023-24.

Data quality and assurance

Twenty (20) extractive entities were included in the reconciliation scope for FY 2023/24. However, signed declaration forms were not received from fifteen (15) of these entities within the timeframe established for the reporting process.

According to information reported by the URA, revenues attributable to these entities amounted to UGX 639 billion, representing approximately 95% of the total revenues included in the reconciliation scope. A breakdown of these entities and the corresponding revenues is presented in the table below:

Table 11: Non signed declaration forms for extractive entities for the fiscal year 2023-24

No.	Company	Revenue	Contribution %
1	TOTALENERGIES EP UGANDA	195,161,922,536	30%
2	HIMA CEMENT LTD	117,207,603,438	18%
3	TORORO CEMENT LTD	101,400,677,679	15%
4	CNOOC UGANDA LTD	101,196,872,427	15%
5	NATIONAL CEMENT COMPANY UGANDA LIMITED	59,271,157,607	9%
6	UGANDA NATIONAL OIL COMPANY LIMITED	29,912,203,917	5%
7	METRO CEMENT LIMITED	14,606,501,521	2%
8	DIAMOND STEEL UGANDA LIMITED	7,165,901,262	1%
9	GEMS INTERNATIONAL LIMITED	2,365,110,565	0%
10	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	2,312,752,164	0%
11	RWENZORI RARE METALS LTD.	2,249,619,436	0%
12	UGANDA DEVELOPMENT CORPORATION	2,174,078,235	0%
13	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	1,669,759,250	0%
14	NAMEKARA MINING COMPANY LIMITED	1,650,984,979	0%
15	EVERGRANDE RESOURCES CO. LTD	1,023,359,626	0%
	Total	639,368,504,642	95%

In accordance with the data assurance procedures established for the EITI reporting process, all government agencies included within the reporting scope submitted completed reporting templates. Duly signed reporting templates were received from the Uganda Revenue Authority (URA), the Ministry of Energy and Mineral Development (MEMD) - Mines Department, and the Petroleum Authority of Uganda (PAU).

In addition, the Uganda Revenue Authority (URA) submitted reporting template duly certified by the Auditor General. The revenues reported by URA cover 100% of the total government revenues from the extractive sector included within the scope of the reconciliation exercise, thereby providing full coverage of government-reported revenues subject to reconciliation.

On the company side, the duly certified reporting templates were submitted by SINO MINERALS INVESTMENTS COMPANY LIMITED, WAGAGAI MINING (U) LIMITED and MOTA-ENGIL ENGENHARIA E CONSTRUÇÃO ÁFRICA, S.A. These submissions were considered as part of the data assurance procedures applied to assess the reliability and completeness of company-reported payments.

With respect to the submission of financial statements, MOTA-ENGIL ENGENHARIA E CONSTRUÇÃO ÁFRICA, S.A. and SINO MINERALS INVESTMENTS COMPANY LIMITED provided their financial statements as supporting documentation for the EITI reporting process.

Further details regarding the status of reporting submissions are provided in Annex 22.

Conclusion

Based on the above, government revenues included in this report are subject to credible, independent audit, applying international auditing standards.

2.6 Recommendations

The key recommendations and actions proposed to strengthen the EITI process in Uganda as well as the corresponding implementation progress, are detailed in Section VI of this report.

III. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR

CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR

3.1 Overview of the extractive industries including the main prospecting activities

3.1.1 Overview of oil and gas sector

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

Subsequent exploration and appraisal campaigns led to the discovery of 21 oil and gas fields in the Albertine Graben, several of which have since advanced to the development phase. As at 30th June 2024, Uganda's petroleum resource base was estimated at approximately 6.5 Billion barrels of Stock Tank Oil Initially in Place (STOIIP), of which about 1.4 Billion barrels[1] were estimated to be recoverable. Approximately 1.04 Billion barrels of the recoverable resources had been classified as reserves, while the remainder constituted contingent resources. In addition, the Albertine Graben is estimated to contain approximately 500–600 Billion standard cubic feet of natural gas.

Following the Final Investment Decision (FID) taken in February 2022 for the Tilenga, Kingfisher and East African Crude Oil Pipeline (EACOP) projects, Uganda continued to make significant progress towards commercial oil production during FY 2023/24. Construction activities on the Tilenga and Kingfisher upstream developments, as well as the EACOP export pipeline, advanced substantially during the year. The Tilenga project, operated by TotalEnergies E&P Uganda, and the Kingfisher project, operated by CNOOC Uganda Limited, are expected to collectively produce approximately 230,000 barrels of oil per day at peak production. The produced crude oil is expected to supply both the planned domestic refinery and export markets through the EACOP. As of FY 2023/24, the Government of Uganda and project developers continued to target first oil production in 2025/26.[2]

The petroleum sector is regulated by the Petroleum Authority of Uganda (PAU), established under the Petroleum (Exploration, Development and Production) Act, 2013, to oversee upstream and midstream petroleum activities and ensure compliance with applicable laws, regulations, and industry standards[3]. During FY 2023/24, Uganda's petroleum sector remained in the development phase, with significant progress recorded on the Tilenga and Kingfisher upstream projects and the East African Crude Oil Pipeline (EACOP). Field development activities continued across the licensed areas, including drilling preparations, infrastructure construction, land acquisition and resettlement implementation, environmental monitoring, and local content development. These activities form part of Uganda's broader strategy to achieve first oil production and establish a sustainable petroleum industry that contributes to national economic development.

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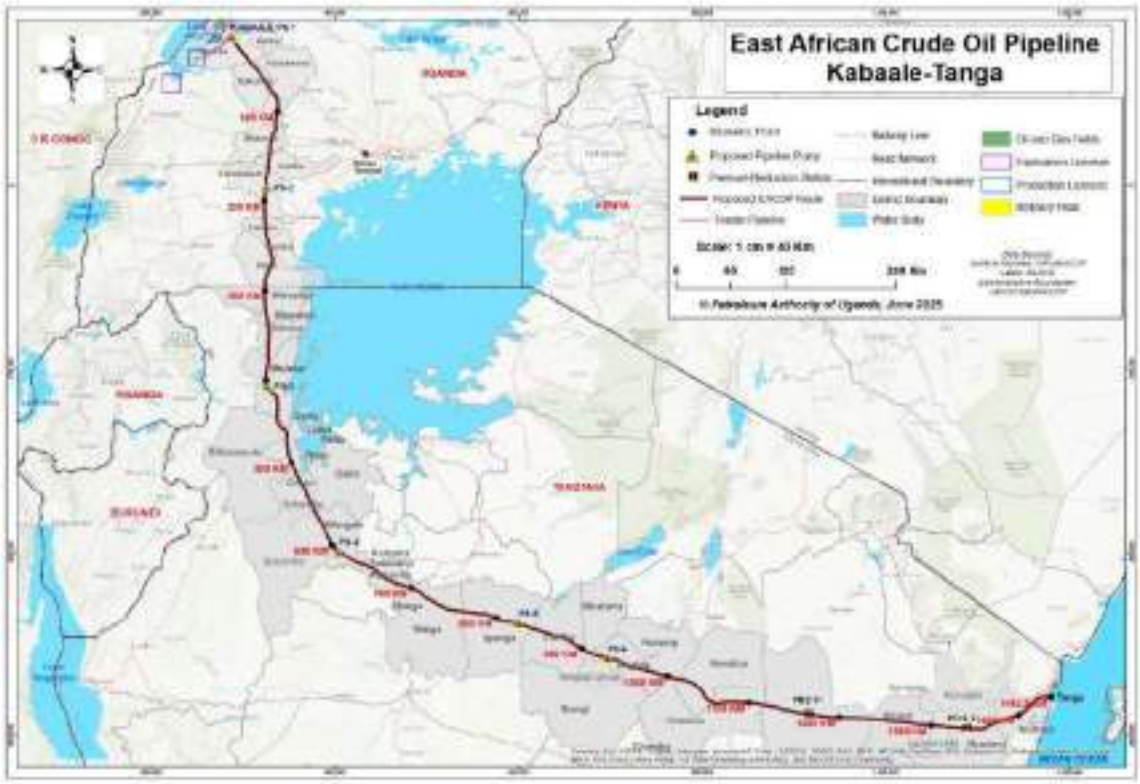
[1] *https://www.petroleum.go.ug/media/attachments/2023/01/30/oilandgas_20230120fin.pdf*
[2] *https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf*
https://www.pau.go.ug/projects/exploration/uganda-petroleum-resources
[3] *https://www.pau.go.ug/publications/reports*

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

The EACOP project is being implemented through a joint venture comprising TotalEnergies (62%), CNOOC (8%), the Uganda National Oil Company (15%), and the Tanzania Petroleum Development Corporation (15%). The project is estimated to cost between USD 3.6 Billion and USD 4 Billion and is governed by a series of agreements, including the Host Government Agreement, Shareholders Agreement, and Transportation and Tariff Agreement signed in April 2021.[5]

Chart 5: Map of the East African Crude Oil Pipeline (EACOP) Route [6]



[4] https://dgsm.go.ug/the-new-mining-and-minerals-act-2022 /
[5] *Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.*
[6] *Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.*

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

Chart 6: Oil and gas exploration history in Uganda

3 Contextual Information on the Extractive Sector

2018

The Local Content Policy was introduced to enhance capacity building and empower local businesses within the oil and gas sector. It designated 17 engineering, procurement, and construction (EPC) services specifically for Ugandan companies.

2019

The Minister announced the second licensing round for petroleum exploration.

2020

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

2021

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

2022

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

2023

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

2024

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

2025

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

3.1.2 Overview of the mining sector

a) Mining exploration history in Uganda

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

1950's

217,000 tonnes of blister copper

Uganda is endowed with a wide range of mineral resources, including copper, cobalt, gold, tungsten, tin, beryl, niobium, tantalum, phosphates, and limestone. Among the country's most significant historical mining operations was the Kilembe Mine, which commenced production in the 1950s and produced more than 217,000 tonnes of blister copper, alongside cobalt and other mineral by-products. In contrast, the extraction of minerals such as gold, tungsten, and tin has largely been undertaken through artisanal and small-scale mining activities[7].

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

More recently, government efforts have focused on strengthening sector governance, promoting responsible mineral development, and formalising ASM operations. The introduction of the Mining and Minerals Act, 2022 and the Mining and Minerals (Licensing) Regulations, 2023 established a revised legal framework for the administration of mineral rights and sector oversight. In parallel, enhancements to the Uganda Mining Cadastre Portal have improved transparency in licence management and increased public access to information relating to mineral rights and mining activities[8].

b) Artisanal and Small-Scale Mining (ASM)

Overview of the ASM sector in Uganda[9]

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

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

80%

of Uganda's Mining Workforce in ASM

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

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[7] https://memd.go.ug/wp-content/uploads/2020/07/Annual-Report-FY-2022_2023-compressed.pdf
[8] https://dgsm.go.ug/the-new-mining-and-minerals-act-2022/
[9] Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

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

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

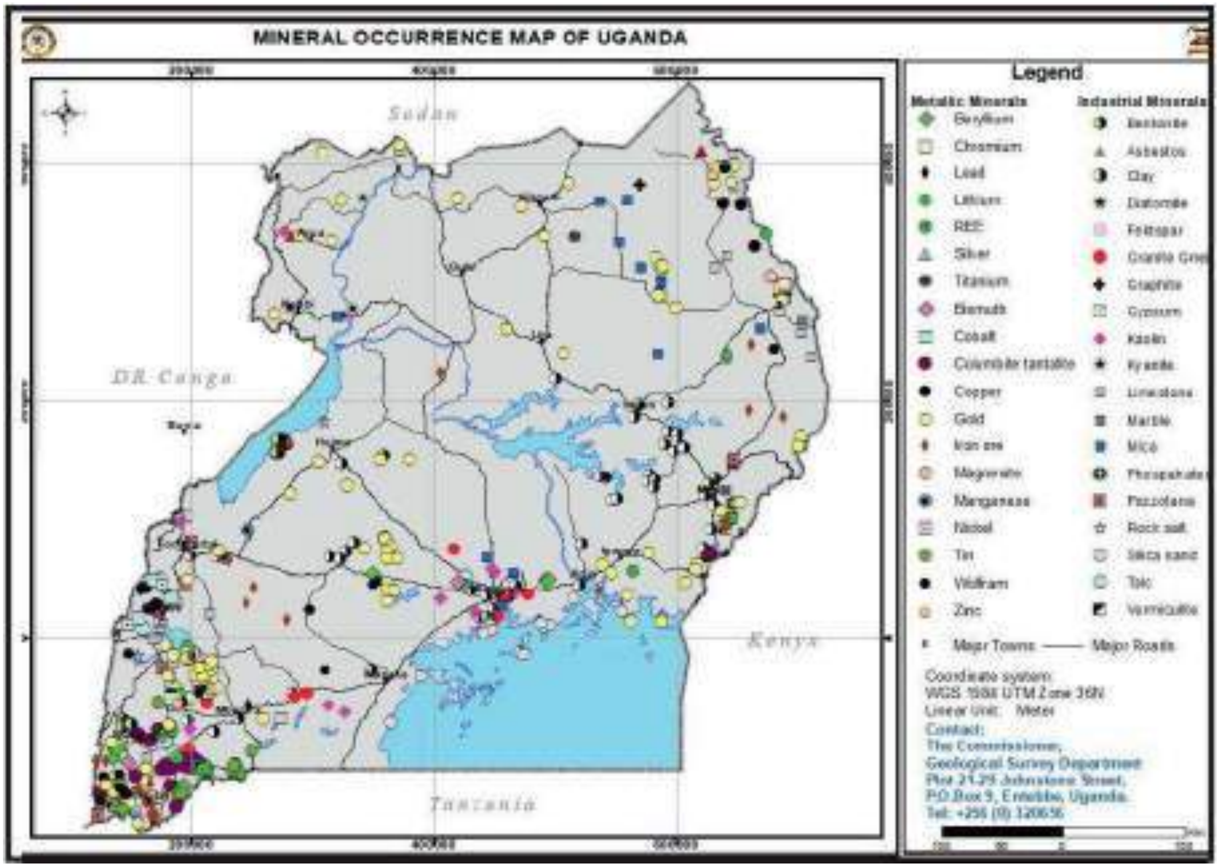
Artisanal and small-scale miners (ASMs) are the dominant actors in Uganda's gold sector and are widely spread across multiple regions of the country. These include:

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

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

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

Chart 7: Map showing the active ASM areas in Uganda[11]



[10] https://www.monitor.co.ug/uganda/news/national/why-small-scale-miners-have-their-work-cut-out-4377732
[11] https://www.undp.org/sites/g/files/zskgke326/files/2024-07/devmin_uganda_march_01.pdf?utm

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

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

Chart 8: ASM sub-sector challenges in Uganda

Chart 9: ASM sub-sector development recommendations[12]

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

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

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

[12] *https://trustafrica.org/wp-content/uploads/2024/09/TRUSTAFRICA-Uganda-Policy-Brief-2024.pdf?utm*
[13] *The Mining and Minerals Act 2022, Article 95.*

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

Reforms in the ASM sector.

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

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

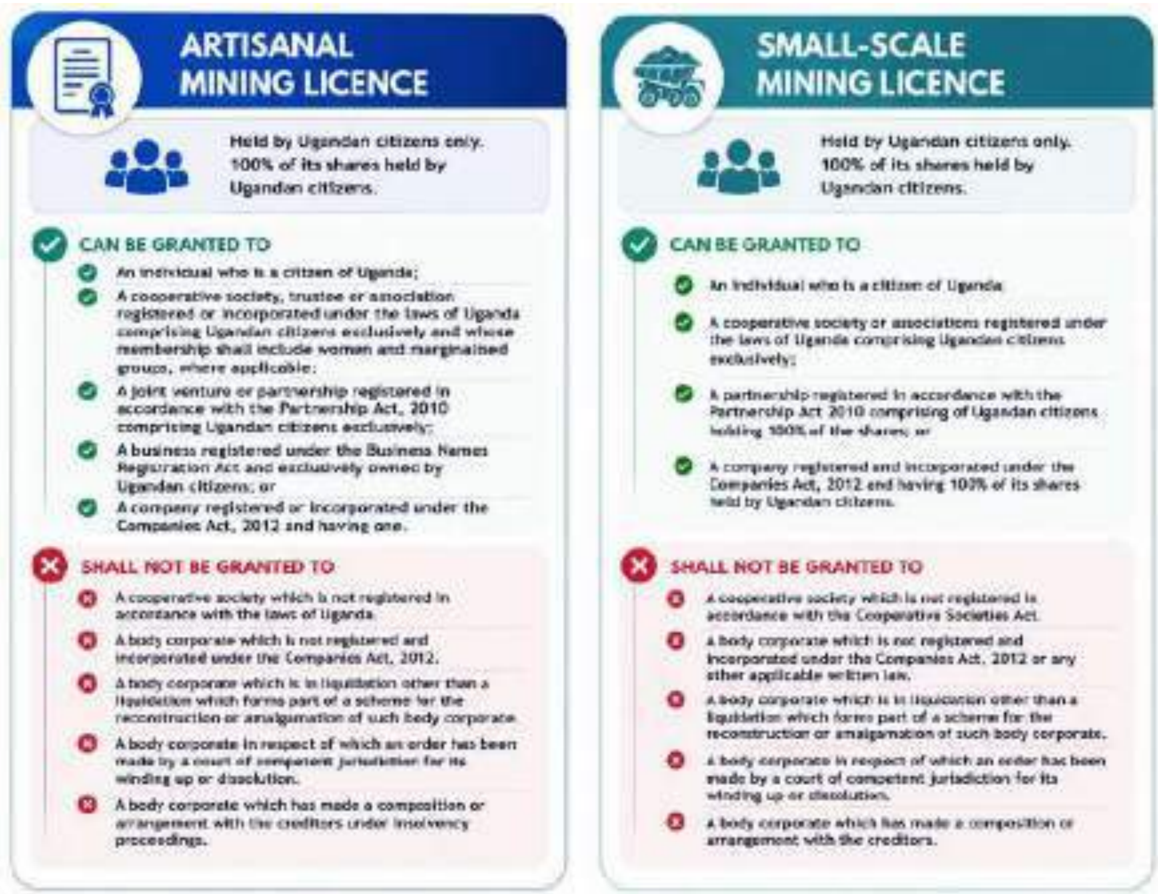
Chart 10: Artisanal Mining definition under the Mining and Minerals Act Cap.159

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

Chart 11: Artisanal Mining Areas, according to the Mining and Minerals Cap. 159[14]

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

Chart 12: Artisanal and Small-Scale mining licenses eligibility criteria[15]



[14] *National Oil and Gas Policy Uganda, page 45.*
[15] *Source: The Oil and Gas Revenue Management Policy for Uganda, 2012*

3.2 Legal and Institutional Framework

3.2.1. Legal framework of the oil and gas sector

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

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

a) Legislation governing the Oil and Gas sector

In addition to the Constitution, companies act, finance act, environmental, taxes, health, labour, acts, Energy Policy for Uganda (2023)[16] among the legislation governing the petroleum sector, the chart below provides a summary of the main policies, laws, and regulations governing the sector.

Chart 13: Oil and gas sector legal framework

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

[16] https://www.era.go.ug/download/revised-energy-policy-for-uganda-2023/

b) National Petroleum Policy 2025

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

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

Review conducted in 2020
6.5 Billion barrels
Discovered

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

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

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

NPP Objectives

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

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

Chart 14: NPP expected outcomes

Sector's contribution **+9%**	Increase the petroleum sector's contribution to GDP from 3% (2021) to 12% over 10 years	**Contracts' value** **+15%**	Increase the value of contracts awarded to Ugandan companies from 25% (2023) to 40% over 10 years
Investment growth **+13.7 B$**	Grow investment in the petroleum industry from USD 6.3 Billion (2023) to USD 20 Billion over 10 years	**Petroleum import** **-14%**	Reduce the proportion of the petroleum products import bill from 15% to 1% over 10 years
Petroleum revenues **+2.754 B$**	Increase annual petroleum revenues from USD 0.046 Billion (2021) to USD 2.8 Billion within five years	**Gas emissions** **-10 KgCO2e**	Lower greenhouse gas emissions associated with petroleum activities from 30 kgCO2e to 20 kgCO2e within 10 years; and
Employment opportunities **+151,049**	Expand employment opportunities from 10,651 Ugandans (2023) to 161,700 over 10 years	**Women employment** **+17%**	Boost social inclusion, increasing the percentage of women employed in the petroleum sector from 33% to 50% over 10 years.

Uganda Vision 2040

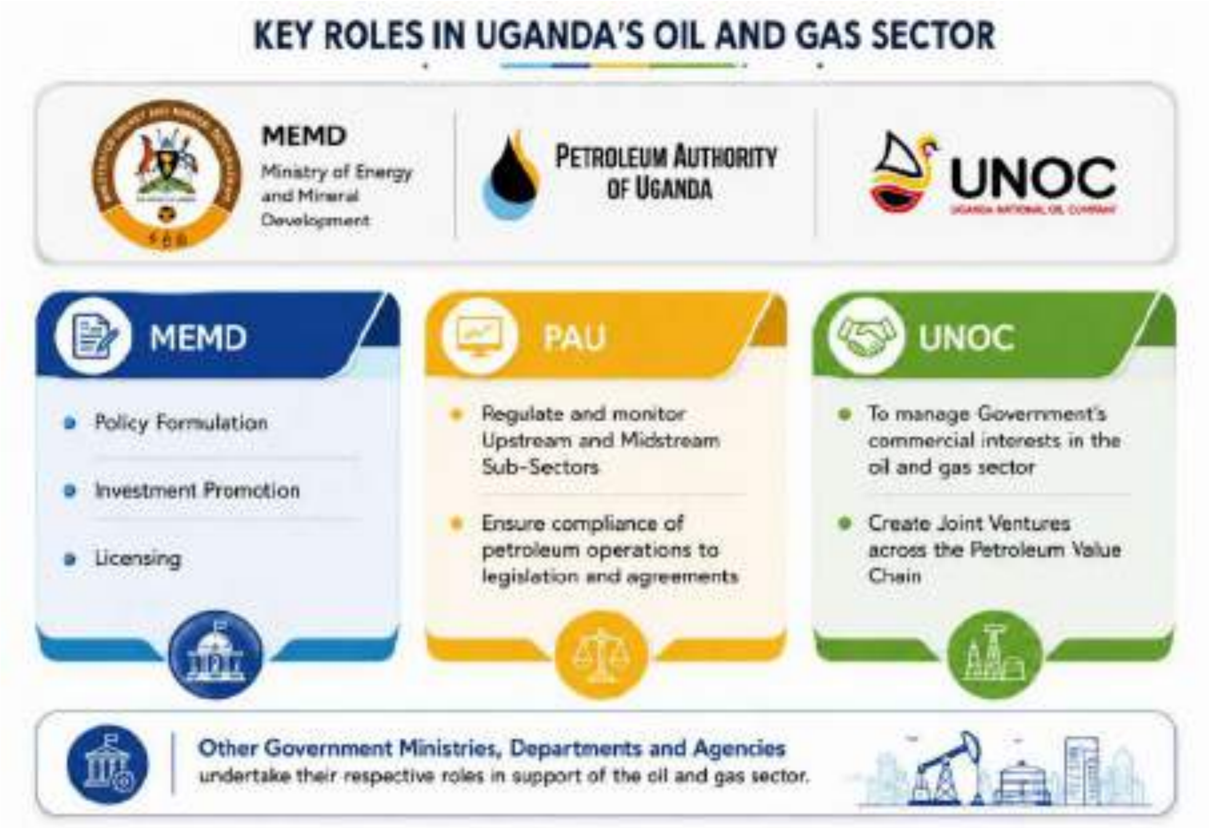
To facilitate the effective execution of the National Petroleum Policy, the Government intends to develop rolling five-year implementation frameworks that will translate the policy objectives into specific actions and measurable outcomes. These frameworks will establish implementation priorities, assign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

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

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

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

Chart 15: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)

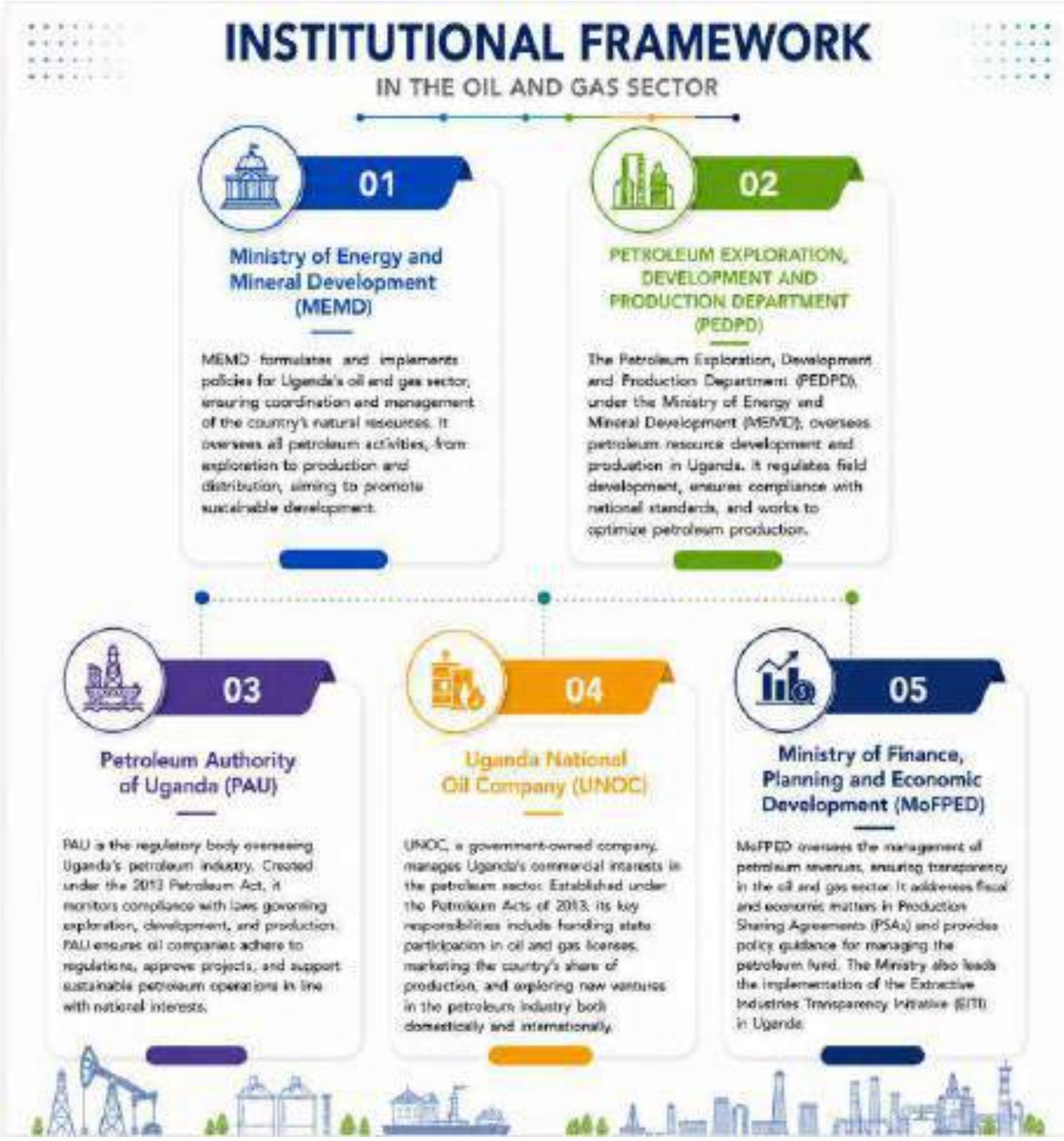


c) Institutional framework of the Oil and Gas sector:

The key government institutions engaged in Uganda's oil and gas sector are detailed in the chart below[17]-[18]:

[17] https://parliamentwatch.ug/wp-content/uploads/2021/09/Charter-for-Fiscal-Responsibilities-FY-20212022-FY-20252026.pdf
[18] https://parliamentwatch.ug/wp-content/uploads/2021/09/Opposition-Response-to-Charter-of-Fiscal-Responsibility.pdf

Chart 16: Institutional framework in the Oil and gas sector

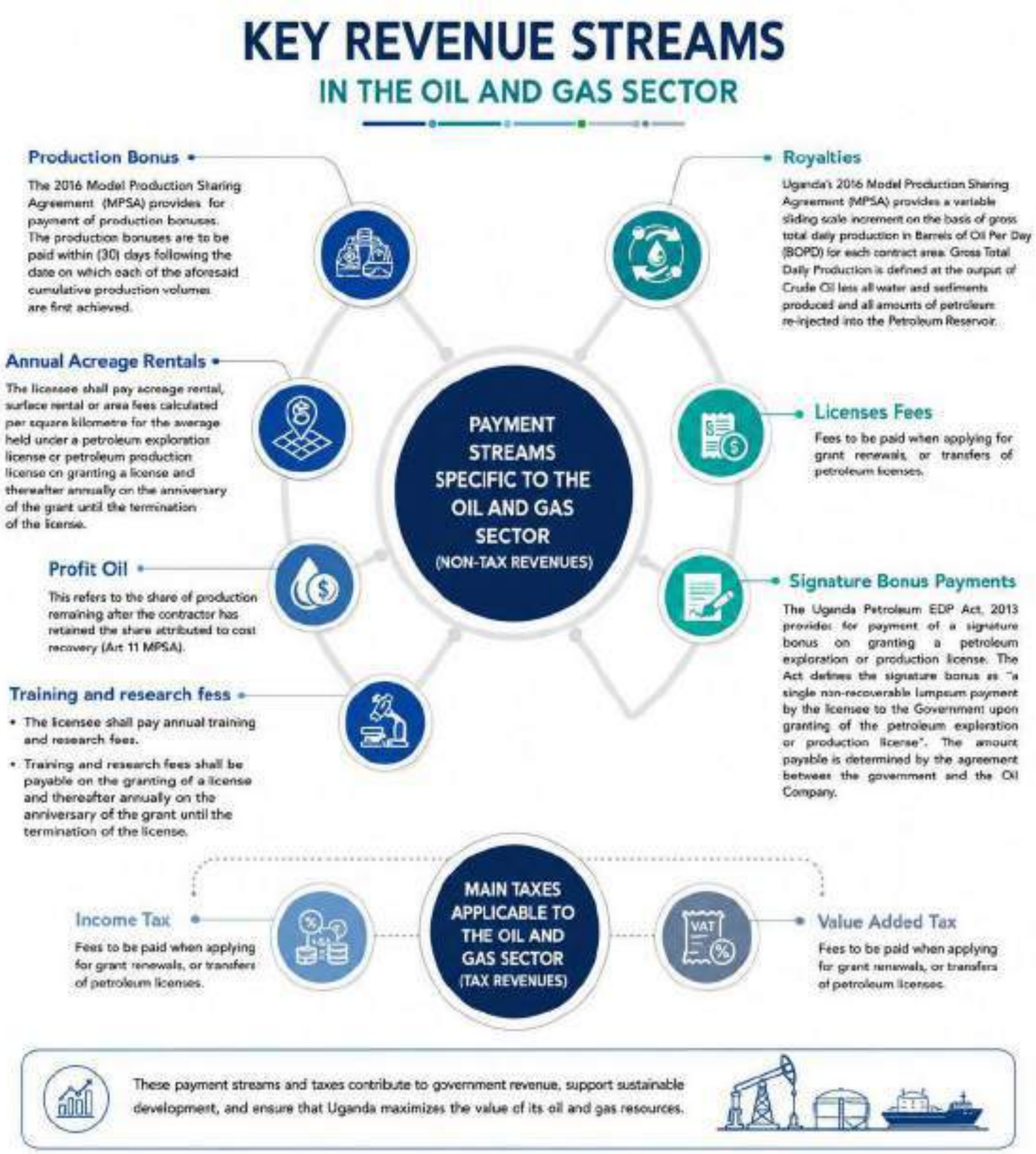


A summary of the institutional framework is presented in Annex 3.

d) Fiscal regime of the Oil and Gas activities

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

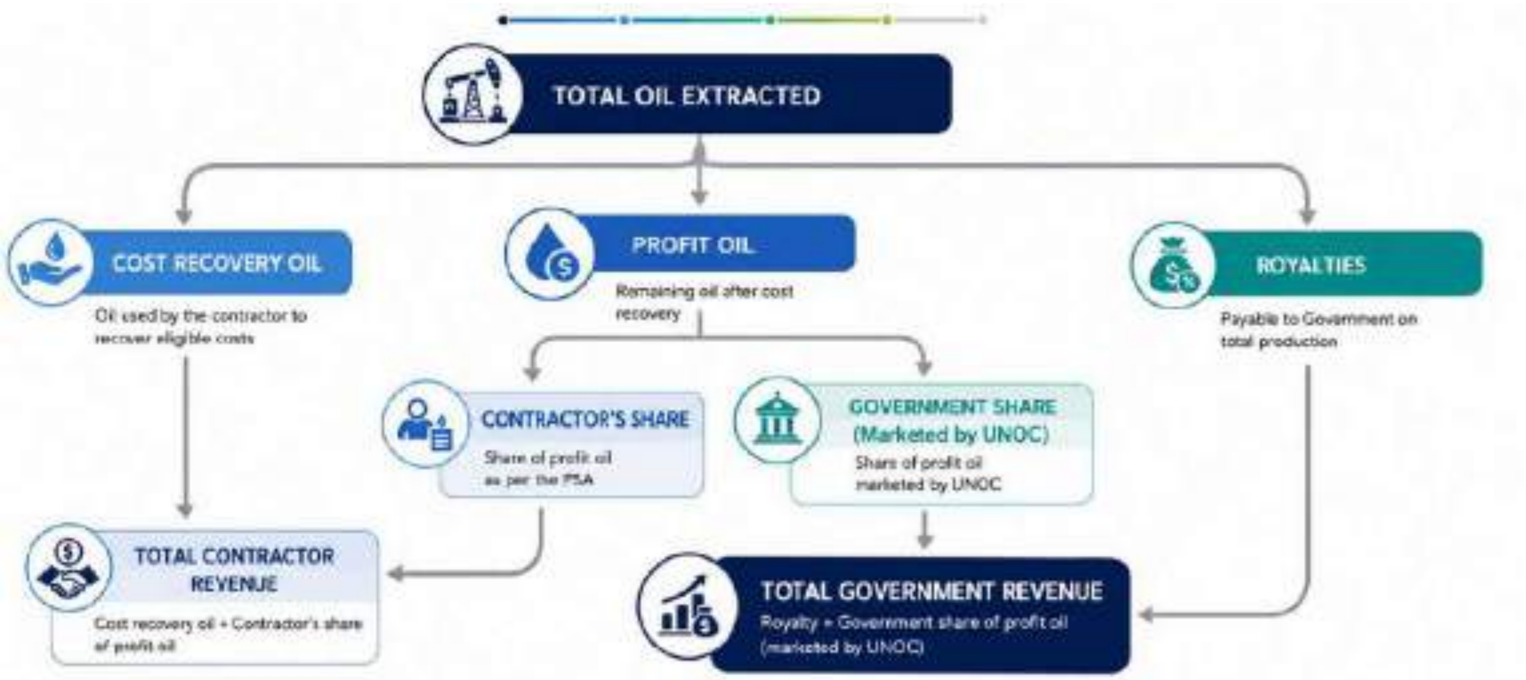
art 17: Key Revenue streams in the Oil and gas sector



Fiscal Regime under Production Sharing Agreements (PSAs)

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

Chart 18 Fiscal Regime under Production Sharing Agreements (PSAs) [19]



Charter for Fiscal Responsibility

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

3.2.2. Legal framework of the Mining Sector

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

[19] *https://www.ugeiti.org/wp-content/uploads/2023/11/Charter-for-Fiscal-Responsibility.pdf*

Contextual Information on the Extractive Sector

a) **Legislation governing the Mining Sector:**

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

Chart 19: Legal framework for the mining sector

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

b) **Recent reform in the mining sector**

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

Chart 20: Summary of main reforms according to the Mining and Minerals Act Cap 159

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

Reforms relating to the environmental aspects are detailed in the corresponding Section of the report.

Overview of the institutional framework

A summary of the different institutional framework into place during the fiscal year is presented in Annex 4.

Institutional framework reforms

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

Functions of the Minister

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

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

Chart 21: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act Cap.159[20]

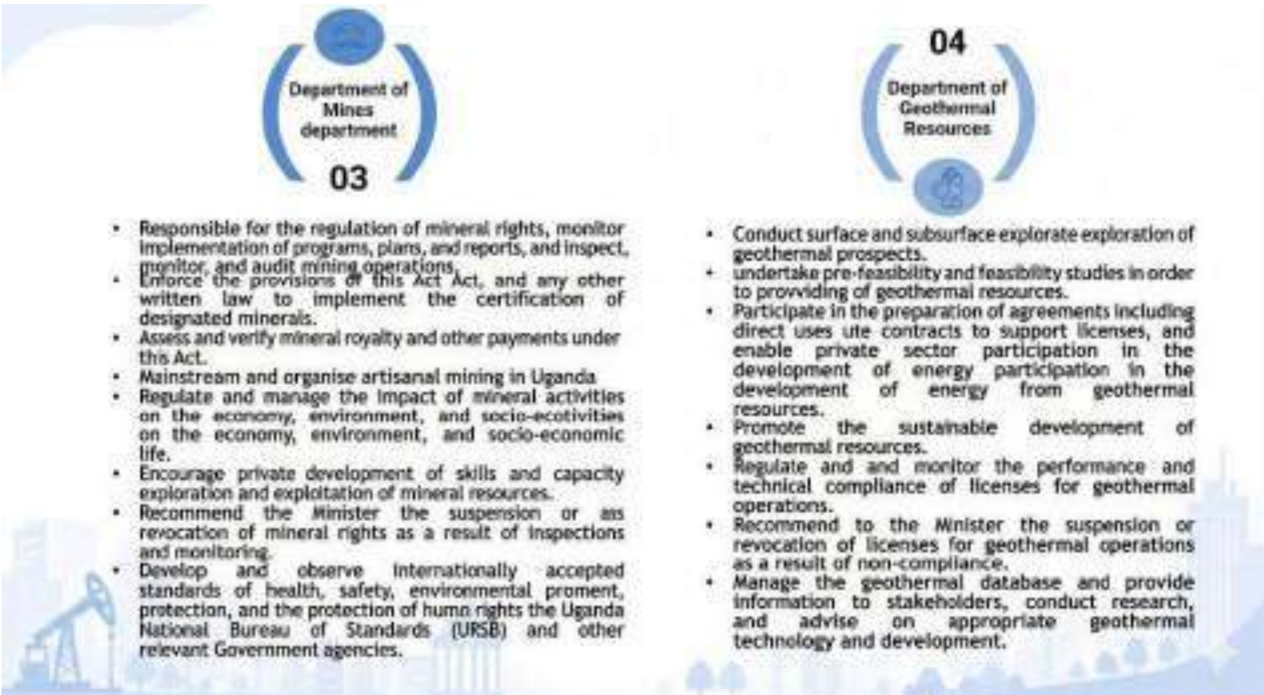
Functions of the Directorate of Geological Surveys and Mines (DGSM):

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

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

[20] *The Mining and Minerals Act 2022, Article 20.*

Chart 22: DGSM departments and their functions according to Mining and Minerals Act, Cap.159[21]



[21] *The Mining and Minerals Act 2022, Section 179.*

Chart 5: Functions of the Mining Cadastre Department according to the Mining and Minerals Act, Cap.159[22]

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

c) Fiscal regime of the Mining sector

Overview of the fiscal regime

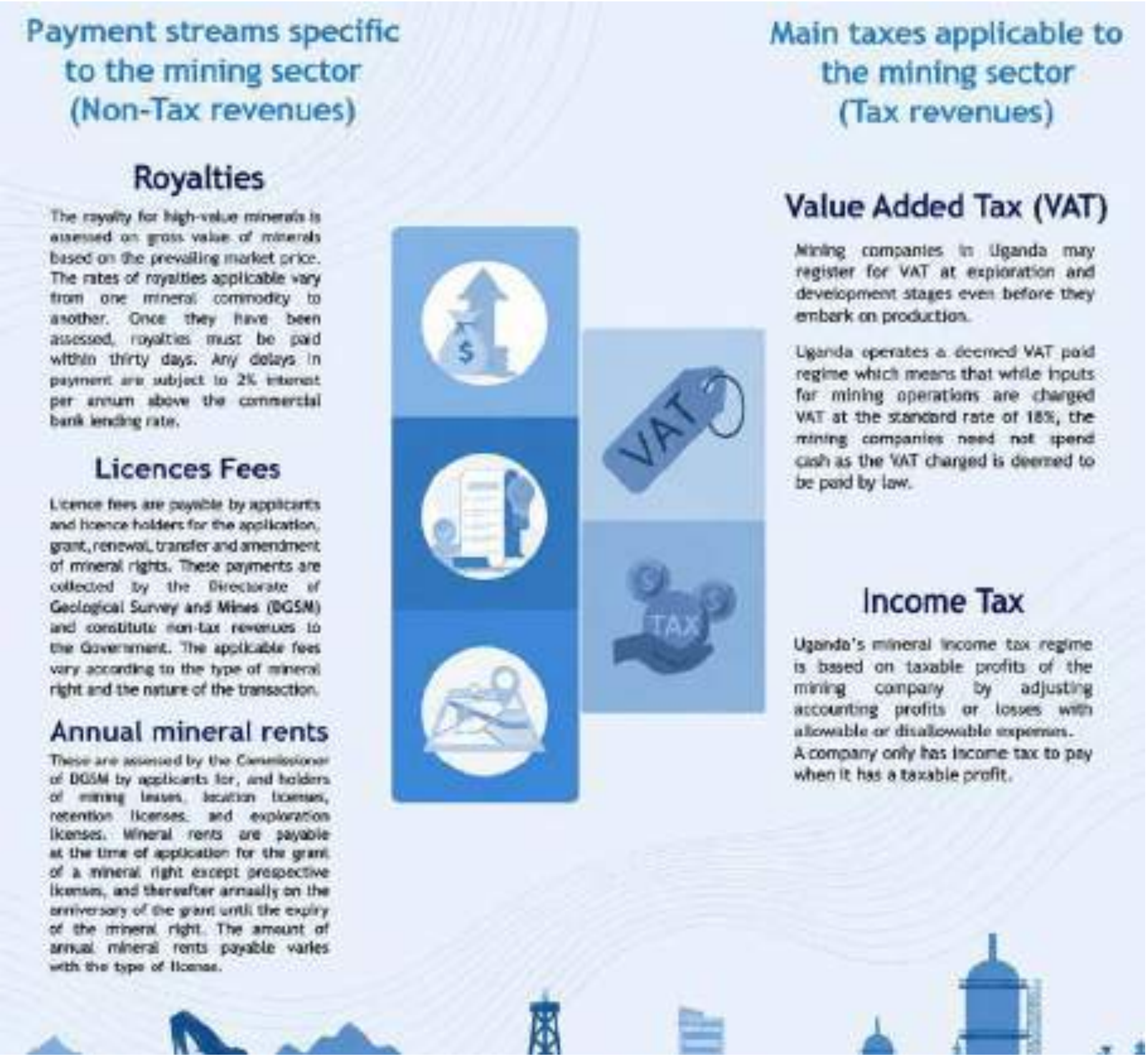
In 2022, the Government of Uganda adopted the Tax Expenditure Governance Framework as part of ongoing efforts to strengthen transparency in the administration of tax incentives and minimise revenue losses. The framework supports the implementation of the Domestic Resource Mobilisation Strategy for FY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

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

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

[22] *https://www.iea.org/data-and-statistics/data-product/world-energy-balances*

Chart 23: Main payment streams from the mining sector



Fiscal regime reforms

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

Introduction of State Equity participation[23]

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

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

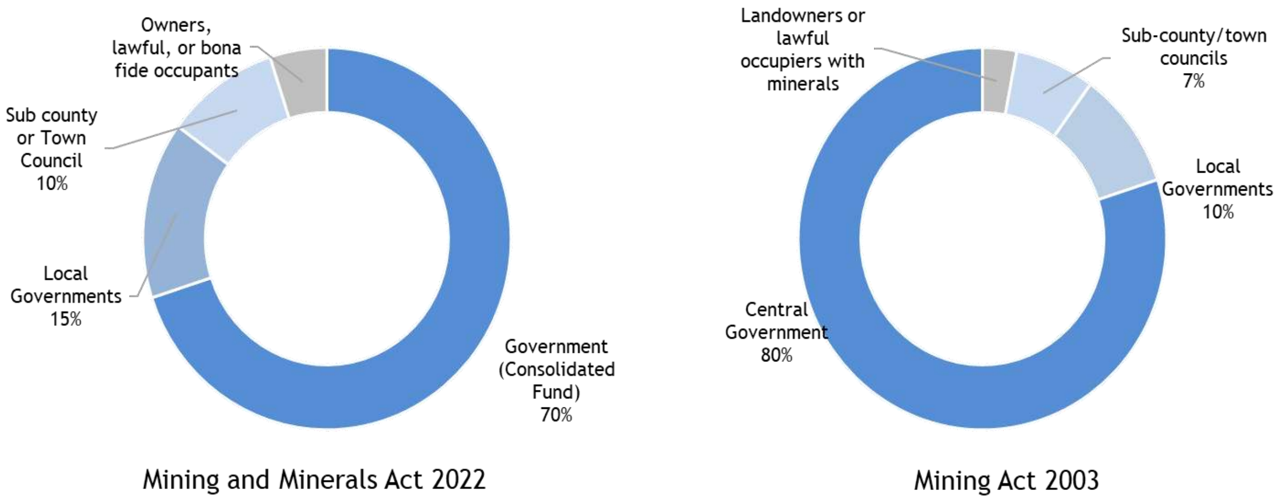
[23] https://dialogue.earth/en/energy/can-renewables-ease-africas-energy-access crisis/#:~:text=East%20Africa,10%25%20access%20as%20of%202021.

Chart 24: State equity participation under the Mining and Minerals Act Cap.159[23]

Revising the mining royalties sharing proportions[24]

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

Chart 25: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022 compared to the Mining Act, 2003



3.2.3. National energy transition

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

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

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

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

By 2030

-20% energy-related emissions

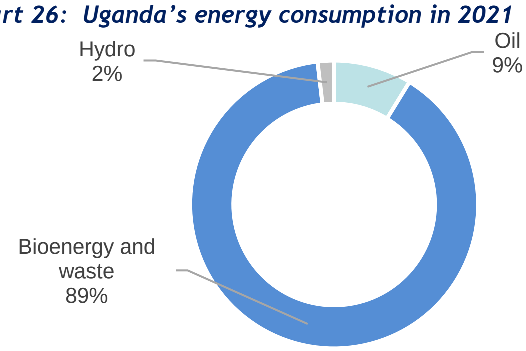
The ETP aims to harness Uganda's renewable energy potential alongside its petroleum resources to support the development of a resilient and sustainable energy system. The Plan is expected to expand access to affordable energy services, support industrial growth, improve transport systems, and enhance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

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

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

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

Chart 26: Uganda's energy consumption in 2021



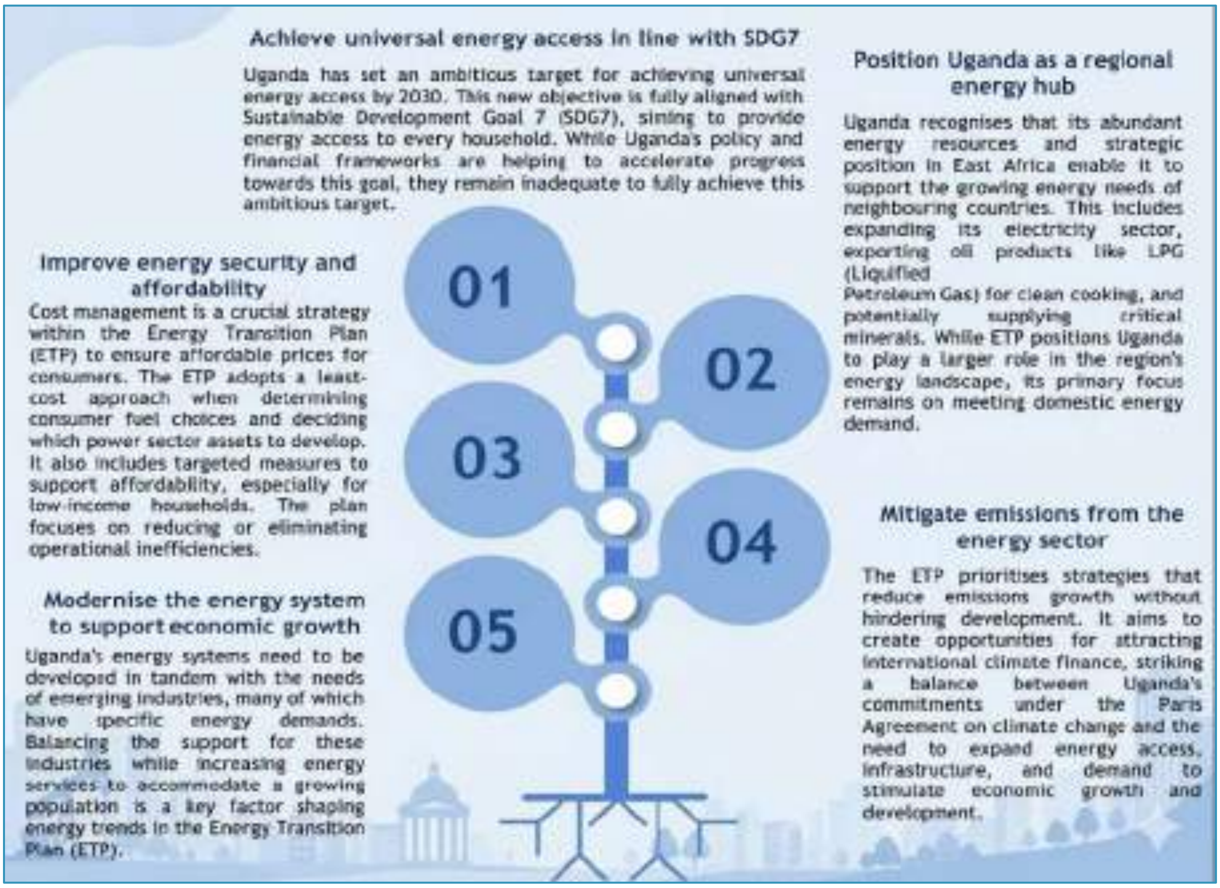
Uganda's energy consumption profile mirrors broader trends across East Africa, where traditional biomass remains a key source of energy, particularly in rural areas with limited access to modern energy services. According to the International Energy Agency (IEA), biofuels, including wood and charcoal,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

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

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

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

Chart 27: Principles of the ETP and Scenario descriptions

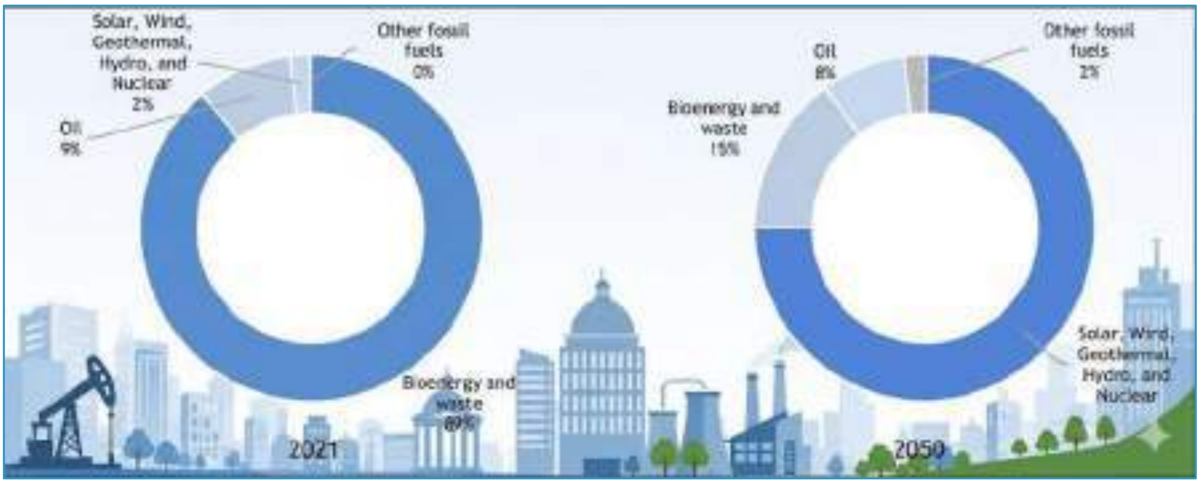


3.2.3.(c) Overview of the ETP

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

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

Chart 28: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050



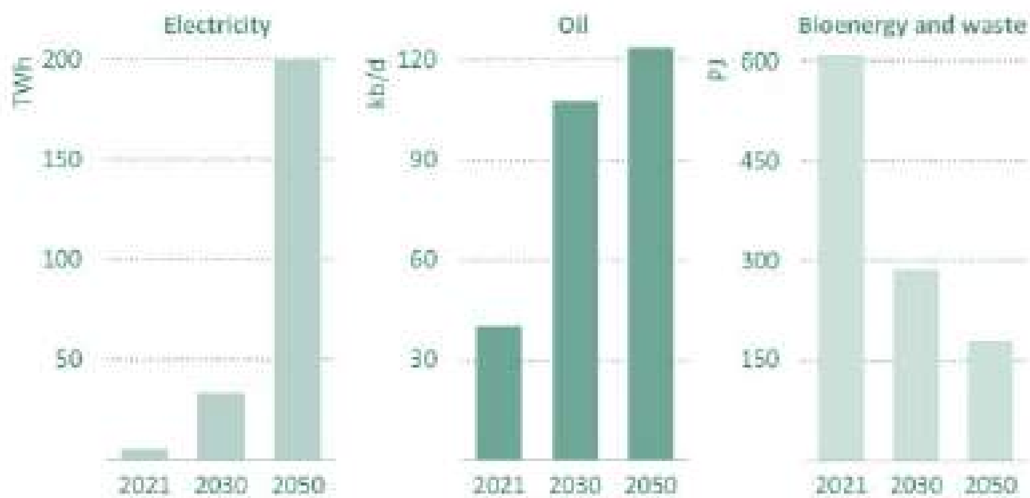
Uganda's energy transition pathway envisages a substantial expansion of electricity generation to meet growing energy demand and support the shift towards cleaner energy sources. Electricity production is projected to increase from approximately 5 TWh at present to 200 TWh by 2050, underpinning efforts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

By 2050
56% Electricity Share
+195 TWh generated

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

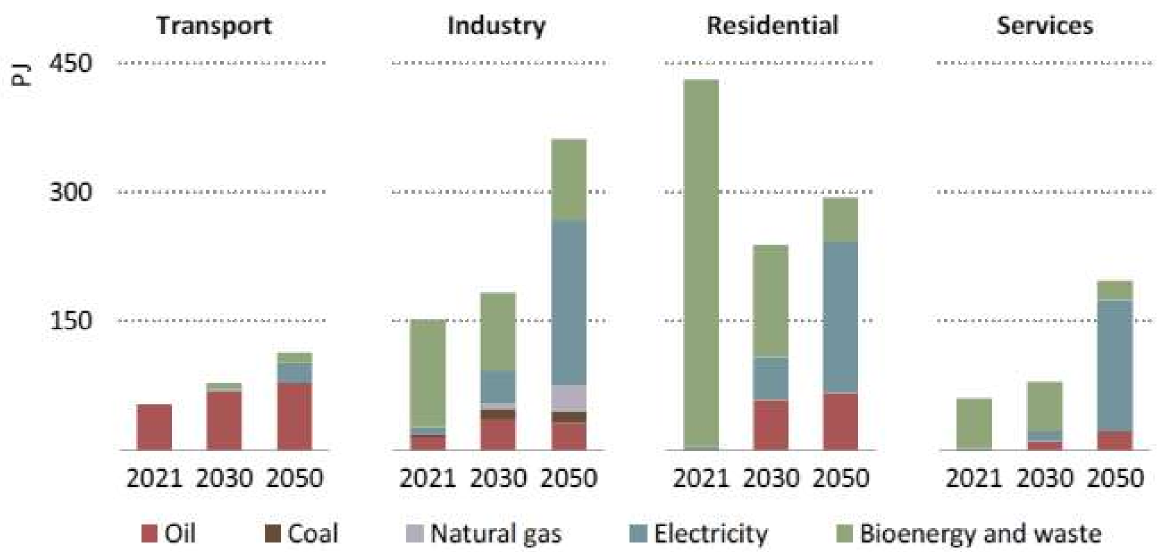
To support its energy transition objectives, Uganda intends to harness both its domestic petroleum resources and its abundant renewable energy potential, including hydropower, solar, geothermal, bioenergy, and wind energy. This approach is expected to facilitate the expansion of low-emission electricity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

Chart 29: Energy demand by fuel in the Energy Transition Plan, 2021-2050



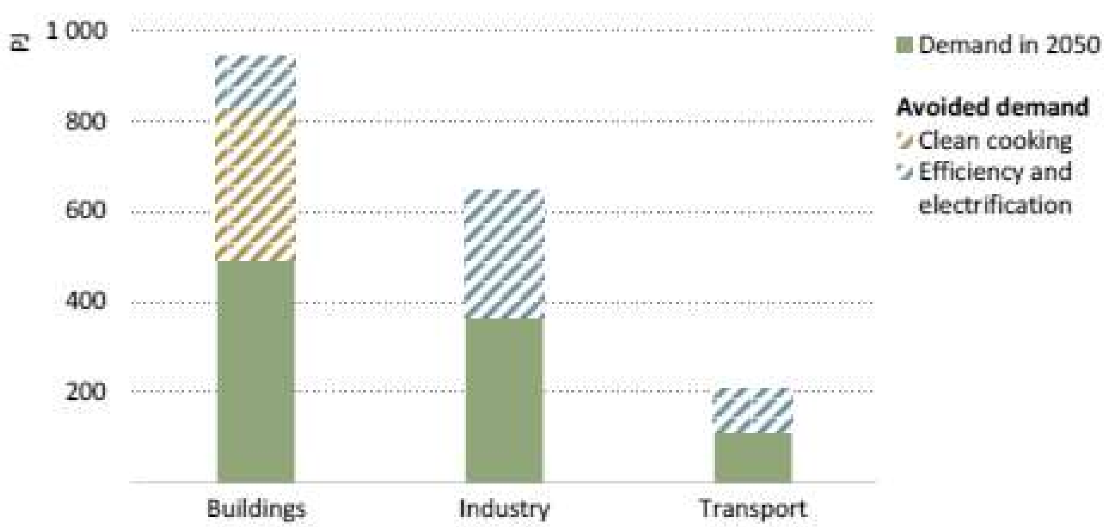
Steel production, cement manufacturing, oil refining, and the mining of critical minerals are expected to experience significant growth over the coming decades. The Energy Transition Plan (ETP) recognises that each of these industries has specific energy requirements. For example, steel and cement production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

Chart 30: Total final consumption by sector and by fuel in the ETP, 2021-2050



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

Chart 31: Avoided and realised total final consumption in the Energy Transition Plan, 2050



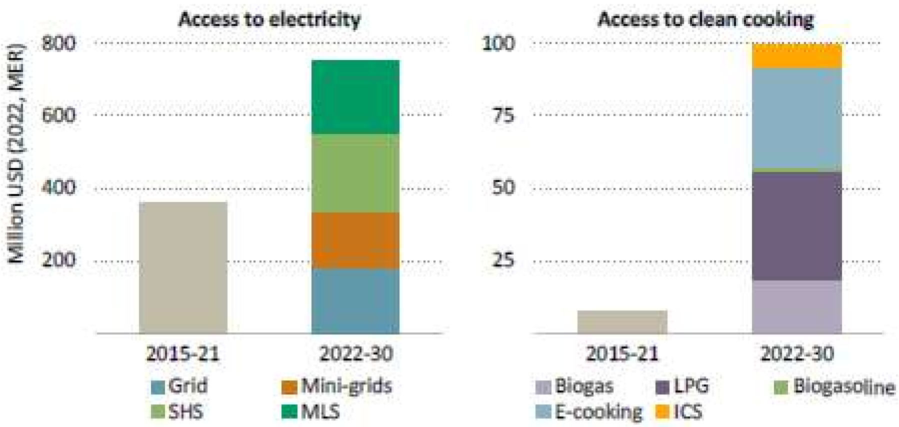
3.2.3.(d) Realisation of the ETP

Investment

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

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

Chart 32: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030



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

B$ 2.1 annual investments

40% on high voltage Grid

60% on extending distribution grid

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

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

Financing

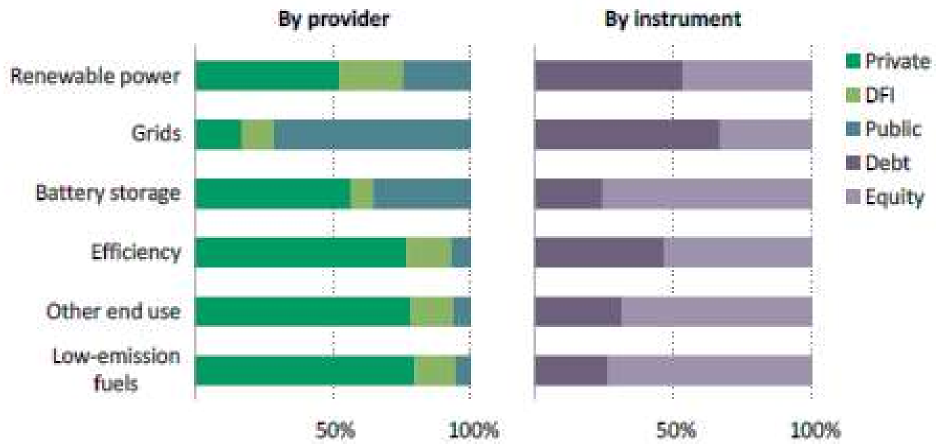
Meeting Uganda's energy transition objectives will require the mobilisation of a broad range of financing sources, particularly from the private sector to ease pressure on public resources and support the provision of affordable energy services. At present, private investment is concentrated mainly in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

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

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

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

Chart 33: Sources of finance for clean energy projects in sub-Saharan Africa (excluding South Africa) in the Sustainable Africa Scenario, 2030



Key enablers

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

Chart 34: Key Enablers for Uganda's Energy Transition Plan

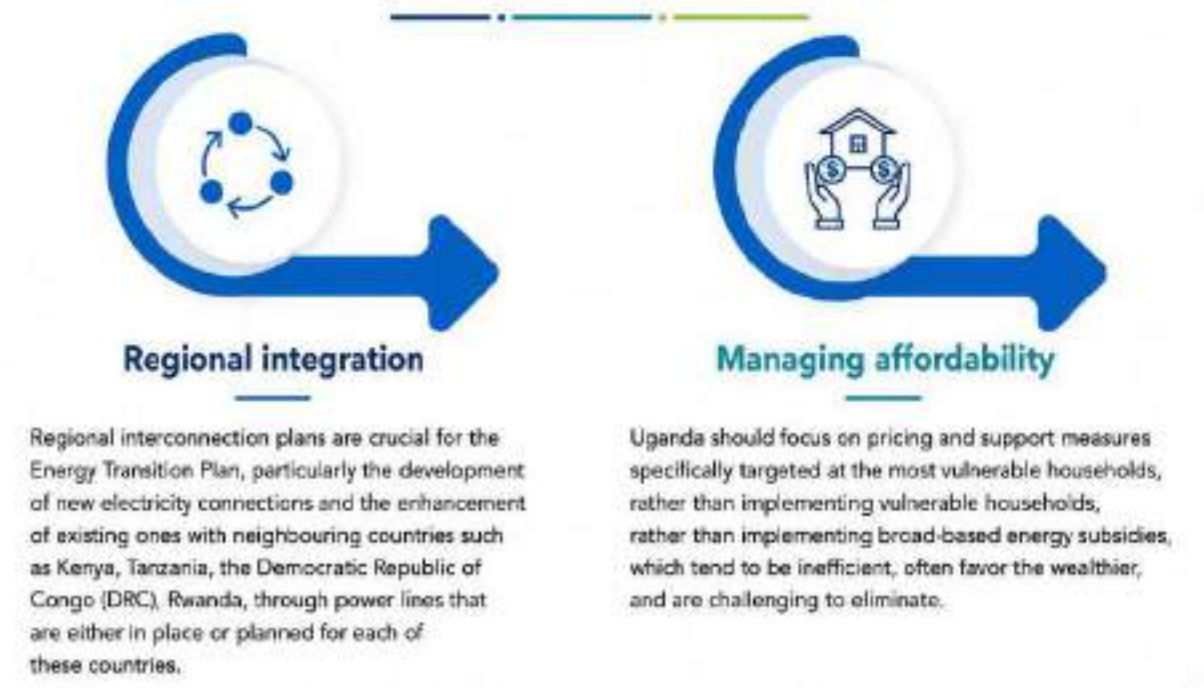


Chart 39 (Continued): Key Enablers for Uganda's Energy Transition Plan

3.2.4. The Anti-corruption landscape in Uganda

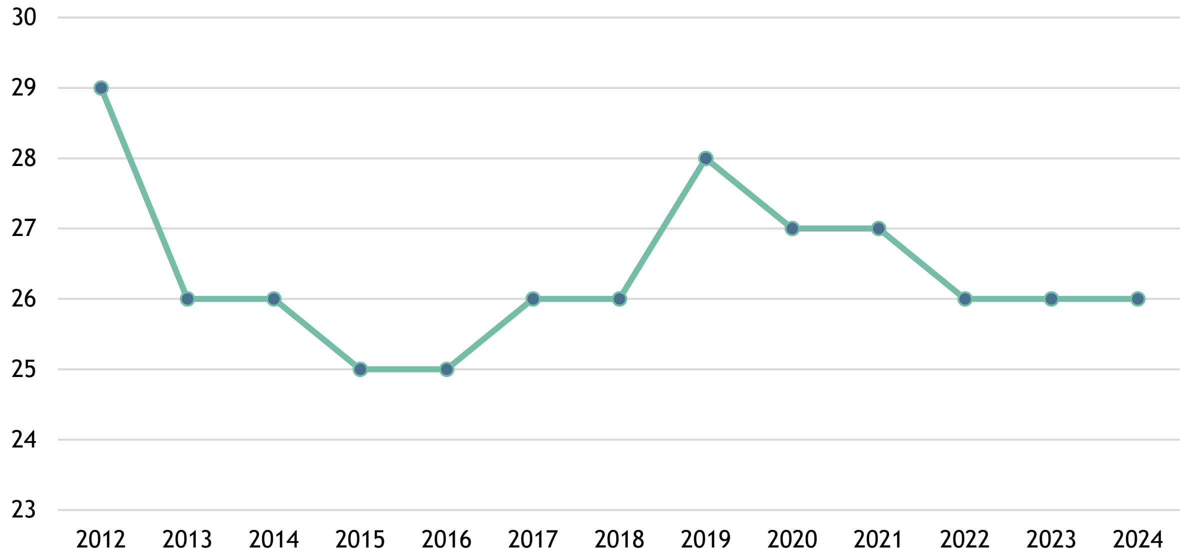
Anti-corruption has become an increasingly important area of focus within the EITI framework. Reflecting this priority, the 2023 EITI Standard places greater emphasis on transparency and accountability measures aimed at identifying, preventing, and mitigating corruption risks in the extractive sector.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

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

The Corruption Perceptions Index (CPI), published annually by Transparency International, assesses countries and territories based on perceived levels of public sector corruption. The index ranks 180 countries and territories on a scale from 0 to 100, where a score of 0 indicates a high level of perceived corruption and a score of 100 reflects a very clean public sector [26]. Uganda's CPI score trend over the period 2012 to 2024 is presented below.

[26] *https://www.igg.go.ug/publications*

Chart 35: Uganda CPI from 2012 to 2024[27].



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

The WGI framework measures governance performance across six dimensions:

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

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

[27] *https://www.igg.go.ug/media/files/publications/IG_Report_to_Parliament_Jan_-_June_2023.pdf*

Contextual Information on the Extractive Sector

The following is a detailed summary of the key good governance indicators from the 2023 Worldwide Governance Indicators (WGI).

Table 12: Worldwide Governance Indicators (WGI)

# Indicator	2005		2010		2015		2020		2024	
1 Voice and Accountability	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank
Highest	Denmark	1	Norway	1	Norway	1	Norway	1	Norway	1
Uganda	Uganda	148	Uganda	147	Uganda	145	Uganda	147	Uganda	159
Lowest	Eritrea	209	North Korea	212	Turkmenistan	204	North Korea	208	Eriteria	210
2 Political Stability No Violence										
Highest	Finland	1	Greenland	1	Greenland	1	Greenland	1	Liechtenstein	1
Uganda	Uganda	186	Uganda	178	Uganda	167	Uganda	173	Uganda	183
Lowest	Somalia	207	Somalia	212	Syrian Arab Republic	211	Syrian Arab Republic	213	Yemen	215
3 Government Effectiveness										
Highest	Finland	1	Singapore	1	Singapore	1	Singapore	1	Singapore	1
Uganda	Uganda	134	Uganda	136	Uganda	143	Uganda	150	Uganda	139
Lowest	Somalio	205	Somalia	210	Somalia	211	Yemen		South Sudan	215
4 Regulatory Quality										
Highest	Hong Kong	1	Hong Kong	1	Singapore	1	Singapore	1	Singapore	1
Uganda	Uganda	109	Uganda	112	Uganda	119	Uganda	135	Uganda	144
Lowest	North Korea	210	North Korea	210	North Korea	211	North Korea	211	Eriteria	215
5 Rule of Law										
Highest	Finland	1	Finland	1	Finland	1	Finland	1	Finland	1
Uganda	Uganda	137	Uganda	123	Uganda	126	Uganda	125	Uganda	155
Lowest	Somalia	210	Somalia	212	Somalia	211	Venezuela	211	Somalia	215
6 Control of corruption										
Highest	Finland	1	Denmark	1	New Zealand	1	Denmark	1	Denmark	1
Uganda	Uganda	161	Uganda	172	Uganda	183	Uganda	177	Uganda	181
Lowest	Somalia	206	Somalia	211	South Sudan	211	South Sudan	211	South Sudan	215

The laws governing the fight against corruption are presented in Section 3.2.4.(b) : Legal Framework Regulating Corruption. In addition, a detailed description of the Inspectorate of Government, which is the lead institution responsible for combating corruption, is provided in Section 3.2.4.(c): presentation of the Inspectorate of Government (IG) Institutional Framework of the Oil and Gas Sector.

3.2.4.(b) Legal framework regulating corruption

The laws listed below, as well as those previously referenced in Section 3.2.1 on the legal framework, provide the basis for the mandate and operations of the Inspectorate of Government (IG):

Leadership Code Act (Amended 2017 and 2021

• Asset Declaration: Public officials are required to declare their income, assets, and liabilities.

• Verification and Enforcement: The Inspectorate of Government verifies the accuracy of declarations and investigates cases of non-compliance or discrepancies. Penalties are applied to officials who fail to meet declaration requirements.

• Conflict of Interest: The Act introduced stricter provisions on conflicts of interest, requiring public officials to disclose any personal or financial interests

that could influence the performance of their duties. This measure is intended to prevent corruption and strengthen integrity in public service.

• Leadership Code Tribunal: A Leadership Code Tribunal was established as a quasi-judicial body responsible for adjudicating cases related to breaches of the Leadership Code, providing a formal mechanism for handling complaints and enforcing compliance.

• Sanctions and Penalties: The 2021 amendment introduced more clearly defined sanctions for violations of the Leadership Code, including reprimands, fines, and possible removal from public office, thereby strengthening enforcement mechanisms.

• Public Access to Declarations: The amendments also expanded public access to leaders' declarations, enhancing transparency and enabling greater public accountability of public officials.

• Oversight and Enforcement: The Act establishes institutions responsible for monitoring compliance, investigating violations, and enforcing the law, including the Inspectorate of Government.

Anti-Money Laundering Act Cap.118

• Creation of the Financial Intelligence Authority (FIA), a body responsible for overseeing the implementation of anti-money laundering measures. The FIA collects, analyses, and disseminates financial intelligence related to suspected money laundering activities.

• Financial institutions, businesses, and other entities are required to report to the FIA any suspicious transactions that may be linked to money laundering.

• Financial institutions are required to conduct thorough due diligence on their customers. This includes verifying the identity of customers and beneficial owners and assessing the risk of money laundering.

• Criminalisation of money laundering and penalties for individuals and entities found guilty of the offence, including imprisonment, fines, and confiscation of assets;

• Cooperation with other countries and international organisations in combating money laundering, including the sharing of information and coordination of efforts to trace and recover assets;

• The Act grants authorities the power to freeze and forfeit assets suspected to be involved in or derived from money laundering activities; and

• FIA is tasked with raising public awareness about money laundering and promoting compliance with the Act among financial institutions and the general public.

The Whistleblowers Protection Act Cap. 34

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

• Confidentiality of whistleblowers' identities and of the information disclosed.

• Whistleblowers may report misconduct to the Inspectorate of Government (IG), the Uganda Police Force, and other relevant agencies.

• Scope of disclosures includes corruption, abuse of office, gross mismanagement, and violations of the law in both public and private sector entities.

• Prohibition of any form of retaliation against whistleblowers, including dismissal, demotion, suspension, or harassment. Employers or individuals found guilty of retaliating against whistleblowers are subject to legal penalties.

Inspectorate of Government Act Cap. 32

• Establishment of the Inspectorate of Government (IG) as an independent institution mandated to combat corruption, promote adherence to the rule of law, and ensure good governance in public administration.

• The IG is granted wide-ranging powers to investigate, arrest, and prosecute individuals involved in corruption and other forms of misconduct. It may also order the suspension of public officials under investigation and facilitate the recovery of public funds lost through corruption.

•The IG operates independently without interference from any individual or authority and reports directly to Parliament, thereby strengthening its autonomy in executing its mandate.

• The IG is headed by the Inspector General of Government (IGG) and supported by Deputy Inspectors General of Government (DIGGs). The IGG and DIGGs are appointed by the President with the approval of Parliament and serve fixed terms.

• The IG is empowered to prosecute cases related to corruption, abuse of office, and other offences within its jurisdiction and may initiate legal proceedings before competent courts.

•The IG is required to submit periodic reports to Parliament outlining its activities, findings, and recommendations.

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

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

i. Governing Laws for Inspectorate of Government

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

ii. IG Publications

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

The reports can be categorized into two main types:

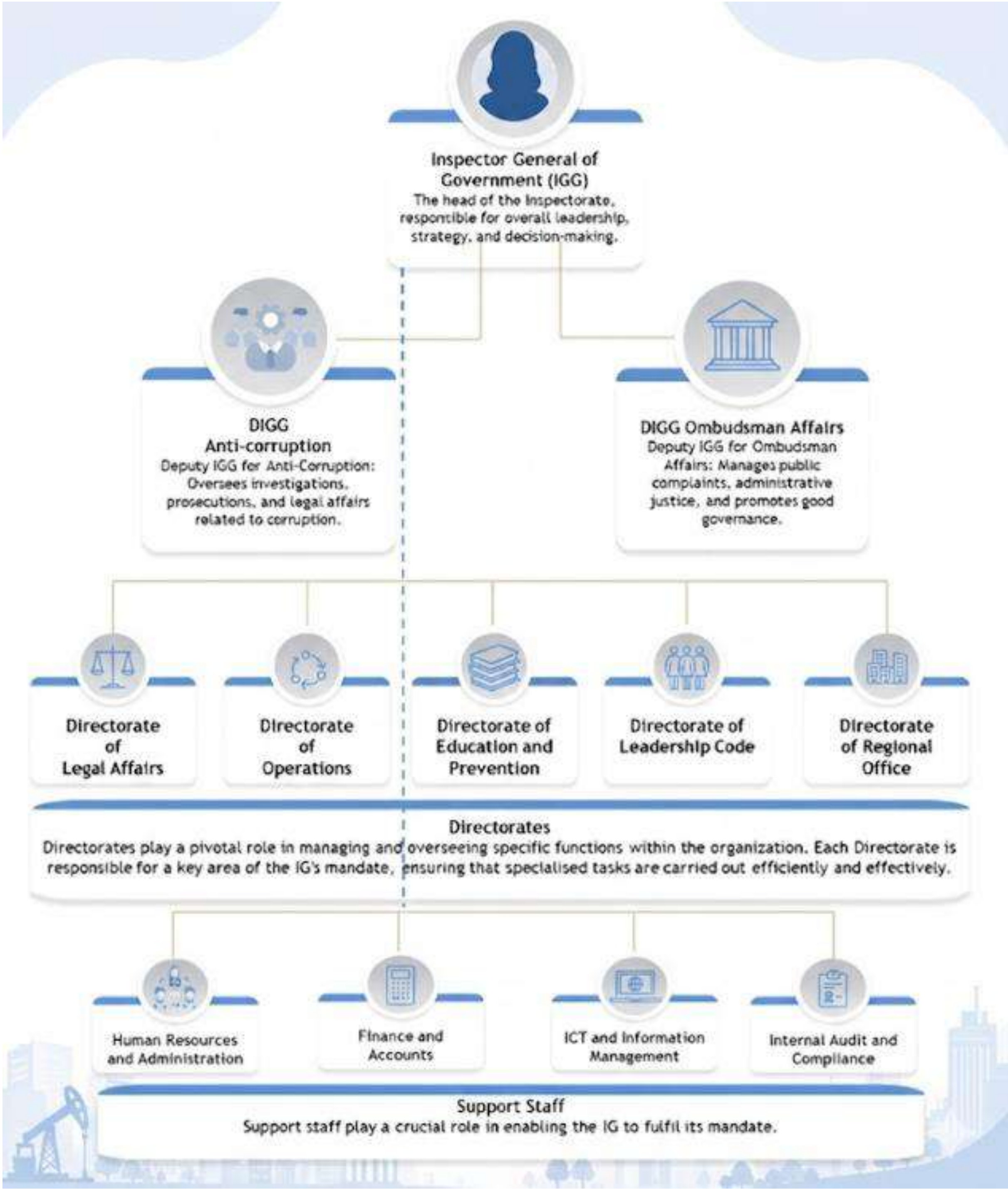
- Bi-annual performance reports to Parliament: These reports are issued twice a year and submitted to Parliament. They cover the period from 2009 to 2023. The most recent report available online at the time of preparing this report is the 49th Bi-annual Performance Report to Parliament, covering January to June 2023[28], published on September 4, 2023.
- **Other Publications:** The IG also produces a variety of additional publications covering different areas. These include corporate and development plans, annual reports on corruption trends in Uganda, the Government Communication Strategy, newsletters, and the National Anti-Corruption Strategy.

iii. Composition and Organogram

The organogram of the IG could be summarised as follows:

[28] *Regulation 12 of The Petroleum EDP Regulations, 2016.*

Chart 36: IG organogram



iv. Mandates and authority:

The chart below presents the main mandates and authority of the IG according to the applicable laws:

Chart 37: IG Main mandates and authority

3.3 Contract and license allocations

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

a) Procedure for the award of Oil and Gas blocks

Reconnaissance Permit

Under the Petroleum (Exploration, Development and Production) Act Cap. 150, any person seeking to undertake reconnaissance activities is required to submit an application for a reconnaissance permit to the Minister responsible for Energy and Mineral Development. The application must be made using Form 2 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016, and must be accompanied by the following information[29]:

Chart 38: Information required for the reconnaissance permit application

The Minister may issue a reconnaissance permit within 90 days of receiving the application, provided that the applicant meets all prescribed requirements. Once granted, the permit is valid for a period of 18 months from the date of issuance. [30].

Petroleum Exploration License (PEL)

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

[29] *Regulation 13 of the Petroleum EDP Regulations, 2016.*
[30] *Section 93 of the Petroleum EDP Act, 2013.*

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

Chart 39:Principles of the PEL competitive bidding process

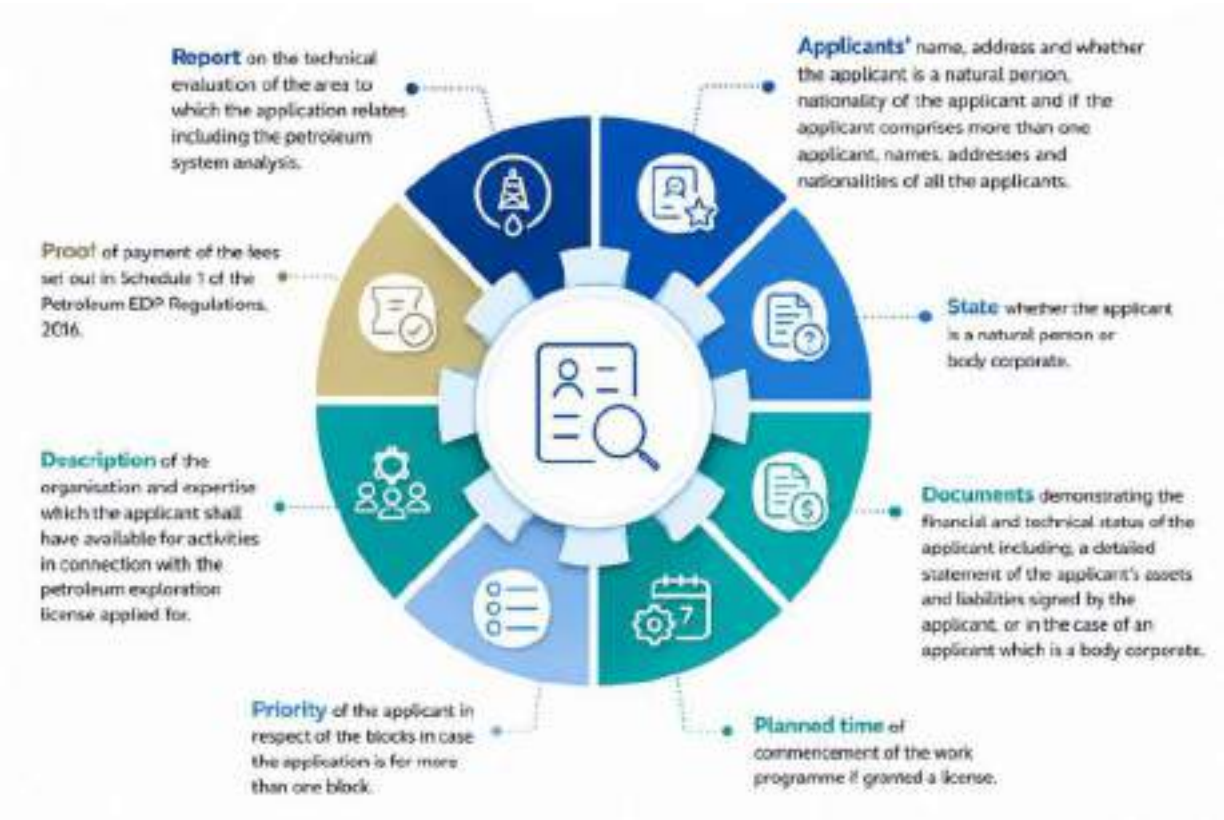
Uganda's framework for the award of Petroleum Exploration Licences (PELs) is founded on the principles established under the Petroleum (Exploration, Development and Production) Act Cap. 150and its implementing regulations. These principles are designed to promote an open, competitive, and transparent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

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

Chart 40: Stages of the PEL competitive bidding process

Applications for a Petroleum Exploration Licence (PEL) must be submitted to the Minister in writing using Form 4 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. To be considered, the application is required to contain the following information[31]:

Chart 41: Information required for the Petroleum Exploration Licence (PEL) application



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

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

Permit to operate drilling rig

A valid license issued by the Petroleum Authority of Uganda (PAU) is a prerequisite for the operation of a drilling rig[32].

An application for drilling consent must include the following key components[33]:

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

[31] Regulation 25 of the Petroleum EDP Regulations, 2016
[32] Regulation 27 of the Petroleum EDP Regulations, 2016
[33] Regulation 19 of the Petroleum EDP Regulations, 2016

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

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

Facility license

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

The purpose of the Facility Licence is to ensure that petroleum infrastructure, including pipelines, processing facilities, and storage depots, is constructed and operated in accordance with applicable technical, environmental, and safety standards. The licensing framework also supports the protection of public health, environmental sustainability, and the responsible development of Uganda's petroleum resources. Applications for a Facility Licence must include the following[34]:

[34] *Section 71 of the Petroleum EDP Act, 2013*

Chart 42: Information required for the Facility License application

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

The validity period of a Facility Licence is determined by the terms and conditions specified in the licence. Upon expiry, the licence may be renewed for a further period at the discretion of the Minister, subject to the applicable legal and regulatory requirements. [35]

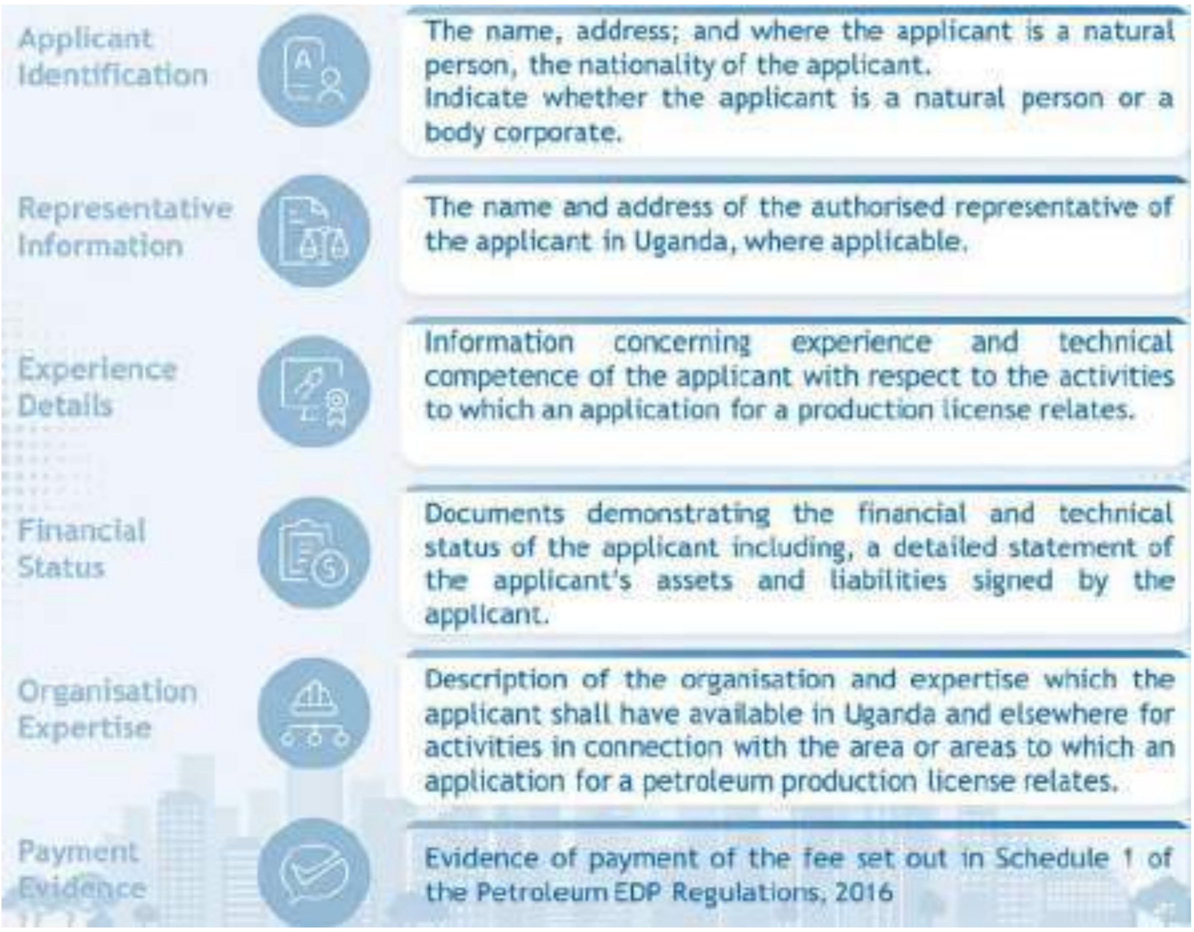
Petroleum Production License (PPL)

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

Applications for a Petroleum Production Licence must be submitted in writing to the Minister using Form 8 prescribed under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016.[36]

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

Chart 43: Information required for the Petroleum Production License (PPL) application



The application must also include a Petroleum Reservoir Report (PRR) and a Field Development Plan (FDP). [37]

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

[35] *Section 96 of the Petroleum EDP Act, 2013.*
[36] *Regulation 69 of the Petroleum EDP Regulations, 2016.*
[37] *https://www.pau.go.ug/petroleum-exploration-in-uganda/*

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

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

Annual Production Permit (APP)

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

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

The Minister is also responsible for approving reservoir test production activities, including the duration of the test, the volumes to be produced, and any conditions applicable to the conduct of such operations.[38]

The application for the APP must include[39]:

Chart 44: Information required for the Annual Production Permit (APP) application

[38] Section 52 of the Petroleum EDP Act Cap. 150 page 42
[39] Sources:
- Petroleum (Exploration, Development and Production) Act Cap. 150, Sections 52-54
- Petroleum EDP Regulations, 2016
- Ministry of Energy and Mineral Development: https://www.petroleum.go.ug
- Petroleum Authority of Uganda - Licensing Round Updates (2015 & 2019)
- National Oil and Gas Policy for Uganda, 2008

Process for awarding contracts[40]

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

Following such approval, the Minister must publish a notice identifying the areas open for bidding through the Uganda Gazette, national and international newspapers, and other print and electronic media. The notice is required to specify the location of the exploration blocks and provide interested parties with a minimum period of three (3) months to prepare and submit their applications[41]. In addition, the Minister is required to report the designated licensing areas to Parliament within fifteen (15) days of Cabinet approval.

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

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

To date, Uganda has conducted two competitive licensing rounds:

First Licensing Round (2015-2017)

Launched in February 2015, this inaugural round made available six blocks covering approximately 2,674 km² in the Albertine Graben, Uganda's most prospective petroleum basin. The process was conducted in line with the National Oil and Gas Policy (2008) and the Petroleum Act Cap. 150. It was concluded in 2017 with the award of:

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

Second Licensing Round (2019-2021)

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

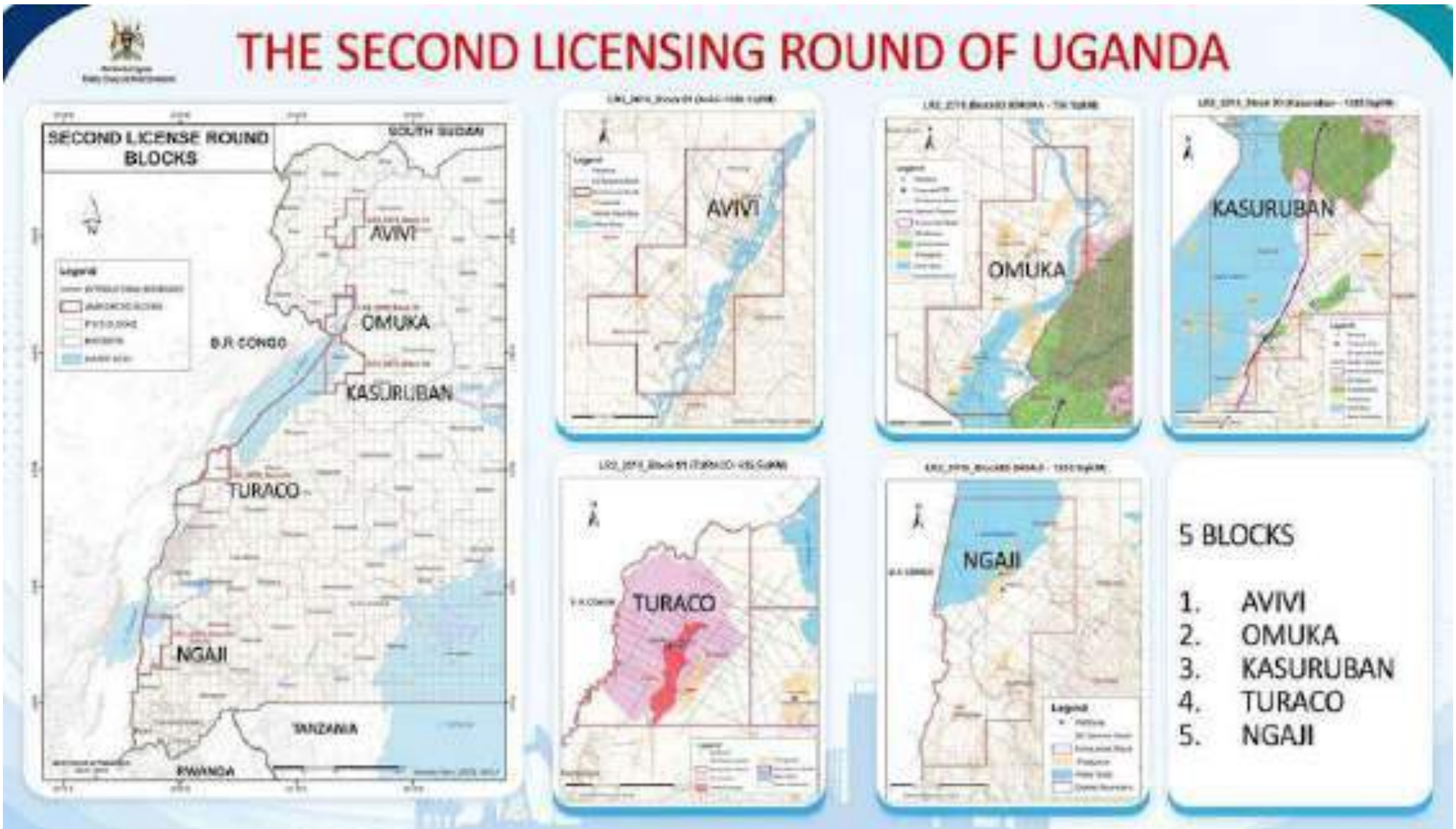
- Avivi Block – 1,026 km²
- Omuka Block – 750 km²
- Kasuruban Block – 1,285 km²
- Turaco Block – 637 km²
- Ngaji Block – 1,230 km²

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

[40] https://pau.go.ug/petroleum-exploration-in-uganda/
[41] https://www.unoc.co.ug/unoc-signs-production-sharing-agreement-awarded-exploration-license/

maps published by the Ministry of Energy and Mineral Development and the Petroleum Authority of Uganda (PAU). [42]

Chart 45: Map of the blocks offered in the second licensing round[43]



The second licensing round was structured into three main phases:

Request for Qualification (RfQ):

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

By the close of the revised application period, six companies had submitted AfQs for consideration. The evaluation process was undertaken between October and December 2020 by the Second Licensing Round Committee, chaired by MEMD and comprising representatives from the Ministry of Justice and Constitutional Affairs (MoJCA), the Ministry of Finance, Planning and Economic Development (MoFPED), and the Petroleum Authority of Uganda (PAU).

Following completion of the evaluation, four applicants were shortlisted to proceed to the bidding stage:

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

[42] *https://www.pau.go.ug/exploration-and-appraisal-of-oil-and-gas-discoveries*
[43] *https://bills.parliament.ug/attachments/The%20Mining%20and%20Minerals%20Act,%202022%20(Returned%20by%20H.E%20the%20President).pdf*

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

Request for Proposals (RfP):

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

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

Evaluation and Award:

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

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

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

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

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

Table 13: 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;

Evaluation Phase	Technical and Financial criteria
	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.
Detailed Technical Evaluation	***1) Proposed Work programme***
	The proposed work program has been assessed based on the below parameters: a) Geological assessment and understanding of the block(s) applied for; b) Proposed work program activities; and c) Estimated costs and timelines. ***2) Technical Capability*** The Technical Capability has been assessed based on the below parameters: a) Company's/JV Experience; and b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.
	3) Financial Capability
	Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity. ***a)*** Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability: - Financial statements for the last three (3) years (where applicable) audited by a Certified Auditor. In the case of a Joint Venture, each Joint Venture member shall be required to submit such documents; - Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable; - The necessary guarantees (Financial Undertaking and/or Parent Company Guarantees) depending on the source and nature of Financing i.e., Debt or Equity, to the tune of the amount required to carry out the proposed work programme in the first Exploration phase; - Evidence of any third-party funding arrangements, for example copies of any commercial loans/overdraft agreements, director/shareholder loan agreements, parent company loan agreements etc; and - Funds committed to execution of work programmes and other obligations of the Bidder including those overseas during the first two years from award of the Petroleum Exploration License. *b)* In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria: - A Current Ratio of 1.00 or better, (i.e., ratio of Current Assets to Liabilities falling due in less than 12 calendar months). A Bidder with a Current Ratio less than 1.00 must demonstrate that its working capital requirements are financed by adequate short-term funding arrangements (e.g., by a corporate parent, bank overdrafts, directors' loans etc.) and must produce evidence of the funding; - Gross Gearing of 75% or less, where Gross Gearing is Total Debt (short-term and long-term) as a percentage of the Total of Shareholders' funds (Total Debt /Shareholders Fund). A Bidder with Gross Gearing above 75% must demonstrate that it will be able to service the debt, i.e., it can meet the interest payments and any agreed capital repayment schedule. - Commitment Cover of 2.00 or better. Where Commitment Cover = Net Worth/The sum of existing (including those overseas) and proposed license commitments and Net Worth = Shareholders' Funds less Intangible Fixed Assets. - A Bidder with Commitment Cover of less than 2.00 will have to prove its capacity by reference to specific funding arrangements. Each Bidder is required to demonstrate capacity to fund the proposed work programmes as well as all its existing commitments.

Evaluation Phase	Technical and Financial criteria
	4) Proposed Signature Bonus
	The proposed Signature Bonus in USD offered by the Bidder for the block it has bided 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

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

Any application for the transfer of a petroleum licence must be submitted using the prescribed form, currently Form 14 under Schedule 2 of the Petroleum (Exploration, Development and Production) Regulations, 2016. The application must be supported by information demonstrating that the proposed transferee possesses the necessary technical expertise and financial capacity to assume and fulfil the obligations attached to the licence. In addition, the licence holder must demonstrate compliance with all applicable tax, financial, and environmental requirements before the transfer can be considered.

Approval of a transfer application may be withheld where the proposed transaction is determined not to be in the national interest or where the proposed transferee fails to satisfy the required technical and financial criteria.

b) Types of licenses and agreements

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

chart 46: Oil and gas extraction phases in the upstream sector

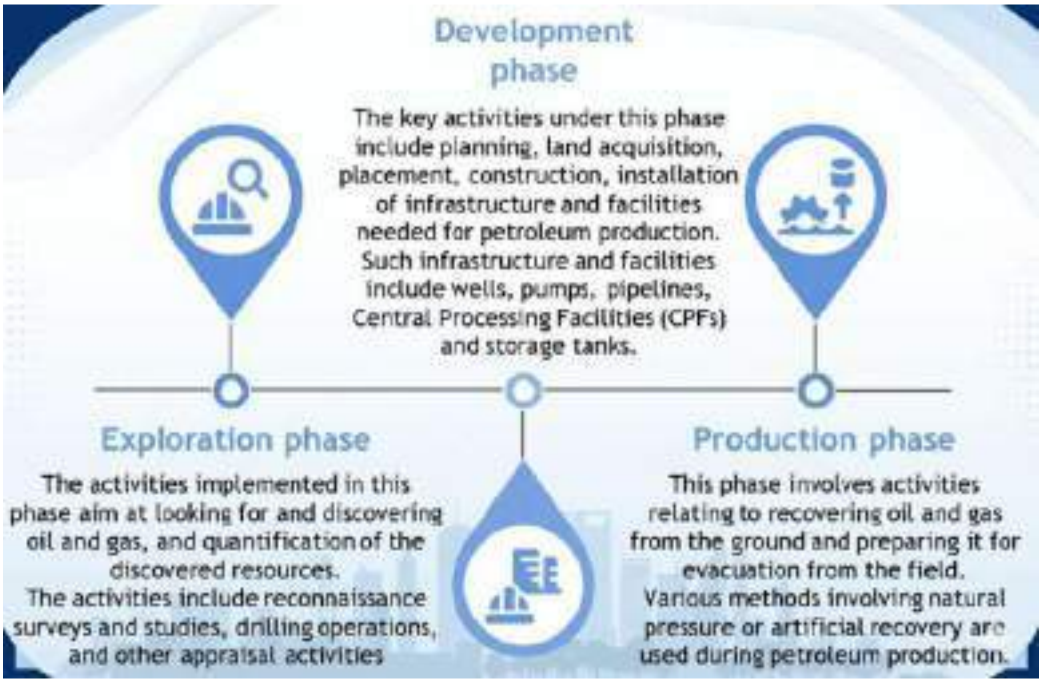


Table 19 provides an overview of the licences and permits applicable at the various stages of Uganda's petroleum value chain. Apart from the reconnaissance permit, all petroleum licences and permits are issued within the framework of a Production Sharing Agreement (PSA). A PSA constitutes the contractual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

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

Table 14: Type of licenses and permits in the oil and gas upstream sector

Types of licenses/Permits	Description	Duration	Reference
Exploration Phase			
Reconnaissance Permit	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. 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.	A reconnaissance permit shall remain in force for 18 months from the date of issue.	The Petroleum EDP Act Cap. 150; Sections 48 to 51. Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016

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Types of licenses/Permits	Description	Duration	Reference
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 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.	A PEL shall remain in force: - for the period stipulated in the license but not exceeding 2 years after the date of being granted the license and- for a subsequent period not exceeding 2 years where the license is renewed except that the license shall not be renewed more than twice.	The Petroleum EDP Act Cap. 150; Sections 52 to 68. Regulations 11 to 17 and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016
Permit to operate drilling rig	Licensees 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 Cap. 150; 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 based on the technical competence, capacity, experience and financial strength of the applicant, the licensee's safety measures and the applicants plan for construction and operation of the facility.	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 Cap. 150; 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 Cap. 150; 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 Cap. 150; Section 96. Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016

c) Petroleum licenses and permits awarded and transferred during FY 2023-24

The transfer of petroleum licenses is permitted under Section 87 of the Petroleum EDP Act, 2013, however, it requires written consent from the Minister of Energy and Mineral Development. With the Minister's approval, a petroleum license holder may transfer the license at any time. Applications for such transfers must be made in the prescribed form and manner, ensuring they meet all financial obligations under Ugandan law. The Petroleum Exploration, Development and Production Department (PEDPD) reported that no licenses were transferred nor awarded during the 2023-24 period.

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

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

3.3.2. License allocations in the Mining Sector

a) Awarding procedures for mining licenses and other permits

In Uganda, the procedures for awarding mining licences and permits are governed by the Mining and Minerals Act Cap. 159[44], which replaced the Mining Act of 2003. The revised legal framework was introduced to strengthen transparency, improve the efficiency of licensing processes, and promote the sustainable development and management of mineral resources. The licensing regime is administered by the Directorate of Geological Survey and Mines (DGSM) [45] under the Ministry of Energy and Mineral Development (MEMD) [46].

Requirements

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

Chart 47: The licensing application requirements for the mining sector

[44] *Data related to the mineral licensing (Procedure and requirements) received from DGSM.*
[45] *The Mining and Minerals Act Cap. 159, Section 15.*
[46] *The Mining and Minerals Act Cap. 159, Sections 28 and 29.*

01 Mineral Dealer's License (MDL):
For individuals, valid identification and a completed Form 13 are required, along with a bank statement and payment of statutory fees. Companies need a certificate of incorporation and similar documentation.

02 Prospecting License (PL)
Must be a Ugandan citizen with valid identification, complete Form 2, and pay statutory fees. Companies require a certificate of incorporation and a power of attorney.

03 Exploration License (EL)
Requires a valid PL and documentation including a prospecting return, a map, and a work program. Applicants must also provide a project brief and financial evidence.

04 Retention License (RL)
A valid EL is necessary, along with a feasibility study, completed Form 4, and proof of financial capacity

05 Mining Lease (ML)
Applicants must have a PL, EL, RL, or Location License. Required documents include a feasibility study, environmental assessments, and Form 7.

06 Goldsmith's License (GSL)
Individuals need valid identification and a completed Form 14, along with a bank statement and annual fees. Companies follow similar requirements.

07 Export Permit
Requires a valid MDL or mineral right, along with a completed Form 12 and proof of royalty payment.

08 Import Permit:
Must have a valid MDL and include an export permit and completed Form 12, along with application fees.

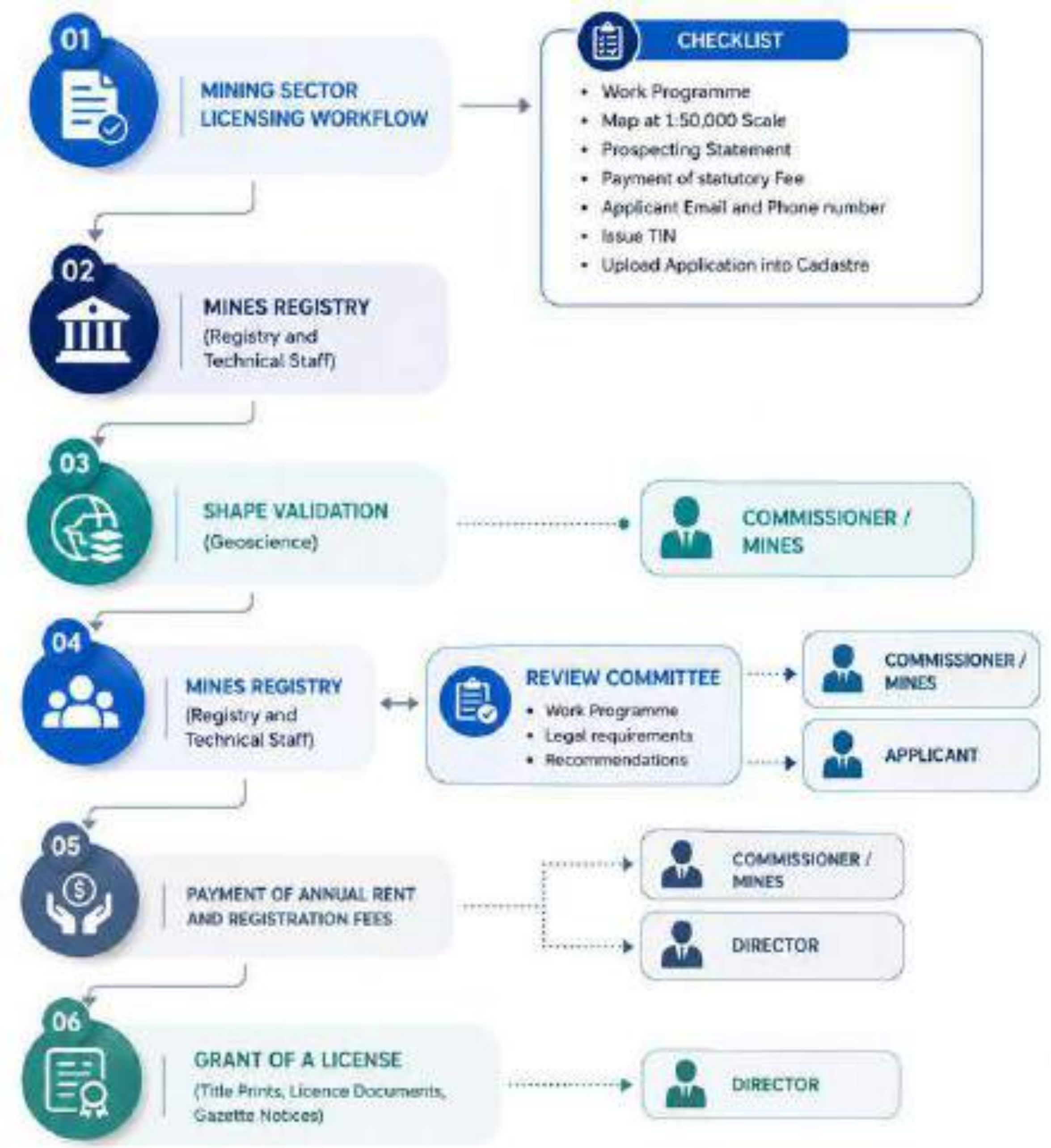
09 Movement Permit:
Requires a valid MDL or mineral right and proof of royalty payment

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

Process

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

Chart 48: Licensing process in the mining sector[47]



b) Types of mining licenses and permits

Mining licenses[48] and permits

Prior to the enactment of the Mining and Minerals Act Cap. 159, Uganda's mining sector was governed by the Mining Act, 2003, which established a licensing framework for prospecting, exploration, and mineral production through instruments such as Prospecting Licences, Exploration Licences, Mining Leases, and Location Licences. The Act also authorised the Minister responsible for mineral

[47] Source: reported by PAU, September 2025

[48] The DGSM requirements for a license include: 1-Artisanal Mining Application Form; 2-Tax Clearance Certificate; 3-Proof of mineral occurrence;4- Proof of technical competence;5- Proof of financial resources; 6- A statement of particulars of the nature of the mining operations and the capital expenditure; 7- Certificate of approval of environmental and social impact assessment (ESIA); 8- Proposed production schedule and marketing arrangements for the sale of the mineral produced; 9- Certified copy of certificate of incorporation of the company (if Company); 10- Certified copy of the memorandum and articles of association (if Company); 11- Board resolution of the company. Include associated costs.

development to conclude Mineral Agreements with holders of exploration licences or mining leases. These agreements served as legally binding arrangements between the Government and licence holders, setting out the rights and obligations of each party.

Typically, such agreements included provisions on:

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

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

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

Chart 49: Mineral rights according to the Mining Act, 2003

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

Chart 50 Type of licenses in the mining sector according to the Mining Act, 2003

c) Reforms for contract and licence allocation

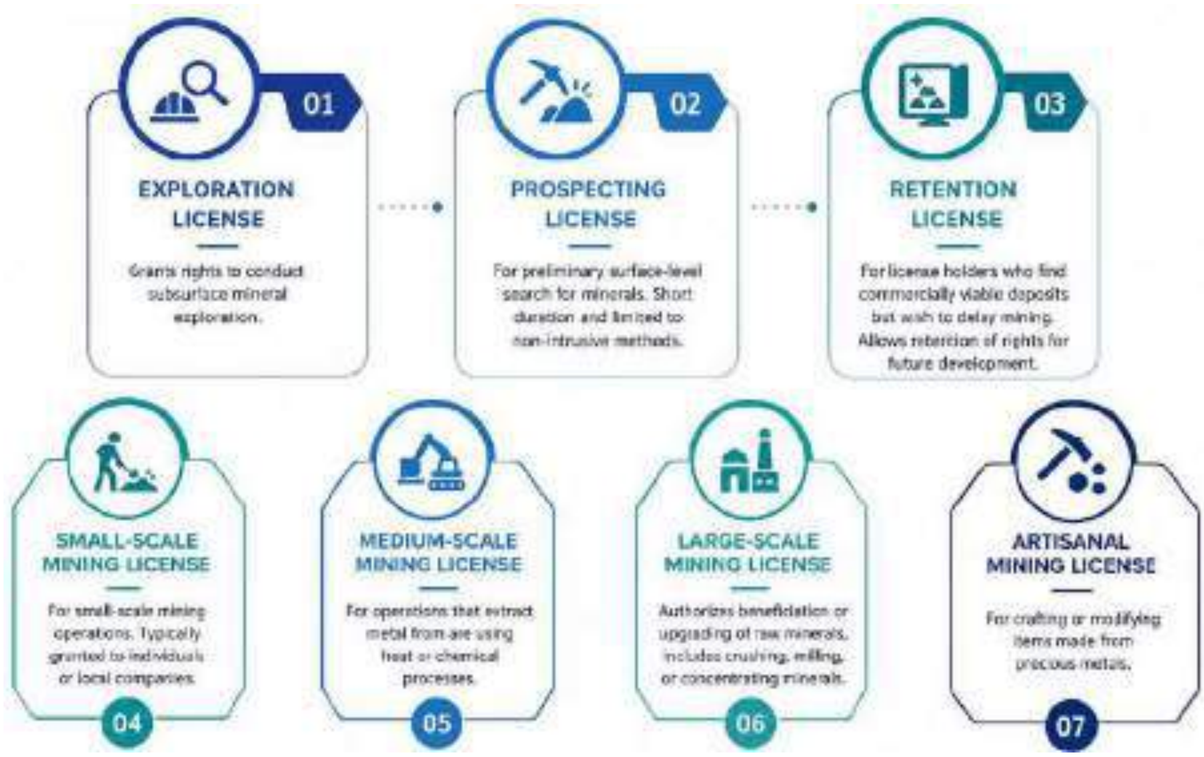
New mineral rights and licenses

Under the Mining and Minerals Act Cap. 159, Uganda revised and expanded its licensing framework to strengthen the regulation of mineral exploration and production activities. In addition to retaining the prospecting, exploration, and retention licences from the previous Mining Act, the Mining and Minerals Act Cap. 159 introduced four new categories of mineral rights: the large-scale mining licence, medium-scale mining licence, small-scale mining licence, and artisanal mining licence. These new classifications are intended to support orderly development across different scales of mining operations, enhance regulatory oversight, and improve transparency within the sector. Each licence type is designed to reflect the scale of operations, as well as the associated technical and environmental requirements.[49]

The chart below presents the mineral rights under the Mining and Minerals Act Cap. 159, while Annex 7 provides detailed information on the characteristics of the new mineral rights.

[49] https://dgsmportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60

Chart 51: Mineral rights according to the Mining and Minerals Act Cap.159



Introduction of a model mining agreement[50]

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

[50] *https://judiciary.go.ug/files/downloads/access%20to%20informatioinformation%20Act2005.pdf*

Chart 52: Terms and conditions of the mineral agreement according to the Mines and Minerals Act Cap.159

d) Mining licenses awarded and transferred during FY 2023-24

The list of licenses granted in the FY 2023-24 is included in Annex 9 of this report.

The Mines Department (formerly named DGSM) indicated that no mineral agreements were signed during FY 2023/24.

According to the cadastre provided by the Mines Development/DGSM, MEMD, there were 29 licenses awarded during the fiscal year 2023-24 without material deviations from the applicable legal and regulatory framework governing license awards

3.3.3. National Local Content

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

Under the Act, holders of mineral rights are required to:

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

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

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

a) Oil and gas sector

Procurement of goods and services

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

Implementation of these local content provisions continued to advance during FY 2023/24. The National Supplier Database (NSD) grew to more than 3,000 registered entities, comprising 2343 Ugandan companies and 512 foreign companies. Direct contracts with licensed oil companies (Tier 1 contractors) were awarded to over 232 companies, with Ugandan firms accounting for 87.1%of the beneficiaries. Local participation also extended through the supply chain, with approximately 1,400 companies engaged as Tier 2 subcontractors, alongside additional participation at Tier 3 level.

Training and employment of Ugandans

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

Implementation of these requirements is further supported by the Petroleum (Exploration, Development and Production) (Local Content) Regulations. Under this framework, licensees are required to submit a National Content Programme, a National Content Performance Report, and related reports from contractors and subcontractors. In addition, Regulations 7, 17, and 18 require the annual submission of a Recruitment and Training Plan to the Petroleum Authority of Uganda (PAU).

The petroleum sector employed a total of 16,375 individuals during the reporting period, including 15,180 Ugandan nationals, representing 93% of the workforce. Despite the high overall level of national participation, the proportion of Ugandans employed directly by licensees increased to 79.5 (1,311 out of 1,650 employees), while expatriates accounted for20.5 of direct employment.

Local companies continued to participate actively in sector procurement. During 2024 a total of 789 contracts valued at USD 245.8 million were awarded. Ugandan companies secured 589 contracts, equivalent to 74.7% of the total number of procurements, representing USD 167.6million or 68.2% of total contract value. Foreign companies accounted for 16.7% of contract value, while community suppliers received contracts worth USD 15.5 million.

Capacity development remained an important component of Uganda's local content strategy. Expenditure on training reached USD 12.6million in 2024 including USD 67,776.57 dedicated to public officers and USD 816,998 allocated to the training of licensee personnel. In parallel, enterprise development programmes continued to strengthen the participation of domestic businesses, with more than 380 Ugandan companies benefiting from capacity-building initiatives.[51]

a) Mining sector

Overview of the mining sector local content

Procurement of goods and services

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

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

Training and employment of Ugandans

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

Knowledge Transfer and Training Commitment:

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

Employment of Ugandan Citizens:

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

[51] *TotalEnergies and CNOOC wrote to the Minister of Energy and Mineral Development to this effect.*

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

Preference for Local Goods and Services:

To maximise the participation of Ugandan businesses in mining activities, mineral rights holders, contractors, and subcontractors are required to prioritise goods produced or readily available in Uganda, as well as services provided by Ugandan citizens and locally registered companies. The Act further requires the preparation of procurement plans identifying opportunities for local sourcing, particularly within the area of operation. Such plans must be submitted to the Minister for approval and be accompanied by annual reports describing their implementation and outcomes.

Technology Transfer:

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

Research and Training:

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

b) Mining sector local content reforms

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

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

3.4 Register of licenses

3.4.1. Register of petroleum licenses

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

3.4.2. Register of Mining rights

The Mining Cadastre Map Portal is publicly available on:

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

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

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

Table 15: Number of mineral rights in existence during FY 2023/24

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

Source: DGSM

Although the Online Mining Cadastre[52] provides access to information on existing mineral licences, its functionality remains limited in certain respects. In particular, the system does not provide historical information on licence withdrawals, transfers, renewals, or other changes in licence status over time, nor does it allow users to extract data on active licences in an open-data format. To address these limitations, the Directorate of Geological Survey and Mines (DGSM) provided a register of active licences for FY 2023/24. The register includes details such as licence numbers, licence holders, licence categories, grant and expiry dates, acreage, and the districts in which the licences are located. A summary of this information is presented in Annex 10 of this report.

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

- All mining rights and mineral agreements granted
- A sequential application number reflecting the date and time of acceptance

[52] *Section 18 of the Mining Act, 2003.*

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

3.5 Disclosure of licenses and contracts

Uganda has established a legal framework aimed at promoting transparency and public access to information held by government institutions. The foundation for this framework is provided by Article 41 of the Constitution, which grants citizens the right to obtain information in the possession of the State and its agencies, subject to limitations relating to national security, personal privacy, and other protected interests. This constitutional guarantee is implemented through the Access to Information Act, 2005[53], which sets out the procedures for requesting information and defines the categories of information that may be disclosed to the public.

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

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

3.5.1 Disclosure of PSAs and Petroleum Rights

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

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

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

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

[53] https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf

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

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

Efforts to advance contract transparency remain ongoing. Continued engagement between Government and industry stakeholders has resulted in renewed support from TotalEnergies EP Uganda and CNOOC Uganda Ltd for the disclosure of PSAs. Further consultations involving the Minister of Energy and Mineral Development, the Attorney General, and the Minister of Justice and Constitutional Affairs are expected to support the implementation of Uganda's contract disclosure roadmap and strengthen transparency within the extractive sector. [54]

3.5.2 Disclosure of contracts and licenses in the mining sector

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

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

The relationship between the Government and mineral rights holders is governed by the Mining and Minerals Act Cap 159, the applicable mining regulations, and the specific terms and conditions attached to the relevant licence or mineral agreement.55

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

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

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

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

[54] *https://www.ugeiti.org/wp-content/uploads/2023/09/Dissemination-of-EITI-Report-FY-2020-2021-and-awareness-creation-on-Beneficial-ownership.pdf*
[55] *https://ursb.go.ug/storage/publications/downloads/the-companies-amendment-act-no-16-of-2022-1676021575.pdf*

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

3.6 Beneficial ownership

Uganda's efforts to strengthen Beneficial Ownership (BO) transparency gained significant momentum in 2021 as part of broader governance and transparency reforms within the extractive sector. A key milestone was the delivery of a dedicated Beneficial Ownership Transparency (BOT) training session for members of the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG)[56] in May 2021. Facilitated by a consultant from the EITI International Secretariat, the training provided guidance on international disclosure requirements and resulted in the identification of a number of priority actions to advance BO reforms.

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

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

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

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

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

Further progress was achieved in December 2022 when UGEITI participated in stakeholder consultations held on 20-21 December to support the development of regulations governing

[56] *https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-act-no-21-of-2022-1676023340.pdf*

beneficial ownership disclosure. These efforts contributed to the adoption of the Companies (Beneficial Ownership) Regulations, 2023, which were subsequently issued by the Minister of Justice and Constitutional Affairs in January 2023.

UGEITI also continued to promote awareness of beneficial ownership transparency beyond the national level. On 23 August 2023, a regional dissemination workshop was held in Hoima District, bringing together stakeholders from the Bunyoro sub-region[57] to discuss the findings of the FY 2020/21 EITI Report and the role of beneficial ownership disclosure in strengthening accountability within the extractive sector.

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

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

3.6.1 Uganda's legal reforms on Beneficial Ownership disclosure

The Companies (Amendment) Act 2022[58] and the Partnership (Amendment) Act 2022[59]

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

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

Defining Beneficial Ownership

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

Requirements for Maintaining Beneficial Ownership Registers

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

[57] *https://ursb.go.ug/storage/publications/downloads/companies-beneficial-owner-regulations-2022-1676022079.pdf*
[58] *https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-regulations-2023-1676023559.pdf*
[59] *https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf*

The introduction of mandatory beneficial ownership registers has strengthened the legal framework for corporate transparency in Uganda by improving the availability of information on the individuals who ultimately own or control legal entities. These measures are intended to support efforts to prevent money laundering, corruption, and the misuse of corporate structures, while aligning Uganda's regulatory framework with emerging international transparency standards.

Companies (Beneficial Owner) Regulations, 2023[60] and the Partnership (Beneficial Owner) Regulations, 2023[61],

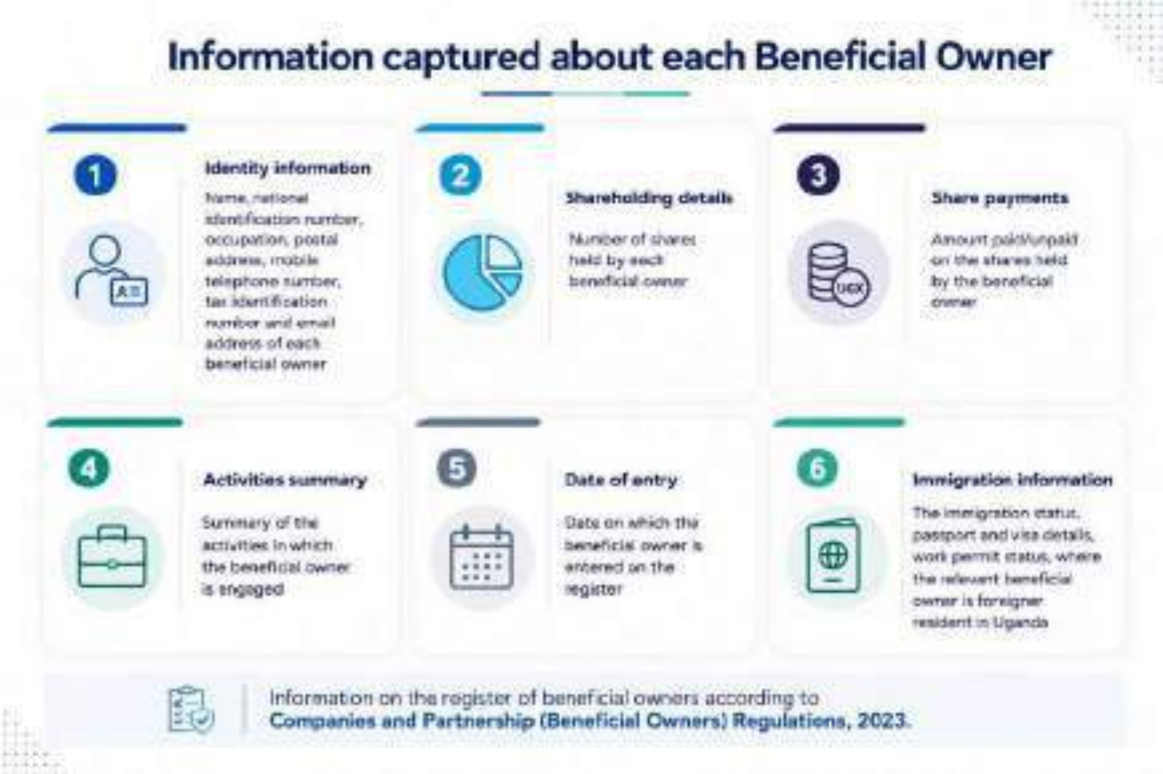
On 5 January 2023, Uganda adopted additional measures to implement its beneficial ownership disclosure framework through the issuance of the Companies (Beneficial Ownership) Regulations, 2023 and the Partnership (Beneficial Owner) Regulations, 2023 by the Minister of Justice and Constitutional Affairs.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

Information Required in Beneficial Ownership Registers

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

[60] https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf
[61] https://www.unoc.co.ug/we-we-are/

Chart 53: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023



Beneficial Ownership Forms

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

Chart 54: URSB Beneficial Ownership Forms

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

Inspection of information on beneficial owners by the public

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

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

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

The fees currently prescribed by the URSB are as follows:

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

The Mining and Minerals Act Cap 159[62]

Definitions adopted

Beneficial Ownership and Control adopted are defined as follows:

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

Beneficial ownership disclosure

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

- Submit accurate beneficial ownership information as part of their application or bidding documents. They must also notify the Minister of any changes to this information within one month of such changes occurring, for the entire duration of the mineral right or licence.
- The Minister is required to ensure that all beneficial ownership information relating to holders of mineral rights, licences, or permits is promptly published and maintained in a publicly accessible format on the Ministry’s website.

3.6.2 Status update on establishment of the Beneficial Ownership register

Uganda has continued to strengthen its Beneficial Ownership (BO) transparency regime through a series of legislative, institutional, and administrative reforms. A major milestone was the enactment of the Companies (Amendment) Act, 2022, the Partnerships (Amendment) Act, 2022, the Trustees Incorporation (Amendment) Act, 2022, and the Cooperative Societies (Amendment) Act, 2022.

[62] https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf

Together, these reforms established a comprehensive framework governing the collection, disclosure, maintenance, and updating of beneficial ownership information, while introducing sanctions for non-compliance.

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

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

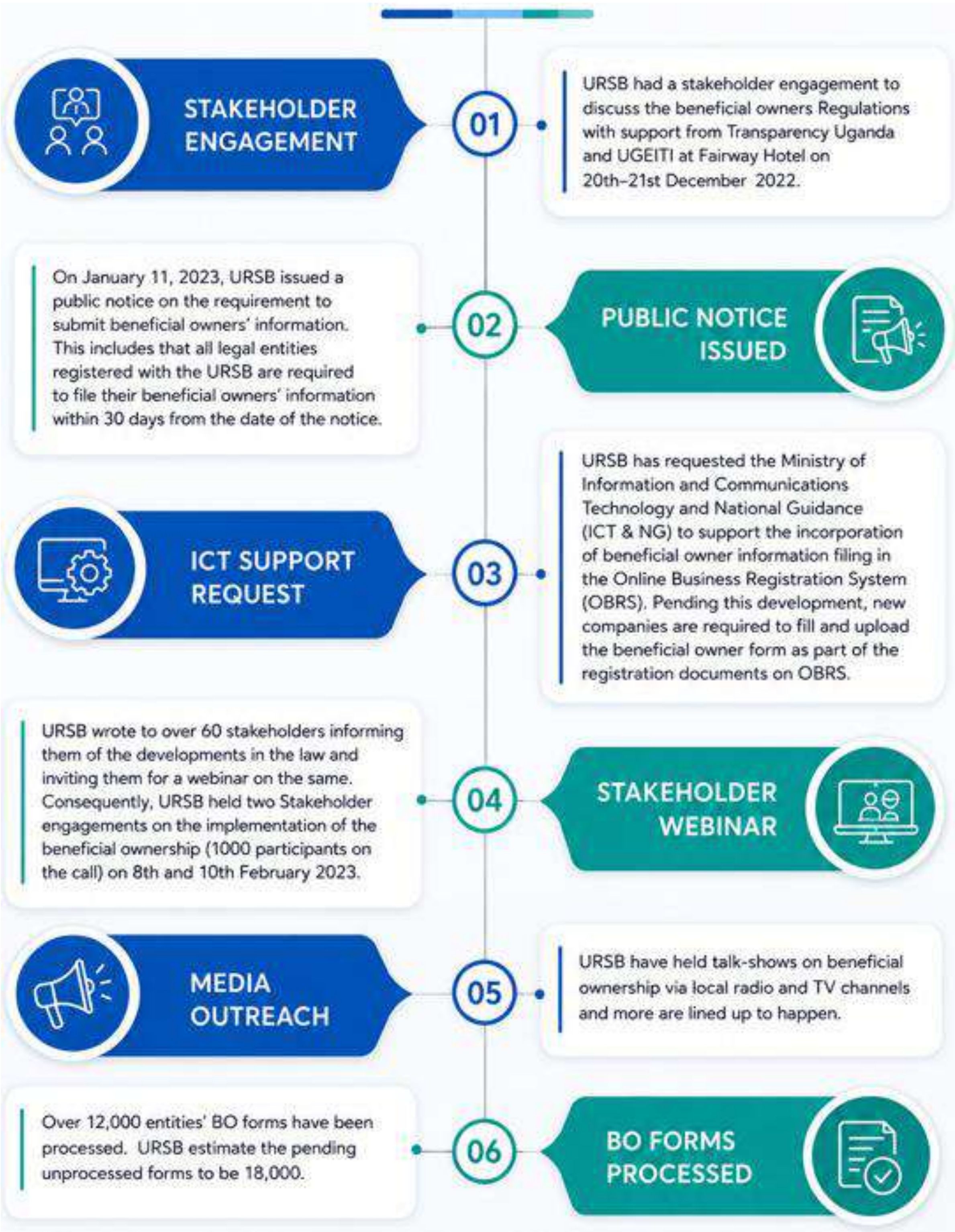
Further measures have been adopted to strengthen data integrity and accountability. The OBRS now requires registered entities to provide valid email addresses and telephone contacts, while beneficial ownership information is cross-checked against records maintained by the National Identification and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

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

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

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

Chart 55: Activities undertaken by URSB on establishment of the BO Register



3.6.3 Access to Beneficial Ownership data by the public

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

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

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

Consequently, the following information was requested:

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

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

3.7 State participation

The Public Finance Management Act Cap. 171, Section 3, defines a State-Owned Enterprise (SOE) as a company in which the Government is able to:

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

3.7.1. State participation in the Oil and Gas sector

The Uganda National Oil Company (UNOC) holds the commercial interests of the Government in the oil and gas sector. Established under Section 42 of the Petroleum (Exploration, Development and Production) Act Cap. 150 and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, both enacted in 2013 and incorporated as a Limited Liability Company on 12 June 2015 under the Companies Act[63] Cap. 106, UNOC is wholly owned by the Government of Uganda[64]. The rules governing the financial relationship between the Government and UNOC, including fund transfers, retained earnings, reinvestment, and third-party financing, are defined in the publicly

[63] *Section 43 of the Petroleum (EDP) Act Cap 150.*
[64] *Source: Uganda National Oil Company (UNOC).*

available Petroleum (Exploration, Development and Production) Act Cap 150 and the Companies Act[65] Cap 106. UNOC's mandate encompasses:[66].

[65] *https://www.unoc.co.ug/upstream/*
[66] https://www.unoc.co.ug/upstream/the-kingfisher-project/

Chart 56: UNOC mandate in the oil and gas sector

UNOC shareholding structure

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

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

Chart 57: UNOC shareholding structure[67]

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

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

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

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

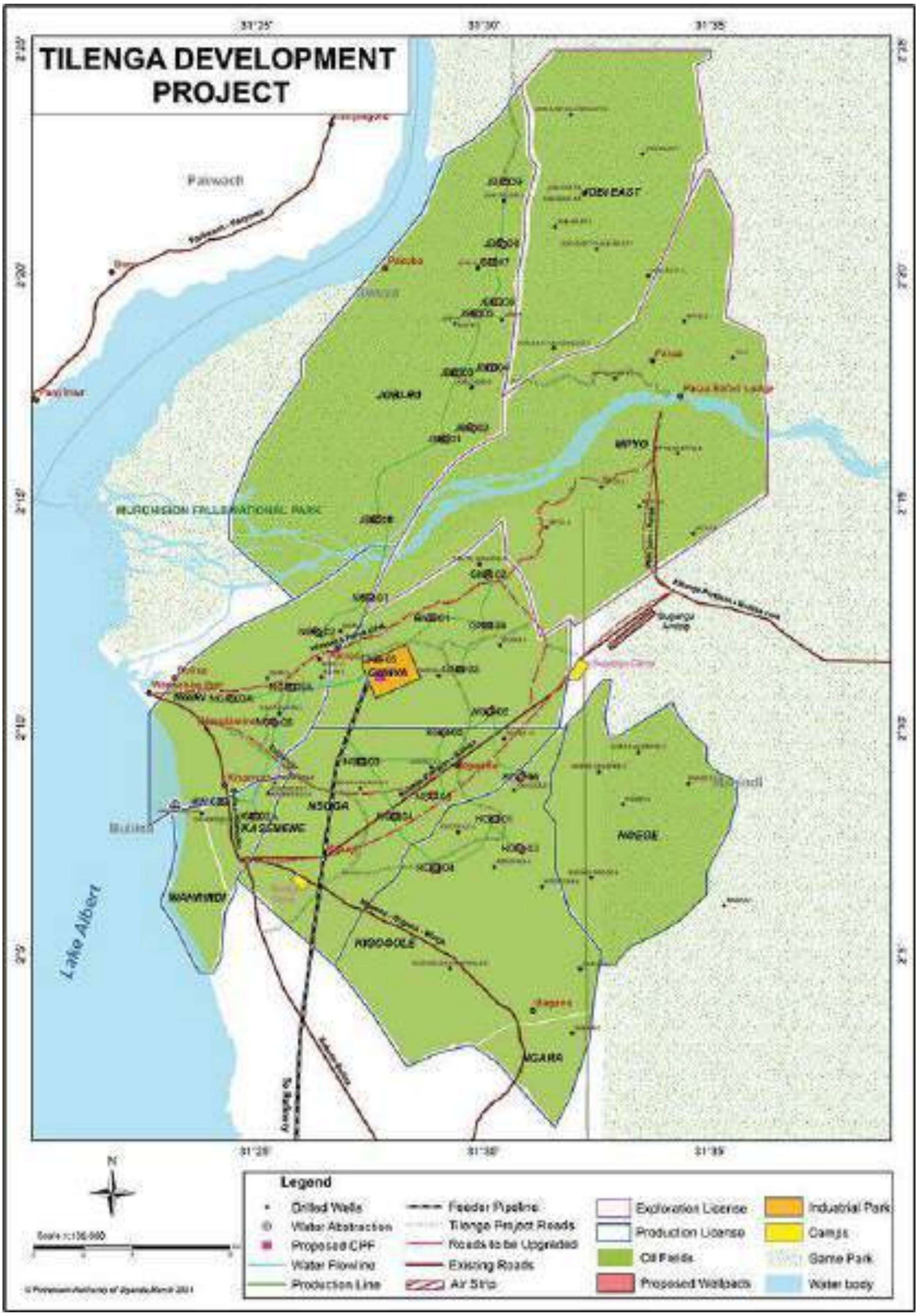
Main roles of UNOC in the oil and gas sector

Upstream

Within Uganda's upstream petroleum sector, the Uganda National Oil Company (UNOC) performs two key functions[68]. In addition to managing the Government's participating interests in petroleum licences, the company is responsible for promoting new exploration opportunities aimed at supporting the long-term sustainability of oil production.

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

[68] *Reported* by PAU, September 2025



In the Kingfisher and Kaiso-Tonya contract areas, petroleum operations are led by CNOOC Uganda Limited. The participating interests in these licences are shared among three partners, with TotalEnergies Uganda holding 56.67%, CNOOC Uganda Limited 28.33%, and the Uganda National Oil Company (UNOC) 15% on behalf of the Government of Uganda.[69]. A comparable ownership arrangement exists under the Tilenga project, which comprises two contract areas operated by

[69] *https://www.unoc.co.ug/midstream/*

TotalEnergies Uganda. As in the Kingfisher and Kaiso-Tonya licences, the Uganda National Oil Company (UNOC) holds a 15% participating interest on behalf of the Government, while TotalEnergies Uganda and CNOOC Uganda Limited hold interests of 56.67% and 28.33%, respectively.[70].

Midstream[71]

Uganda's midstream petroleum activities are undertaken through two wholly owned subsidiaries of the Uganda National Oil Company (UNOC): the Uganda Refinery Holding Company Limited (URHC) and the National Pipeline Company (Uganda) Limited (NPC). These subsidiaries are responsible for advancing the development, management, and operation of key midstream infrastructure projects, including petroleum refining, transportation, and related facilities.

The Uganda Refinery Holding Company Limited (URHC) is responsible for managing Uganda's interest in the Oil Refinery Project[72], in which it holds a 40% equity stake. In 2023, the Government of Uganda entered into a Memorandum of Understanding (MoU) and an Implementation Agreement with Alpha MBM Investments as the lead investor for the project. URHC is currently collaborating with the investor on the development of a 60,000-barrels-per-day refinery at Kabaale in Hoima District, together with a 211-kilometre multi-product pipeline that will transport refined petroleum products to a storage terminal located in Namwabula, Mpigi District.

Beyond the refinery project, URHC is mandated to plan and develop the Kabaale Industrial Park in Hoima District, which covers approximately 29.57 km^2. The industrial park is intended to serve as a key component of Uganda's petroleum infrastructure and is expected to accommodate major facilities, including the country's second international airport, a crude oil export terminal, and petrochemical and fertiliser industries. Once developed, the park is expected to support Uganda's broader energy and industrialisation objectives[73]. The construction of Kabalega International Airport, a critical enabler of the project, is reported to be nearly 90% complete. The development is expected to contribute to the expansion of Uganda's energy sector and support the country's wider industrialisation agenda.

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

Governance

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

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

3.7.2. State participation in the mining sector

Kilembe Mines Limited (KML)

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

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

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[70] *https://www.unoc.co.ug/midstream/kabaale-industry-park/*
[71] *https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/*
[72] *https://ugandatourismcenter.com/place/kilembe-mines/*
[73] *https://ugandatourismcenter.com/place/kilembe-mines/*

- Legal framework: The company operates under the Public Enterprise Reform and Divestiture Act (PERD Act) and falls under the oversight of the Ministry of Finance, Planning and Economic Development.
- Role and assets: KML is the custodian of Kilembe Mines, Uganda's largest copper mine, located in Kilembe at the foothills of the Rwenzori Mountains in western Uganda. The mine is estimated to contain more than 4 million tonnes of copper ore, in addition to cobalt deposits of undetermined quantity.[74]

History and Structure of KML

- Kilembe Mines Limited was established in July 1950 as a joint venture between Frosbisher Limited and Ventures Limited.
- In 1962, ownership of the company was acquired by Falconbridge of Africa[75].
- The Government of Uganda assumed full ownership of KML in 1975.
- Copper mining operations ceased in 1982 following a decline in global copper prices. Thereafter, the company diversified into other activities, including hydroelectric power generation and lime production[76].

KML's Role as Asset Custodian

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

Concession Agreement and Current Status

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

KML's Participations

- In 2001, Kilembe Mines Limited (KML) acquired a 25% equity interest in Kasese Cobalt Company Limited (KCCL) at a cost of UGX 17,426,428,620.[77].
- KCCL was established to recover cobalt from tailings generated by the former copper mining operations at Kilembe and to undertake related mineral processing and refining activities.[78].

Financial Reporting and Audits

- Compliance with the Companies Act Cap 106[79].
- The company's annual financial statements are prepared in compliance with International Financial Reporting Standards (IFRS).
- KML's financial statements are subject to audit by the Auditor General in accordance with the provisions of the National Audit Act Cap 170.

Going Concern and Future Outlook

[74] http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf
[75] https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm
[76] https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf
[77] *Press release, Ministry of Energy and Mineral Development, 12 April 2022*
[78] *https://dgsm.go.ug/redevelopment-of-kilembe-mines/*
[79] *https://unmc.co.ug/about-us/who-we-are/*

- Alignment with Uganda's fourth National Development Plan (NDPIV) 2025/26-2029/30.
- The Government has identified increased copper production and mineral value addition as key priorities for the mining sector.
- Kilembe remains one of the country's most significant mining assets and is expected to play an important role in future mineral development initiatives.
- In April 2022[80], the Ministry of Energy and Mineral Development announced measures aimed at facilitating the resumption of mining operations at Kilembe.
- Restoration of the mines by the UPDF Engineering Brigade.
- Reinstatement of shareholders from the late G.D.K. Rukidi III's estate.
- Invitation for investors to express interest in a Production Sharing Agreement (PSA).

Revival of Kilembe Mines[81]

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

Creation of a National Mining Company

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

The establishment of UNMC represents a significant institutional reform aimed at strengthening Government participation and oversight in the mineral industry. By providing a dedicated vehicle for State involvement in mining projects, the company is expected to enhance the management of public interests in the sector. The figure below summarises the principal functions and responsibilities of UNMC as provided for under the Mining and Minerals Act, Cap. 159.[82]:

[80] *The Mining and Minerals Act Cap 159, Section21.*
[81] *The Mining and Minerals Act Cap 159, Section 22.*
[82] *https://unmc.co.ug/about-us/board-of-directors/*

Chart 58: Functions of Uganda National Mining Company (NMC)

[83] *The Mining and Minerals Act Cap 159, Section 24.*
[84] *The Ngassa Contract Area has two stratigraphic petroleum exploration licenses: One for the Shallow area and another for the deep area.*
[85] *https://www.unoc.co.ug/upstream/the-tilenga-project/*
[86] *https://www.unoc.co.ug/upstream/the-kingfisher-project/*

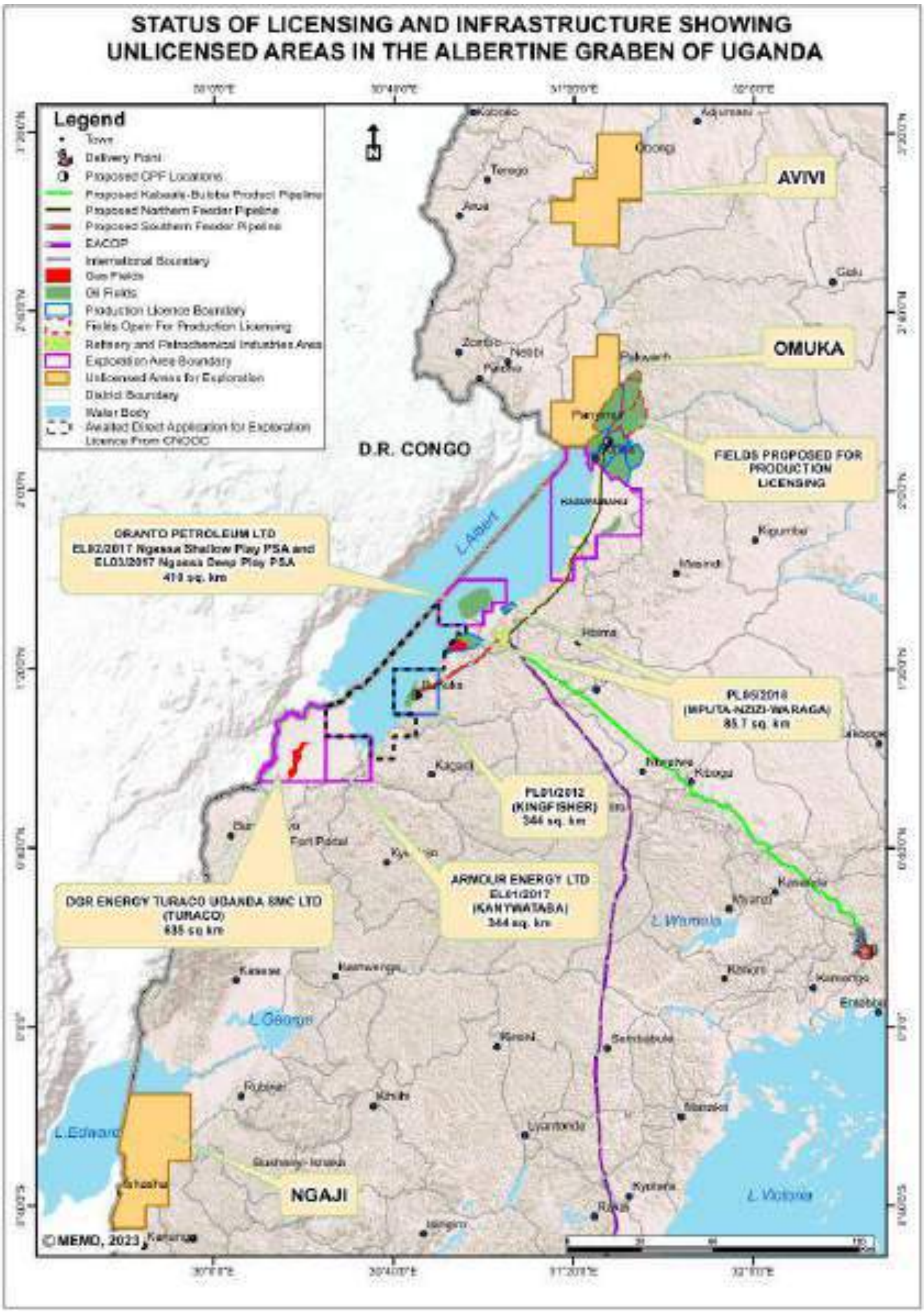
Table 16: LIST OF UPSTREAM PETROLEUM LICENSES ACTIVE DURING 2023/24

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

Source: PAU, September 2025

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

Chart 59: Status of licensing for oil and gas sector in Uganda



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

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

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

Table 17: Main projects in the oil and gas upstream sector

Project	Description	Estimated production capacity	Shareholding
TILENGA Project[87]	- The Tilenga Project covers development and production of Oil and Gas from seven (7) production licenses. - The Tilenga Project is planned to develop nine (9) fields, namely; Jobi-Rii, Ngiri, Gunya, Kasamene, Wahrindi, Kigogole, Nsoga, Ngege, and Ngara. - The crude will be treated at a Central Processing Facility (CPF) located in the northern edge of Lake Albert. The CPF has a four-year production plateau of approximately 190,000 barrels of oil per day (bopd). - The project shall involve 35 well pads with over 400 wells (Injection and production), 100km of infield pipelines and a 24-inch 95km Buliisa-Kabaale feeder pipeline. - Front-End Engineering and Design (FEED) for the Project was completed in May 2018. - The Environmental and Social Impact Assessment (ESIA) was completed, and certificate issued by the National Environment Management Authority in April 2019. - Land acquisition for the priority area under this project is at 98%, civil works for the CPF and industrial area are ongoing, and two (2) rigs are in place to commence drilling, expected later in June 2023. -	**190,000 Barrels** of Oil per day during peak production.	- TotalEnergies EP *(The operator)*: **56,57%** - CNOOC Uganda Limited :**28,33%** - UNOC :**15%**
KINGFISHER Project[88]	- The Kingfisher Project involves a Central Processing Facility (CPF) with a 5-year production plateau of approximately 40,000 barrels of oil per day (bopd). - The project will have 4 well pads over 31 wells (production and injection), 18km of infield pipelines and a 12-inch 46km Kingfisher-Kabaale Feeder pipeline. - Land acquisition for the priority area under this project is at 99%, civil works for the CPF and industrial area are ongoing. - One drilling rig has been deployed and so far, the upper sections of three wells on the first well pad have been completed. Drilling of the deeper sections has gone beyond 3 km of measured depth through one of the three wells.	**40,000 Barrels** of Oil per day during peak production.	- CNOOC Uganda Limited *(The operator)*:**56,57%** - TotalEnergies EP :**28,33%** - UNOC :**15%**

[87] *Source :Directorate of Petroleum (DoP)*

[88] *https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf*

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

The figure below gives an overview of the main players in the oil and gas upstream sector during the FY 20233-24 in Uganda:

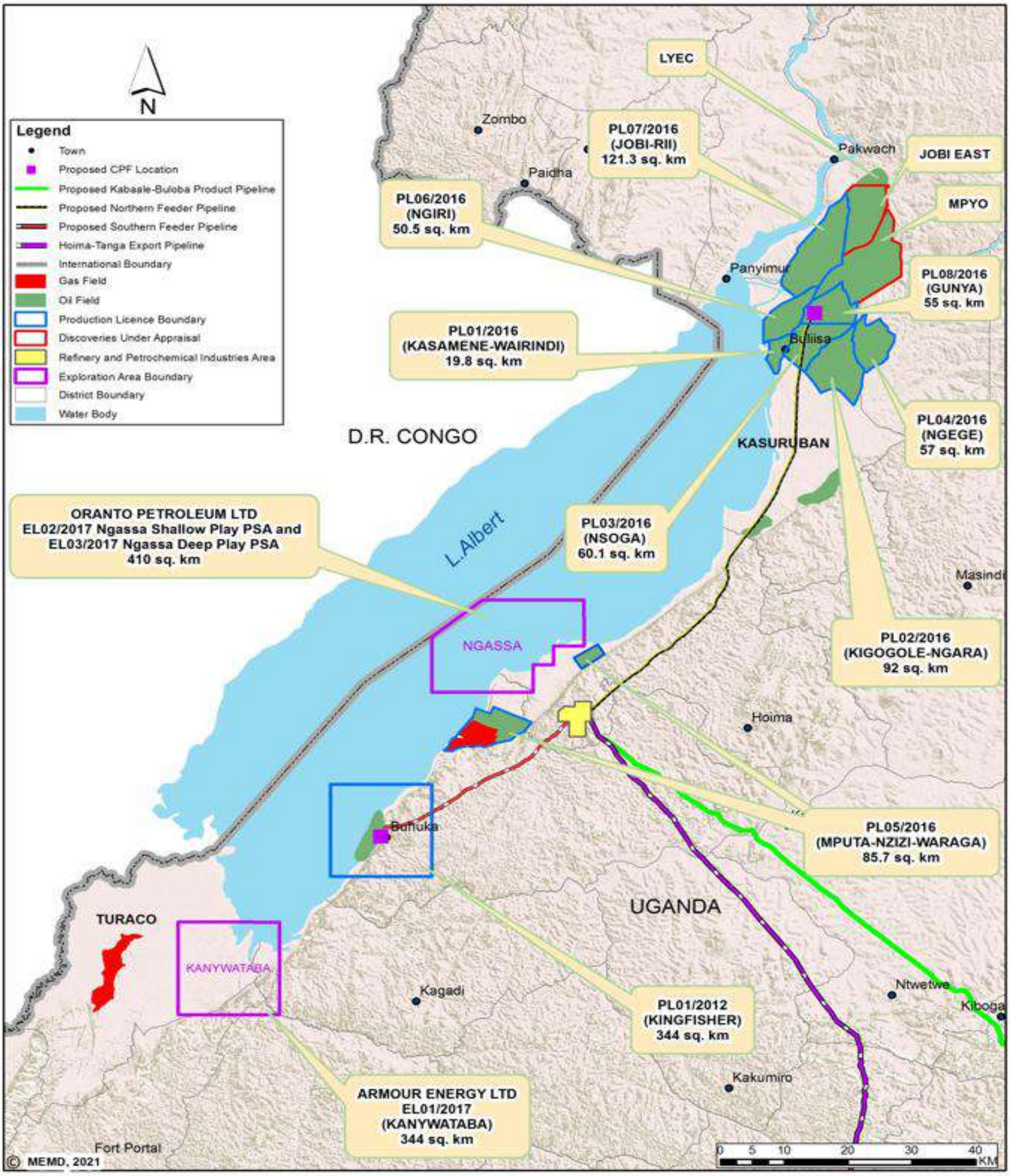
Chart 60: **Main players in the oil and gas upstream sector**[89]

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

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

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

Chart 61: Map showing the oil and gas exploration areas and production fields[90]



[90] *DGSM - Uganda Mineral Sector Investment Opportunities Handbook 2022:* https://dgsm.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf

d) Geological and resources overview

Uganda's petroleum resources are concentrated within the Albertine Graben, a sedimentary basin that forms part of the western arm of the East African Rift System. Stretching for approximately 500 kilometres from the South Sudan border in the north to the Rwanda border in the south, the Graben averages about 45 kilometres in width and occupies roughly 15,400 km^2 within Uganda. As of 2023, the basin was estimated to contain approximately 6.5 Billion barrels of Stock Tank Oil Initially in Place (STOIIP), of which around 1.4 Billion barrels are considered recoverable. Proven reserves are estimated at approximately 1 Billion barrels, while associated natural gas resources are estimated at about 500 Billion standard cubic feet (BCF). Although the Albertine Graben remains the country's principal petroleum province, exploration has covered only about 40% of the basin, suggesting substantial remaining potential both within the unexplored portions of the Graben and in frontier basins such as Moroto-Kadam, Lake Kyoga, and Hoima.

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

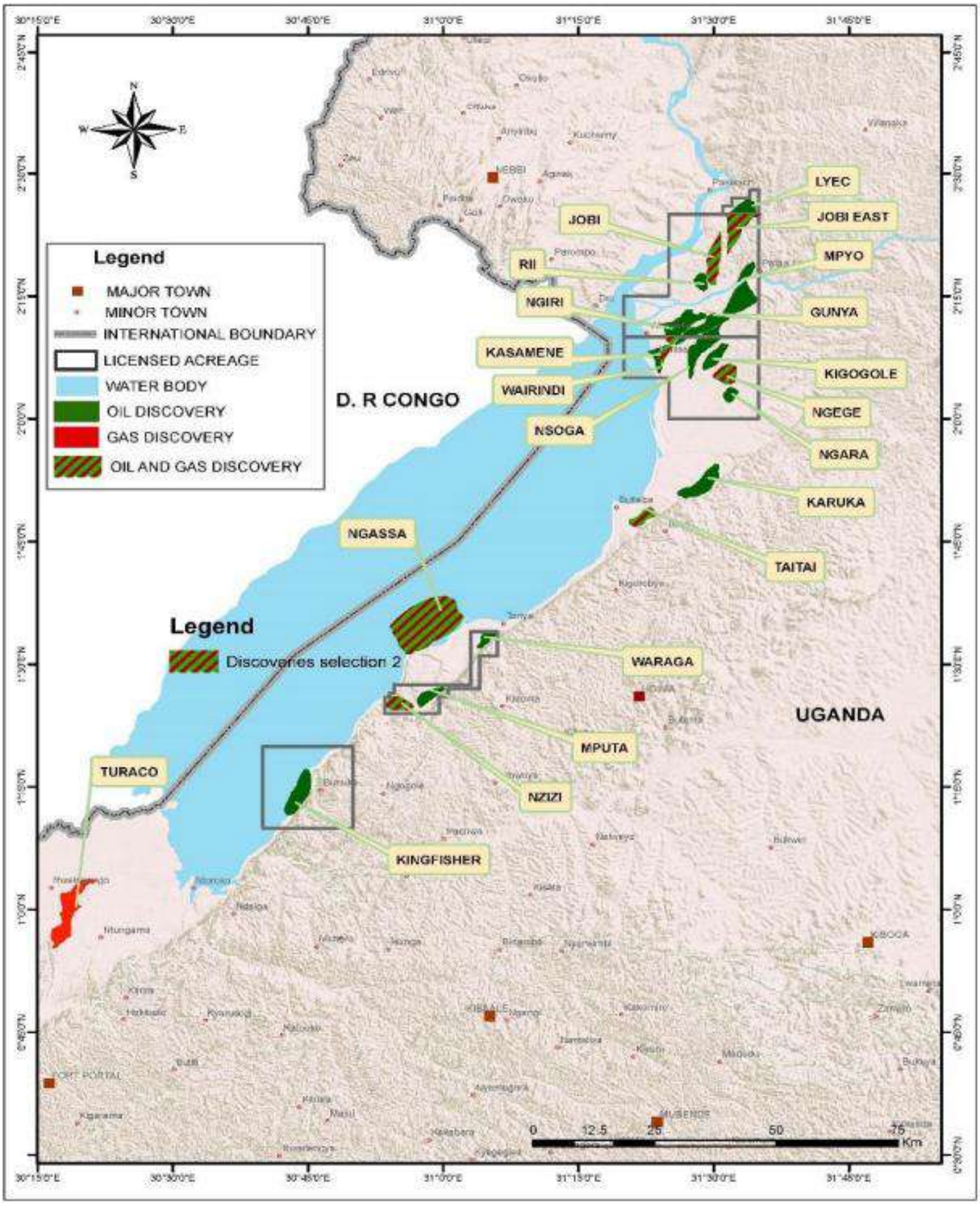
Table 18: Oil and gas discoveries in Uganda[91]

N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO2)	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008
8	Ngege	Bulisa	Oil and Gas	Jun-2008
9	Karka	Buliisa	Oil	Jul-2008
10	Kasamene	Buliisa	Oil and Gas	Jul-2008
11	Kigogole	Buliisa	Oil and Gas	Aug-2008
12	Ngiri	Buliisa	Oil and Gas	Sep-2008
13	Jobi	Nwoya	Oil and Gas	Nov-2008
14	Rii	Nwoya	Oil	Jan-2009
15	Nsoga	Buliisa	Oil and Gas	Apr-2009
16	Wahrindi	Buliisa	Oil	Jun-2009
17	Ngara	Buliisa	Oil	Jul-2009
18	Mpyo	Nwoya	Oil	May-2010
19	Jobi-East	Nwoya	Oil	Apr-2011
20	Gunya	Buliisa	Oil and Gas	Jun-2011
21	Lyec	Nwoya	Oil	Jan-2013

[91] https://dgsm.go.ug/redevelopment-of-kilembe-mines/

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

Chart 62: Map showing the oil and gas discoveries in Albertine Graben[92]



92 *https://wagagaigoldmining.com/*

3.8.2 Mining sector

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

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

Table 19: Main exploration, mining and minerals processing projects in Uganda

Project	Description
Mineral processing projects	
African Gold Refinery (AGR)	- AGR Refinery is one of the largest gold refining facilities in the East African region, representing an investment of approximately USD 15 million. - The refinery is strategically located in close proximity to Entebbe International Airport. - The company was established to operate as a regional centre for the responsible sourcing and refining of gold. - The facility refines gold and other precious metals, including silver and platinum, and has a processing capacity of approximately 200 kilograms per day operating on a double-shift basis. - Refined products currently produced by the refinery include: • Gold bars with a purity level of 99.9%; • Small Minted Bars; and • Granulates. - The second phase of the AGR project is expected to include: • Jewellery Unit; and • A commercial laboratory. **Refineries** Other gold refineries operating in Uganda include Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd, and Aurnish Trading Ltd. In addition, new entrants such as Nuran Ventures-SMC Limited and Wagagai Ltd are in the process of establishing refining facilities. These companies intend to undertake both gold mining and mineral processing activities.
Sukulu Phosphate & Steel Project	- Mining Lease (ML1393) held by Guangzhou Dong Song Energy Group Co. (U) Limited. - Minerals covered under the lease include phosphates, iron ore, niobium, and rare earth elements (REEs). - The project is located in Tororo District in Uganda's Eastern Region. - Confirmed mineral reserves for the prospect comprise: • 62.45 million tonnes of phosphate (apatite) ore at an average grade of 11.31% P_2O_5; • 61.77 million tonnes of iron ore at an average grade of 30.12%; • 429,800 tonnes of niobium pentoxide (Nb_2O_5); and • 890,600 tonnes of rare earth elements (REEs). - The polymetallic project is expected to support annual production of: • 300,000 tonnes of fertiliser products; • 300,000 tonnes of steel products; • 200,000 tonnes of sulphuric acid; • 300,000 tonnes of gypsum; • 100,000 tonnes of rare earth minerals; and • 40,000 tonnes of Niobium.
Kilembe Copper Mine	- In 2013, the Government of Uganda entered into a concession agreement with Tibet Hima Mining Company Ltd (THMCOL) for the rehabilitation and redevelopment of Kilembe Copper Mines.

Project	Description
	- As part of the first phase of the project, THMCOL refurbished and tested the mill and concentrator plant, including the installation of a high-capacity ball mill, classifier, and complete flotation units for copper and cobalt recovery. These upgrades increased processing efficiency, enabling the production of copper concentrate grades of between 25% and 31%, compared to approximately 1.4% previously achieved by Kilembe Mines. - During the equipment installation and testing period, the company produced more than 30,000 tonnes of copper concentrate for potential smelting or export. - THMCOL also procured four drilling rigs to support further exploration activities aimed at expanding the known copper resource base, which was estimated at approximately 4.5 million tonnes. - In 2018, the concession agreement was terminated and responsibility for the mine reverted to the Government of Uganda. - Following a competitive investor selection process for the redevelopment of Kilembe Mines under a Mineral Production Sharing Agreement (MPSA), the Government of Uganda signed its first MPSA on 3 March 2025 with Sarrai Group Limited and Nile Fibreboard Limited. - The agreement was executed by the Ministers responsible for Energy and Mineral Development, Finance, Planning and Economic Development, the Minister of State for Minerals Development, and the Minister of State for Privatisation on behalf of the Government of Uganda. - Sarrai Group Limited and Nile Fibreboard Limited were selected as the preferred investors from a field of fourteen bidders that participated in the procurement process. - The Government's commercial interests in the project are to be managed by the Uganda National Mining Company (UNMC), following the transfer of Kilembe Mines Limited's assets to UNMC on 17 April 2025.

Dao Marble Ltd	- Mining Lease (ML1291) - Dao Marble Limited.
	- Commodities: Marble.
	- Location: Northern Region, Moroto District
	- Current reserves within the lease stand at 27 Mt of Marble.
	- The operation is a totally integrated plant for processing marble blocks, polishing them and producing:
	  • Slabs (1 Gangsaw (40% slabs) 4000 meters per month);
	  • Tiles (1 Gangsaw (60% tiles) 6000 meters per month); and
	  • Calcium carbonate powder (4000 tons per year).
	- The project investment is worth USD 8 million.

African Panther Resources Ltd	- Mining Lease (ML1433) - African Panther Resources (U) Ltd. - Commodities: Cassiterite (Tin). - Location: Western Region, Isingiro District. - The company has completed the assessment of alluvial deposits at Nyarubungo, and has begun further exploration including a strategy for hard rock diamond drilling. - It has also installed a plant that concentrates tin ore to more than 70% purity.
Kisita Mining Company Ltd	- Mining Lease (ML4603) - Kisita Mining Company Limited. - Commodities: Gold. - Location: Central Region, Mubende District - Core drilling has so far established, 16,600 tons of mineralized vein at a grade of 5.67 g/t, for a total of 3,030 ounces (at grade of 1 g/t). - Tailings sampling: Grade-tonnage estimate of 99,400t of material at a grade of 0.9 g/t for a total of 2876 ounces. - Additional exploration is ongoing. - Construction of processing facilities ongoing. - Construction of the project camp site has been completed.

Contextual Information on the Extractive Sector

Project	Description
Namekara Vermiculite Mine	- Mining Lease (ML4651) - Namekara Mining Company Ltd. - Commodities: Vermiculite. - Location: Eastern Region, Manafwa District - The company completed aeromagnetic survey for an estimated area of 99 square kilometres. - It also carried out reverse circulation and core drilling, resulting into an estimated reserve of 49.9MT. - Current production stands at 30,000 tonnes of concentrate per year (from 150,000 tonnes of raw ore). The Namekara deposit is considered a world-class vermiculite resource.
Building Majesties Ltd	- Mining Lease (ML1117) - Building Majesties Ltd. - Commodities: Dimension stone. - Since 2011, the company processes granite into stylish construction materials at Kiganda, Mubende district. - The company uses the latest saw technology including cutters, polishers, chamfers and profilers, as opposed to explosives. - Products include countertops for bars & offices, kitchen tops, pavers, staircase tiles & risers, bathroom tiles, outdoor tiles and roadside kerbs.
Other notable mining projects	- Tororo Cement Limited • *Mining Leases:(ML4474, ML4622, ML4684, ML0061, ML0593 and ML00045).* • *Commodities: Pozzolana, Limestone and Columbite.* • *Location: Eastern Region; Kapchorwa and Tororo Districts / Northern Region; Moroto District.* - Hima Cement Ltd • *Mining Leases:(ML0248, ML0706, ML1110, ML1744, and ML1816).* • *Commodities: Limestone.* • *Location: Eastern Region; Kapchorwa District / Western Region; Kamwenge, Kasese and Kabarole District.* - Kampala Cement Company Ltd • *Mining Lease:(ML1530).* • *Commodities: Limestone.* • *Location: Eastern Region, Kapchorwa District.* - National Cement Company Uganda Limited • *Mining Lease:(ML1607).* • *Commodities: Pozzolana.* • *Location: Eastern Region, Kapchorwa District.*
	- *Location: Eastern Region, Kapchorwa District.* - Wagagai Mining U Limited - This is a large-scale gold mining and refining company in Busia District. It is a subsidiary of China's Liaoning Hongda Enterprise Group. Recently commissioned by the President of Uganda, it aims at processing gold locally to 99.99% purity, ending the export of raw minerals and creating thousands of jobs. - The project is a major step in Uganda's industrialization, with proven reserves and state-of-the art refinery, positioning the country as a gold producer and adding value to its mineral resources. - Mining license: LML/ML1999 - Commodity: Gold - Location: Eastern Uganda - Busia

Project	Description
	- Rwenzori Rare Earth Metals - The Makuutu Project is owned by Rwenzori Rare Metals Limited, a Ugandan domiciled and registered company. - Rwenzori Rare Metals is majority owned by Ionic Rare Earths Limited, an Australian company listed on the Australian stock exchange. - Rwenzori Rare Metals (RRM) Limited has been conducting operations based on an exploration license that has been running since 2010 to date. - The project covers approximately 40 km across four districts of Eastern Uganda and is one of a few economically sized and undeveloped ionic adsorption clay (IAC) based REE deposits outside of Southern China. - The Project covers five (5) exploration areas that are registered. Makuutu is an advanced-stage, ionic adsorption clay-hosted project highlighted by near-surface mineralisation, significant exploration upside, excellent metallurgical characteristics and access to tier-one infrastructure. - The Project plans to produce a mixed rare earth carbonate, which by industry standards is very much a value-added product. - Mining licences: (RL00007, EL00147, EL00148, EL00257, RL00234) - Commodities: Base Metals, Gold, Rare Earth Elements, Copper, Silver, Zinc, Cobalt, Dimension Stone, Granite, Nickel, Silver, Uranium, Zircon, Industrial Metals and Minerals • Location: Eastern Uganda – Iganga, Mayuge, Bugiri, Bugweri
Exploration projects	
Elgon Mineral Resources (U) Ltd	- Elgon Mineral Resources (U) Ltd is exploring for gold through its Exploration license in Eastern Uganda. - The company drilled 100 inclined holes ranging from 50-260 metres deep at a 50x50m grid. - It established gold mineralization hosted in sheared banded iron formations (BIF) and sheared basalts. A feasibility study is ongoing.
Sipa Exploration (U) Ltd	- Sipa Exploration (U) Limited is exploring for base metals and precious Metals through its Exploration licenses in Northern Uganda. - Geological, geochemical and ground geophysical surveys revealed massive magnetic conductors. - Drilling established nickel and other base metal anomalies. Further appraisal of the prospect on-going.
Consolidated African Resources Limited	- Consolidated African Resources Limited is exploring for base metals, gold, granite and industrial Metals through its Exploration licenses in Northern Uganda. - Trenching, pitting and drilling confirmed 400MT of potentially mineralised material (graphite). - Airborne geophysical survey anomalies reveal sub-surface continuation of graphitic layers. Further appraisal on-going.
Rockinol (U) Limited	- Rockinol (U) Limited is exploring for base metals, gold, PGM and rare earth elements through its Exploration licenses in Western Uganda. - Geochemical and Geophysical surveys have revealed anomalies of rare earth elements in Hoima, Western Uganda. - Elements Plots for different anomaly data sets have shown very good similarities.
Rwenzori Rare Metals (RRM)	The Busoga sub-region, covering the districts of Bugiri, Mayuge, Bugweri, and Iganga, hosts substantial deposits of rare earth elements (REEs). Evidence of these mineral occurrences was first obtained through a Government-sponsored airborne geophysical survey conducted in 2005. Follow-up exploration programmes undertaken around 2010 subsequently confirmed the presence of seventeen mineable rare earth elements, including holmium, dysprosium, europium, gadolinium, and cerium. Development of the Makuutu Rare Earth Project commenced in 2016 under Rwenzori Rare Metals (RRM) in Makuutu Sub-County, Bugweri District. A major development was recorded in January 2024 when the project was granted Large-Scale Mining Licence LML00334, the first large-scale mining licence for rare earth elements issued under the Mining and Minerals Act,

Project	Description
	2022, for a period of 21 years. The project is being developed by RRM in partnership with Iconic Rare Earths Limited, an Australian mining company. The Makuutu Heavy Rare Earth Project extends over an area of approximately 300 square kilometres and contains a defined mineralised zone stretching about 37 kilometres in length. Mineral resources are estimated at 617 million tonnes, with projected production capacity of approximately 5 million tonnes per annum. The project is expected to generate revenues of UGX 7.6 Billion and has an estimated operational life of 27 years.
Other notable exploration projects	- Beta Minerals Ltd: *Holds exploration licences for the exploration of base metals, gold, and platinum group metals (PGMs) in the Western Region of Uganda.* - AUC Mining (U) Limited: *Undertakes exploration activities for base metals, cobalt, copper, and gold under exploration licences located in the Central Region of Uganda.* - Gemstones International Ltd: *Conducts exploration for industrial minerals, including kaolin and pozzolana, through its exploration licences in the Western Region of Uganda.* - Universal Granites and Marble Limited: *Carries out granite exploration activities under exploration licences covering parts of the Western, Eastern, and Northern regions of Uganda.* - Great Lakes Lime Limited: *Engaged in the exploration of limestone and marble through an exploration licence located in the Northern Region of Uganda.* - Optima Mines & Minerals Ltd: *Holds an exploration licence for dimension stone and granite in the Western Region of Uganda.* - Sino Minerals Investments Company Limited: *Conducts gold exploration activities under an exploration licence in the Northern Region of Uganda.* - Roraima (U) Limited: *Undertakes exploration for base metals and gold through an exploration licence located in the Eastern Region of Uganda.*

b) Geological and resources overview

The map below, prepared by the Directorate of Geological Survey and Mines (DGSM), presents the geographic distribution of Uganda's principal mineral resources and construction materials. It identifies areas hosting important mineral deposits, including gold, limestone, iron ore, marble, vermiculite, and a range of industrial minerals that contribute significantly to the mining, manufacturing, and construction sectors. Major mineral occurrences highlighted on the map include[93]:

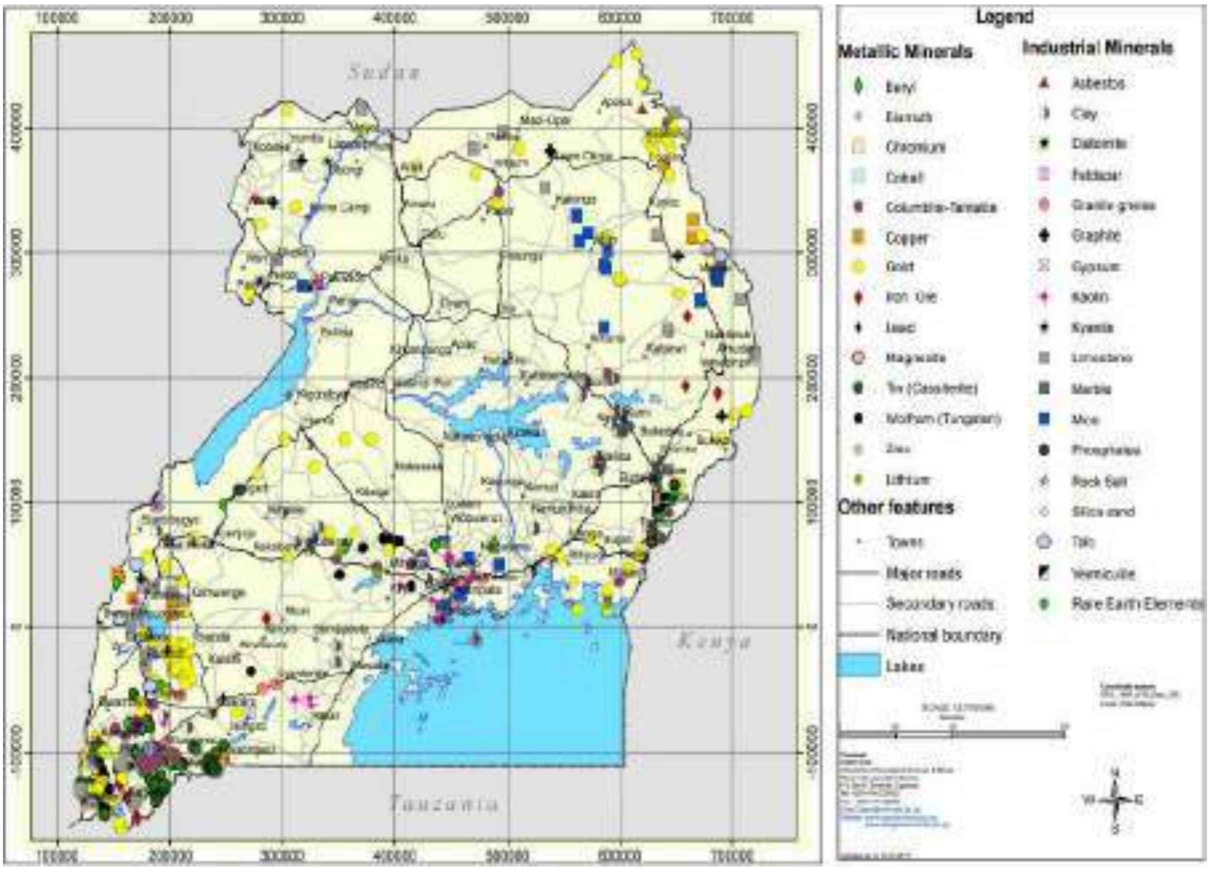
- Gold: Major occurrences are concentrated in the Karamoja sub-region, with additional deposits identified in the Mubende and Busia areas.
- Limestone: Large limestone resources occur in Karamoja, Hima, and Tororo, where they provide key raw materials for Uganda's cement industry.
- Iron Ore: Significant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

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

The map below illustrates the occurrence of minerals across Uganda:

[93] *https://www.preventionweb.net/media/93572/download?startDownload=20240920*

Chart 63: Map showing the mineral occurrences in Uganda[94]



3.9 Greenhouse gas emissions

In addition to the environmental aspects detailed in Section 3.14 of this report, the 2023 EITI Standard expanded disclosure requirements by introducing reporting on greenhouse gas (GHG) emissions from extractive sector activities. This addition reflects the growing emphasis on climate-related transparency and the need for greater disclosure of the environmental impacts associated with the development of natural resources. In response to this requirement, this section presents the legal and regulatory framework governing GHG emissions in Uganda and summarises available information on emissions generated by the extractive sector.

3.9.1 Policy and legal framework

a) Climate Change Policy 2015

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

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

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

b) Climate Change Act Cap. 181

The Climate Change Act Cap. 181[95] establishes the legal framework for Uganda's response to climate change and supports the country's implementation of its commitments under the Paris Agreement and other international climate-related obligations. The Act seeks to enhance Uganda's capacity to mitigate and adapt to the effects of climate change while promoting sustainable and climate-resilient development. To achieve these objectives, the legislation integrates climate change considerations into national planning, decision-making, and sectoral policies across the economy, including the extractive sector. The Act is organised into the following parts:

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

The key greenhouse gas (GHG)-related provisions of the Climate Change Act Cap. 181are summarised below:

- Development of a National Climate Change Action Plan: The Act provides for the preparation and implementation of a National Climate Change Action Plan as the principal framework for coordinating climate action. The Plan is required to address the assessment and management of climate change risks, impacts, trends, and vulnerabilities; identify adaptation and mitigation measures; promote the conservation and enhancement of greenhouse gas sinks and reservoirs; and establish actions aimed at strengthening resilience to climate change.

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

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

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

[95] *https://www.nema.go.ug/sites/default/files/Express%20Penalty%20Documents.pdf*

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

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

3.9.2 Overview of the current situation

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

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

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

3.9.3 Declared greenhouse gas emissions

As part of the FY 2023/24 UGEITI reporting process, reporting entities were requested to provide information on greenhouse gas (GHG) emissions associated with their extractive activities. The information received indicates that GHG emissions data are available for certain reporting entities, although the level of disclosure varies across companies. The emissions reported by the participating entities are presented in the table below, based on the information provided through their respective reporting submissions.

The reported information should be interpreted in light of the current stage of GHG reporting in Uganda's extractive sector. In particular, the absence of reported emissions from an entity should not necessarily be interpreted as an absence of GHG emissions but may reflect the non-submission or non-availability of emissions data for the reporting period. Furthermore, differences in reporting methodologies, emission boundaries and the coverage of emission sources may affect comparability across reporting entities. Accordingly, the disclosures presented below provide an overview of the GHG emissions declared by reporting entities for FY 2023/24, rather than an estimate of the total greenhouse gas emissions generated by Uganda's extractive sector.

Accordingly, the disclosures provide an overview of the GHG emissions declared by reporting entities for FY 2023/24, rather than an estimate of the total greenhouse gas emissions generated by Uganda's extractive sector. Details of the greenhouse gas emissions reported by the respective entities are presented in Annex 27.

3.10 Infrastructure and barter arrangements in the Extractive Sector

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

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

3.11 Transport of minerals

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

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

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

3.11.1. Transport revenues of Oil and Gas

Uganda's petroleum sector entered a new phase of development following the confirmation of commercially recoverable oil resources in the Albertine Graben in 2006. As part of its long-term development strategy, the Government intends to process a portion of the crude oil through the proposed domestic refinery, while the remaining volumes will be exported through the East African Crude Oil Pipeline (EACOP).[96]

Pipeline Overview & Legal Framework

- The development and operation of EACOP are governed by the East African Crude Oil Pipeline (Special Provisions) Act Cap 156[97] enacted in 2021, together with the Host Government Agreements executed between the Governments of Uganda and Tanzania.
- On 24 January 2023, the Ministry of Energy and Mineral Development granted EACOP Ltd a construction licence under the Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, thereby authorising the commencement of pipeline construction activities.
- EACOP is designed as a 24-inch insulated and heated crude oil pipeline extending approximately 1,443 kilometres from Uganda to Tanzania, of which about 296 kilometres are located in Uganda and 1,147 kilometres in Tanzania. The pipeline is specifically engineered to transport Uganda's waxy crude oil from the Albertine Graben to the export terminal at the Port of Tanga.

Construction Progress & Technical Milestones

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

Social and Compensation Status

- As of February 2025, compensation had been completed for 3,512 out of 3,660 Project-Affected Persons (PAPs) in Uganda, representing approximately 96% of the affected population. Of the affected persons, 203 required physical relocation, with the majority opting for replacement housing.
- In Tanzania, compensation agreements had been signed by 9,513 PAPs. Approximately 3.5% of those affected were physically displaced and were provided with replacement housing. [98]

Construction Timeline & Employment

- Civil works within Uganda were expected to commence in early 2024, with completion of the pipeline route targeted by the end of 2025.
- By September 2024, overall project progress had reached 47.1%, while full project completion was projected for July 2026.

[96] https://eacop.com/information-center/maps/the-route/route-description-map/
[97] https://ulii.org/en/akn/ug/act/2021/25/eng@2021-12-24
[98] https://pau.go.ug/the-east-african-crude-oil-pipeline-eacop-project/

- Employment generated by the project reached 2,483 workers by early 2025, of whom approximately 90% were Ugandan nationals. The project had also recorded more than 8 million person-hours worked. In addition, training opportunities were provided to 74 Ugandan graduates, alongside initiatives supporting the participation of small and medium-sized enterprises (SMEs).

Financing & Ownership

- Total project investment is estimated at between USD 3.5 Billion and USD 5 Billion.
- Ownership of EACOP is shared among four partners: TotalEnergies (62%), Uganda National Oil Company (UNOC) (15%), Tanzania Petroleum Development Corporation (TPDC) (15%), and CNOOC (8%).[99]
- Financing discussions for the debt-funded portion of the project remained ongoing, following the withdrawal of several Western financial institutions, while engagement continued with potential lenders from China and the Gulf region.

[99] *Regulation 41 of the Mining (Licensing) regulations, 2019.*

Table 20: EACOP construction details

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

Chart 64: Map of the East Africa Crude Oil Pipeline (EACOP)[100]

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

a) the Government of Uganda (GoU), represented by the National Pipeline Company Limited (NPC), a wholly owned subsidiary of the Uganda National Oil Company (Uganda National Oil Company);

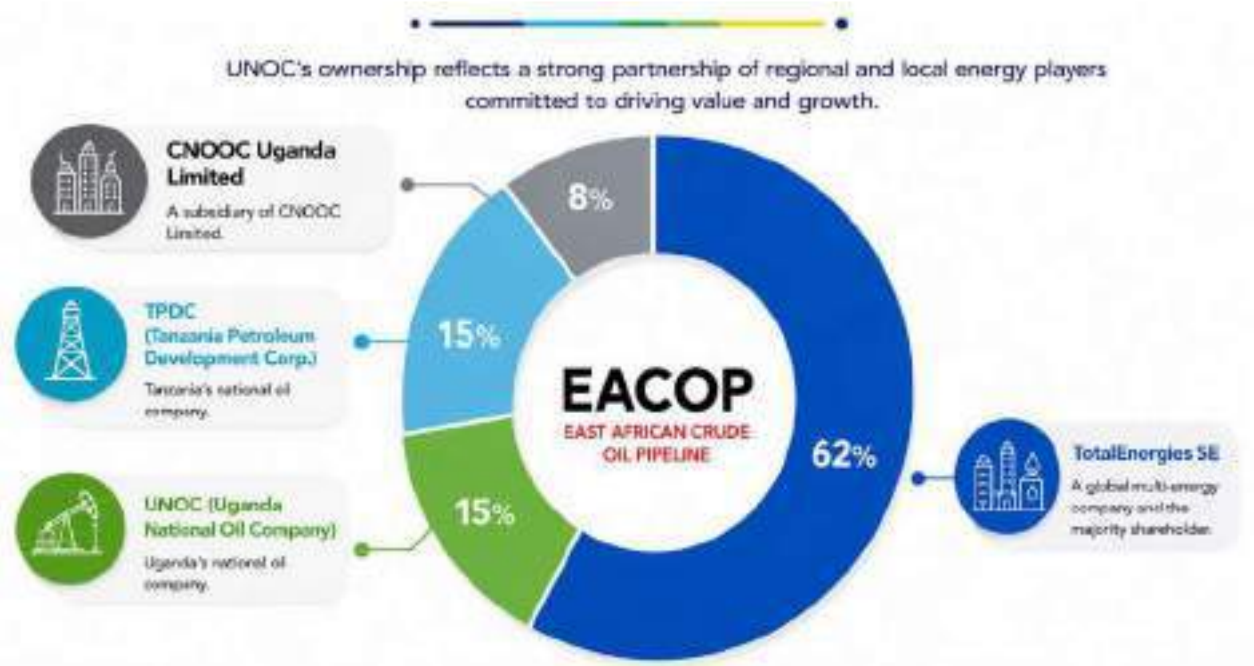
b) the Government of Tanzania (GoT), represented by the Tanzania Petroleum Development Corporation; and

c) the Joint Venture Partners, namely TotalEnergies and CNOOC Uganda Limited.

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

[100] *Article 154 and 163 of the Constitution of the Republic of Uganda.*

Chart 65: EACOP company shareholding structure[101]



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

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

Table 21: List of agreements signed in relation to the EACOP Project as reported by UNOC

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

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

[101] *Sections 15, 16 and 17 of the National Audit Act, 2008.*

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

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

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

iii. Shareholders' Agreement (SHA)
The SHA defines the rights and obligations of EACOP shareholders, namely:

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

v. Tariff and Transportation Agreement (TTA)

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

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

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

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

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

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

viii. **Financing Agreements (Ongoing)**

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

For the fiscal year 2023/2024, no revenues were reported by government entities or companies specifically related to the transportation of extractive commodities.

3.11.2. Transport revenues of minerals

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

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

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

For the fiscal year 2023/24, no revenues were reported by government entities or companies specifically related to the transportation of extractive commodities.

3.12 Auditing and accounting

3.12.1. Audit of private companies

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

Audit Requirements for Companies:

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

Auditor's Responsibilities:

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

Professional Standards and Oversight:

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

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

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

3.12.2. Audit of State-Owned Enterprises

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

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

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

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

3.12.3. Audit of Government Agencies

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

Under the National Audit Act Cap. 170[102] the Auditor General is required to audit a wide range of public entities, including:

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

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

In addition to its general audit mandate, the Office of the Auditor General is responsible for auditing the accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve. Reports on these audits are submitted to Parliament by 30 June and 31 December respectively, in accordance with the applicable legal requirements[103].

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

Table 22: Summary of the OAG audit process

Stage	Description
1. Planning	- Identify entities to be audited (e.g., ministries, SOEs, local governments). - Define audit objectives, scope, and risk areas.
2. Engagement & Notification	- Officially inform the auditee of the audit. - Establish communication channels with entity management.
3. Fieldwork / Data Collection	- Conduct on-site visits to examine records and operations. - Collect financial data and review internal controls.
4. Audit Testing	- Perform tests of controls and substantive procedures. - Verify accuracy, regularity, and compliance with laws and regulations.
5. Audit Findings & Review	- Analyze audit evidence. - Document observations, anomalies, or deficiencies.

[102] PAU, September 2025
[103] PAU, September 2025

6. Draft Audit Report	- Prepare draft findings. - Share with audited entity for comments or clarification.
7. Management Response	- Audited entity provides feedback and proposed corrective actions.
8. Final Audit Report	- Incorporate management responses. - Finalize report including recommendations and audit opinion.
9. Submission	- Submit final report to: • The President • Parliament • Inspector General of Government • Responsible Ministers • NDC
10. Follow-Up	- Monitor implementation of recommendations. - May include performance audits or additional reviews.

3.13 Project cost

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

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

3.13.1. Legal Framework for Oil Cost Recovery

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

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

3.13.2. Cost Oil Mechanism

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

a) Cost Oil Calculation

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

b) Types of Recoverable Costs

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

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

c) Exclusions from Cost Recovery

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

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

d) Cost Recovery Prioritization

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

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

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

e) Quarterly and Annual Adjustments

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

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

f) Ring-fencing Provisions

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

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

3.13.3. Verification and Oversight

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

a) Audit Mechanism

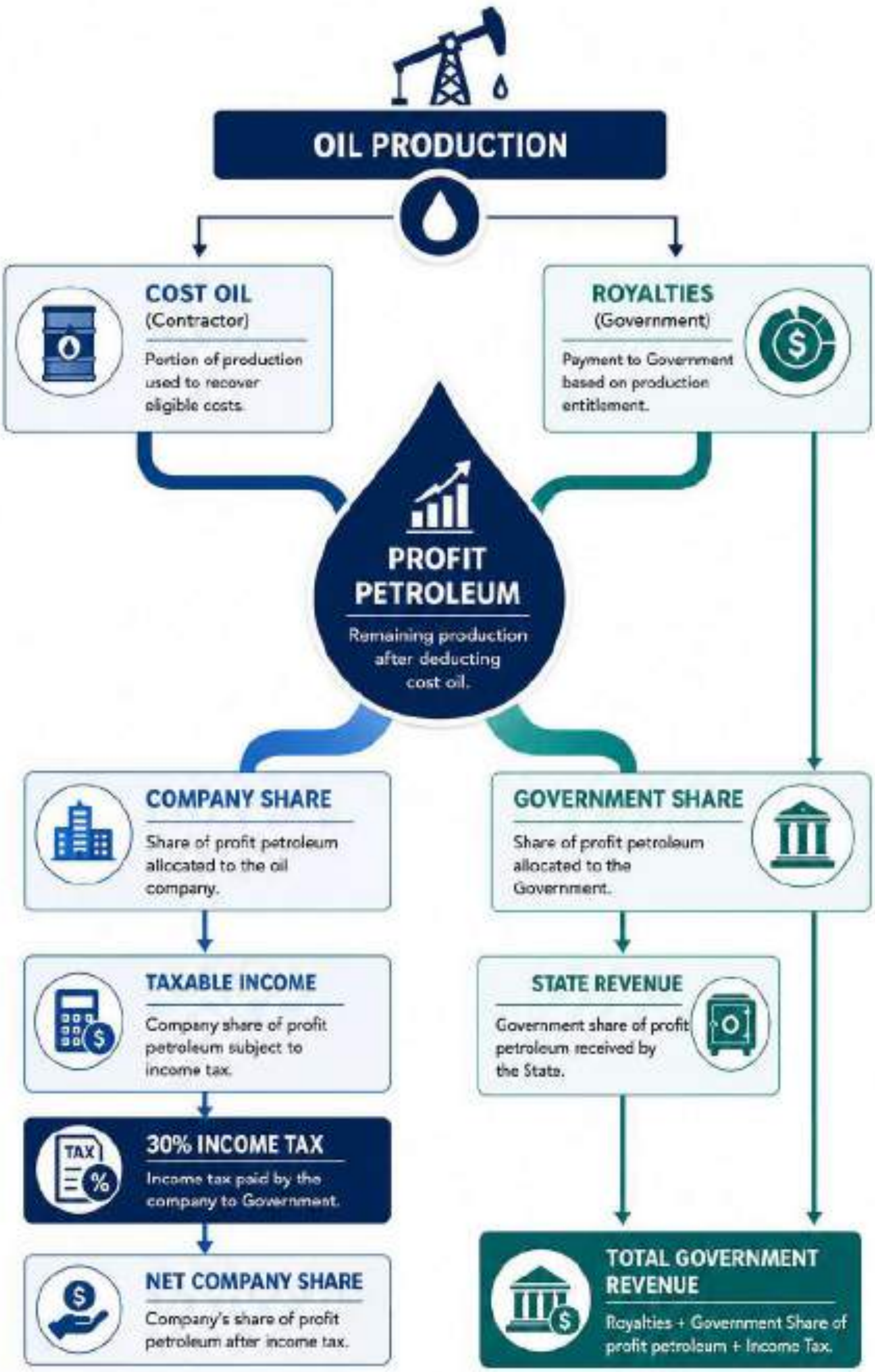
Article 11 of the Model Production Sharing Agreement (MPSA) requires petroleum companies to submit detailed cost recovery statements to the Petroleum Authority of Uganda (PAU). Upon receipt of these submissions, PAU reviews the reported expenditures to determine whether they satisfy the eligibility requirements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

b) Cost Oil Ceilings

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

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

Chart 66: Profit Petroleum calculation


OIL PRODUCTION
COST OIL
(Contractor)
Portion of production used to recover eligible costs.
ROYALTIES
(Government)
Payment to Government based on production entitlement.
PROFIT PETROLEUM
Remaining production after deducting cost oil.
COMPANY SHARE
Share of profit petroleum allocated to the oil company.
GOVERNMENT SHARE
Share of profit petroleum allocated to the Government.
TAXABLE INCOME
Company share of profit petroleum subject to income tax.
STATE REVENUE
Government share of profit petroleum received by the State.
TAX
%
30% INCOME TAX
Income tax paid by the company to Government.
NET COMPANY SHARE
Company's share of profit petroleum after income tax.
TOTAL GOVERNMENT REVENUE
Royalties + Government Share of profit petroleum + Income Tax.

3.13.4. Declared Project costs

Project cost information for FY 2023/24 was reported by Namekara, Uganda National Oil Company Limited (UNOC), the Petroleum Authority of Uganda (PAU), and Hima Cement Limited. The reported costs covered development, operational and administrative expenditures, depending on the nature of the activities and information submitted by each reporting entity.

The total project costs declared for FY 2023/24 amounted to UGX 11,624,964,120, comprising UGX 4,202,022,333 in development costs, UGX 6,566,450,545 in operational costs, and UGX 856,491,242 in administrative costs, as summarised in the table below:

Table 23: Project cost data during FY 2023-24

Type of costs	Reporting entity	Amount (UGX)
Development costs	Namekara	1,659,956,302
	Uganda National Oil Company Limited	1,525,501,583
	PAU	1,016,564,448
	Subtotal – Development costs	**4,202,022,333**
Operational costs	Hima Cement Limited	1,089,355,020
	Uganda National Oil Company Limited	5,391,109,444
	PAU	85,986,081
	Subtotal – Operational costs	**6,566,450,545**
Administrative costs	Hima Cement Limited	785,366,659
	PAU	71,124,583
	Subtotal – Administrative costs	**856,491,242**
Total project costs		**11,624,964,120**

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

3.14 Environment and Social Context in the Extractives Sector of Uganda

The discovery of oil and gas resources in an ecologically sensitive area in the Albertine Graben presented Uganda with enormous challenges as well as opportunities to ensure the co-existence of oil and gas activities with conservation and related activities such as ecotourism. In order to address the various challenges and ensure co-existence of the oil and gas activities and biodiversity conservation, a number of interventions, highlighted below, were implemented during the reporting period.

3.14.1. Policy and Legal Reforms in the Extractive Sector

The continued growth and advancement of Uganda's petroleum and mining sectors has necessitated the progressive strengthening of the country's environmental regulatory framework. Accordingly, the Government of Uganda has continued to amend, develop, enact and operationalize legal and regulatory instruments aimed at enhancing environmental and social governance, promoting sustainable resource development, and ensuring effective environmental and social management across the extractive industries. During FY2023/24, several key legislative and regulatory instruments came into force, including:

- Energy Policy, 2023, This policy sets a new direction for sustainable energy development, emphasizing renewable sources, energy efficiency, and universal access. It aligns with the vision 2040 and the National Development Plan IV aiming to ensure affordable, reliable and clean energy for all Ugandans. The policy highlights environmental and social concerns that need to be addressed by all relevant actors.
- National Environment (Air Quality Standards) Regulations, 2024;
- National Environment (Management of Hazardous Chemicals and Products Containing Hazardous Chemicals) Regulations, 2024;
- The National Environment (Environmental Protection Force) Regulation, 2024.
- The Mining and Minerals (Decommissioning Fund) Regulations, 2023 that include environmental and social issues to be addressed during decommissioning.
- Artisanal and Small-Scale Mining Regulations of 2024, which also include environmental and social issues to be addressed.

Currently, there are other ongoing reforms, including:

- National Environment (Access to Genetic Resources and Benefit Sharing) Regulations;
- National Environment (Express Penalty, Administrative Fines and Coercive Fines) Regulations;
- National Environment (Extended Producer Responsibility and Product Stewardship) Regulations;
- National Environment (Noise Standards and Control) Regulations, 2003.
- National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020.
- National Environment (Environment Practitioners) Regulations;
- Environmental and Social Impact Assessment Guidelines, 2025

Relatedly, in FY 2023/2024, NEMA developed a framework for the gazettement of Environmental Inspectors from various institutions and sectors to support the Authority in the execution of its environmental regulatory and enforcement functions.

3.14.2. Environment and Social Impact Assessments

Mining and petroleum developments have the potential to generate significant environmental and social impacts, if not properly planned and managed. In accordance with the provisions of the National Environment Act, Cap. 181 and the National Environment (Environmental and Social Assessment) Regulations, 2020, all proposed developments within these sectors are required to undergo the Environmental and Social Impact Assessment (ESIA) process before commencement.

The National Environment Management Authority (NEMA) oversees the ESIA process to ensure that proposed projects are rigorously evaluated for their potential environmental and social impacts. The assessment process aims to identify likely impacts, evaluate project alternatives where applicable, and prescribe appropriate mitigation and management measures to avoid, minimize, restore, or offset adverse effects while enhancing positive outcomes.

During FY2023/24, NEMA reviewed and made a decision on more than 166 Environmental and Social Impact Assessment (ESIA) reports for proposed mining and petroleum projects in consultation with the relevant Lead Agencies. As part of the ESIA review process, baseline verification inspections were undertaken before making regulatory decisions on the proposed developments. The inspections are conducted to verify the information presented in the ESIA reports, assess the suitability of the proposed project locations, and identify environmentally sensitive receptors and ecosystems that may be affected by project implementation. The inspections also enable the Authority to confirm site-specific environmental and social conditions, thereby informing appropriate decision-making and the development of suitable mitigation measures and approval conditions.[104] The ESIA submissions received during the reporting period reflected the evolving trends within Uganda's extractive sector.

A significant proportion of the applications related to tin exploration and mining projects in Ntungamo and Mitooma Districts, largely driven by the establishment of a tin processing plant in western Uganda. Additional ESIA applications were submitted for sand mining projects in Rwampara and Mpigi Districts, murram extraction projects in Buliisa and Wakiso Districts, and stone quarry developments in Mukono District.[105] Additional ESIA's were also received from the petroleum sector largely attributed to project design changes or were not comprehensively assessed during the ESIA process for the main projects. Detailed information on the ESIA approvals during the year of reporting was not availed given the transition in the systems however that information will be provided in the subsequent reports.

It is also important to note that during FY2023/24, to enhance further efficiency, transparency and accountability in environmental and social management, NEMA developed and launched an Environmental Licensing Management Information System (https://eservices.nema.go.ug/), which is a web-based platform that facilitates the processing and issuance of ESIA certificates, permits, licenses and other environmental processes including the audit and inspection components.

3.14.3. Environment Monitoring and Compliance

Environmental oversight of Uganda's extractive industries is undertaken through a coordinated institutional framework including the National Environment Management Authority (NEMA) and several other government Ministries, Departments and Agencies (MDAs). While NEMA is the principal agency responsible for environmental management and regulation, other lead agencies are mandated by the National Environment Act, Cap 181 to plan, regulate and manage the segment of environment within their mandate including the petroleum and mining sectors.

The Petroleum Authority of Uganda (PAU), being the lead agency responsible for environment management in the upstream and midstream oil and gas sector, oversees oil and gas activities to ensure that petroleum developments are undertaken in an environmentally sound manner and in compliance with environmental legal and regulatory requirements, approved Environmental and Social Impact Assessments (ESIAs), Environmental and Social Management Plans (ESMPs), and international best practice. Similarly, the Ministry of Energy and Mineral Development (MEMD), through its mining inspectors, conducts routine inspections and compliance monitoring to ensure that mineral exploration, development, and mining activities are carried out in accordance with approved environmental requirements, relevant legislation, and recognized industry standards.

Overall, compliance levels within the petroleum sector remained relatively high during the reporting period, reflecting the structured regulatory oversight and the commitment of licensed operators to environmental and social compliance.

104 *Source: reported by NEMA, September 2025*

105 *Source: National State of Environment Report 2023/4*

In contrast, the mining sector continued to experience compliance challenges, particularly among artisanal and small-scale mining (ASM) operations, where limited technical, technological and financial capacity often constrains adherence to environmental and social regulatory requirements.

During FY2023/24, NEMA conducted more than 65 environmental compliance inspections across the petroleum sector, specifically for the Tilenga and Kingfisher Development Area (KFDA) projects. In addition, the Authority undertook over 40 compliance inspections covering large-scale, medium-scale, and artisanal mining operations across the country. The inspections were aimed at assessing compliance with environmental approval conditions, monitoring the implementation of mitigation measures, and identifying areas requiring corrective action.

In compliance with environmental regulatory requirements, various environment assessments were undertaken within the petroleum and mining sector and reports submitted to NEMA and the respective lead agencies. Critical among these include; quarterly Environment and Social Monitoring, Environmental Compliance Audits, and other statutory environmental submissions. In total, more than 164 environmental reports were received from petroleum and mining operators, providing an important basis for tracking environmental performance, verifying compliance with regulatory requirements, and informing enforcement and follow-up actions where necessary.[106]

Further, to strengthen environmental monitoring, particularly for air quality, noise, vibrations, and other key parameters, oil and gas companies have installed real-time environmental monitoring systems at strategic project locations. These systems provide continuous measurement of environmental conditions and enable the timely detection of any deviations from established environmental standards and regulatory thresholds. The regulatory authorities, that is, NEMA and PAU, have access to these systems and can access the data/ information in real-time.

With the commencement of the drilling activities and construction activities, waste management was one of the critical areas closely monitored in the oil and gas sector to ensure that all waste generated from the petroleum sector (drilling waste and general waste) is transported, treated and disposed of in accordance with the Petroleum (Waste) Regulations, 2019 and the National Environment (Waste Management) Regulations, 2020. Key to note is that all waste was transported, treated and disposed of by licensed waste handlers. Significant improvements were made within the licensed waste handlers by procuring state of the art transportation equipment for waste, installation of thermal desorption units to treat the oil-based drilling waste, expansion of wastewater treatment plants and the construction of engineered landfills to dispose of the treated waste.

Oil spill occurrences are some of the risks from oil and gas activities and following the development and launch of the National Oil Spill Contingency Plan (NOSCP) in March 2022, key interventions were undertaken to ensure that an effective and coordinated national oil spill preparedness and response system is in place. These include;

a) Project specific Oil Spill Contingency Plans (OSCPs): OSCPs for the Tilenga and KFDA projects were submitted to NEMA and the PAU as required under the National Environment (Oil Spill Prevention, Preparedness, and Response) Regulations, 2020, of which a comprehensive review of the plans was undertaken by the relevant government stakeholders. The project specific OSCPs were informed by several studies, including oil spill modeling, environmental risk assessments, and oil spill contingency analysis of their respective operations.

b) Oil spill preparedness and response by lead agencies and Local Governments: The National Environment (Oil Spill Prevention, Preparedness, and Response) Regulations, 2020, requires Local Governments and other lead agencies to establish and maintain an oil preparedness and response system to respond to oil spills in case of escalation and to assist Government response upon request. In this regard, the districts of Kikuube, Buliisa, and Hoima were supported by PAU, NEMA and the Office of the Prime Minister to develop their specific Oil Spill Contingency Plans. The District OSCPs, which form part of the District Disaster Management Plans (DDMPs),

106 *Source: reported by NEMA, September 2025*

are to guide the specific district oil spill preparedness and response and ensure a timely and effective response in the event of an oil spill within their jurisdiction when the need arises.

c) Oil Spill response equipment: With the finalization of the development of the site specific OSCPs for the Tilenga and KFDA projects and with the commencement of the drilling activities, the IOCs procured oil spill response equipment as part of their oil spill preparedness and response capabilities. Such equipment included; oil booms, temporary oil waste storage tanks, high-pressure cleaners, oil skimmers, and a hydraulic power pump, among others. In addition, the PAU has also procured some oil spill monitoring and response equipment to supplement the equipment owned by the operators when the need arises.

d) Oil spill training, drills, and exercises: With support from the Norwegian Government through the Oil for Development Project (OfD), several training programs and exercises for relevant Government stakeholders and oil and gas operators were undertaken to enhance the national capacity and building competencies of the relevant players in oil spill preparedness and response. Such trainings and exercises include; Tabletop exercises, IMO level 1 and 2 trainings, oil spill equipment deployment exercises, and benchmarking visits to other countries such as the UK, Norway, China, and Kenya.

e) Establishment of the Oiled Wildlife Preparedness & Response Procedure (OWPRP) task force comprised of representatives of TEPU, UWA, Uganda Wildlife Education Centre (UWEC), and the PAU. The purpose of the Task force is to provide technical guidance on the operationalization and implementation of the Oiled Wild procedures with best practices of oil spill management as well as integrating the best practices of wildlife management into the Standard Operating Procedures.

Biodiversity Monitoring

During FY2023/24, biodiversity monitoring continued across the Albertine Graben to generate baseline information for environmental management and to assess the effectiveness of mitigation measures within oil and gas operational areas. Studies undertaken included elephant, lion, giraffe and Uganda kob collaring, carnivore population surveys, aerial wildlife censuses, human-wildlife conflict assessments, Ramsar biodiversity baseline studies, and Nubian giraffe monitoring in Murchison Falls National Park and the Albert Delta Ramsar Site. The findings informed regulatory oversight by PAU, NEMA and UWA and supported adaptive biodiversity management.

Forest Ecosystems, Vegetation and Habitat Monitoring

During FY2023/24, the National Forestry Authority (NFA) undertook forest protection, restoration, inventory and biomass assessment activities within Central Forest Reserves, including the Budongo and Muzizi forest ranges in the Albertine landscape. A total of 1,193,869 hectares, representing 94.38% of the Central Forest Reserve estate, were protected from illegal activities and encroachment. While this reflects progress within Central Forest Reserves, Uganda continues to experience forest loss outside the protected estate, highlighting the need for coordinated landscape restoration across Central Forest Reserves, Local Forest Reserves and privately owned forests.

During the reporting period, NFA restored 684 hectares of degraded Central Forest Reserves, including 17 hectares in Bugoma Central Forest Reserve and 400 hectares in Kagombe Central Forest Reserve. Although these restoration efforts contributed to the recovery of forest habitats and ecological functions, they remained modest compared to the broader challenge of deforestation and forest degradation. Government continued to promote collaborative restoration through NFA, the Forest Sector Support Department (FSSD), local governments and private landowners to enhance restoration beyond protected forests.

NFA also assessed 2,265.80 hectares of forest inventory and biomass plots. In addition, 409.3 km of fire lines were reopened, 386.3 km of forest management roads were constructed, and forest protection and law enforcement activities were undertaken across the Budongo System to strengthen sustainable forest management.

In March 2024, TotalEnergies EP Uganda, in partnership with the Wildlife Conservation Society and NFA, launched a joint patrol effectiveness programme in Budongo Central Forest Reserve. The programme strengthened community forest monitoring, supported Community Forest Management groups and enhanced protection against illegal logging, hunting and forest encroachment. Similar collaborative environmental monitoring approaches were also applied within mining areas through routine inspections undertaken by MEMD and NEMA to promote compliance with environmental management requirements.[107]

3.14.4. Environment and Social Concerns and interventions in the extractives sector

The petroleum and mining sectors are associated with a range of environmental and social impacts. During FY2023/24, several environmental and social concerns were identified across project areas. In response, appropriate mitigation and corrective interventions were implemented to address the identified issues and minimize their impacts.

3.14.4.1 Key issues in the petroleum sector included;

a) Flooding: During FY2023/24, Some incidents of flooding around the oil and gas operations, especially in Buliisa District, were reported. Specifically, in 2022 and 2023, the district received heavy rains and with the commencement of clearance of land at the industrial area and some well pads at the time, the communities around/near oil and gas operational sites were impacted by the flash floods. As a result, several interventions were implemented/undertaken to address the challenges including compensation of the affected communities, undertaking a hydrological and flood modelling study which subsequently informed the construction of water retention ponds within the project premises, and permanent acquisition of land where known flood plains exist as part of the project land to mitigate further disturbance and damage to the crops of the people within the environs of the project facilities that were experiencing flooding.

b) Vegetation loss: Vegetation clearance was undertaken in areas designated for facilities, in preparation for the construction activities for the infrastructure such as well pads, access roads, flowlines, the Central Processing Facilities, pipeline routes and other associated facilities. To minimize these impacts, progressive restoration was undertaken in disturbed areas through revegetation using native plant species, including around completed well pads, along temporary access roads, and other project sites no longer required for construction. This approach has supported habitat recovery, erosion control, and landscape restoration.

c) Dust emissions: To minimize dust emissions occasionally experienced from earth works or unpaved road sections during the dry seasons, the projects implemented dust suppression measures, including regular water spraying of haul roads and construction areas, speed control, and routine road maintenance.

d) Human-Wildlife Conflict. Human-wildlife interactions remained a key environmental and social concern within the Albertine Graben, particularly around Murchison Falls National Park. During FY2023/24, wildlife monitoring, animal collaring and community-based surveillance were undertaken to track wildlife movement and reduce potential conflicts between petroleum activities and wildlife. UWA, PAU and operators continued implementing biodiversity management measures, including controlled work schedules, wildlife observation protocols and awareness programmes for surrounding communities.

e) Biodiversity in the Ramsar Site, The Albert Delta Ramsar Site remained an environmentally sensitive ecosystem requiring continuous monitoring. During FY2023/24, biodiversity baseline surveys and environmental monitoring were undertaken to assess potential impacts of petroleum activities on wetland habitats, birds, fisheries and other aquatic biodiversity. The

[107] National Forestry Authority, *Vote Performance Report FY2023/24, Quarter 4, Vote 157*. The report is hosted on the Ministry of Finance, Planning and Economic Development budget portal

findings informed mitigation measures implemented through Environmental and Social Management Plans, including restricted access to sensitive habitats, continuous ecological monitoring and regulatory compliance inspections by NEMA and PAU

f) Land acquisition and Compensation

At the time of undertaking monitoring and evaluation of the petroleum sector (March 2025), compensation was reported to be above 90% for all Joint Venture Partners, with the remaining balance pending compensation payments. There were cases under consideration for compulsory land acquisition due to reasons such as untraceable individuals, landowner disputes, and refusal of compensation offers[108].

Despite the high overall level of compensation, the remaining cases continue to present important social and project implementation challenges. These include difficulties in tracing or identifying some Project Affected Persons (PAPs), unresolved succession and estate administration issues where landowners are deceased, disputes over land ownership or entitlement, and cases where affected persons do not accept the compensation values offered. There have also been cases requiring further review of land-use categorisation and valuation, as well as situations involving residual portions of land whose viability or continued use may be affected by project-related land acquisition. These issues can delay the conclusion of compensation agreements and, in some cases, require additional valuation, legal, administrative or grievance-resolution processes.

The outstanding cases demonstrate that achieving a high percentage of compensation payments does not, by itself, mean that all land acquisition and resettlement issues have been fully resolved. Continued delays can affect household planning, access to land and livelihoods, and may prolong uncertainty among affected communities. Going forward, greater attention is required to expedite the resolution of succession and ownership disputes, improve mechanisms for tracing absentee or unidentifiable PAPs, provide clear and timely information on valuation and compensation decisions, and ensure that affected persons have accessible and effective channels to challenge or seek review of disputed valuations. Where project activities result in loss of viable residual land or livelihood assets, appropriate assessment and compensation should be undertaken in accordance with the applicable legal and resettlement frameworks.

g) Livelihood Restoration Initiatives

Oil Companies are implementing various livelihood restoration initiatives, including poultry, piggery, banana plantation, goat rearing, maize, beans, vegetables, and cassava seeds/seedlings distribution to PAPs. The effectiveness of the initiatives is yet to be realized, because the majority of them are still in their nascent stages of growth and development.

The key challenge is therefore not only the provision of livelihood support, but also whether the interventions are sufficient and sustainable to restore affected households' livelihoods to pre-project levels, particularly for households that have lost agricultural land or other productive assets. Continued monitoring is required to assess whether beneficiaries are able to maintain and expand the supported enterprises, whether the interventions are appropriate to local conditions, and whether additional technical, financial or market-linkage support is required. Livelihood restoration programmes should therefore be monitored beyond the initial distribution of inputs, with clear indicators for income recovery, food security, productive asset ownership and household resilience.

h) Grievance Resolution Mechanisms (GRM)

The Oil Companies established Grievance Resolution Mechanisms (GRM) through which grievances of Project Affected Persons (PAPs) are addressed. The GRM includes government officials (PAU), district Officials including LCIs. A number of grievances have been registered and resolved with the mechanisms.

[108] . CSCO. (2023). Environment and Social Compliance Assessment of the East African Crude Oil Pipeline Project: A Field Monitoring Report, Kampala: CSCO Research Paper Series No.13.

While the establishment of GRMs provides an important avenue for addressing concerns, their effectiveness depends on whether grievances are resolved within reasonable timeframes and whether affected persons have confidence in the process and its outcomes. Particular attention is required for grievances relating to land ownership, valuation, compensation amounts, succession and access to land. The continued monitoring of unresolved grievances, the time taken to resolve them, the nature of decisions reached and whether complainants are satisfied with the outcomes would provide a clearer measure of the effectiveness of the GRMs. Disclosure of aggregated grievance trends and resolution status, while protecting personal information, would also strengthen transparency and public confidence in the process. EACOP's published RAP framework provides for a grievance mechanism as part of the land acquisition and resettlement process.[109]

3.14.4.2 Key issues in the mining sector

Environmental and social safeguards remain a significant challenge in Uganda's mining sector. During compliance inspections undertaken by NEMA in FY2023/24, several recurring issues were identified, including:

a) Operation without the required approvals: Many small-scale and artisanal mining operations were found to be operating without the necessary environmental approvals, including approved Environmental and Social Impact Assessment (ESIA) Certificates.

b) Inadequate environmental management systems: Most mining companies, particularly small-scale and artisanal operators, lacked functional environmental management systems, including environmental management plans and compliance monitoring programmes.

c) Poor tailings management: Many mining sites had poorly designed or unmanaged tailings storage facilities, and operators lacked tailings management plans. Consequently, tailings were washed into surrounding communities and watercourses during heavy rainfall, causing environmental pollution.

d) Limited environmental monitoring: During FY2023/24, environmental monitoring remained a challenge, particularly among artisanal and small-scale mining (ASM) operations. Compliance inspections by MEMD and NEMA found that many operators did not maintain routine records for air quality, water quality, noise and effluent discharges. This was largely due to limited technical staffing, budgetary and technological capacity among both mining operators and regulatory institutions, which constrained the frequency and coverage of environmental monitoring.

   Unlike the petroleum sector, where licensed operators installed real-time environmental monitoring systems for parameters such as air quality, noise and vibration at major project sites under regulatory oversight, the mining sector relied primarily on periodic field inspections and compliance monitoring conducted by MEMD and NEMA. Strengthening monitoring capacity within the mining sector remains important for improving environmental compliance and early detection of environmental risks.

e) Rudimentary mineral extraction methods: Artisanal and small-scale miners continued to rely on rudimentary extraction techniques, such as manual digging and panning, often without appropriate equipment or personal protective gear, posing significant occupational health, safety, and environmental risks.

f) Instances of child labour during FY2023/24 were identified at some artisanal and small-scale mining (ASM) sites during compliance inspections. The cases were referred to the relevant District Labour Officers and local authorities for enforcement in accordance with Uganda's Employment Act and child protection legislation. In addition, MEMD, NEMA and district authorities continued community sensitisation, multi-agency inspections and stakeholder engagement to discourage child labour and promote responsible mining practices within ASM communities.

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109 • *EACOP – Land Acquisition and Resettlement*

- *EACOP – Uganda Resettlement Action Plan*
- *EACOP Uganda RAP Implementation External Monitoring and Evaluation Report*

g) Failure to restore mined-out areas: During FY2023/24, inadequate rehabilitation of mined-out areas remained a persistent environmental challenge, particularly within artisanal and small-scale mining operations. Compliance inspections by MEMD and NEMA found that several exhausted mining sites had not implemented progressive restoration, resulting in abandoned open pits, degraded landscapes and increased risks to public safety. In response, regulatory authorities issued compliance and restoration directives, strengthened routine inspections, and required licensed operators to implement mine closure and rehabilitation measures in accordance with approved Environmental and Social Management Plans and applicable environmental regulations.[110]

h) Land acquisition and compensation: Land acquisition and compensation continued to Land acquisition and compensation continued to contribute to community grievances in some mining areas, particularly where valuation, ownership and compensation disputes arose. Similar concerns have been reported in emerging iron ore mining areas, including Kabale, underscoring the importance of transparent land acquisition processes, timely compensation and effective grievance resolution mechanisms to minimise conflict and strengthen community trust.

i) Community Land Rights and Resettlement: Protecting community land rights remained an important social safeguard within the mining sector. During FY2023/24, Community Agreements (CAs) continued to provide a framework for engagement between mining companies and host communities by promoting dialogue on land access, compensation, local employment, community development commitments and grievance resolution. Where displacement or livelihood loss occurred, Community Agreements complemented statutory resettlement and livelihood restoration measures aimed at safeguarding affected households.

3.14.5. Environmental enforcement and sanctioning

During FY2023/24, the Authority issued a number of Stop Orders and Environmental Restoration Orders to address illegal pozzolan mining activities in Fort Portal District. These enforcement actions were undertaken to halt unlawful operations, prevent further environmental degradation, and compel the restoration of affected sites in accordance with the applicable environmental laws and regulations.

No enforcement or sanctioning cases were registered in the petroleum sector during the reporting year.

3.14.6. Environmental and Social Information Disclosure

According to Article 41 of the Constitution of the Republic of Uganda, the Access to Information Act, 2005, and the National Environment (Environmental and Social Assessment) Regulations, 2020, information relating to environmental and social aspects, including Environmental and Social Impact Assessment (ESIA) reports, is accessible to the public.

Despite the provisions in the Access to Information Act 2015, it is important petroleum and mining industry actors undertake proactive initiative to communicate and share information to all stakeholders, since this improves the perceptions about the industry and its associated operators.

Proactive information disclosure is particularly important during land acquisition because compensation decisions directly affect household assets and livelihoods. Information on valuation methodologies, applicable compensation rates, eligibility, payment status, grievance procedures, and the treatment of vulnerable PAPs should be communicated in accessible formats and local languages. This would enable affected persons to better understand their entitlements and reduce misinformation, disputes and mistrust during the land acquisition process. The EACOP Resettlement Action Plan provides for disclosure of entitlements, eligibility, compensation arrangements, vulnerable persons' assistance, livelihood restoration and grievance mechanisms, which provides an important framework for such communication.

110 *Compliance monitoring reports NEMA 2023/24*

3.14.7. Context of Greenhouse gas emissions and Carbon Credits (trade) in Uganda

Climate change has increasingly become an important policy consideration within Uganda's extractive sector. Although Uganda remains a relatively low greenhouse gas emitter globally, the continued development of petroleum resources and expansion of mining activities require measures to monitor, manage and mitigate greenhouse gas emissions while supporting sustainable economic development.[111]

Uganda committed to reducing greenhouse gas emissions under the Paris Agreement through implementation of its Nationally Determined Contributions (NDCs).[112] The country has adopted a number of policy and legal frameworks to guide climate action, including the National Climate Change Act, 2021, the National Climate Change Policy and Uganda's Updated Nationally Determined Contribution.[113]

Within the petroleum sector, greenhouse gas emissions are primarily associated with drilling operations, construction activities, fuel combustion, power generation, transportation, flaring, fugitive methane emissions and industrial processing. Regulatory agencies including the Petroleum Authority of Uganda (PAU) and NEMA require operators to identify, assess, monitor and manage greenhouse gas emissions through Environmental and Social Impact Assessments (ESIAs), Environmental and Social Management Plans (ESMPs), environmental monitoring programs and periodic compliance reporting.

Uganda is also positioning itself to participate in international carbon markets established under Article 6 of the Paris Agreement[11]. Government has continued to operationalize the national carbon market framework under the National Climate Change Act and related climate change regulations[10]. Carbon market opportunities are expected to promote investment in forest conservation, ecosystem restoration, renewable energy, sustainable land management and nature-based climate solutions.

As Uganda's extractive industries continue to develop, integrating greenhouse gas reporting, climate risk management and carbon management into sector governance will become increasingly important for enhancing environmental sustainability and meeting international reporting expectations.

3.14.7.1. Context of Nationally Determined Contributions (NDCs) related to Petroleum and Mining;

Uganda's Updated Nationally Determined Contribution (NDC), submitted under the Paris Agreement, outlines the country's commitment to reducing greenhouse gas emissions while enhancing resilience to climate change.[114] The NDC identifies energy, forestry, wetlands, agriculture, transport, waste and industrial processes as priority sectors for climate action.[115]

Although petroleum and mining are not identified as standalone mitigation sectors, activities within these industries contribute to greenhouse gas emissions through fossil fuel combustion, land use change, industrial processes, transportation and energy consumption. Consequently, environmental regulation of petroleum and mining projects increasingly incorporates climate change considerations through Environmental and Social Impact Assessments (ESIAs), environmental monitoring, biodiversity conservation, pollution control, waste management and ecosystem restoration measures.

The Ministry of Water and Environment, working together with NEMA, the Petroleum Authority of Uganda, MEMD and other Government institutions, continues to coordinate implementation of Uganda's NDC commitments relevant to the extractive sector.[13] Future EITI reporting presents an opportunity to strengthen disclosure of greenhouse gas emissions, climate-related risks, mitigation

[111] Ministry of Water and Environment. *National Climate Change Act, 2021.*

[112] Ministry of Water and Environment. *Uganda's Updated Nationally Determined Contribution (NDC), 2022.*

[113] United Nations Framework Convention on Climate Change. *Paris Agreement*, 2015.

[114] Ministry of Water and Environment. *National Climate Change Act, 2021.*

[115] Ministry of Water and Environment. *Uganda's Updated Nationally Determined Contribution (2022)*

measures and carbon management initiatives undertaken by extractive companies, consistent with the evolving EITI Standard and international climate reporting frameworks.

3.15 Notes towards Gender Sensitive UGEITI Reporting and Implementation

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

3.15.1. Legislative & Policy Framework for Gender Equality in Uganda

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

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

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

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

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

3.15.2. Context of gender mainstreaming in Uganda

Over the past few years, the representation of women in Uganda's Parliament has increased steadily. This trend reflects a growing presence of women in legislative and decision-making processes. The figure below presents the evolution of women's representation in Parliament based on data published by the Inter-Parliamentary Union (IPU).[116]:

Chart 67: Representation of Women in the parliament since 1962

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

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

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

Despite this progress, women's representation continues to be concentrated largely within reserved seats. Findings from the study *Women's Participation in Politics at the Local Government Level in Uganda*[117], conducted by the Economic Policy Research Centre (EPRC) with support from UN Women during 2022–2023, indicate that although women account for nearly half of elected local government councillors, they remain underrepresented in senior executive positions, including district chairperson roles.

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

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

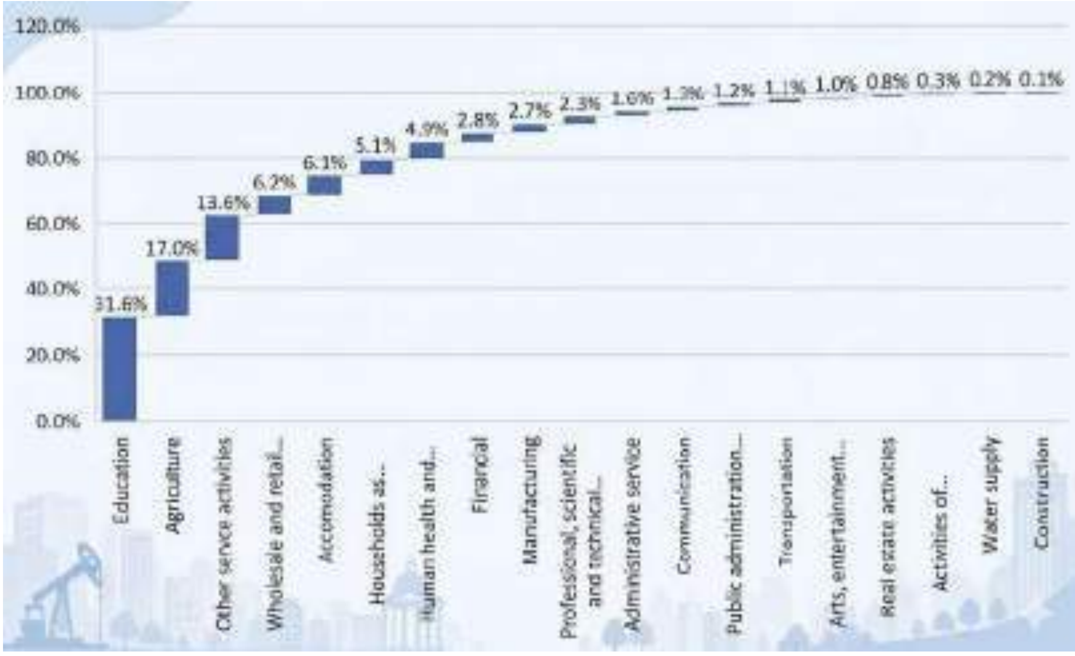
According to the Uganda Bureau of Statistics (UBOS) National Labour Force Survey 2021, women continue to record lower employment rates than men, with a gender employment gap of **6.8 percentage points**. The disparity is observed across all age categories and educational levels, although it becomes more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

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

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

Chart 68: Women's share of wage employment by sector, as a percentage of women's total employment

117 *https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56530/IDL-56530.pdf*



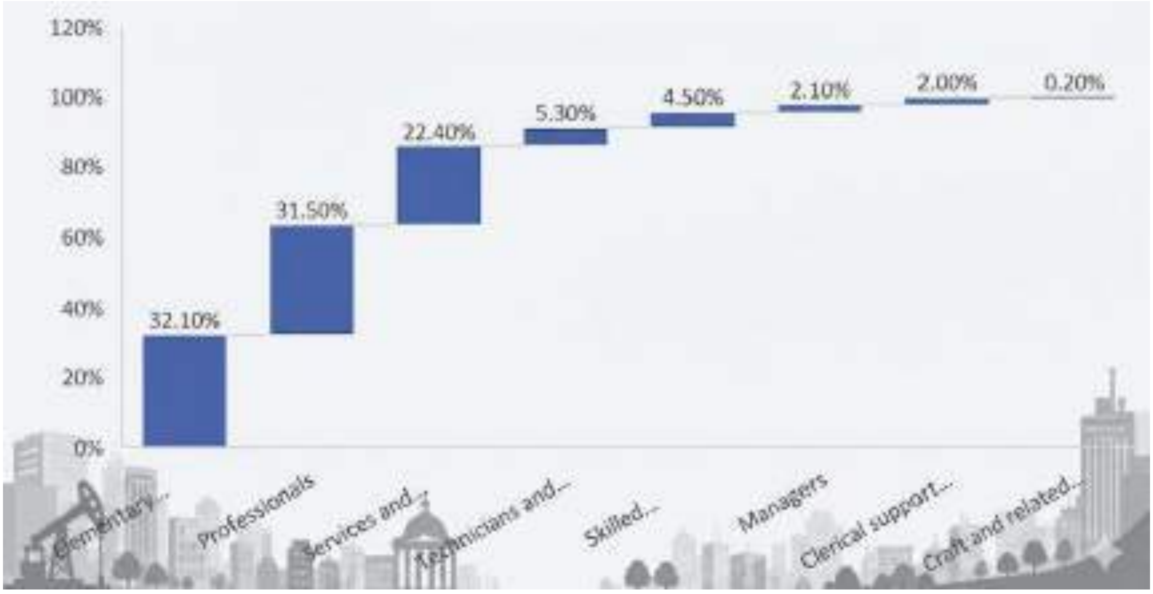
Data from the Uganda Bureau of Statistics (UBOS) National Labour Force Survey 2021 show that women's employment is concentrated in a limited number of occupational categories. The highest proportion of employed women is found in elementary occupations **(32.1%),** followed by professional occupations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

The survey further indicates that women remain underrepresented in senior leadership positions. Managerial occupations account for only **2.1%** of employed women, compared to **2.4%** of employed men. This suggests that women continue to have relatively limited representation in managerial and decision-making roles within the labour market.

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

Chart 69: Women's share of employment by occupation, as a percentage of women's total employment

MOORE Insight



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

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

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

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

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

1) **Constitutional protection of women's rights:** The Constitution of the Republic of Uganda recognises and protects the rights of women, guarantees equality before the law, prohibits discrimination, and requires the State to take affirmative action in favour of groups disadvantaged on the basis of gender, age, disability, or other factors arising from history, tradition, or custom.

2) **Strengthening of the legal framework:** Uganda has enacted a number of laws aimed at protecting and advancing the rights of women, including the Land Act, the Domestic Violence Act, the Prevention of Trafficking in Persons Act, and the Employment Act.
3) **Increased participation in governance:** Affirmative action measures have contributed to greater participation of women in decision-making processes at both national and local government levels. At the parliamentary level, representation stood at 188 women and 368 men, with women accounting for 33.81% of total membership.[118]
4) **Promotion of gender inclusion in the extractive sector:** On 11 May 2023, the Women in Energy and Extractives Network (WEEN) was launched as a platform to support gender integration and enhance the participation of women in Uganda's energy and extractive industries.
5) **Institutional initiatives:** In addition to national policies and programmes, a number of institutions have established internal initiatives and networks aimed at promoting gender inclusion and supporting women's participation in the workplace.

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

Women play an important role in artisanal and small-scale mining (ASM), undertaking activities such as panning, mineral processing, and the provision of goods and services. Many women depend on income generated from ASM activities to support their households and dependants. However, despite their active involvement, the contribution of women and the gender-specific experiences of ASM are often overlooked. A range of social norms and cultural beliefs continue to limit women's participation in certain mining activities. These include perceptions relating to physical capability, modesty, and restrictions on women entering mining pits or shafts. In addition, family and community expectations regarding women's traditional roles influence the types of work they undertake within ASM communities. Although women generally earn less than men at ASM sites, some have successfully accumulated capital and diversified into other income-generating activities.[119]

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

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

- Development of a Gender Strategy for the Energy, Mineral and Petroleum Development programmes;

118 https://www.ubos.org/wp-content/uploads/statistics/AGDP-Publication-Tables_June-Release-2023_24.xls
[119]Average exchange rate for FY 2021-22 is 3,752 according to Ministry of Finance, planning and Economic Development Macroeconomic & Fiscal performance report Annual report 2021-22.

- Gender-responsive planning and budgeting; and
- Establishment of platforms that support and empower women in leadership, business development, and capacity-building.

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

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

3.15.3 Women Leadership in the Extractive Sector

Uganda stands out in the East African extractive sector for its strong gender representation in leadership and board positions, supported by national policies and the Petroleum Act, which promote women's participation in decision-making. The country's extractive sector—comprising mining, oil, and gas—is increasingly shaped by a distinguished cohort of female leaders who drive policy formulation, commercial investments, and sector regulation. These women occupy influential positions across key government ministries, regulatory authorities, the national oil company, and multinational extractive companies, playing a pivotal role in advancing sustainable resource governance and positioning Uganda as a regional leader in gender-inclusive leadership within the extractive industries.[120]

Specific details for the sector:

- Petroleum Authority of Uganda (PAU): The 7-member Board of Directors includes a mandatory minimum of 3 female representatives (over 42%), and is chaired by a woman, Dr. Jane N. Mulemwa.
- State Owned Enterprises: Key institutions like the Uganda National Oil Company (UNOC) and the Electricity Regulatory Authority (ERA) are spearheaded by women.
- Industry Representation: Major players like CNOOC Uganda feature up to 51% female workforce, with broader industry participation driving the recent launch of the Women in Energy and Extractives Network (WEEN) to promote further leadership equity.

UNOC values diversity which is embedded in its operations through the implementation of the Diversity, Equity and Inclusion strategy which was approved in February 2022. To enhance collaborative efforts of addressing gender inclusivity and women empowerment beyond within the extractives and energy sectors, UNOC established the Women in Energy and Extractives Network (WEEN) as a Ugandan non-profit in 2022 which was launched in May 2023.

WEEN's Vision is to promote gender equity and diversity in the energy and extractives industry by empowering and supporting women to reach their full potential.

[120] https://resourcegovernance.org/articles/beyond-numbers-gender-responsive-revenue-management-ugandas-extractive-sector

WEEN's Mission is to establish a platform that supports gender integration in the operations of the Energy and Extractives Industry.

WEEN's core values; Responsiveness, Excellence, Integrity, Collaboration and Inclusivity

WEEN aims to empower women by fostering female leadership, strengthening industry networks, and advocating for gender integration within the energy, mining, and oil and gas sectors.[121]

The objectives of the Network are::

a) To strengthen women networks in Energy and Extractives Sector.

b) To elevate the profile of women in the Energy and Extractives Sector and work to remove the barriers to women advancement.

c) To encourage and foster female leadership in the Energy and Extractives Sector.

d) To foster mentorship of women and young ladies in the Energy and Extractives Sector through business structuring and access to finance.

e) To enhance participation of women in the Energy and Extractives Sector though focused trainings, conferences, capacity building and mentorship.

f) To inspire and encourage women and young ladies to pursue careers in science, technology, engineering and math.

WEEN has a defined Governance Structure which includes;

- Honorary Patron; Hon. Dr. Ruth Nankabirwa Ssentamu
- The Board of Trustee which is also an advisory body comprising five (5) phenomena ladies,
- The Governing council comprising 10 members with nine (9) ladies and one (1) gentleman.
- Secretariat yet to be activated.

Board-level gender representation:

Below is the Board-level gender representation for the major public extractive institutions:

Institution	Total Board Members	Women	Men	% Women
Petroleum Authority of Uganda	7	3	4	42.9%
Uganda National Oil Company	7	3	4	42.9%
Uganda National Mining Company (UNMC)	Not yet operational during FY 2023/24	-	-	-

During FY 2023/24, women held approximately 37.5% of board positions across Uganda's principal public extractive institutions (the Petroleum Authority of Uganda and the Uganda National Oil Company), while men occupied 62.5%. This level of representation exceeds the 30% affirmative action benchmark promoted in Uganda's gender policy framework and reflects continued progress toward

[121] https://www.unoc.co.ug/breaking-barriers-empowering-women-through-ween-a-bold-new-initiative/

more inclusive governance in the extractive sector. Furthermore, the Petroleum Act requires that at least three of the seven members of the PAU Board be women, reinforcing gender diversity at the highest level of sector oversight.

A list of women in senior leadership and governance positions across Uganda's extractive sector during FY 2023/2024 (1 July 2023 – 30 June 2024) is shared below. This list includes government, regulators, the national oil company, and major extractive companies. Some appointments (e.g., Hon. Phiona Nyamutoro) occurred toward the end of the reporting period and are noted accordingly.

Women in senior leadership and governance positions across Uganda's extractive sector during FY 2023/2024 (1 July 2023 - 30 June 2024)

Institution	Woman Leader	Position Held During FY 2023/24	Key Role
Government			
Ministry of Energy and Mineral Development	Ruth Nankabirwa Ssentamu	Minister of Energy and Mineral Development	Political head of Uganda's energy, petroleum and mining sectors.
Ministry of Energy and Mineral Development	Irene Pauline Bateebe	Permanent Secretary	Chief technocrat responsible for sector policy implementation and oversight.
Ministry of Energy and Mineral Development	Phiona Nyamutoro	Minister of State for Energy and Mineral Development (Minerals) *(appointed March 2024)*	Oversight of Uganda's minerals subsector.
Ministry of Energy and Mineral Development	Agnes Alaba	Commissioner, Mines Department	Headed the Mines Department, overseeing mineral licensing, inspection and monitoring, mining administration, and implementation of Uganda's mining regulatory framework. She played a key role in the implementation of the Mining and Minerals Act, 2022 and reforms in the mineral's subsector. She became a Board Member of the Uganda National Mining Company (UNMC) following her appointment in November 2024
Petroleum Authority of Uganda	Jane Nambakire Mulemwa	Chairperson, Board of Directors *(until May 2024)*	Strategic oversight of Uganda's petroleum regulator.
Petroleum Authority of Uganda	Lynda Biribonwa	Chairperson, Board of Directors *(appointed May 2024)*	Provides strategic oversight and corporate governance for Uganda's petroleum regulator, guiding policy implementation and oversight of petroleum exploration, development, production, and midstream operations.
Petroleum Authority of Uganda	Doreen Kabasindi Wandera	Member, Board of Directors	Governance and strategic oversight of the Authority.
Petroleum Authority of Uganda	Peninah Aheebwa	Director, Economic and National Content Monitoring	Leads national content implementation and economic regulation.
Petroleum Authority of Uganda	Betty Jackie Namubiru	National Content Manager	Promotes Ugandan participation, skills development and local supplier growth.

Contextual Information on the Extractive Sector

Institution	Woman Leader	Position Held During FY 2023/24	Key Role
Uganda EITI Secretariat	Gloria Mugambe	Head of Secretariat	Championed transparency and gender-responsive revenue management
Extractive Companies			
Uganda National Oil Company	Zulaika Mirembe Kasajja	Member, Board of Directors	Governance and strategic oversight of UNOC
Uganda National Oil Company	Gorretti Justine Isenyi	Member, Board of Directors (Appointed in March 2024)	Governance and strategic oversight of UNOC
Uganda National Oil Company	Stella Marie Biwaga	Member, Board of Directors (Appointed in March 2024)	Governance and strategic oversight of UNOC
Uganda National Oil Company	Proscovia Nabbanja	Chief Executive Officer	Leads Uganda's commercial interests in petroleum projects.
Uganda National Oil Company	Samantha Muhwezi Kassami	Chief Operating Officer (Appointed April 2024)	Oversees petroleum operations and commercial project execution.
Uganda National Oil Company	Catherine Tumusiime	Chief Human Resource Officer	Responsible for the human resource function of UNOC
Uganda National Oil Company	Lyoidah Kiconco	Head of Exploration & New Ventures	Responsible for exploration efforts and new ventures
Uganda National Oil Company	Emilly Nakamya	Business Planning & Performance Manager	Responsible for planning and reporting of the Company
TotalEnergies EP Uganda	Mariam Nampeera Mbowa	Deputy General Manager	Senior executive supporting development of the Tilenga Project.
East African Crude Oil Pipeline (EACOP)	Christine Byaruhanga	Legal Director	Leads legal and regulatory affairs for the EACOP project.
East African Crude Oil Pipeline (EACOP)	Zaria Nahoza	Planning Director	Responsible for strategic planning and project performance.
Ministry of Energy and Mineral Development	Grace Nakku	Senior Inspector of Mines	Provides technical leadership in Uganda's mining sector.

IV. EXTRACTIVE SECTOR IN FIGURES

Extractive Sector in Figures

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

Table 24: Contextual information

Non-revenue information	Requirement Ref	Extractive companies	Government Agencies
Production data	3.2	✓	✓
Export data	3.3	✓	✓
Comprehensive disclosure of taxes and revenues	4.1	✓	✓
Sale of the state's share of production or other revenues collected in kind	4.2		✓
Transactions related to state owned enterprises	4.5	✓	✓
Subnational payments	4.6	✓	✓
Level of disaggregation	4.7	✓	✓
Revenue management and distribution	5.1		✓
Subnational transfers	5.2		✓
Additional information on revenue management and expenditures	5.3		✓
Social expenditures and environmental payments	6.1	✓	✓
Quasi fiscal expenditures	6.2		✓
Contribution of the extractive sector to the economy	6.3		✓

4.1. Production and exports data in the extractive sector

4.1.1. Oil and Gas' production and export data

During the fiscal year 2023/24, the oil and gas sector remained in the exploration and pre-production stage. The PEDPD *(formerly named Directorate of Petroleum)* and the Petroleum Authority of Uganda (PAU) confirmed that there was no production or export of oil and gas during this period.

4.1.2. Minerals' production and export data

a) Production

The summary below presents the production volumes and values for the past three years, based on data provided by the Mines Department (formerly named Directorate of Geological Survey and Mines).

Table 25: Production variance in value for the last three years in UGX

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

Vermiculite	-	-	26539031898	n/a	100%
Cassiterite			3806741730	n/a	100%
Other	-	21,769,901,800	2,457,271,702	100%	-89%
Total	**201,905,779,377**	**248,456,987,900**	**464,675,778,971**	**23%**	**87%**

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

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

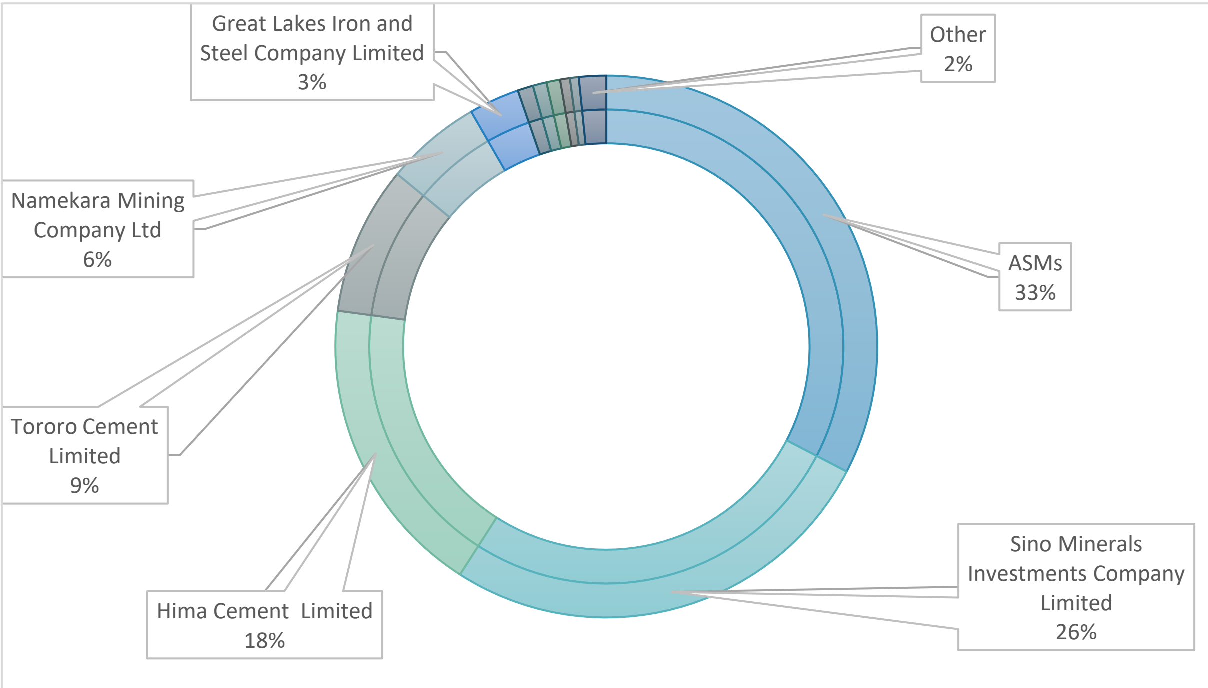
Production by company

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

Table 26: Production data in value by company for FY 2023/24

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

Chart 70: Contribution to mining production in value by company in FY 2023/24



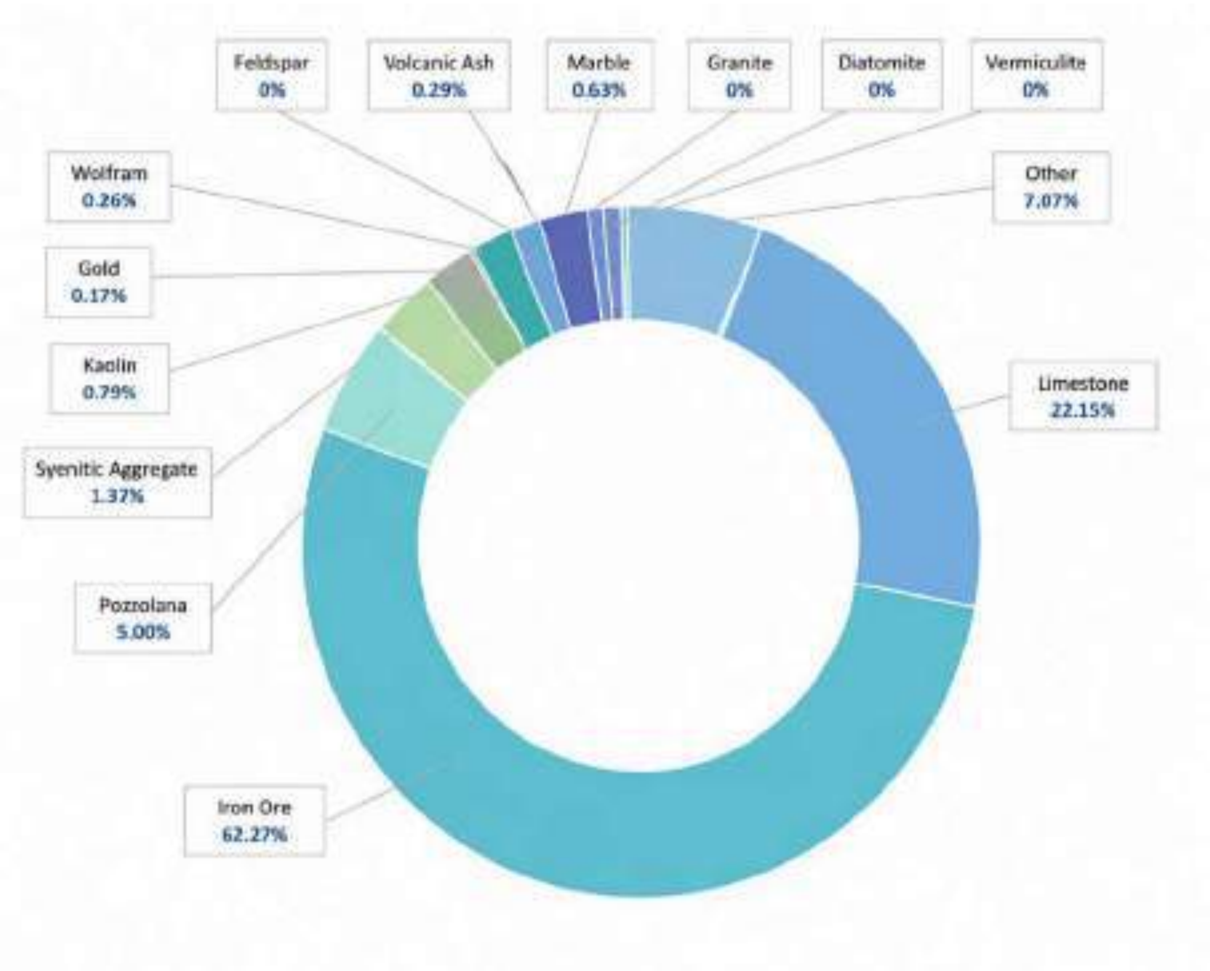
Production by Mineral

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

Table 27: Production data of minerals extracted for FY 2023/24

mineral	Quantity (Kgs)	Value of the production (in UGX)	%
Limestone	692,805,590	102,916,097,540	22.15%
Iron Ore	394,255,909	289,349,307,427	62.27%
Pozzolana	1,090,689,000	23,220,768,810	5.00%
Wolfram	Not available	1,229,637,651	0.26%
Gold	Not available	785,396,736	0.17%
Kaolin	7,286,978	3,687,793,826	0.79%
Syenitic Aggregate	207,853,870	6,358,249,883	1.37%
Volcanic Ash	63,144,250	1,344,341,083	0.29%
Marble	19,436,041	2,927,650,856	0.63%
Feldspar	256,823	47,797,329	0.01%
Granite	112,500	5,692,500	0.00%
Vermiculite	25,558,850	26,539,031,898	5.71%
Cassiterite	33,000	3,806,741,730	0.82%
Other	2,229,155	2,457,271,702	0.53%
Total		**464,675,778,971**	**100.00%**

Chart 71: Contribution to mining production by mineral product in FY 2023/24



b) Exports

Export by mineral

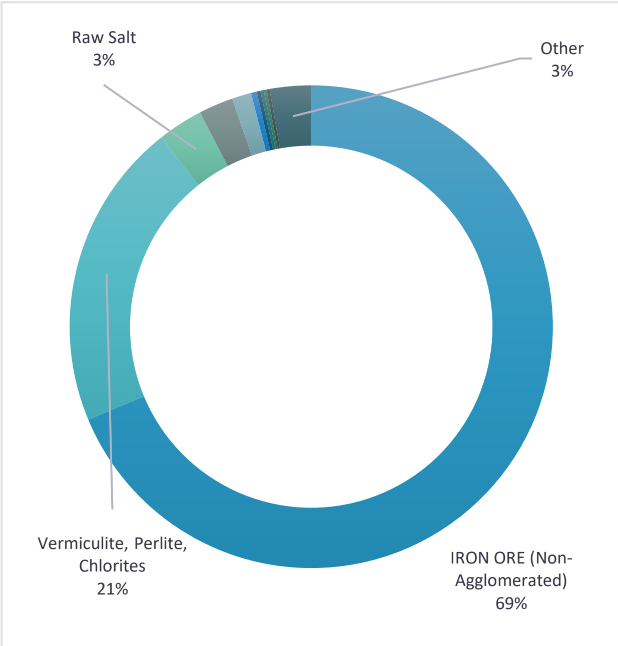
In accordance with the Presidential Directive on minerals issued on 24 November 2011 and referenced in previous UGEITI Reports, the export of unprocessed minerals remains subject to regulatory restrictions. Nevertheless, based on data reported by the Uganda Revenue Authority (URA), mineral exports continued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

Table 28: Exportation of minerals data for FY 2023/24

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

Source: URA

Chart 72: Contribution by mining exports in FY 2023/24



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

Table 29:: Analysis of Import/Export of Gold

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

Source: URA

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

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

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

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

4.2. The contribution of the extractive sector to the economy

4.2.1. Extractive sector contribution to GDP

Mining sector

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

Table 30:Contribution of the mining sector to the GDP at current prices

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

Source: Revised-Annual-GDP-2023_24[122].

Oil and gas sector

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

4.2.2. Extractive sector contribution to the national exports

Mining sector

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

Table 31: Contribution of the mining sector to the State exports for FY 2023/24

Mineral	Value (million UGX)	Value (million USD)[123]
Semi-manufactured gold	*11,363,174*	*1,631*
Total export out of the mining sector[124]	*119*	*0. 03*
Total export of Uganda[125]	**30,005,068**	**7,941**
Contribution to total exports	**0.0004%**	**0.0004%**

Oil and gas sector

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

[122] Annual report of the MEMD, for 2023/24FY 2023/24.
[123] MACROECONOMIC & FISCAL PERFORMANCE REPORT FINANCIAL YEAR 2023/24 https://mepd.finance.go.ug/reports.html, Ministry of Finance, Planning and Economic Development, average exchange rate 3,7785
[124] Report of the Auditor General to Parliament for the financial year ended 30 June 2023: https://www.oag.go.ug/consolidatedreports
[125] Macroeconomic and Fiscal Performance Report FY 2023/24.

4.2.3. Extractive sector contribution to the State revenue

During FY 2023/24, the extractive sector generated UGX 606.358 billion in government revenues, comprising UGX 280.087 billion from the mining and quarrying sector and UGX 326.271 billion from the oil and gas sector.

Based on total government revenues of UGX 27,806.29 billion, the extractive sector accounted for approximately 2.18% of total government revenues collected during the fiscal year. Of this contribution, the mining and quarrying sector represented approximately 1.01%, while the oil and gas sector contributed approximately 1.17%. Details are presented in the table below:

Table 32: Contribution of the extractive sector to the Government revenues during the FY 2023/24

Description	Amount in UGX Billion	Contribution in %
Mining & Quarrying direct government revenues	280.087	1.01%
Oil & Gas direct government revenues	326.271	1.17%
Extractive sector direct government revenues	606.358	2.18%
Total Government Revenues[126]	**27,806.29**	**100%**

4.2.4. Extractive sector contribution to employment

Uganda's population was approximately 45.9 million persons in 2024, according to the Uganda Bureau of Statistics (UBOS) National Population and Housing Census 2024. Of the 22.8 million individuals engaged in work that year, 51% were involved in own-use production, while 49% held jobs in formal or informal employment. Data gathered during the reconciliation process for FY 2023/24 indicates that employment in the extractive sector accounted for just 0.027% of the country's total working population. Details are outlined in the table below.

Table 33: Extractive sector contribution to formal employment in for FY 2023/24

Description	Total Employment	Contribution in %
Mining sector[127]	**5,291**	**0.023%**
Oil & Gas sector[128]	**809**	**0.004%**
Extractive sector working population	**6,100**	**0.027%**
Total working population[129]	**22,800,000**	

The detailed information on direct employment in mining, oil and gas sectors collected from different reporting entities are as follows:

Mining sector

NSSF reported data on direct employment as follows:

Table 34: Direct employment in the mining sector reported by NSSF

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

[126] *Macroeconomic and Fiscal Performance Report FY 2023/24.*
[127] *Data received from NSSF.*
[128] *Data received from NSSF*
[129] *https://tradingeconomics.com/uganda/labor-force-total-wb-data.html*

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

Source: NSSF

Artisanal and Small-Scale Mining (ASM)

Artisanal and small-scale mining provides an important source of labour intensive, non- agricultural rural and peri-urban work for more than 190,000 Ugandans, almost 50% of which are women. Unlike large scale mining, such as that undertaken at the Kilembe mines until the late 1970's, most ASMs in Uganda is highly manual, somewhat disorganised and largely unlicensed. Despite the rudimentary methods used, more than 90% of most mineral production in Uganda is attributed to ASM and, when indirect labour, induced labour and Ugandan dependency rations are considered, an estimated 4.2 million Ugandans directly rely on the ASM subsector.[130].

[130] *Oil and Gas Revenue Management Policy, 2012.*

4.3. Level of disaggregation

The MSG agreed to:

- Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams.
- Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability.
- Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.

To this end, the MSG adopted the normative definition of 'project' in Uganda's oil and gas sector at its 13th meeting as follows: "the operational activities that are governed by a single agreement and form the basis for payment liabilities with government, where agreement is the Production Sharing Agreement (PSA) or Exploration License." All Payment streams specific to the oil gas and sector (non-tax revenues) detailed in Section 3.2.1.(D) of this report are levied at project level.

For the mining sector, the definition was as follows: "the activities that are governed by a single License and form the basis for payment liabilities with government." All Payment streams specific to the mining sector (non-tax revenues) detailed in Section 3.2.2.(d) of this report are levied at project level.

4.4. Analysis of reported data

4.4.1. Analysis of total extractive revenues

Total extractive revenues are made up of the reconciled revenues after adjustments, unilateral disclosure of payments by extractive entities and unilateral disclosure of revenues by Government Agencies as set out in the table below.

Table 35: Summary of revenues variance for the last three periods

Government Agency	2021/22 (a)	2022/23 (b)	2023/24 (c)	Variation (c) - (a) %	(c) -(b) %
Uganda Revenue Authority URA	410,535	481,267	606,358	47.7%	26.0%
Social and environmental expenditure	778	48,450	55,656	7,053.7%	14.9%
Subnational Payments	65	457	1,229	1,790.8%	168.9%
Total	**411,379**	**530,174**	**663,243**	**61.2%**	**25.1%**

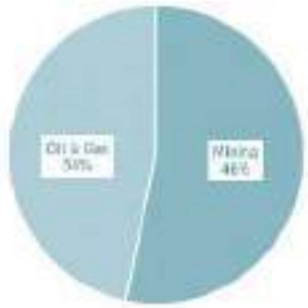
Amounts in millions UGX
Source: UGEITI Declaration forms

The analysis of government revenues by sector indicates that the oil and gas sector accounted for the largest share of total extractive sector government revenues in FY 2023/24, contributing approximately 54%, while the mining sector accounted for the remaining 46%. The table below presents the contribution of each sector to total government revenues from the extractive sector.

Table 36: Analysis of total revenues by sector for the last three years in millions UGX

Sector	FY 2021/22	FY 2022/23	FY 2023/24	Contribution %
Oil & Gas	160,898	230.228	326,271	55%
Mining	250,481	299.946	336,972	45%
Total	**411,379**	**530.174**	**663,243**	**100%**

Chart 73: Contribution by sector for FY 2023/24



The analysis of government revenues generated from the extractive sector over the last three fiscal years indicates a continued upward trend in FY 2023/24. Total extractive sector government revenues increased from UGX 530,174 million in FY 2022/23 to UGX 663,243 million in FY 2023/24, representing an increase of approximately 14.4%.

This growth was primarily driven by the Oil and Gas sector, where revenues increased from UGX 230,228 million to UGX 326,271 million, representing an increase of approximately 41%. In contrast, revenues from the Mining and Quarrying sector decreased from UGX 299,946 million to UGX 336,972 million, representing a decline of approximately 12%.

As a result, the Oil and Gas sector became the largest contributor to total extractive sector government revenues in FY 2023/24, accounting for approximately 55%, while the Mining and Quarrying sector contributed approximately 45%. This represents a shift in the composition of extractive sector revenues compared with FY 2022/23, when Mining and Quarrying was the larger contributor. The FY 2023/24 figures therefore reflect an increased relative contribution from the Oil and Gas sector, while the overall revenue base remained broadly balanced between the two sectors...

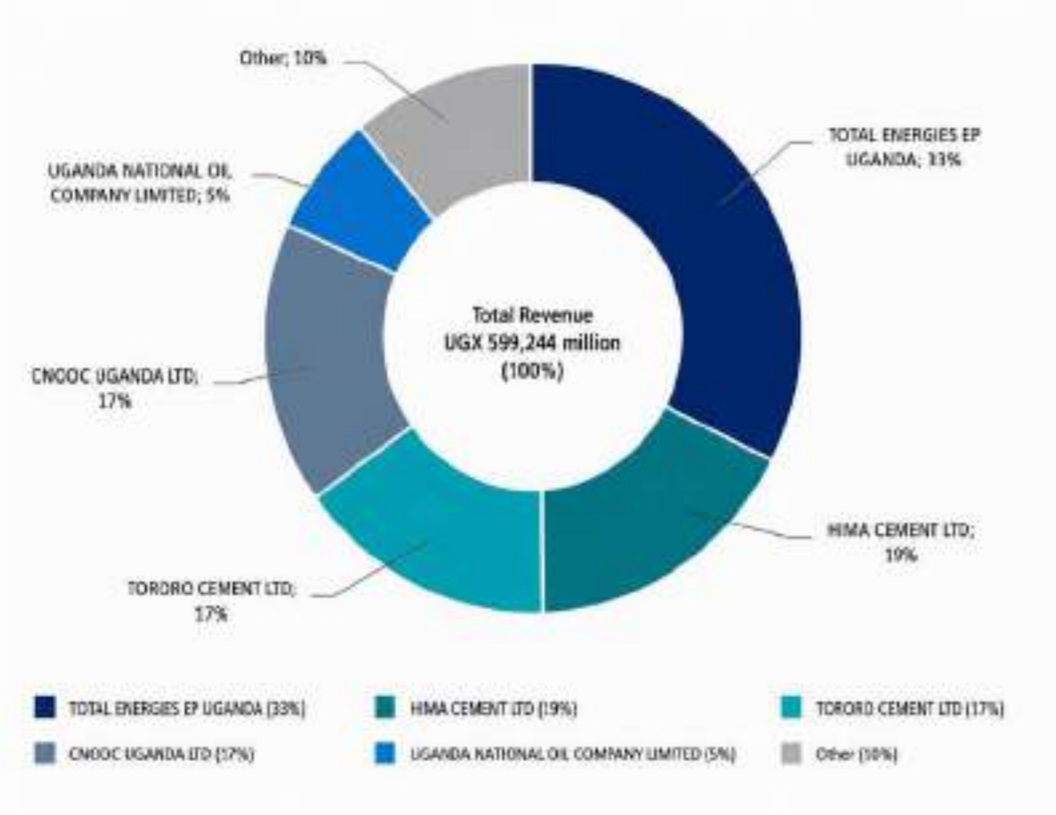
a) Analysis of reconciled revenues - contribution by extractive entity

Table 37: Revenue contributions of top 5 extractive companies in millions UGX

Company	Revenues FY2022/23	Revenues FY2023/24	VAR in%	Contribution%
TOTAL ENERGIES EP UGANDA	174,566	195,162	11.8%	33%
HIMA CEMENT LTD	96,425	117,208	21.6%	19%
TORORO CEMENT LTD	87,846	101,401	15.4%	17%
CNOOC UGANDA LTD	69,444	101,197	45.7%	17%
UGANDA NATIONAL OIL COMPANY LIMITED	30,090	29,912	(0.6%)	5%
Other	71,803	54,365	(24.3%)	10%
Total	**530,174**	**599,244**	**13.0%**	**100%**

Source: UGEITI Declaration forms

Chart 74: Extractive companies' reconciled revenue contribution for 2023/24 in UGX (millions).



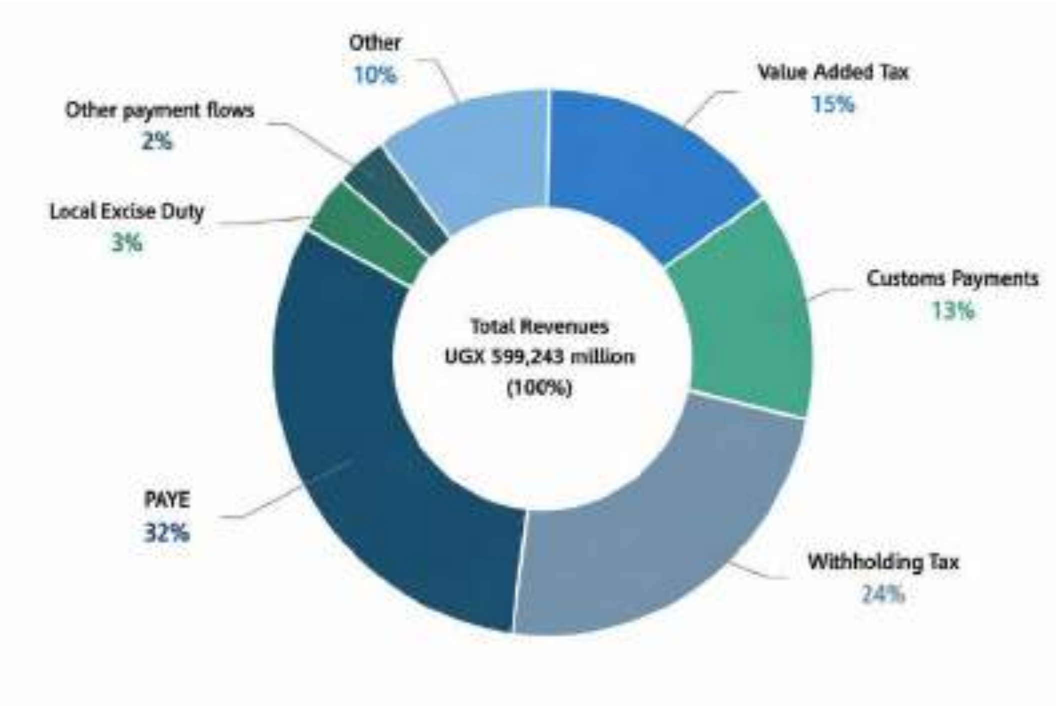
b) Analysis of reconciled revenues - contribution by revenue stream

Table 38: Analysis of total revenues by payment stream the last two years in millions UGX

Payment stream	Revenues FY 2022/23	Revenues FY 2023/24	VAR in %	Contribution %
Value Added Tax	72,525	88,913	23%	15%
Customs Payments	81,959	80,063	(2%)	13%
Withholding Tax	93,782	144,356	54%	24%
PAYE	138,200	191,910	39%	32%
Local Excise Duty	18,248	19,699	8%	3%
Other payment flows	30,449	13,052	(57%)	2%
Other	95,011	61,250	(36%)	10%
Total	**530,174**	**599,244**	**13%**	**100%**

Source: UGEITI Declaration forms

Chart 75: Contribution of reconciled revies by payment flows for 2023/24



4.4.2. Unilateral disclosure of revenue streams

In accordance with EITI Requirement 4.1.d, Government Agencies are required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below the agreed materiality threshold.

Government Agencies have been requested to unilaterally disclose aggregated revenue streams collected from extractive entities that have not been included within the reconciliation scope. Extractive companies have unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures are summarised in the table below.

a) Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by sector as follows:

Table 39: Summary of unilateral disclosures by Government Agencies and presented by payment stream for the fiscal year 2023/24

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

Source: UGEITI Declaration forms

The detail of unilateral disclosures made by Government Agencies by extractive company is presented in **Annex 23** of this report.

b) Social and environmental expenditure disclosed by extractive entities

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages Multi Stakeholder Groups to apply a high standard of transparency to social payments and transfers and to the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams. These payments may be reported even though it is not possible to reconcile them.

Table 40: Summary of social and environmental expenditure reported by companies for the fiscal year 2023/24

In UGX ,000

Payment in UGX		TOTALENERGIES EP UGANDA	CNOOC UGANDA LTD	TORORO CEMENT LTD	HIMA CEMENT LTD	MOTA ENGIL ENGENHARIA	SINO MINERALS INVESTMENTS	NAMEKARA MINING COMPANY	DIRECT REDUCED IRON	Total
Social expenditure	Mandatory	21,356,137	198,660	-	868,778	8,100,000	62,242,500	414,289	-	**31,000,106**
	Discretionary	18,699,174	-	20,676,020	-	-	-	350,112	1,000	**39,726,305**
Environ. expenditure	Mandatory	7,435,758	300,158	-	161,510	-	-	-	-	**7,897,425**
	Discretionary	20,118	-	-	-	-	-	-	-	**20,117**
Total before adjustment		**47,511,186**	**498,818**	**20,676,020**	**1,030,288**	**8,100,000**	**62,242,500**	**764,401**	**1,000**	**78,643,955**
Total adjustment		-	-	14,473,214	-	8,100,000	-	**414,289**	-	**22,987,502**
Total after adjustment		**47,511,186**	**498,818**	**6,202,806**	**1,030,288**	**-**	**62,242,500**	**350,112**	**1,000**	**55,656,452**

Source: UGEITI Declaration forms

* *Adjustments for payments outside the scope*

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in Annex 24 of this report.

c) Sub-national payments disclosed by extractive entities

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

Table 41: Summary of Subnational payments reported by companies for the fiscal year 2023/24

In UGX ,000

Payment in UGX		TOTALENERGIES EP UGANDA	CNOOC UGANDA LTD	TORORO CEMENT LTD	HIMA CEMENT LTD	NATIONAL CEMENT COMPANY	SINO MINERALS INVESTMENTS COMPANY	WAGAGAI MINING U	NAMEKARA A MINING COMPANY	Total
Subnational payments	Payment to regional authority	30,875	25,100	348,852	756,889	236,226	142,255	76,286	80,860	**1,697,343**
Total before adjustment		**30,875**	**25,100**	**348,852**	**756,889**	**236,226**	**142,255**	**76,286**	**80,860**	**1,697,343**
Total adjustment		**-**	**-**	**244,196**	**-**	**224,415**	**-**	**-**	**-**	**468,611**
Total after adjustment		**30,875**	**25,100**	**104,655**	**756,889**	**11,811**	**142,255**	**76,286**	**80,860**	**1,228,733**

Source: UGEITI Declaration forms

The detail of sub-national payments declared unilaterally by extractive entities for the FY 2023/24 is presented in Annex 25 of this report.

a) Quasi-fiscal expenditures

None of the reporting entities reported Quasi-fiscal expenditures.

4.5. Collection and Distribution of Extractive Revenues

This section provides an overview of critical components of Uganda's public financial management framework as it relates to the extractive sector. It covers the budget process, including budget execution and oversight, revenue collection and allocation mechanisms, and systems for accountability and financial reporting. Additionally, it outlines the auditing procedures applied to revenues derived from oil, gas, and mining activities. The section also presents relevant information on the management and status of the Petroleum Fund, as well as financial governance practices within the mining sector.

4.5.1. Budget Process

Uganda continues to adopt a transparent and inclusive approach to budget preparation, involving various stakeholders to ensure that national budget priorities align with citizens' needs and expectations. According to the Open Budget Survey 2023, Uganda ranked second in Africa, after South Africa, with a transparency score of 59 out of 100, reflecting the country's continued efforts to promote fiscal openness and public accountability.

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

Uganda's budget process is supported by a comprehensive legal and regulatory framework aimed at promoting transparency, efficiency, and accountability in public financial management. The key legal instruments include the 1995 Constitution, the Public Finance Management Act (PFMA) Cap. 171, the Public Finance Management Regulations, 2016, and the Local Government Act, 1997. The PFMA, enacted on 23 February 2015, was introduced to consolidate and replace fragmented financial legislation, define the respective roles of Parliament and the Executive in the budget process, and strengthen the management of public resources, particularly revenues from the extractive sector.

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

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

Furthermore, the Public Finance Management Act (PFMA) Cap. 171, together with the Public Finance Management Regulations, 2016, provides specific timelines and procedural requirements governing the preparation, approval, execution, and oversight of the national budget. These provisions ensure a structured, predictable, and accountable budget process, reinforcing fiscal discipline and transparency across all levels of government.

4.5.1.(a) The Budget Cycle

The budget cycle in Uganda starts in July of each year and ends in June of the subsequent year. The cycle goes through four (4) main stages: - (i) Budget Planning, (ii) Budget Preparation and Approval, (iii) Budget Execution, and (iv) Budget Oversight. The budget cycle is illustrated in Figure below.

Chart 76: Uganda's Budget Cycle

4.5.1.(b) Budget Planning

Uganda's budget process formally begins with the National Budget Conference, typically held in October. During this conference, the Minister of Finance, Planning and Economic Development presents the Budget Strategy Paper (BSP), which outlines the government's strategic goals for inclusive growth and development, and redefines national priorities for the upcoming fiscal year. The conference serves as a platform for building consensus among stakeholders on critical components of the budget process, including:

- The overall budget strategy and key priorities for the next fiscal year;
- The Indicative Medium-Term Fiscal Framework (MTFF) and the Medium-Term Expenditure Framework (MTEF);
- Lessons and challenges emerging from the Government Annual Performance Review, conducted by the Office of the Prime Minister.

Local Governments play a central role in operationalizing national budget priorities at the community level. To support the preparation of Local Government Budget Framework Papers (LGBFPs), the Ministry of Finance, in collaboration with key government agencies, conducts a series of regional consultative workshops. These workshops engage local political leaders, technical officers, and heads of departments, and aim to:

- Communicate government priorities for the upcoming financial year;
- Share Indicative Planning Figures (IPFs) for local governments;
- Discuss local service delivery constraints and proposed interventions.

Regional consultations also include participation from Members of Parliament, allowing them to contribute to budget discussions relevant to their constituencies.

Civil society engagement is formally integrated into the budget process through structured dialogue with groups such as the Civil Society Budget Advocacy Group (CSBAG), a coalition of NGOs working to promote budget transparency, accountability, and citizen participation.

4.5.1.(c) Budget preparation and approval

Following Cabinet approval of the proposed budget strategy and priorities, the First Budget Call Circular is issued by the Ministry of Finance, Planning and Economic Development (MoFPED) by 15 September each year, in accordance with the deadlines stipulated in the Public Finance Management Act, 2015. This circular provides strategic guidance to all government institutions, instructing them to prepare and submit their Budget Framework Papers (BFPs). The BFPs must align with national priorities, expenditure ceilings established under the Medium-Term Expenditure Framework (MTEF), and applicable policy and administrative guidelines to ensure the development of a credible and realistic budget.

Once submitted, individual BFPs are consolidated into the National Budget Framework Paper (NBFP), which is submitted to Cabinet and Parliament by 31 December for review. These bodies typically approve the NBFP, often suggesting refinements to reflect emerging priorities or policy shifts. Thereafter, MoFPED conducts further consultations with stakeholders, including development partners, to finalize the projected resource envelope.

The final expenditure ceilings and Cabinet/Parliament recommendations are communicated to institutions through the Final Budget Call Circular, issued on 15 February. This enables entities to prepare their final budget estimates, which are then reviewed, consolidated, and submitted to Parliament by 1 April. Upon Parliamentary approval, the national budget is publicly announced and takes effect on 1 July, marking the start of the new fiscal year.

4.5.1.(d) Key budget preparation timelines

In accordance with the Public Finance Management Act of 2015, the below chart outlines the mandatory timelines for budget preparation:

Table 42: Budget preparation timelines

Date	Activity	Responsible Entity
15 September	Issuance of First Budget Call Circular (BCC) with strategic priorities and ceilings	Ministry of Finance, Planning and Economic Development (MoFPED)
October	National Budget Conference to present Budget Strategy Paper and engage stakeholders	MoFPED
31 December	Submission of National Budget Framework Paper (NBFP) to Parliament and Cabinet	MoFPED
15 February	Issuance of Final Budget Call Circular with approved ceilings	MoFPED
1 March	Submission of Ministerial Policy Statements (MPS) by all Votes	Line Ministries / Government Votes
1 April	Submission of Annual Budget Estimates to Parliament	MoFPED
15 June	Parliament approves the national budget before start of fiscal year	Parliament
1 July	Start of new fiscal year and budget implementation	All Government Entities

4.5.1.(e) Budget Execution

Following Parliamentary approval, budget execution in Uganda officially commences on 1 July, marking the start of the fiscal year. This phase encompasses the release of funds, the implementation of approved activities, and the ongoing monitoring and reporting of financial and physical performance. The Ministry of Finance, Planning and Economic Development (MoFPED) oversees the issuance of quarterly cash limits to Ministries, Departments, Agencies (MDAs), and Local Governments based on their approved work plans and budget allocations. To ensure accountability and alignment with development objectives, MDAs are mandated to submit Quarterly Performance Reports and Annual Budget Performance Reports detailing progress made, expenditures incurred, and challenges encountered. These are reviewed by MoFPED, the Office of the Prime Minister (OPM), and the Parliamentary Budget Committee.

4.5.1.(f) Budget oversight

Budget oversight in Uganda plays a vital role in promoting transparency, accountability, and the efficient use of public resources. This oversight function is anchored in the Public Finance Management Act (PFMA) Cap. 171, which outlines the mechanisms for monitoring budget execution, performance reporting, and financial audits. Several key institutions are responsible for ensuring effective oversight. The Parliament of Uganda, through its Budget Committee and sectoral committees, reviews and approves budget proposals, scrutinizes expenditure reports, and holds government entities accountable for public spending. The Office of the Auditor General (OAG) conducts annual audits of public finances—including the Petroleum Fund and revenues from the extractive sector—and submits these reports to Parliament by 31 December each year. The Parliamentary Public Accounts Committee (PAC) examines these audit reports and recommends corrective measures in cases of financial mismanagement or inefficiency. The Equal Opportunities Commission (EOC) contributes to budget oversight by evaluating the national budget's compliance with gender and equity standards, issuing a mandatory Certificate of Compliance as stipulated by the PFMA. Additionally, the Office of the Prime Minister (OPM) oversees performance monitoring through the Government Annual Performance Review (GAPR), ensuring that budget implementation aligns with Uganda's National Development Plan (NDP).

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

Chart 77: Budget oversight

The primary aim of budget oversight is to monitor financial flows and evaluate the execution of government programs in relation to established goals and targets outlined in performance contracts. Essential budget documents are accessible online, ensuring transparency and public availability through the budget information website: www.budget.go.ug.

4.5.1.(g) Annual Financial Report

The Public Finance Management Act Cap. 171mandates the preparation of consolidated financial statements for the Government. These statements must adhere to the International Public Sector Accounting Standards (IPSAS) modified cash basis of accounting and are to be completed within three months following the end of the fiscal year.

4.5.2. Revenue Collection

The national budget serves as the Government's framework for collecting and allocating funds to provide services to the citizens of Uganda. This budget cycle runs from July 1 to June 30, marking the fiscal year. Revenue is generated from various sources, including taxes (both direct and indirect), non-tax revenues (such as fees, royalties, duties, and levies), as well as grants from development partners. The diagram below illustrates the primary sources of Government revenue.

Chart 78: Main sources of the Government revenue

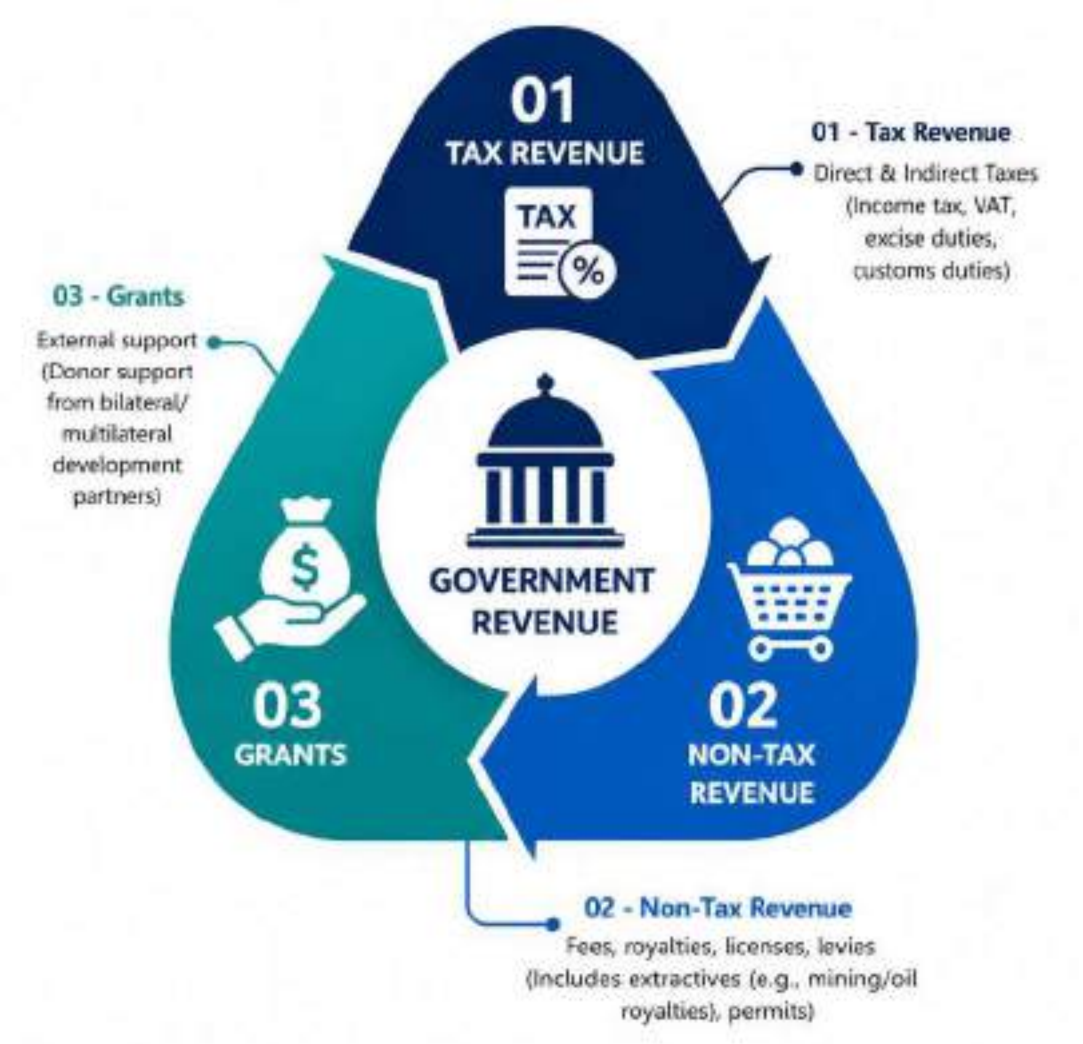
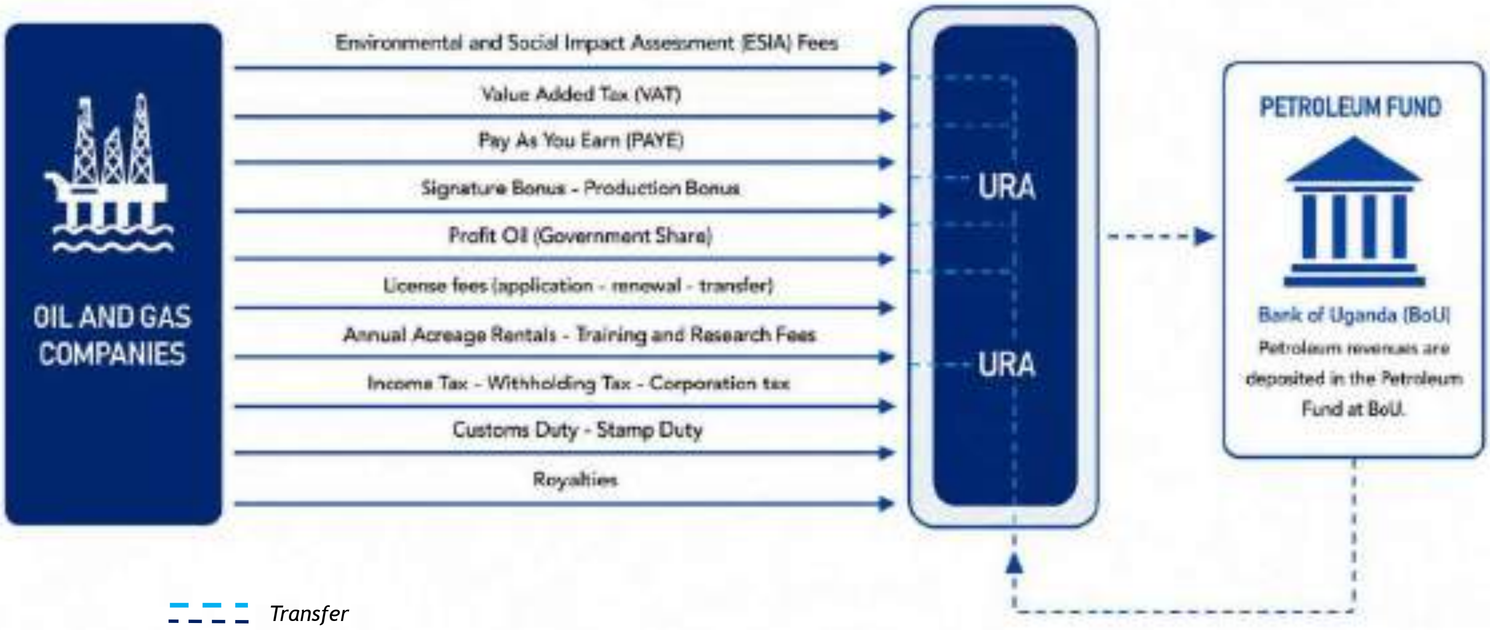


Chart 79: Revenue collection diagram for the oil and gas sector[131]



4.5.2.(a) Collection of Oil and Gas revenues

The Uganda Revenue Authority (URA) is the principal agency responsible for assessing, collecting, and remitting petroleum revenues into the Petroleum Fund. The oil and gas companies operating in Uganda are legally obligated to make various types of payments to the URA. These payments include royalties, signature bonuses, surface rentals, license fees, corporate income tax, withholding tax, and other related levies.

Once received by URA, these funds are transferred directly to the Petroleum Fund at BoU. The collection framework thus ensures a clear and auditable trail of petroleum revenues—from private sector operators to the national account. This structure is critical in ensuring that oil revenues are transparently managed and contribute meaningfully to national development.

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

The collection of government revenues from **mining activities** in Uganda is primarily undertaken by the **Uganda Revenue Authority (URA)**. These revenues—which include **royalties, license fees, and taxes**—are **remitted directly into the Consolidated Fund** in accordance with the Public Finance Management Act, 2015. The Consolidated Fund serves as the central treasury account through which all government revenues, excluding petroleum revenues, are managed.

In addition to URA, the **National Environment Management Authority (NEMA)** plays a key role in the mining sector by collecting **non-tax payments** related to **environmental compliance and regulation**. These include **fees for Environmental Impact Assessments (EIA)**, **waste discharge permits**, and **monitoring charges**. These payments are made by mining companies to ensure adherence to

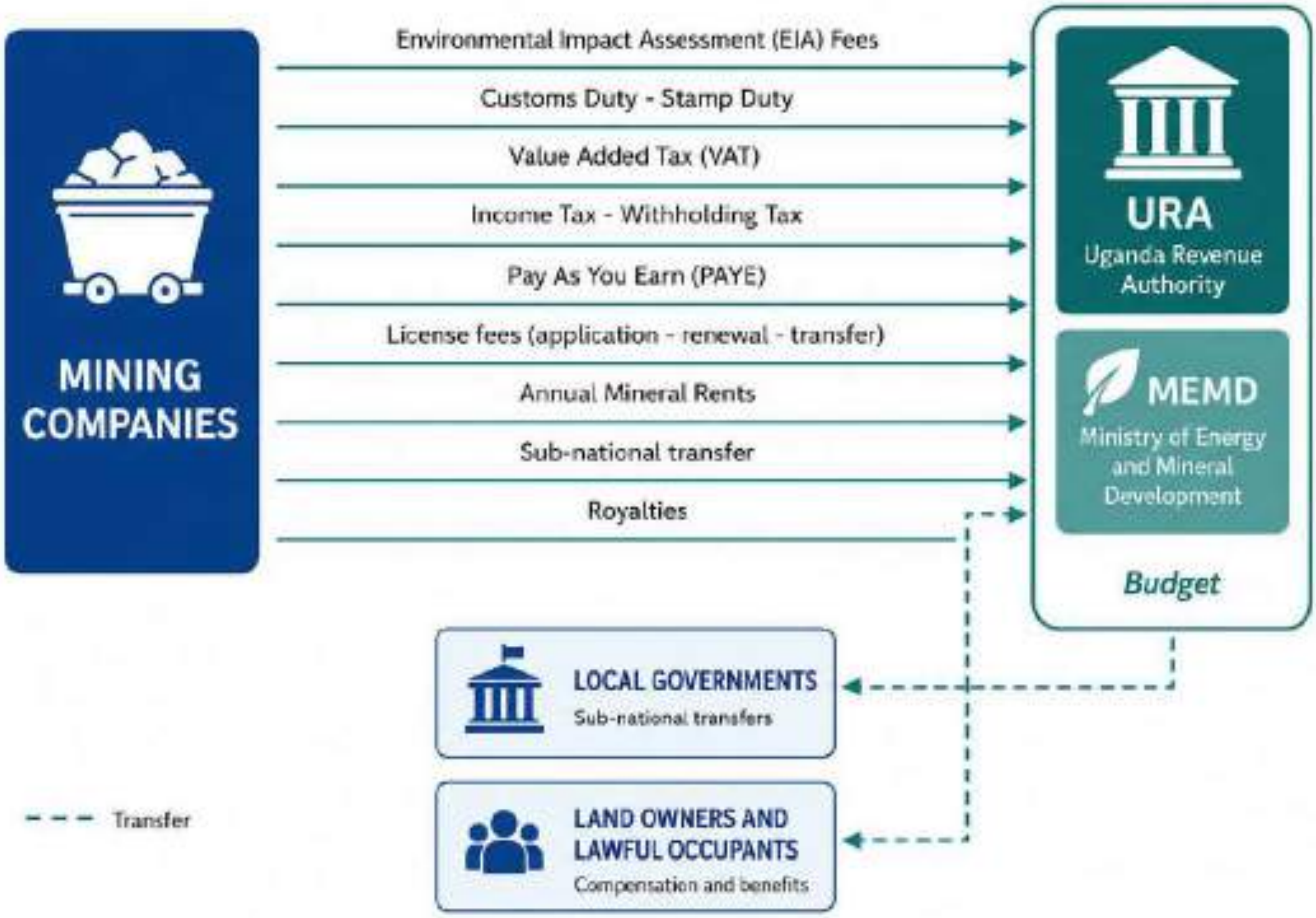
[131] *PFMA Act 2015, section 61*

environmental standards and to support the sustainable management of natural resources. They are collected by NEMA and remitted directly to the Consolidated Fund.

This dual framework ensures that mining revenues are both fiscally and environmentally accounted for, contributing to the broader goals of transparency and sustainable development in Uganda's extractive sector.

The mining revenue collections framework can be presented as follows:

Chart 80: Revenue collection diagram for the mining sector



4.5.3. Revenue allocation

After the government collects revenues from the extractive sector, these funds are recorded in official government accounts. The majority of these revenues are deposited into the Consolidated Fund, managed by the Ministry of Finance, Planning and Economic Development (MoFPED), and are integrated into the national budget to support government programs and service delivery. A portion of the revenues may be earmarked for transfer to Local Governments to support decentralized service provision, or allocated to special-purpose funds such as the Petroleum Fund—particularly for oil and gas revenues—in accordance with the Public Finance Management Act Cap. 171. These mechanisms ensure transparency, traceability, and alignment with Uganda's fiscal policy objectives.

4.5.3.(a) Allocation of Oil and Gas revenues

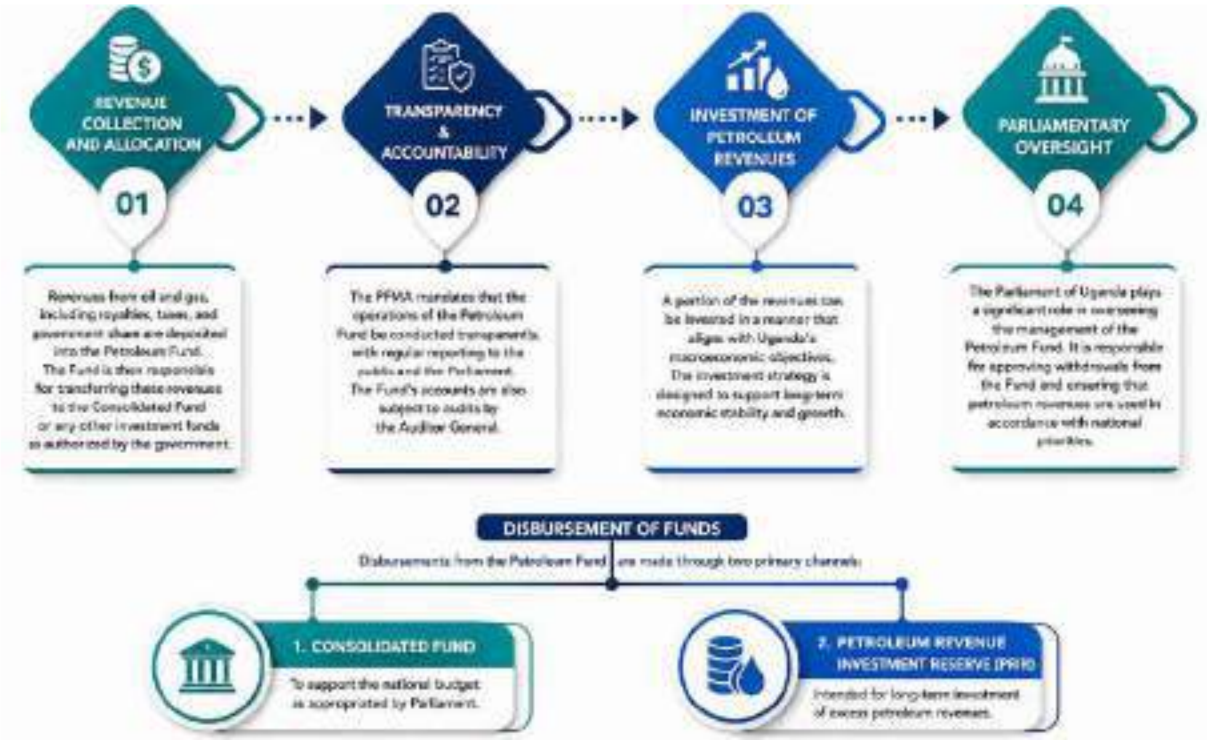
The **Petroleum Fund of Uganda** serves as a dedicated financial mechanism established to manage revenues generated from the country's petroleum resources. Its primary function is to ensure that all oil and gas revenues are **collected, recorded, safeguarded, and managed in a transparent and accountable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

The Fund is governed by the **Public Finance Management Act (PFMA) Cap. 171**, which sets out a comprehensive legal and operational framework for the collection, management, investment, and withdrawal of petroleum revenues. Under this framework, all petroleum-related revenues—such as royalties, signature bonuses, and taxes from oil companies—are remitted by the **Uganda Revenue Authority (URA)** directly into the Petroleum Fund held at the **Bank of Uganda (BoU)**.

These resources are then managed in accordance with clearly defined rules, including:

- **No direct expenditure** from the Fund except for authorized transfers to the Consolidated Fund or the Petroleum Revenue Investment Reserve;
- **Reporting and audit obligations**, including the publication of annual reports;
- **Parliamentary oversight** over transfers and utilization of petroleum revenues;

Chart 81: Summary of the functioning of the Petroleum Fund Mechanism



All oil and gas revenues in Uganda are collected by the **Uganda Revenue Authority (URA)** and deposited into the **Petroleum Fund**, which is held at the **Bank of Uganda (BoU)**. This process is governed by the **Public Finance Management Act (PFMA) Cap. 171**, which provides for prudent and transparent management of petroleum revenues.

The main sources of revenue for the Petroleum Fund during the FY 2023/24[132] include:

- **Tax revenues** from companies engaged exclusively in petroleum activities (e.g. corporate income tax, withholding tax, VAT);
- **Non-tax revenues** such as **license fees**, **annual acreage rentals**, **training and research fees**, and **royalties** paid by oil companies.

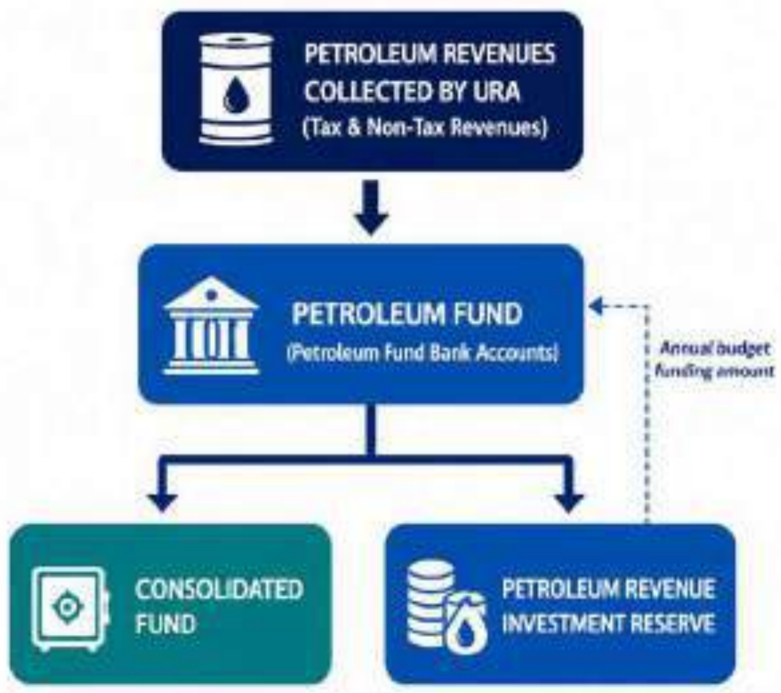
Disbursements from the Petroleum Fund are made through two primary channels:

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

Chart 82: Petroleum Fund Mechanism[133]

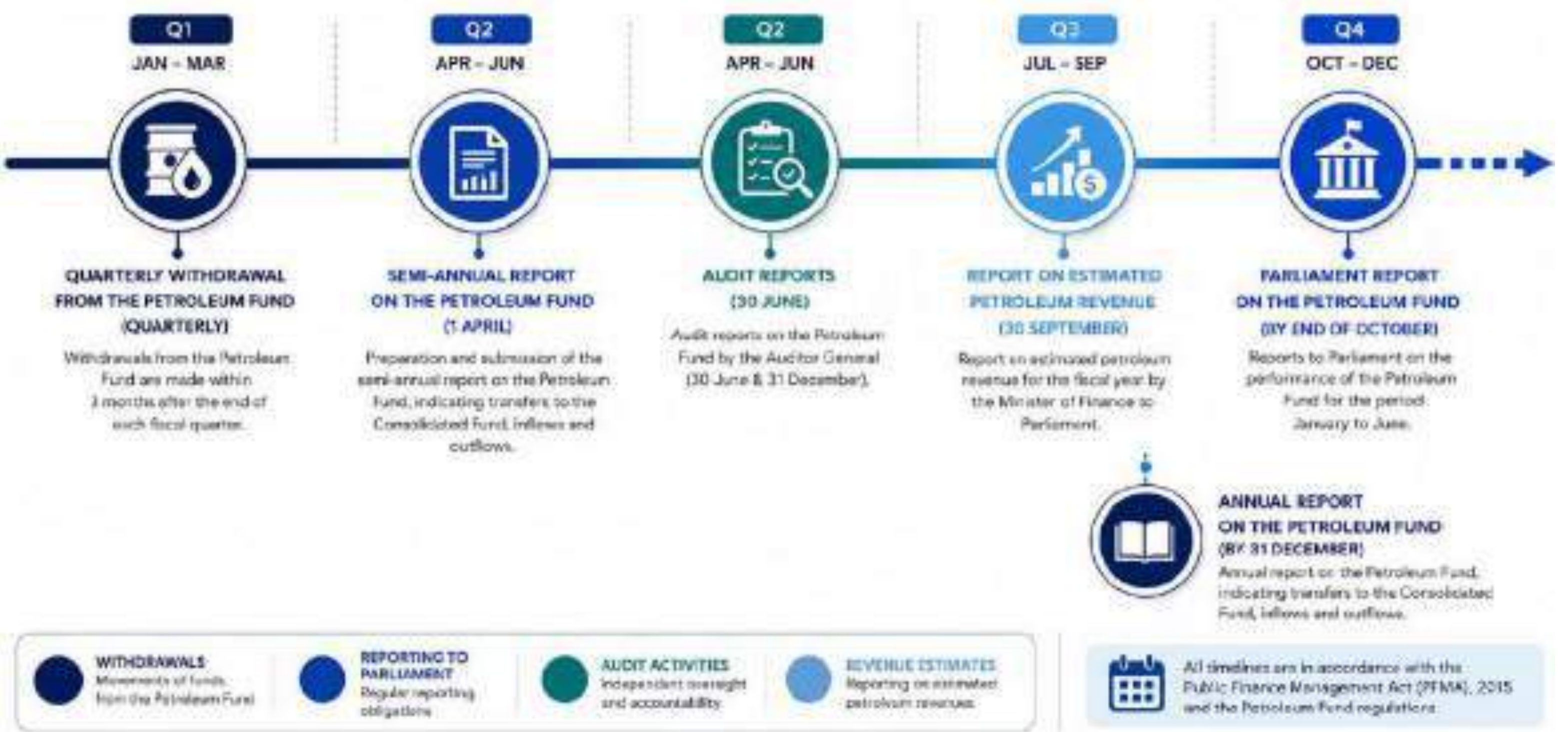
[132] *Oil and Gas Revenue Management Policy, 2012*
[133] https://www.oag.go.ug/consolidatedreports

MOORE Insight



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

Chart 83: Timelines for withdrawal and Reporting on the Petroleum Fund



Source: PFM Act Cap. 171

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

According to the Petroleum Fund annual and semi-annual reports covering FY 2023/24, both the annual and semi-annual reports detailing inflows, outflows, and the Fund's assets were prepared and submitted to Parliament in line with statutory timelines[134].

Furthermore, the Ministry of Finance, Planning and Economic Development made the Petroleum Fund's audited annual and semi-annual reports and financial statements publicly available through its website. These reports were prepared by the Office of the Accountant General and independently audited by the Office of the Auditor General before being submitted to Parliament in accordance with the Public Finance Management Act, 2015. Their publication facilitated public access to information on the Fund's inflows, outflows, assets and financial position.

For FY 2023/2024, compliance with the reporting requirements of the Public Finance Management Act (PFMA) Cap. 171continued. The Auditor General audited the Petroleum Fund financial statements for the year ended 30 June 2024 and confirmed that they were prepared, in all material respects, in accordance with the PFMA and the applicable financial reporting framework. In addition, the Petroleum Fund continued to produce the statutory annual and semi-annual reports on petroleum revenue inflows, outflows and fund balances, which were submitted to Parliament and made publicly available. This demonstrates Uganda's continued commitment to transparency, accountability and prudent management of petroleum revenues[135].

Petroleum Fund bank accounts

Three bank accounts are operated by the Petroleum Fund currently: two at the Bank of Uganda (BoU) and one at the Federal Reserve Bank of New York. These accounts are intended to enhance transparency and accountability of petroleum revenue by separating it from other government revenue. The table below provides detailed information about the Petroleum Fund's bank accounts.

Table 43: Petroleum Fund bank accounts[136]

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

Audit opinion on the Petroleum Fund financial statements for FY 2023-2024[137]

Section 61 of the Public Finance Management Act, 2015 requires the Minister responsible for finance to prepare annual and semi-annual reports on the inflows, outflows and assets of the Petroleum Fund and submit them to Parliament. The Petroleum Fund financial statements are prepared by the Office of the Accountant General and audited by the Auditor General. For FY 2023/24, the statutory annual and semi-annual reports and financial statements were prepared and audited in accordance with the applicable reporting requirements.

For the year ended 30 June 2024, the Auditor General again identified delays in investing Petroleum Fund resources. No appropriation was made to the Petroleum Revenue Investment Reserve (PRIR), leaving balances of UGX 99.602 billion and USD 8.4 million unutilised and therefore not generating investment returns. The Auditor General recommended that MoFPED expedite the appropriation of Petroleum Fund resources to the PRIR. MoFPED attributed the delay to the absence of an appropriation

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

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

136 https://www.finance.go.ug/sites/default/files/reports/Petroleum%20Fund%20Financial%20Statements%20for%20the%20FY%20ended%2030th%20June%20%202023%20%281%29.pdf

137 Petroleum Fund-Annual audited financial statements for the year ended 30 June 2024.

under the applicable legal and regulatory framework and indicated that the funds would be invested once the necessary appropriation was obtained.

The Petroleum Fund opened FY 2023/24 with a balance of UGX 246.7 billion. During the year, it received UGX 180.97 billion in tax revenue and UGX 3.04 billion in non-tax revenue, resulting in total inflows of UGX 184.01 billion. A total of UGX 284.6 billion was withdrawn and transferred to the Consolidated Fund to support the national budget. Consequently, the Petroleum Fund's closing balance as at 30 June 2024 was approximately UGX 146.0 billion.

Table 44: The list of Petroleum Fund deposits and withdrawals[138]

Fiscal Year	Deposits/Revenues (In million UGX)	Withdrawals/Transfers (In million UGX)	Purpose of withdrawal
2014/15	119,324	-	
2015/16	133,100	-	
2016/17	238,434	-	
2017/18	62,988	125,300	Budget support
2018/19	56,740	200,000	Budget support
2019/20	59,106	255,000	Budget support
2020/21	155,010	-	
2021/22	81,967	200,000(*)	Budget support
2022/23	125,969	-	
2023/24	**184,010**	284,600	
Total	**1,216,648**	**1,064,900**	

(*) The report of the committee on budget on the appropriation bill 2021[139] stated that "The object of the Bill is to provide for:
a) the authorization of public expenditure out of the Consolidated Fund of a sum of twenty-seven trillion, six hundred twenty billion, seven hundred ninety-six million, three hundred sixty-three thousand shillings only; and
b) withdrawal of Funds from the Petroleum Fund into the Consolidated Fund a sum of two hundred billion shillings only, to meet expenditure for the Financial Year 2021 /2022 and to appropriate the supplies granted."

Financial performance of the Petroleum Fund for FY 2023-24

The Petroleum Fund received revenue as well as the transfers to Consolidated Fund and other outflows from the Fund during FY 2023-24.

Table 45: Petroleum Fund financial performance for FYs 2023-24, 2022-23 & 2021-22[140]

Description *In million UGX*	30 June 2024	30 June 2023	30 June 2022	2024 Vs. 2023		2023 Vs. 2022	
				Difference	%	Difference	%
Operating revenue (Inflows)	184,010	125,968	81,967	58,042	46.1%	44,001	54%
Tax revenue (a)	180,970	118,582	77,196	62,388	52.6%	41,386	54%
Non-Tax revenues (2) (Surface rental, Training Fees & Sale of bid documents)	3,040	7,386	4,771	(4,346)	(58.8%)	2,615	55%
Expenses (Outflows)	284,600	0	199,939	284,600	-	-199,939	-
Transfers to the Consolidated Fund	284,600	-	200,000	284,600	-	-	-
Transfers to Petroleum Revenue Investment Reserve		-	-			-	-
Bank charges		-	0			-	-

[138] Petroleum Fund-Annual audited financial statements for the year ended 30 June *2023*.

[139] https://archive.finance.go.ug/press/finance-minister-inaugurates-petroleum-investment-advisory-committee

[140] https://www.independent.co.ug/auditor-general-queries-absence-of-petroleum-investment-framework/

Description *In million UGX*	30 June 2024	30 June 2023	30 June 2022	2024 Vs. 2023 Difference	%	2023 Vs. 2022 Difference	%
Foreign exchange (losses/gains)		-	-61			-61	-
Excess of revenues /Over expenditure	**-100,590**	125,968	**-117,972**	-226,558	-180%	**243,940**	**-207%**

Source: Petroleum Fund-Annual audited financial statements for the year ended 30 June 2024

Petroleum Revenue Investment Reserve (PRIR)

The PRIR is intended to manage and invest revenue from Uganda's petroleum resources for the benefit of both current and future generations. The investment within the PRIR is guided by the Investment Advisory Committee (IAC) which is established under Uganda's Public Finance Management Act (PFMA) Cap. 171. The IAC is designed to ensure that petroleum revenues are managed prudently, following international best practices, and invested in a manner that benefits both current and future generations.

However, a review of the available financial statements of the Petroleum Fund revealed that significant investments, as required by the PFMA, have not been undertaken, (not all reports were available online).

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

Despite the IAC has been appointed[141], the lack of a fully approved and implemented comprehensive investment policy has hindered the committee's ability to make further significant investments, which has been highlighted as a concern the Auditor-General in his reports[142].

The Financial Statements of the Petroleum Fund for the year ended 30 June 2022 reported that the Petroleum Investment Policy was signed by the Minister of Finance, Planning and Economic Development on 16 June 2022 and that the Operational Management Agreement between the Government of Uganda and the Bank of Uganda was executed on the same date. According to the Financial Statements, the completion of the petroleum revenue investment framework provided the Bank of Uganda with the mandate to commence the investment of petroleum revenues for the benefit of both current and future generations[143].

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

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

Ghana's Petroleum Funds, comprising the Ghana Stabilisation Fund (GSF) and the Ghana Heritage Fund (GHF), were established under the Petroleum Revenue Management Act, 2011 to manage petroleum

141 https://www.piacghana.org/ova_doc/piac-2023-annual-report/, Page 65.

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

143https://www.finance.go.ug/sites/default/files/202306/ANNUAL%20AUDITED%20REPORTS%20AND%20FINANCIAL%20STATEMENTS%20FOR%20THE%20PETROLEUM%20FUND%20FOR%20THE%20PERIOD%20 ENDED%2030TH%20JUNE%202022.pdf revenues for economic stabilisation and intergenerational savings. According to the Public Interest and Accountability Committee (PIAC) Annual Report for 2023, the Ghana Heritage Fund achieved a rate of return of approximately 4.6 percent[144]. This rate is broadly consistent with the conservative investment objectives typically adopted by sovereign wealth funds.

Similarly, Botswana's Pula Fund, established in 1994 to invest surplus revenues from diamond exports, has generated varying returns depending on market conditions and asset allocation. Historical performance data indicate returns ranging from approximately 4 percent to more than 10 percent across different periods and asset classes[145].

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

144 https://www.piacghana.org/portal/files/downloads/piac_reports/2023_annual_report.pdf
145 https://www.bankofbotswana.bw/annual-reports

Transfers of Petroleum Production Royalties to Local Governments

The PFMA 2015 makes provision for distribution of 6% of royalties arising from petroleum production to the local governments located within the petroleum exploration and production areas of Uganda[146].

The revenue from royalties due to the local governments shall be sharing as below[147]:

- **50% to the local governments involved in petroleum production:**

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

  DRS = (DLP / TP) * 50% RSD; where:

  - **DRS**: is the share of royalties due to a local government;
  - **DLP**: is the level of production of a particular local government;
  - **TP**: is the total petroleum produced by all the local governments involved in petroleum production in a financial year; and
  - **RSD**: is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

- **50% to the local governments located within the petroleum exploration and production area**

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

  DRS = (DP / TPPD) * 50% RSD where:

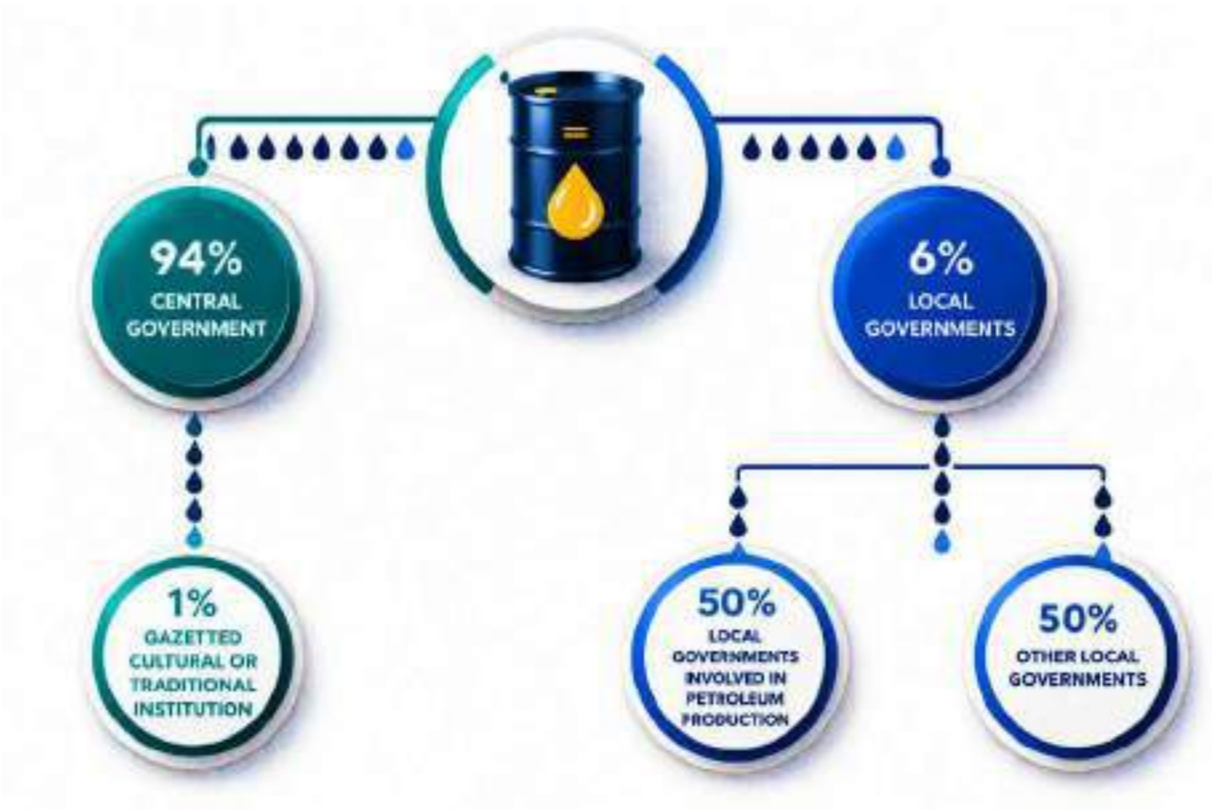
  - DRS: is the share of royalties due to a local government;
  - DP: is the population of a local government located within the petroleum exploration and production areas;
  - TPPD: is the total population of all the local governments located within the petroleum exploration and production areas; and
  - RSD: is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

The figure below illustrates the mechanism of the allocation of petroleum production royalties as stipulated by PFMA 2015.

[146] *Section 98 of the Mining Act, 2003.*

[147] *Section 98 of the Mining Act, 2003.*

Chart 84: Petroleum Production Royalties Allocation Mechanism



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

Transfers of Mining Royalties to Local Governments

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

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

Table 46: Summary of royalties transferred during FY 2023/24

Month	District	Sub-County	Lawful or bonafide occupants of the land	Total
January 2024	343,748,053	229,165,368	114,582,684	687,496,105
February 2024	411,294,199	274,196,132	137,098,066	822,588,397
March 2024	198,467,589	132,311,726	66,155,863	396,935,178
April 2024	511,867,671	341,245,114	170,622,557	1,023,735,342
May 2024	149,886,936	99,924,624	49,962,312	299,773,872
June 2024	180,830,974	120,553,983	60,276,991	361,661,949
July 2023	111,437,699	74,291,799	37,145,900	222,875,398
August 2023	94,830,867	63,220,578	31,610,289	189,661,734
September 2023	131,004,983	87,336,655	43,668,328	262,009,965
October 2023	116,176,208	77,450,806	38,725,403	232,352,417
November 2023	528,969,673	352,646,449	176,323,224	1,057,939,346
December 2023	174,447,528	116,298,352	58,149,176	348,895,056
Total	**2,952,962,380**	**1,968,641,586**	**984,320,793**	**5,905,924,759**

Source: DGSM

Detail of royalties transferred are presented in Annex 18 of this report.

V. RECONCILIATION RESULTS

Reconciliation Results

5.1. Scope

5.1.1 Companies

Oil and gas sector

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

Table 47: List of oil and gas entities retained in the reconciliation scope

N°	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED

Mining sector

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

Table 48: List of mining entities retained in the reconciliation scope

N°	TIN	Tax Payer Name
1	1000024790	TORORO CEMENT LTD
2	1000028511	HIMA CEMENT LTD
3	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
5	1009753489	METRO CEMENT LIMITED
6	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED
7	1000144942	DIAMOND STEEL UGANDA LIMITED
8	1010924286	WAGAGAI MINING U LIMITED
9	1000032743	MHK GENERAL AGENCIES LIMITED
10	1009526744	GEMS INTERNATIONAL LIMITED
11	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED
12	1013373236	RWENZORI RARE METALS LTD.
13	1000443250	UGANDA DEVELOPMENT CORPORATION
14	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
15	1000437630	NAMEKARA MINING COMPANY LIMITED
16	1009615135	DIRECT REDUCED IRON (DRI) LIMITED
17	1016778571	EVERGRANDE RESOURCES CO. LTD

5.1.2 Payments flow

During the scoping phase, Government Agencies that received payment flows from the extractive sectors were consulted. The UGEITI MSG agreed to include in the reconciliation scope the following payment flows:

Table 49: List of payments flows

	Payment flows	Extractive companies	Government Agencies
Uganda Revenue Authority (URA)			
1.1	PAYE	✓	✓
1.2	Excise duty	✓	✓
1.3	Withholding Tax	✓	✓
1.4	Withholding - Management Fees	✓	✓
1.5	Customs Payments	✓	✓
1.6	Value Added Tax	✓	✓
1.7	Income Tax	✓	✓
1.8	Capital gain	✓	✓

	Payment flows	Extractive companies	Government Agencies
1.9	Environmental Impact Assessment & other NEMA fees	✓	✓
1.10	Royalties	✓	✓
1.11	Licenses Fees	✓	✓
1.12	Annual mineral rents	✓	✓
1.13	Other payment flows received by URA	✓	✓
Social expenditure		.	.
2.1	Mandatory social expenditure	✓	✓
2.2	Discretionary social expenditure	✓	.
Environmental expenditure		.	.
3.1	Mandatory environmental expenditure	✓	✓
3.2	Discretionary environmental expenditure	✓	.
Infrastructure provisions and Barter arrangements		.	.
4.1	Value of the benefit stream during the fiscal year	✓	✓
Subnational payments		.	.
5.1	Any payment made to regional authority	✓	
Quasi-fiscal expenditure		.	.
6.1	Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC & KML)	.	✓

5.1.3 Government Agencies

Oil and gas sector

Based on the proposed reconciliation scope for the oil and gas sector, government agencies were classified either as entities retained within the reconciliation scope or as entities subject to unilateral disclosure for the FY 2023/24 UGEITI Report. The government agencies concerned are presented in the table below.

Table 50: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Petroleum Authority of Uganda (PAU)	Retained in the reconciliation scope
3	Ministry of Energy and Mineral Development (MEMD): Petroleum Exploration, Development and Production Department (PEDPD)	Retained in the reconciliation scope
4	Petroleum Exploration, Development and Production Department (PEDPD)	Retained in the reconciliation scope
5	Ministry of Water and Environment (MWE)	Unilateral Disclosure
6	Ministry of Gender, Labour and Social Development (MGLSD)	Unilateral Disclosure
7	National Environment Management Authority (NEMA)	Unilateral Disclosure
8	Uganda Registration Services Bureau (URSB)	Unilateral Disclosure
9	National Social Security Fund (NSSF)	Unilateral Disclosure
10	Uganda Bureau of Statistics (UBOS)	Unilateral Disclosure
11	Office of the Auditor General (OAG)	Unilateral Disclosure

Mining sector

Based on the proposed mining sector reporting scope, the government agencies required to participate in the FY 2023/24 UGEITI Report, either through reconciliation or unilateral disclosure, are presented in the table below:

Table 51: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Ministry of Energy and Mineral Development (MEMD): Mines Department	Retained in the reconciliation scope
3	Ministry of Water and Environment (MWE)	Unilateral disclosure
4	Ministry of Gender, Labour and Social Development (MGLSD)	Unilateral disclosure
5	Office of the Auditor General (OAG)	Unilateral disclosure
6	Inspectorate of Government (IG)	Unilateral disclosure
7	National Environment Management Authority (NEMA)	Unilateral disclosure
8	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
9	National Social Security Fund (NSSF)	Unilateral disclosure
10	Uganda Bureau of Statistics (UBOS)	Unilateral disclosure

5.1.4 Non-revenue information

The table below summarizes the non-revenue information requirements as agreed by the MSG.

Table 52: List of non-revenue information requirement as agreed by the MSG

N°	Requirement
2.1	Legal framework and fiscal regime
2.2	Contract and License Allocations
2.3	Register of Licenses
2.4	Contracts and Licenses
2.5	Beneficial Ownership
2.6	State Participation
3.1	Exploration Activities
3.2	Production Data
3.3	Export Data
3.4	Greenhouse Gas Emissions
4.2	Sale of the State's Share of Production or Other Revenues Collected in Kind
4.3	Infrastructure Provisions and Barter Arrangements
4.4	Transportation Revenues
4.6	Subnational payments
4.7	Level of disaggregation
4.8	Data timeliness
4.9	Data Quality and Assurance
4.10	Project Costs
5.1	Distribution of revenues
5.2	Subnational transfers
5.3	Additional information on revenue management and expenditures
6.1	Social expenditures and environmental payments
6.2	Quasi fiscal expenditures
6.3	Contribution of the Extractive Sector to the Economy
6.4	Environmental and social impact of extractive activities

5.2. Payment Reconciliation between extractive entities and Government Agencies

5.2.1. Reconciliation by Extractive Entity

A summary of the differences between payments reported by extractive entities and by Government Agencies is provided below, including consolidated figures, reconciliation adjustments, and remaining discrepancies. Payment flows reconciliations by company are detailed as follows:

Table 53: Reconciliation by extractive entity for the fiscal year 2023/24

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 EP UGANDA	188 157 436 359	195 161 922 536	(7 004 486 177)	6,742,026,425	-	6,742,026,425	194,899,462,784	195,161,922,536	(262,459,752)
2	CNOOC UGANDA LTD	77 581 671 913	101 196 872 427	(23 615 200 514)	24,348,126,699	-	24,348,126,699	101,929,798,612	101,196,872,427	732,926,185
3	UGANDA NATIONAL OIL COMPANY LIMITED	36 694 911 165	29 912 203 917	6 782 707 248	-	-	-	36,694,911,165	29,912,203,917	6,782,707,248
4	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	1 754 510 446	1 669 759 250	84 751 196	(1,754,510,446)	(1,669,759,250)	(84,751,196)	-	-	-
5	GEMS INTERNATIONAL LIMITED	-	2 365 110 565	(2 365 110 565)	-	-	-	-	2,365,110,565	(2,365,110,565)
6	TORORO CEMENT LTD	296 180 857 929	326 461 793 934	(30 280 936 005)	(203,781,671,554)	(225,061,116,255)	21,279,444,701	92,399,186,375	101,400,677,679	(9,001,491,304)
7	HIMA CEMENT LTD	99 000 391 536	117 207 603 438	(18 207 211 902)	-	-	-	99,000,391,536	117,207,603,438	(18,207,211,902)
8	NATIONAL CEMENT COMPANY UGANDA LIMITED	60 769 578 916	59 271 157 607	1 498 421 309	(55,525,104,225)	(54,101,821,532)	(1,423,282,693)	5,244,474,691	5,169,336,075	75,138,616
9	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	24 596 068 768	29 200 015 576	(4 603 946 808)	(24,097,023,766)	(28,603,432,062)	4,506,408,296	499,045,002	596,583,514	(97,538,512)
10	METRO CEMENT LIMITED	-	14 606 501 521	(14 606 501 521)	-	-	-	-	14,606,501,521	(14,606,501,521)
11	SINO MINERALS INVESTMENTS COMPANY LIMITED	9 202 336 260	9 202 336 260	-	-	-	-	9,202,336,260	9,202,336,260	-
12	DIAMOND STEEL UGANDA LIMITED	-	7 165 901 262	(7 165 901 262)	-	-	-	-	7,165,901,262	(7,165,901,262)
13	WAGAGAI MINING U LIMITED	4 615 173 984	4 708 693 029	(93 519 045)	-	-	-	4,615,173,984	4,708,693,029	(93,519,045)
14	MHK GENERAL AGENCIES LIMITED	-	2 434 876 653	(2 434 876 653)	-	(2,434,876,653)	2,434,876,653	-	-	-
15	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	-	2 312 752 164	(2 312 752 164)	-	-	-	-	2,312,752,164	(2,312,752,164)
16	RWENZORI RARE METALS LTD.	-	2 249 619 436	(2 249 619 436)	-	-	-	-	2,249,619,436	(2,249,619,436)
17	UGANDA DEVELOPMENT CORPORATION	-	2 174 078 235	(2 174 078 235)	-	-	-	-	2,174,078,235	(2,174,078,235)
18	NAMEKARA MINING COMPANY LIMITED	1 685 813 526	1 650 984 979	34 828 547	-	-	-	1,685,813,526	1,650,984,979	34,828,547
19	DIRECT REDUCED IRON (DRI) LIMITED	20 001 639	1 139 340 907	(1 119 339 268)	-	-	-	20,001,639	1,139,340,907	(1,119,339,268)
20	EVERGRANDE RESOURCES CO. LTD	-	1 023 359 626	(1 023 359 626)	-	-	-	-	1,023,359,626	(1,023,359,626)
	Total	800 258 752 441	911 114 883 322	(110 856 130 881)	(254,068,156,867)	(311,871,005,752)	57,802,848,885	546,190,595,574	599,243,877,570	(53,053,281,996)

Source: UGEITI Declaration forms

5.2.2. Reconciliation by revenue stream

The table below shows the total initial payments reported by Government Agencies, and those after adjustments.

Table 54: Initial revenues by revenue stream for the fiscal year 2023/24

N°	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
	A- Bilateral company disclosures	**800,258,752,441**	**911,114,883,322**	**(110,856,130,881)**	**(254,068,156,866)**	**(311,871,005,753)**	**57,802,848,887**	**546,190,595,575**	**599,243,877,569**	**(53,053,281,994)**
	Uganda Revenue Authority (URA)	**800,258,752,441**	**911,114,883,322**	**(110,856,130,881)**	**(254,068,156,866)**	**(311,871,005,753)**	**57,802,848,887**	**546,190,595,575**	**599,243,877,569**	**(53,053,281,994)**
1.1	PAYE	202,412,460,483	214,836,303,164	(12,423,842,681)	(13,307,873,567)	(22,926,721,259)	9,618,847,692	189,104,586,916	191,909,581,905	(2,804,994,989)
1.2	Excise duty	24,900,362,000	43,738,536,617	(18,838,174,617)	(17,430,253,400)	(24,039,118,985)	6,608,865,585	7,470,108,600	19,699,417,632	(12,229,309,032)
1.3	Withholding Tax	131,456,005,040	157,698,524,424	(26,242,519,384)	10,795,514,858	(13,342,365,400)	24,137,880,258	142,251,519,898	144,356,159,024	(2,104,639,126)
1.4	Withholding - Management Fees	-	-	-	-	-	-	-	-	-
1.5	Customs Payments	168,430,779,943	182,396,653,768	(13,965,873,825)	(97,867,946,920)	(102,333,247,422)	4,465,300,502	70,562,833,023	80,063,406,346	(9,500,573,323)
1.6	Value Added Tax	144,124,064,905	175,897,774,264	(31,773,709,359)	(78,367,667,519)	(86,984,453,587)	8,616,786,068	65,756,397,386	88,913,320,677	(23,156,923,291)
1.7	Income Tax	88,897,929,959	90,176,304,068	(1,278,374,109)	(47,810,459,402)	(51,631,060,228)	3,820,600,826	41,087,470,557	38,545,243,840	2,542,226,717
1.8	Capital gain	-	-	-	-	-	-	-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	4,136,043,995	-	4,136,043,995	-	-	-	4,136,043,995	-	4,136,043,995
1.10	Royalties	20,805,411,039	-	20,805,411,039	-	-	-	20,805,411,039	-	20,805,411,039
1.11	Licenses Fees	1,157,420,842	-	1,157,420,842	-	-	-	1,157,420,842	-	1,157,420,842
1.12	Annual mineral rents	2,228,780,837	22,720,108,334	(20,491,327,497)	-	(15,800,000)	15,800,000	2,228,780,837	22,704,308,334	(20,475,527,497)
1.13	Other payment flows	11,709,493,398	23,650,678,683	(11,941,185,285)	(10,079,470,916)	(10,598,238,872)	518,767,956	1,630,022,482	13,052,439,811	(11,422,417,329)
	Total payments	**800,258,752,441**	**911,114,883,322**	**(110,856,130,881)**	**(254,068,156,866)**	**(311,871,005,753)**	**57,802,848,887**	**546,190,595,575**	**599,243,877,569**	**(53,053,281,994)**

Source: UGEITI Declaration forms

5.3. Adjustments

5.3.1. Adjustments to Extractive entities' templates

The following adjustments were identified during the reconciliation process based on information reported by extractive entities and government agencies. Where necessary, supporting documentation was obtained to substantiate the adjustments. The details are set out below:

Table 55: Adjustments to Extractive entities' templates for the fiscal year 2023/24

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive	(277,058,309,992)
Tax paid not reported	31,090,153,124
Tax paid reported but outside the reconciliation scope	(8,100,000,000)
Total added/deducted to amounts originally reported	**(254,068,156,868)**

The breakdown of adjustments by payment stream is presented below:

Table 56: Adjustments to extractive company by payment stream

Payment stream	Amount (in UGX)
PAYE	(13,307,873,567)
Excise duty	(17,430,253,400)
Withholding Tax	10,795,514,858
Customs Payments	(97,867,946,920)
Value Added Tax	(78,367,667,519)
Income Tax	(47,018,436,041)
Other payment flows	(10,079,470,916)
Total adjustments	**(254,068,156,866)**

a) Taxes related to activity other than extractive

The following payment flows were reported by mining companies but relate to activities outside the extractive sector. Adjustments were made based on the percentage of extractive activity, as indicated in the declaration forms submitted by the companies. A summary of these adjustments is provided in the table below:

Table 57: Adjustments for Tax related to activity other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
TORORO CEMENT LTD	16.92%	(203,781,671,554)
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA	0.10%	(15,997,023,767)
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	0.00%	(1,754,510,446)
NATIONAL CEMENT COMPANY UGANDA LIMITED	0.86%	(55,525,104,225)
Total adjustments		**(277,058,309,992)**

b) Tax paid not reported

The following payments were not initially reported by the extractive companies. During the reconciliation process, supporting evidence was subsequently provided by the companies confirming the payments. The reported amounts were therefore adjusted accordingly. A summary of these adjustments is provided in the table below:

Table 58: Adjustments for Tax paid not reported

Company	Percentage of extractive activity	Amount (in UGX)
TOTALENERGIES EP UGANDA	32.57%	6,742,026,425,
CNOOC UGANDA LTD	16.89%	24,348,126,699,
Total adjustments		**31,090,153,124**

c) Tax paid reported but outside the reconciliation scope

The following payment was reported by the extractive company but related to NSSF payment outside the agreed reconciliation scope for FY 2023/24. Accordingly, the reported amount was excluded from the reconciliation. A summary of this adjustment is provided in the table below:

Table 59: Adjustments for Tax paid not reported

Company	Percentage of extractive activity	Amount (in UGX)
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA	0.10%	(8,100,000,000)
Total adjustments		**(8,100,000,000)**

5.3.2. Adjustments to Government Agency templates

Based on declaration forms received from extractive entities or Government Agencies, the following adjustments were made:

Table 60: Adjustments to Government Agencies' templates for the fiscal year 2023/24

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive	(311,871,005,752)
Total added/deducted to amounts originally reported	**(311,871,005,752)**

The details of the adjustments by payment stream can be presented as follows:

Table 61: Adjustments to extractive company by payment stream

Payment stream	Amount (in UGX)
PAYE	(22,926,721,259)
Excise duty	(24,039,118,985)
Withholding Tax	(13,342,365,400)
Customs Payments	(102,333,247,422)
Value Added Tax	(86,984,453,587)
Income Tax	(51,631,060,228)
Annual mineral rents	(15,800,000)
Other payment flows	(10,598,238,874)
Total adjustments	**(311,871,005,754)**

a) Taxes related to activity other than extractive

The following payment flows were reported by the government agency but were found to relate, in whole or in part, to activities outside the extractive sector. To ensure that only revenues attributable to extractive operations are included in the reporting process, adjustments were made based on the proportion of extractive activities disclosed by the respective companies in their reporting templates. A summary of these adjustments is presented in the table below:

Table 62: Adjustments for revenues relating to activities other than extractive by company

Company	Percentage of extractive activity	Amount (in UGX)
TORORO CEMENT LTD	16.92%	(225,061,116,255)
NATIONAL CEMENT COMPANY UGANDA LIMITED	0.86%	(54,101,821,532)
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA	0.10%	(28,603,432,064)
MHK GENERAL AGENCIES LIMITED	0.00%	(2,434,876,651)
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	0.00%	(1,669,759,250)
Total adjustments		**(311,871,005,752)**

VI. RECOMMENDATIONS

The key recommendations and actions proposed to strengthen the EITI process in Uganda as well as the corresponding implementation progress, are detailed in below. The Implementation status of the recommendations are detailed in Annex 28 of this report.

N°	Recommendation
1	**Establishing a legal and institutional basis for UGEITI reporting and improving the quality of reporting (EITI Requirement 4.1)** **Description:** During the reconciliation process, significant discrepancies remained unresolved, primarily because of incomplete or non-submission of reporting templates. The absence of a legal obligation requiring companies and government entities to participate in EITI reporting continues to undermine the completeness, accuracy and credibility of the reconciliation process. This also highlights the need to strengthen the participation of reporting focal points and communication between senior officials and technical staff. **Recommendation:** We recommend that the MSG: 1- Agrees on and advocate for a roadmap for legal reform that makes EITI reporting mandatory for all relevant reporting entities. 2- Engages policy and legal authorities to issue a ministerial directive, regulation or other government-wide protocol institutionalising EITI reporting obligations. 3- Increase Participation and Training for Focal Points: In addition to targeting senior officials, ensure that the actual reporting focal points—those responsible for filling out the declaration forms—attend meetings and workshops. Organize specific training sessions focused on EITI-specific reporting requirements and technical skills to improve data accuracy. 4- Establishes clear and consistent communication channels between UGEITI Secretariat officials and focal points to ensure that reporting instructions are properly relayed. This will help minimize reporting errors or omissions and foster better coordination between entities. 5- Advocates for a stronger legal framework and providing targeted training and improved communication, UGEITI can enhance the accuracy and reliability of data submissions. This, in turn, will bolster transparency, accountability, and the overall credibility of Uganda's extractive sector reporting in alignment with EITI Requirement 2.1.
2	**Improving the Identification of Extractive Revenues (EITI Requirement 4.1):** **Description:** Some extractive revenues collected by the Uganda Revenue Authority (URA) are recorded without clear identification of the type of payment. For example, royalty payments may be presented using the names of the corresponding minerals rather than the applicable payment type. Gaps in the identification and classification of payment flows may result in underestimation, misallocation or reduced traceability of extractive revenues. **Recommendation:** We recommend that: 1- URA enhance payment-flow identification so that extractive revenues are comprehensively compiled and accurately categorised by specific tax or payment type, such as royalties and corporate taxes. 2- URA and other relevant officials receive targeted training on EITI reporting and the classification of extractive payments to improve consistency and accuracy. 3- Payment classification practices be reviewed periodically to strengthen the traceability and reliability of extractive revenue data.
3	**Incorporating TIN and historical information in the mining cadastre** **Description:** The mining license cadastre maintained by the Directorate of Geological Survey and Mines (DGSM) lacks some key information required under EITI Requirement 2.3, including identification numbers of license holders and historical information on licences that have been granted, transferred, retroceded or expired. **Recommendation:** We recommend that DGSM: 1- Update the Mining Cadastre to include identification numbers of license holders. 2- Incorporate detailed historical information for all licences that have been granted, transferred, retroceded or expired. 3- Regularly update and verify the cadastre to ensure that the information is complete, accurate and current.
4	**Enhancing comprehensiveness of data on beneficial ownership (Requirement 2.5)** **Description:** Although progress has been made in establishing a legal framework for beneficial ownership (BO) disclosure, actual disclosure remains low, particularly among private mining companies. The beneficial ownership data collected for the national registry does not include information on politically exposed persons (PEPs). In addition, there is no accessible public repository or platform containing signed extractive contracts, including contracts granted or amended after 1 January 2021.**Recommendation:** We recommend that the MSG: 1- Agrees on and strengthen the comprehensiveness of beneficial ownership data, including information on politically exposed persons. 2- Enforce BO reporting through EITI reporting and integrate BO disclosure requirements into company registration processes at URSB. 3- Conduct targeted outreach and training for extractive companies on BO obligations, with practical

N°	Recommendation
	guidance on compliance.
5	**Disclosure of Financial Statements for reporting companies (EITI Requirements 2.6.b and 4.1.c)** **Description:** State-owned enterprises and several companies included in the reconciliation scope did not publicly disclose audited financial statements as required by the EITI Standard. This limits the public's ability to assess the financial health and governance of extractive sector actors. **Recommendation:** We recommend that: 1- All entities included in the reconciliation scope, whether state-owned or private, publicly disclose their audited financial statements through official websites or appropriate government platforms. 2- Where audited statements are unavailable, entities disclose at minimum the balance sheet, income or profit and loss statement, and cash flows. 3- Entities document any legal or regulatory obstacles inhibiting timely disclosure.
6	**Disclosure of project costs, including CAPEX and OPEX (EITI Requirement 4.10)** **Description:** None of the companies nor PAU reported project costs such as capital expenditure (CAPEX) and operational expenditure (OPEX) as required under EITI Requirement 4.10. Project-level costing is particularly important for petroleum and large-scale mining projects because it enables stakeholders to understand the financial landscape of major extractive investments, including fiscal regimes and cost recovery structures. **Recommendation:** We recommend that: 1- PAU ensure the timely collection and disclosure of project cost data for all petroleum projects under its oversight. 2- Companies operating large-scale extractive projects disclose capital and operating expenditures disaggregated by project. 3- The MSG collaborate with PAU to include CAPEX and OPEX fields in standard reporting templates. 4- Capacity-building sessions be organised for companies and relevant reporting entities on project-cost reporting requirements.
7	**Developing a framework for measurement, reporting and verification of greenhouse gas emissions in the extractive sector (EITI Requirement 3.4)** **Description:** Uganda needs strengthened sector-specific arrangements for reporting greenhouse gas (GHG) emissions from extractive industries. While the national policy and legal framework provides for disclosure of GHG emissions and the Climate Change Act, 2021 provides for regulations, detailed national and sectoral guidance is required to harmonise measurement, reporting and verification, minimise data gaps and support Uganda's climate commitments. **Recommendation:** We recommend that: 1- The Department of Climate Change in the Ministry of Water and Environment coordinate the development of national climate change regulations for GHG measurement, reporting and verification. 2- MEMD, NEMA and PAU develop sectoral guidelines for GHG measurement, reporting and verification for the extractive sectors. 3- The framework and guidelines require mandatory GHG reporting by extractive companies. 4- Clear guidance be provided on calculation methodologies, including appropriate IPCC-compliant methods, verification and publication of emissions data.
8	**Enhance Environmental and Social Expenditure Reporting (EITI Requirement 6.1)** **Description:** Requirement 6.1 of the EITI states that extractive companies must disclose mandatory social and environmental expenditures and are encouraged to disclose voluntary contributions. The nature and beneficiaries of such expenditures must be disclosed. In the 2023/2024 cycle, several companies failed to submit information on environmental payments, and social expenditures were inconsistently reported. Additionally, many submissions lacked sufficient details on the nature of the projects or their intended beneficiaries. **Recommendation:** MSG should standardize the reporting format for environmental and social expenditures and clarify reporting expectations for both mandatory and voluntary contributions. Engagement with NEMA and MEMD may support better alignment with national regulations, while the introduction of a verification mechanism would improve data reliability.

VII. ANNEXES

Annex 1: Oil and gas sector legal framework

No.	Legislation	Description
Policies		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008[148]	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[149]	The Oil and Gas Revenue Management policy provides details on how the anticipated oil revenues shall be integrated and managed within the existing public finance laws with a view of mitigating the overall impact of oil revenues on the economy. There is a framework to formulate and assess long-term projections and the impact of oil revenues. This includes a strategy for the allocation of resources amongst alternative uses and designing and implementing medium term fiscal plans conducive to achieving the country's long-term development strategy.
Laws and regulations		
1	The Constitution of the Republic of Uganda[150]	Article 244 of the Constitution of Uganda stipulates that the control and ownership of all minerals and petroleum is vested in the Government on behalf of the people.
2	Presidential guidance on minerals, dated 24 November 2011	In accordance with the presidential guidance on minerals dated 24 November 2011 as presented in annex 11 of 2020-2021 report, it was deemed criminal to flare gas (burn gas so that the companies take the oil).
3	The Petroleum (Exploration, Development, and Production) Act, 2013[151]	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.
		The regulations to operationalise this Act were adopted in 2016, and these include: - The Petroleum (Exploration, Development, and Production) Regulations, 2016[152];
		- The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016[153];

[148] https://www.parliament.go.ug/documents/1240/constitution
[149] https://pau.go.ug/download/the-petroleum-exploration-development-and-production-act-2013/
[150] https://www.pau.go.ug/download/upstream_general-regulations_2016/
[151] https://www.pau.go.ug/download/upstream-hse-regulations/
[152] https://www.pau.go.ug/download/upstream-national-content-regulations-2016/
[153] https://www.pau.go.ug/download/upstream-metering-regulations-2016/

No.	Legislation	Description
		- The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016[154]; and
		- The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016[155].
4	The Model Production Sharing Agreement (MPSA) ,2016[156]	The type of contract used to date in Uganda is the Production Sharing Contract. The Government of Uganda (GoU) developed the MPSA which is central in guiding negotiations with potential licensees in the oil exploration and production activities.
5	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013[157]	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 which focuses on the subsequent process of refining, conversion, transmission and midstream storage.
		To operationalise and implement the Act, several regulations were enacted in 2016 and these include:
		- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Regulations 2016[158];
		- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016[159];
		- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016[160]; and - The Petroleum (Waste Management) Regulations, 2019[161].
		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.
6	Public Finance Management (PFMA) Act 2015[162]	Public Finance Management Act, 2015 defines the framework for collection, deployment and management of revenues from the Petroleum sector, specifically how the revenues will be monitored, invested, audited and dispersed to support development. The Act also provides for sharing of revenues between Central Government, Local Governments and Cultural Institutions. This includes the setting up of a Petroleum Fund where petroleum revenues that accrue to government are paid into the fund.

[154] *https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf*
[155] *https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/*
[156] *https://www.pau.go.ug/download/midstream_general_regulations-2016/*
[157] *https://www.pau.go.ug/download/midstream-national-content-regulations-2016/*
[158] *https://www.pau.go.ug/download/midstream_hse_regulations/*
[159] *https://www.pau.go.ug/download/petroleum_waste_regulations_2019/*
[160] *https://www.finance.go.ug/content/public-finance-management-act-2015*

[162] *Section 55-75 of the Public Finance Management Act 2015.*

No.	Legislation	Description
		Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken[163].
7	Petroleum and Supply Act, 2003[164]	The Petroleum and Supply Act, 2003 outlines the legal framework for supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. The Act is also intended to ensure an adequate, reliable and affordable supply of quality petroleum products for all sectors of the economy at internationally competitive and fair prices with appropriate health, safety and environmental standards[165].
8	Wildlife Act, (Cap 200 of the laws of Uganda) 2019[166]	The Wildlife Act, (Cap 200 of the laws of Uganda) 2019 is significant in that a number of National parks and wildlife sanctuaries lie within the Albertine Graben with approximately 39% of Africa's mammal species, 51% of its bird species and 14% of its plant and reptile species. This has been adapted to the oil and gas sector.
9	National Forestry and Tree Planting Act, 2003[167]	The National Forestry and Tree Planting Act, 2003is also important as the Albertine Graben region is home to multiple-use natural and planted forest reserves.
10	Public Health Act, (Cap. 281 of the laws of Uganda)[168]	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant since oil exploration and production activities have implications on the health of Uganda Citizens as there may be public health issues if there are no deliberate quality controls imposed on oil production and products.
11	Water Act, (Cap. 152 of the laws of Uganda)[169]	The Water Act, (Cap. 152 of the laws of Uganda) governs management of water extraction activities in Lake Albert for use in petroleum activities. It is crucial because without proper environmental and water management guidelines, water resources would be polluted and mismanaged to the detriment of the society.
12	Income Tax Act, (Cap. 340 of the laws of Uganda)[170]	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[171]. A 10% withholding tax is due on payment to non-resident service providers[172]
13	National Environment Act, 2019[173]	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.

[163] *https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/*
[164] *Ministry of Energy and Mineral Development Sector Performance Report 2020.*
[165] *https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf*
[166] *https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf*
[167] *https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf*
[168] *https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130*
[169] *https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31*
[170] *Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.*
[171] *Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda*
[172] *https://www.pau.go.ug/download/the-national-environment-act-2019/*
[173] *https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/*

No.	Legislation	Description
		The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental and social Impact Assessments (ESIA) to be carried out at the location of the projects.
14	The East African Crude Oil Pipeline (EACOP) Special Provisions) Act 2021[174]	The East African Crude Oil Pipeline (Special Provisions) Act 2021 was enacted to harmonise the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. Under this Act, the VAT deemed paid regime will apply; WHT for non-resident service providers is at 5%; WHT due on interest from loans from financial institutions of public character is 0%; WHT due to payment of interest for loans from related parties is 10%; and a 10-year income tax exemption for tariff income applies.
15	Draft National Petroleum Policy 2023	The Ministry of Energy and Mineral development is currently developing a new National Petroleum Policy. The new policy aims at consolidating the achievements of the implementation of the National oil and Gas policy (2008) and addressing the new and emerging challenges to maximising benefits resulting from the development and exploitation of the countries petroleum resources in line with the Uganda Vision 2040.
16	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.
17	Leadership Code (Amendment Act 2017 and 2021)	The Leadership Code governs the ethical behaviour of leaders in Uganda and enhances the fight against corruption. This code promotes ethical conduct and integrity among public officials and leaders. The main objective of the Act is to ensure that leaders in various public offices adhere to high standards of conduct, transparency, and accountability, thereby enhancing public trust in government institutions.
18	Anti-money Laundering Act, 2013	The Anti-Money Laundering Act, 2013 in Uganda is a legal framework designed to prevent and combat money laundering and related activities in the country. The Act sets out the obligations of individuals, businesses, and financial institutions to detect, prevent, and report suspicious financial activities that may be linked to money laundering.
19	The Whistleblowers Protection Act, 2010	The Whistleblowers Protection Act is designed to encourage individuals to report wrongdoing or illegal activities by providing legal protection against retaliation. The Act aims to promote transparency, accountability, and good governance by safeguarding those who expose corruption, fraud, and other misconduct.
20	Inspectorate Of Government Act, 2002	The Inspectorate of Government Act, 2002, is a significant piece of legislation in Uganda that establishes and governs the operations of the Inspectorate of Government (IG), an independent institution tasked with promoting transparency, accountability, and integrity in public offices. The IG plays a central role in the fight against corruption and the enforcement of good governance practices in Uganda.

174Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

Annex 2: Detailed objectives and actions of the NPP

Objectives	Action
Increase the size of petroleum reserves	i. Carry out preliminary data acquisition. ii. Enhance resource assessment to obtain a better understanding of the petroleum potential of the country. iii. License new exploration areas in the Albertine Graben. iv. Carry out the promotion of acreage to attract further investment in petroleum exploration in the country. v. Opening up and licensing new prospective basins in the country for petroleum exploration. vi. Avail quality petroleum data and improve the accessibility of the data to potential investors. vii. Establish alternative licensing approaches to attract investment in petroleum exploration. viii. Promote technology that ensures an increase in recovery factor. ix. Undertake effective evaluation of licensed acreage. x. Ensure regular licensing.
To efficiently manage the country's petroleum resources	i. Enhance the capacity of Government institutions to promote, license, monitor, regulate, administer and carry out petroleum activities and operations. ii. Develop systems to increase efficiency in data management and leverage the use of digital technologies. iii. Enhance technical and economic assessment of petroleum projects. iv. Strengthen efficient licensing, monitoring and regulation of petroleum activities. v. Enhance the investment in development, production and commercialization infrastructure. vi. Expedite the processes in the acquisition of land for the establishment of the production and commercialization infrastructure. vii. Enhance state capacity to participate in the development and production of the country's petroleum resources. viii. Promote efficient reservoir management during petroleum production to achieve an extension of the life of the fields. ix. Build additional capacity in fiscal management and negotiation in the petroleum industry. x. Strengthen the regulatory framework for metering, tariffs and decommissioning. xi. Promote efficient cost management of petroleum operations. xii. Enhance coordination between relevant institutions and agencies. xiii. Enhance common-use of infrastructure through third-party access.
To ensure value addition and commercialisation of produced petroleum.	i. Support the development of infrastructure for petroleum processing in the country ii. Support the development of efficient transportation and storage infrastructure for petroleum in the country iii. Promote research and technology initiatives geared towards optimal use of products from the intermediates and feedstock
To ensure efficient and sustainable supply of	i. Monitor the quality of petroleum products. ii. Increase investment in product pipelines and storage. iii. Enhance affordability of petroleum products to consumers. iv. Promote the use of natural gas as an alternative source of energy.

Objectives	Action
quality petroleum products in the country	v. Promote competition in the downstream petroleum industry. vi. Establish and manage data effectively in the downstream sub-sector. vii. Increase investment in blending infrastructure. viii. Diversify petroleum supply routes and transportation modes. ix. Strengthen the framework to efficiently manage the downstream sub-sector and ensure separation of policy and licensing from regulation of petroleum supply. x. Initiate and support the development of standards to regulate petroleum supply.
To develop national capacity and ensure technology Transfer for the petroleum industry	i. Enhance the training of Ugandans in the management of petroleum operations. ii. Support the review of the education curricula in the country to develop the workforce required for petroleum activities. iii. Strengthen the frameworks to enhance technology and knowledge transfer in the petroleum industry. iv. Establish a petroleum research and development Centre. v. Strengthen the capacity of the country's persons and enterprises to participate in the delivery of goods and services for the petroleum industry. vi. Strengthen the requirements for joint-venture partnerships between local and foreign companies to promote national capacity development. vii. Ensure training of Ugandans by licensed oil companies and their subcontractors. viii. Support specialized training Institutions in becoming centres of excellence in petroleum training.
To ensure optimal national participation in the petroleum industry	i. Support the enhancement of the financial and technical capacity of local enterprises to participate in petroleum and to partner with foreign firms. ii. Foster and harness the creation of linkages between the petroleum industry and key sectors of the economy. iii. Enhance the capacity of the national oil company to participate in petroleum activities. iv. Evaluate the need for the establishment of more state-owned enterprises to participate in other strategic areas for the petroleum industry value chain. v. Enhance indigenous capability in the petroleum industry.
To ensure sound environmental and social management in the petroleum industry	i. Support the development of infrastructure required for proper waste disposal. ii. Support climate smart research, technology, knowledge and skills for prudent environment management. iii. Enhance the environmental legal frameworks for the petroleum industry. iv. Strengthen capacity to monitor, inspect and enforce environmental provisions. v. Strengthen mechanisms for addressing environmental and social grievances, disputes and conflicts arising from petroleum activities. vi. Promote usage of Liquefied Petroleum Gas to mitigate deforestation. vii. Develop tools and protocols for biodiversity measurement and monitoring to maintain species diversity and abundance. viii. Support the climate change adaptation and mitigation interventions in the petroleum industry ix. Strengthen the monitoring and enforcement of laws and regulations on gender in the petroleum industry. x. Support the participation of the vulnerable and marginalized groups in the petroleum activities xi. Create awareness programs on gender and equity for petroleum communities. xii. Support mechanisms to minimize emissions from facilities and processes as much as possible xiii. Support the development of infrastructure required for proper decommissioning. xiv. Create awareness about the energy transition to the public. xv. Enhance sectoral linkages to facilitate the energy transition.

Objectives	Action
To enhance quality, health, safety, security, and work environment in petroleum operations	i. Strengthen and enforce the regulatory framework for health safety and work environment in petroleum operations. ii. Develop and implement health safety and security regulatory tools for compliance monitoring in the petroleum industry. iii. Coordinate with security agencies involved in the petroleum industry to avert any security threats to operations. iv. Promote quality control and assurance of substances and equipment used in the industry. v. Promote a sound health safety and security culture and best practices among stakeholders.
To enhance transparency, accountability, and management of stakeholder participation	i. Develop and implement a responsive and dynamic communication framework for the petroleum industry. ii. Strengthen coordination and collaboration within Government entities and with other key stakeholders. iii. Ensure publication and disclosure of information in line with international best practices and standards. iv. Improve access to information in the petroleum industry. v. Establish strategic partnerships with key stakeholders. vi. Embrace a sustainable and inclusive corporate social investment culture for local economic and social development.

Source: National Petroleum Policy sent by MEM

Annex 3: Oil and gas sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves petroleum administration and consents to the Production Sharing Agreements (PSAs).
2	Parliament	Parliament enacts petroleum legislation including legislation on petroleum revenues and monitors performance in the petroleum sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	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[175]. The Directorate of Petroleum in the MEMD is responsible for policymaking, monitoring and evaluation and will coordinate the development of the sector, undertake licensing and national and capacity building. This is a dedicated directorate within the MEMD to oversee Petroleum related activities and institutions.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	MoFPED is responsible for ensuring appropriate management of petroleum revenues, promoting and sustaining transparency in the oil and gas sector, ensuring that fiscal and other economic issues are appropriately addressed in the Production Sharing Agreements (PSAs) and providing policy guidance in the management of the Petroleum Fund. This Ministry is also responsible for spearheading the implementation of EITI in Uganda.
5	Petroleum Authority of Uganda (PAU)	176Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. This is a regulator tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda[177]. It must also ensure that oil companies comply with the existing laws and regulations.
6	Uganda National Oil Company (UNOC)	Uganda National Oil Company (UNOC) is a limited liability company fully owned by the Government of Uganda. It was established under Section 42 of the Petroleum (Exploration, Development and Production) Act and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage Act) both of 2013. Its mandate is to handle the government's commercial interest in the sector such as state participation in the licenses and marketing the country's share of oil and gas production received in kind. Some of the functions performed by UNOC include administering contracts with joint ventures, participating in contractor/operator meetings and investigating and proposing new upstream, midstream and downstream ventures to be undertaken by the government at the domestic level and eventually international level. UNOC also works as a collection agency for petroleum revenues paid in kind by all licensed companies in Uganda[178].
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.

176National Oil and Gas Policy Uganda, page 45.

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

No.	Institution	Description of Roles and Responsibilities
8	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA)is the revenue collection agency responsible for administering the collection of revenues from oil and gas activities in line with the relevant laws, assisting in assessing the impact of oil and gas revenues on the economy and participates in formulating tax measures to regulate collection of the correct amount of revenues from oil and gas activities.
9	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs provides legal advice and legal services to Government on petroleum related matters.
10	Ministry of Local Government (MLG)	MLG plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of oil and gas activities. The local government reaches the villages and parishes level through the village councils.
11	Ministry of Works and Transport (MWT)	Ministry of Works and Transport plans and regulates transport services, provides technical guidance on civil / structural and mechanical engineering aspects relating to oil and gas infrastructure.
12	Ministry of Water and Environment (MWE)	The Ministry of Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of oil and gas policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
13	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry Responsible for Labour carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. it also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensations.
14	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA) ensures and monitors compliance of oil and gas activities with environmental guidelines and international standards and coordinates environmental and social impact assessments and audits.
15	Ministry of Lands, Housing & Urban Development[179]	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the Oil and Gas sector.
16	Ministry of Education and Sports[180]	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[181] which skills people in the relevant skills for the Oil and gas sector of Uganda.
17	Office of the Auditor General (OAG)	The Auditor General provides independent oversight of government petroleum operations through financial and other management audits and ensures adherence to national and international accounting standards.

[179] *https://mlhud.go.ug/*
[180] *https://www.education.go.ug/*
[181] *https://upik.ac.ug/*

No.	Institution	Description of Roles and Responsibilities
18	Uganda Registration Services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information.
19	Inspectorate Of Government	The Inspectorate of Government (IG) is Uganda's principal anti-corruption agency, established as an independent institution to promote good governance, transparency, and accountability within public office. Its core mandate includes preventing and combating corruption, enforcing ethical standards, and ensuring that public officials adhere to legal requirements while upholding integrity in the execution of their duties.

Annex 4: Mining sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves mining administration and agreements with mining companies.
2	Parliament	Parliament enacts mining legislations including legislation on mining revenues and monitors performance in the mining sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	Ministry of Finance, Planning and Economic Development (MoFPED) is responsible for macro-economic stability of the country. In relation to mining and mineral policy it plays a significant role ensuring appropriate management of revenue from the mining industry, designing fiscal regimes and other fees that are applicable to the mining industry in consultation with the DGSM. It also monitors and assesses the impact of mineral revenues on the economy.
5	Directorate of Geological Survey and Mines (DGSM)	Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.
6	Bank of Uganda (BOU)	Bank of Uganda (BOU) advises the government of Uganda on the impact of the mining sector on the national economy, ensuring that mining activities do not impact negatively on monetary policy and macro-economic stability.
7	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.
8	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs guides the formulation and drafting of laws on mining and its revenues; participates in policy formulation and licensing of mining companies
9	Ministry of Local Government	Ministry of Local Government plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of mining activities.
10	Ministry of Water and Environment (MWE)	The Ministry Responsible for Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of mining policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
11	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensation payments.

No.	Institution	Description of Roles and Responsibilities
12	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA), which is responsible for environmental quality and management e.g., through approving environmental and social impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in co-ordination with mineral agencies.
13	Ministry of Lands, Housing & Urban Development[182]	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the mining sector.
14	Office of the Auditor General (OAG)	Office of the Auditor General Uganda – Is the institution responsible for providing independent oversight of Government Mineral Operations through financial, compliance, value for money and other management audits in accordance with the constitutional provisions and any other relevant pieces of legislation, and ensuring adherence to national and international accounting standards in the mining industry. The OAG complements the role of the Mineral Audit Agency.
15	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information
16	Ministry of Foreign Affairs	The Ministry of Foreign Affairs (MOFA) is a cabinet-level government ministry responsible for the implementation and management of Uganda's foreign policy and international activity. The ministry promotes Regional and International Peace and Security, thus supporting the implementation of Regional Certification Mechanism of the ICGLR where there is mineral certification for designated minerals.

182https://mlhud.go.ug/

Annex 5: Mining sector legal framework

No.	Legislation	Description
1	The Mining and Minerals Policy, 2018[183]	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. The Policy contains guiding principles, objectives and strategies for the sustainable development of Uganda's mineral resources. Core priority areas of the policy are: - Strengthening the legal and regulatory framework for the industry; - Geodata acquisition and promotion of investment in the subsector; - Strengthening institutional capacity; - Strengthening mechanisms for enforcement of health, safety and environmental obligations; - Support national and community participation in mineral development; - Enhance formalisation of the Artisanal and Small-scale Mining (ASM) sub-sector; - Mainstream Gender, Equity, Human rights and inclusiveness in the mining industry; and - Promote Mineral value addition and development.
Laws and regulations		
1	The Constitution of the Republic of Uganda[184]	The Constitution vests powers in the Parliament of Uganda to make laws regulating the exploitation of minerals, sharing of royalties arising from mineral exploitation, conditions of payment of indemnities arising out of exploitation of minerals and conditions regarding the restoration of derelict lands. The Constitution further provides that all minerals are held by the government on behalf of the people of Uganda.
2	The Mining and Minerals Act, 2022	On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 2022[185] which was passed by the parliament on the 17 February 2022. The new law will repeal the Mining Act, 2003. This act consolidates and reforms the law related to mineral resources, strengthens the administrative structures for effective management of the mineral sub-sector.

[183] https://www.ucmp.ug/public/files/policy.pdf

[184] https://www.parliament.go.ug/documents/1240/constitution

[185] https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf

No.	Legislation	Description
3	Mining (Licensing) Regulations, 2019[186]	The Mining (Licensing) Regulations, 2019 provides forms and additional procedures and obligations related to: - 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[187]	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[188]	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)[189]	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)[190]	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[191]	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

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

[187] https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf

[188] https://www.finance.go.ug/content/public-finance-management-act-2015

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

[190] https://www.finance.go.ug/sites/default/files/Publications/Income%20Tax%20Act.pdf

[191] https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529

No.	Legislation	Description
		arising out of mining activities. The Act also establishes a specialised unit to enforce environmental protection. It also defines new offences and increases the penalties both in monetary fines and custodial sentences significantly. It also covers the provisions for Environmental and social Impact Assessments (ESIA) to be carried out in the location of the project.
9	The International Conference on the Great Lakes Region (Implementation of the Pact on Security, Stability and Development in the Great Lakes Region) Act, 2017[192]	This an Act to give the force of law in Uganda to the Pact on Security, Stability and Development in the Great Lakes Region and to provide for related matters. Article 9 provides for a Protocol Against the Illegal Exploitation of Natural Resources amongst members states and puts put in place regional rules and mechanisms for combating the illegal exploitation of natural resources.
10	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.

[192] https://www.parliament.go.ug/documents/1266/acts-2017

Annex 6: Type of licenses in the mining sector according to the Mining Act, 2003

Types of licenses/permits	Description	Duration	Reference
Minerals rights			
Prospecting License (PL)	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. 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.	- 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)	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. The license is exclusive and the maximum exploration area is 500 km^2.	- 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)	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. The license is only granted in respect of the exploration area granted in the exploration license.	- 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)	The ML is the right granted to authorise mining operations over an area. 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.	- 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)	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. The total planned expenditure to bring the mine into operation must not exceed 500 currency points (a currency point is worth UGX 20,000).	- The LL shall remain in force for two (2) years from the date of issue. - The LL is renewable for terms of two (2) years each.	The Mining Act 2003, Sections 54 to 60.
Mineral trading and other licenses/ permits			
Miner Dealer License (MDL)	A minerals dealer license enables the holder to purchase and sell minerals in Uganda.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 69 to 72.
Export permit	Minerals obtained under a mineral right or under an MDL may only be exported under an export permit granted by the Commissioner.	Valid MDL or a mineral right is required for an Export permit.	The Mining Act 2003, Section 116.

Types of licenses/permits	Description	Duration	Reference
Import permit	A person shall not, without an import permit issued by the Commissioner, import any mineral into Uganda.	Valid MDL for the right group of minerals is required for an Import permit.	The Mining Act 2003, Section 117.
Movement permit	A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.	Valid MDL or a mineral right is required for a Movement permit.	Regulation 41 of the Mining Regulations, 2019.
Goldsmith's License (GSL)	A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 73 to 75.

Annex 7: New mineral characteristics rights introduced by the Mines & Minerals Act 2022

New minerals rights	Threshold for mining licenses[193]	Area of mining license	Duration
Large-scale mining license[194]	Capital investment exceeding 19,410,000 Currency Points.	- The surface area covered by a large-scale mining license shall be demarcated by the shape of the mineral body but shall not exceed fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder.	- The period for which a large-scale mining license is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral body proposed to be mine. - The renewal period must not exceed fifteen (15) years or the life of the ore body, whichever is shorter.
Medium-scale mining license[195]	Capital investment between 58,230 Currency Points and 19,410,000 Currency Points.	- The surface area covered by a medium-scale mining license shall be demarcated by the shape of the ore body not exceeding fifty (50) square kilometers. - The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder.	- The period for which a medium-scale mining license is granted shall not exceed ten (10) years from the date of issue. - The medium-scale mining license is renewable for terms of seven (7) years each.
Small-scale mining license[196]	Capital investment between 19,410 Currency Points and 970,500 Currency Points.	- The area covered by a small-scale mining license shall not exceed the area in respect of which the license is sought.	- The period for which a small-scale mining license is granted shall not exceed five (5) years from the date of issue. - The small-scale mining license is renewable for terms of three (3) years each.
Artisanal mining license[197]	Capital investment not exceeding 19,410 Currency Points	- The area covered by an artisanal mining license shall not exceed the area in respect of which the license is sought.	- The period for which an artisanal mining license is granted shall not exceed three (3) years from the date of issue. - The artisanal mining license is renewable for terms of two (2) years each.
		- * a currency point is equivalent of UGX. 20,000.	-

[193]The Mining and Minerals Act 2022, Schedule 3.
[194] The Mining and Minerals Act 2022, Articles 59 to 71.
[195] The Mining and Minerals Act 2022, Articles 72 to 83.
[196] The Mining and Minerals Act 2022, Articles 84 to 94.
[197] The Mining and Minerals Act 2022, Articles 95 to 104

Annex 8: Local content reforms according to the Mining and Minerals Act 2022

National Content	Main reforms according to the Mining and Minerals Act 2022
Recruitment, training and promotion plan[198]	- A mineral right, license or permit issued shall include a commitment by the holder to maximise knowledge transfer to Ugandan citizens and to establish in the country management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, license or permit shall within twelve (12) months after the grant of the mineral right, license or permit, and on each subsequent anniversary of that grant, submit to the Minister for approval, a detailed program for recruitment, training and promotion of Ugandans taking into account gender and equity.
Employment of Ugandan citizens[199]	A holder of a mineral right, license or permit shall: - employ and train Ugandan citizens and implement a succession plan for the replacement of expatriate employees; - conduct training programs for the benefit of employees; - undertake capacity building for the employees; - only engage non-citizen technical experts; - work towards replacing technical non-citizen employees with citizens; - provide a linkage with the universities for purposes of research and environmental management; - have an organisation structure including the recruitment plan, staffing levels, percentage of jobs for Ugandan citizens during the course of the project; - facilitate and carry out socially responsible investment for the local communities; and - implement a community development agreement.
Priority of goods and services available in Uganda and the region[200]	A holder of a mineral right, licensee, contractor and subcontractor shall: - give preference to goods which are produced or available in Uganda and services which are rendered by Ugandan citizens and companies owned by Ugandan citizens; - develop a plan for the procurement of goods and services available in Uganda and in particular within the area of operations. The Minister shall review the plan for compliance and approve it within thirty (30) days; and - file an annual report of the implementation of the approved plan with the Minister indicating the results of the plan during the covered year.

198 The Mining and Minerals Act 2022, Article 195.
199 The Mining and Minerals Act 2022, Article 196.
200 The Mining and Minerals Act 2022, Article 197.

National Content	Main reforms according to the Mining and Minerals Act 2022
Technology transfer[201]	- A large scale, medium scale, or small-scale mining license, other license or permit issued under this Act shall include a commitment by the holder to maximise technology transfer to Ugandans and to establish in Uganda, management and technical capabilities and any necessary facilities for technical work. - The holder of a mineral right, licensee, contractor and subcontractor shall keep at the address in Uganda, accurate geological maps and plans, geophysical records, technical data and interpretations relating to the technology used.
Research and training[202]	The Minister, in consultation with relevant stakeholders and local government: - may carry out or commission research for the purpose of conservation, development and utilisation of mineral resources, and for the conservation of geological, archaeological, cultural, and biological diversity resources; and - shall ensure the training of officers of the Directorate and other public officers and stake holders for the development and sustainable management of mineral resources.

201 The Mining and Minerals Act 2022, Article 198.
202 The Mining and Minerals Act 2022, Article 199.

Annex 9: List of Mineral Rights that were awarded during FY 2023/24

#	Code	Parties	Commodities	Grant Date	Expiry Date
1	CoC/00001	Woodcross Smelting Company Limited	Tin	24/04/2024	23/04/2026
2	EL00305	Ruhweza Transportation and Construction Uganda Limited	Limestone, Marble	28/08/2023	27/08/2027
3	EL00306	Jin Qi Uganda Limited	Base Metals, Gold	25/08/2023	24/08/2027
4	EL00307	View Mining Uganda Limited	Lithium, Tantalite, Tin	25/08/2023	24/08/2027
5	EL00312	DA XI YANG MINING CO. LTD	Tin, Tungsten	05/09/2023	04/09/2027
6	EL00313	ASIRICH GOLD DEALERS CO. LTD	Base Metals, Gold	08/09/2023	07/09/2027
7	EL00315	Shiye Mining Limited	Base Metals, Coltan, Tungsten	08/09/2023	07/09/2027
8	EL00321	Grace Ayugi	Limestone, Marble	02/10/2023	01/10/2027
9	EL00326	Despen Enterprises Uganda Limited	Limestone, Marble	06/10/2023	05/10/2026
10	EL00327	AVNEI Shesh Ventures Limited	Marble	06/10/2023	05/10/2026
11	EL00333	Tian Tang Group Holdings Limited	Berrylium, Columbite, Gold, Tantalite	27/10/2023	26/10/2026
12	EL00337	Dakenje Mining and Consultancy Limited	Base Metals, Gold	28/12/2023	27/12/2027
13	EL00345	Burlcore Mining Company Limited	Base Metals, Gold	28/12/2023	27/12/2027
14	EL00346	Ssansema Investment Company Limited	Base Metals, Gold	28/12/2023	27/12/2026
15	EL00349	BLESSED ASSURANCE SOCIAL ENTERPRISE (BASE GROUPE) LIMITED	Base Metals, Gold	25/01/2024	24/01/2028
16	EL00350	Kigezi Iron Ore Artisanal Miners Association	Base Metals, Iron Ore	30/01/2024	29/01/2028
17	EL00351	Eastern Mining Ltd	Base Metals, Iron Ore	25/01/2024	24/01/2028
18	EL00352	Dingsheng Mining Company Limited	Base Metals, Gold	25/01/2024	24/01/2028
19	EL00353	Justine Ojambo	Gold	15/04/2024	14/04/2027
20	EL00356	Linsek Holdings Limited	Base Metals, Gold, Limestone	11/03/2024	10/03/2028
21	EL00360	Desert Park Miners Limited	Base Metals, Gold	15/04/2024	14/04/2028
22	EL00361	TL Mineral Development Limited	Base Metals, Gold	15/04/2024	14/04/2028
23	EL00368	Abyssinia Iron and Steel (Uganda) Limited	Iron Ore	15/04/2024	14/04/2028
24	EL00371	Joseph Mukasa	Dimension Stone, Granite	15/04/2024	14/04/2028
25	EL00377	Xinghe International Mining Ltd	Base Metals, Quartz, Tantalite, Tin	29/04/2024	28/04/2028
26	EL00381	Nasasira Hillary	Gold	13/06/2024	12/06/2028

#	Code	Parties	Commodities	Grant Date	Expiry Date
27	EL00382	Susan Ssuubi	Base Metals, Gold	31/05/2024	30/05/2028
28	EL00385	Steel and Tube Integrated Plant Limited	Iron Ore	07/06/2024	06/06/2028
29	EL00392	Jiu Yi Mining Limited	Base Metals, Gold, Tantalite, Tin, Tungsten	19/06/2024	18/06/2028
30	EL00393	SUNGURA E'S TRADING AND MINING CO. LIMITED	Berrylium, Cassiterite, Cobalt, Wolfram	25/06/2024	24/06/2028

Annex 10: Register of licenses in mining sector, active during Fiscal Year 2023/24

#	Code	Parties	Commodities	Grant Date	Expiry Date
1	CoC/00001	Woodcross Smelting Company Limited	Tin	24/04/2024	23/04/2026
2	EL00011	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	18/06/2021	17/06/2024
3	EL00027	HAMC Minerals Uganda -SMC- Limited	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2026
4	EL00040	Megha Stone Quarry Namubiru Limited	Gold, Marble	20/03/2020	19/03/2025
5	EL00042	Alpha International Mining Co. (SMC) Limited	Base Metals, Precious Metals	23/07/2020	19/06/2028
6	EL00047	Uganda Development Corporation	Silica/Glass Sand	02/07/2020	01/07/2026
7	EL00048	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023
8	EL00053	Alom Mining and Geohydro Services	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023
9	EL00055	Narayan Ramchander Reddy Gollapalli	Base Metals, Gold	02/09/2020	01/09/2023
10	EL00058	Sino Minerals Investments Company Limited	Gold	17/09/2020	16/09/2023
11	EL00059	Mubende United Miners Assembly Limited	Base Metals, Gold	30/07/2020	29/07/2023
12	EL00063	CEM Enterprises (U) Limited	Gold	06/08/2020	05/08/2023
13	EL00064	Uganed Holdings Limited	Industrial Minerals, Limestone	25/09/2020	24/09/2023
14	EL00065	Zhong Quan Limited	Lithium, Tin	11/02/2021	10/02/2026
15	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024
16	EL00067	Seven Hills Exploration and Mining Group Limited	Base Metals, Gold	17/09/2020	16/09/2025
17	EL00068	KPX Consult Limited	Base Metals, Gold	25/09/2020	24/09/2023
18	EL00070	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2023
19	EL00073	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023
20	EL00076	Consolidated African Resources Limited	Base Metals, Graphite	17/09/2020	16/09/2023
21	EL00079	Gems International Limited	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2026
22	EL00087	Mulago Hill Diagnostics Limited	Limestone, Marble	23/09/2020	22/09/2023
23	EL00090	M.M. MINING (UGANDA) LIMITED	Industrial Metals	17/11/2020	16/11/2023

#	Code	Parties	Commodities	Grant Date	Expiry Date
24	EL00095	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023
25	EL00098	Joseph Amukun Aburek	Cassiterite, Gold, Nickel, Silver	21/09/2020	20/09/2023
26	EL00099	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	24/09/2020	23/09/2026
27	EL00101	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023
28	EL00106	BioFertilizer Africa Limited	Phosphates	25/09/2020	24/09/2023
29	EL00110	Redsun International Company Limited	Pozzolana	28/09/2020	27/09/2023
30	EL00112	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2026
31	EL00117	Tororo Cement Limited	Pozzolana	13/11/2020	12/11/2023
32	EL00118	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023
33	EL00121	Haraambe Development Agencies Ltd	Gold, Marble	13/11/2020	12/11/2023
34	EL00122	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	11/11/2020	10/11/2025
35	EL00124	Herbert Akampwera	Dimension Stone	20/11/2020	19/11/2023
36	EL00125	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023
37	EL00131	Buhweju District United Miners Co-operative Society Limited	Base Metals, Gold	19/11/2020	18/11/2026
38	EL00139	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023
39	EL00143	Camel Mining Company Limited	Base Metals, Gold	04/12/2020	03/12/2023
40	EL00147	Rwenzori Rare Metals Limited	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2026
41	EL00152	Turi Limited	Silica/Glass Sand	06/01/2021	05/01/2024
42	EL00153	Mulin Mines and Minerals Limited	Base Metals	13/08/2021	12/08/2024
43	EL00156	Mota - Engil Engenharia E Constructao. Africa S.A	Dimension Stone	05/02/2021	04/02/2024
44	EL00157	Fred Sight	Marble	08/02/2021	07/02/2024
45	EL00158	Kazi Flakes Limited	Gold	23/02/2021	22/02/2024
46	EL00166	C31 Uganda SMC Limited	Copper, Nickel, Platinum	26/02/2021	25/02/2024
47	EL00167	Roraima (U) Limited	Base Metals, Gold	04/03/2021	03/03/2027
48	EL00168	Auric Mining Company Limited	Base Metals, Gold, Tin	11/03/2021	10/03/2024
49	EL00172	Non Ferrous Metals Co. Limited	Iron Ore	22/03/2021	21/03/2024
50	EL00173	Abel Bwogyero	Base Metals, Gold	22/03/2021	21/03/2024

#	Code	Parties	Commodities	Grant Date	Expiry Date
51	EL00184	Ra Yang Mining Limited	Tantalite, Tin	20/04/2021	19/04/2026
52	EL00186	VAJ VENTURES LTD	Gold	20/04/2021	19/04/2027
53	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024
54	EL00198	Emirates Mining Limited	Tantalite, Tin	08/06/2021	07/06/2024
55	EL00200	Evergrande Resources Co. Limited	Base Metals, Gold	19/05/2021	18/05/2027
56	EL00201	KHAN YOUSAF	Bentonite	26/05/2021	25/05/2024
57	EL00202	Renhong Co Uganda Limited	Base Metals, Gold, Iron Ore, Nickel, Tin	25/05/2021	24/05/2024
58	EL00206	Trade Gold Metal Limited	Base Metals, Coltan, Kaolin, Tin	08/06/2021	07/06/2024
59	EL00207	Zhonghong Tin Company (U) Limited	Base Metals, Gold	23/06/2021	22/06/2024
60	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024
61	EL00211	Osprey Capital Investments Limited	Base Metals, Gold	24/06/2021	23/06/2024
62	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024
63	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024
64	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2026
65	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024
66	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2027
67	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024
68	EL00242	Mount Moroto Marble Holdings Limited	Gold, Marble	06/09/2021	05/09/2024
69	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024
70	EL00246	Jowas Enterprises Limited	Limestone, Marble	17/09/2021	16/09/2024
71	EL00252	Gecko Minerals Uganda Limited	Base Metals, Berrylium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2027
72	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2027
73	EL00258	ARRM Investments Limited	Berrylium, Coltan, Kaolin, Tin	10/11/2021	09/11/2026
74	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024
75	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024
76	EL00264	GAMEPLAY KAMPALA LTD	Base Metals, Gold	03/12/2021	02/12/2024

#	Code	Parties	Commodities	Grant Date	Expiry Date
77	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024
78	EL00266	Katuugo Gold Company Limited	Base Metals, Gold	22/12/2021	21/12/2024
79	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2027
80	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2027
81	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024
82	EL00291	Guangxi Yande Mining Co. Ltd	Base Metals, Gold	18/02/2022	17/02/2025
83	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025
84	EL00297	Terra Rara Uganda Limited	Base Metals, Gold, Kaolin, Rare Earth Elements	11/01/2023	10/01/2026
85	EL00298	Sarah Nambozo Wekomba	Base Metals, Gold	13/01/2023	12/01/2026
86	EL00305	Ruhweza Transportation and Construction Uganda Limited	Limestone, Marble	28/08/2023	27/08/2027
87	EL00306	Jin Qi Uganda Limited	Base Metals, Gold	25/08/2023	24/08/2027
88	EL00307	View Mining Uganda Limited	Lithium, Tantalite, Tin	25/08/2023	24/08/2027
89	EL00309	Zhong Fei Mining-SMC Limited	Base Metals, Gold	25/08/2023	24/08/2027
90	EL00312	DA XI YANG MINING CO. LTD	Tin, Tungsten	05/09/2023	04/09/2027
91	EL00313	ASIRICH GOLD DEALERS CO. LTD	Base Metals, Gold	08/09/2023	07/09/2027
92	EL00315	Shiye Mining Limited	Base Metals, Coltan, Tungsten	08/09/2023	07/09/2027
93	EL00321	Grace Ayugi	Limestone, Marble	02/10/2023	01/10/2027
94	EL00322	Steam Investments Limited	Base Metals, Iron Ore	02/10/2023	01/10/2027
95	EL00326	Despen Enterprises Uganda Limited	Limestone, Marble	06/10/2023	05/10/2026
96	EL00327	AVNEI Shesh Ventures Limited	Marble	06/10/2023	05/10/2026
97	EL00332	Musenze Establishments Ltd	Base Metals, Dimension Stone, Gold, Kaolin, Lithium	19/10/2023	18/10/2026
98	EL00333	Tian Tang Group Holdings Limited	Berrylium, Columbite, Gold, Tantalite	27/10/2023	26/10/2026
99	EL00337	Dakenje Mining and Consultancy Limited	Base Metals, Gold	28/12/2023	27/12/2027
100	EL00338	Aljouda Mining Co. Ltd	Base Metals, Copper, Gold	05/12/2023	04/12/2027
101	EL00339	Li Kuang Mining Co. Ltd	Base Metals, Gold	27/10/2023	26/10/2027
102	EL00345	Burlcore Mining Company Limited	Base Metals, Gold	28/12/2023	27/12/2027
103	EL00346	Ssansema Investment Company Limited	Base Metals, Gold	28/12/2023	27/12/2026

#	Code	Parties	Commodities	Grant Date	Expiry Date
104	EL00349	BLESSED ASSURANCE SOCIAL ENTERPRISE (BASE GROUPE) LIMITED	Base Metals, Gold	25/01/2024	24/01/2028
105	EL00350	Kigezi Iron Ore Artisanal Miners Association	Base Metals, Iron Ore	30/01/2024	29/01/2028
106	EL00351	Eastern Mining Ltd	Base Metals, Iron Ore	25/01/2024	24/01/2028
107	EL00352	Dingsheng Mining Company Limited	Base Metals, Gold	25/01/2024	24/01/2028
108	EL00353	Justine Ojambo	Gold	15/04/2024	14/04/2027
109	EL00356	Linsek Holdings Limited	Base Metals, Gold, Limestone	11/03/2024	10/03/2028
110	EL00358	Kamwe Trading Company Limited	Base Metals, Iron Ore	15/04/2024	14/04/2028
111	EL00359	Deed Ore Partners Investment Company Limited	Base Metals, Gold	15/04/2024	14/04/2028
112	EL00360	Desert Park Miners Limited	Base Metals, Gold	15/04/2024	14/04/2028
113	EL00361	TL Mineral Development Limited	Base Metals, Gold	15/04/2024	14/04/2028
114	EL00368	Abyssinia Iron and Steel (Uganda) Limited	Iron Ore	15/04/2024	14/04/2028
115	EL00369	Yudima Miners Limited	Base Metals, Gold	07/04/2024	06/04/2028
116	EL00371	Joseph Mukasa	Dimension Stone, Granite	15/04/2024	14/04/2028
117	EL00375	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Industrial Minerals, Rare Earth Elements	22/04/2024	21/04/2027
118	EL00377	Xinghe International Mining Ltd	Base Metals, Quartz, Tantalite, Tin	29/04/2024	28/04/2028
119	EL00378	Longriver Ventures Limited	Tantalite, Tin, Tungsten	03/05/2024	02/05/2027
120	EL00379	Sifang Mineral Resources Limited	Base Metals, Gold	03/05/2024	02/05/2028
121	EL00381	Nasasira Hillary	Gold	13/06/2024	12/06/2028
122	EL00382	Susan Ssuubi	Base Metals, Gold	31/05/2024	30/05/2028
123	EL00384	Kifaru Holdings Limited	Limestone	29/05/2024	28/05/2028
124	EL00385	Steel and Tube Integrated Plant Limited	Iron Ore	07/06/2024	06/06/2028
125	EL00388	Yogi Steels Limited	Base Metals, Iron Ore	07/06/2024	06/06/2028
126	EL00392	Jiu Yi Mining Limited	Base Metals, Gold, Tantalite, Tin, Tungsten	19/06/2024	18/06/2028
127	EL00393	SUNGURA E'S TRADING AND MINING CO. LIMITED	Berrylium, Cassiterite, Cobalt, Wolfram	25/06/2024	24/06/2028

#	Code	Parties	Commodities	Grant Date	Expiry Date
128	EL00399	Mepani Technical Services Limited	Base Metals, Iron Ore, Phosphates, Pozzolana, Vermiculite	26/06/2024	25/06/2028
129	EL1608	Universal Granites and Marble Limited	Granite	09/11/2016	08/11/2024
130	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	Base Metals, Gold	06/12/2017	05/12/2025
131	EL1780	Summit Group Limited	Gold, Limestone, Marble, PGM	26/07/2018	25/07/2023
132	EL 1839	Glencoe Technologies Limited	Base Metals, Gold	15/10/2018	14/10/2023
133	EL 1841	Turi Limited	Base Metals, Gold	15/10/2018	14/10/2024
134	EL1861	Moroto Ateker Cement Company Ltd	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	09/11/2018	08/11/2023
135	EL1865	Rwenzori Shining Star Limited	Salt	27/11/2018	26/11/2025
136	EL1873	Hoima Minerals Company Limited	Copper, Gold	10/12/2018	09/12/2024
137	EL1878	ARRM Investments Limited	Berrylium, Kaolin, Tantalite	24/12/2018	23/12/2025
138	EL1952	Susan Ssuubi	Base Metals, Gold	28/05/2019	27/05/2024
139	LL00218	Katongo Miners Association Limited	Base Metals, Wolfram	02/07/2021	01/07/2023
140	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023
141	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023
142	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023
143	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023
144	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023
145	LL00249	MHK GENERAL AGENCIES LIMITED	Gold	21/10/2021	20/10/2023
146	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023
147	LL00272	Shaft & FB Minerals Limited	Gold	22/12/2021	21/12/2023
148	LL00300	Rachel Katoneene Mwesigwa	Gold	22/10/2022	21/10/2024
149	LL1260	Peter Lokwang	Class VI - Limestone and chalk	10/12/2013	09/12/2023
150	LML/ML1999	Wagagai Mining (U) Limited	Gold	27/08/2019	26/08/2040
151	ML00014	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040
152	ML00054	Prosper Woodworks	Bentonite	02/09/2020	01/09/2041

#	Code	Parties	Commodities	Grant Date	Expiry Date
153	ML0702	Great Lakes Iron and Steel Company Limited	Iron Ore	08/11/2010	07/11/2031
154	ML1291	Multitask Services Limited	Marble	25/02/2014	24/02/2035
155	ML1466	Woodcross Mining Company Limited	Cobalt, Tin	15/04/2015	14/04/2036
156	ML1530	Kampala Cement Company Ltd	Pozzolana	06/11/2015	05/11/2036
157	ML1782	Ascort Mining (U) Limited	Gold, Tantalite, Tin	30/07/2018	25/02/2025
158	ML4478	KI3R Minerals Limited	Wolfram	08/02/1999	07/02/2035
159	ML4603	Kisita Mining Company Limited	Gold	06/08/2002	05/08/2023
160	ML4623	Marubeg Company Limited	Tantalite	15/08/2003	14/08/2024
161	ML4647	3T Mining Limited	Coltan	13/01/2003	12/01/2024
162	MML/ML00034	Dazhong Iron and Steel Industries Limited	Iron Ore	24/02/2020	23/02/2041
163	MML/ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043
164	MML/ML0762	H5 Resources Limited	Cassiterite, Tin	17/05/2011	16/05/2032
165	MML/ML1381	Nanyamka Resources Limited	Tin	29/10/2014	28/10/2035
166	MML/ML1948	Metro Cement Limited	Pozzolana	08/05/2019	07/05/2040
167	RL00057	Sino Minerals Investments Company Limited	Iron Ore	27/08/2018	27/08/2023

Annex 11: Legal ownership reported

N°	TIN	Name of Companies	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
1	1000491360	CNOOC UGANDA LTD	CNOOC UGANDA (BVI) LIMITED	0.01%	Nc	Nc	Nc
			CNOOC NETHERLANDS B.V.	99.99%	Nc		
2	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	Minister of Energy and Mineral Development	51%	Ugandan	No	N/A
			Minister of Finance, Planning and Economic Development	49%	Ugandan		
3	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	ALI ALAM	50%	UGANDAN	Nc	Nc
			SAMI ALAM	50%	UGANDAN		
4	1000437630	NAMEKARA MINING COMPANY LIMITED	INDUSTRIAL MINERALS INTERNATIONAL CORPORATION	99.9990%	BRITISH VIRGIN ISELANDS	NO	N/A
			RICHMOND PARTNERS MASTERS LIMITED	0.0001%	CAYMAN ISLANDS		
5	1000024790	TORORO CEMENT LTD	Hasmukh Kanji Patel (Natural Persons)	5.90%	Kenyan	Nc	Nc
			Suraj Arvind Patel (Natural Persons)	3.59%	U.K.		
			Marandellis Investments Limited (Private Entities)	70.5%	U.K.		
			Clermont Investment Limited (Private Entities)	10.00%	Ugandan		
			Micanopy Investment Limited (Private Entities)	10.00%	Ugandan		
			NEETA NARENDRA RAVAL	4%	Kenyan		
			EVERGREEN HOLDING SERVICES LIMITED	63%	British		

N°	TIN	Name of Companies	Name of the shareholder	% Interest	Nationality of the shareholder	Stock exchange Listed entity (yes/no)	Stock exchange (if the company's shares are quoted)
6	1000032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc
7	1010924286	WAGAGAI MINING U LIMITED	ELGON MINERALS U LTD	99%	NC	Nc	N/A
			TAN HAO	1%			
8	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	Xiamen Simaida Investments Limited	60%	China	Nc	Nc
			Mr Kong Dongsheng	40%	China	Nc	Nc
9	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	Nc	Nc	Nc	Nc	Nc

Annex 12: Beneficial ownership reported

Name of Petroleum Company(ies)	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares <Yes/No>	Number of direct shares	% of irect shares	By direct voting rights<Yes/No>	Number of voting rights	% of voting rights	By indirect shares <Yes/No>	Number of indirect shares	% of indirect shares
CNOOC UGANDA LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
UGANDA NATIONAL OIL COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	Hasmukh Kanji Premji Patel	No	Nc	Nc	22/03/1967	Nc	Kenyan	Kenya	Yes	3,836,698	5.90%	Yes	Nc	5.9%	Nc	Nc	Nc
	Suraj Arvind Patel	No	Nc	Nc	18/02/1988	Nc	U.K.	Kenya	Yes	2,333,302	3.59%	Yes	Nc	3.59%	Nc	Nc	Nc
MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	TAN HAO	No	N/A	N/A	08/05/1998	EA3390501	CHINESE	UGANDA	Yes	1	1%	Yes	1	1%	No	N/A	N/A
	ZHANG QING (80010000949346)	No	N/A	N/A	20/09/1977	EJ2425256	CHINESE	UGANDA	Yes	999,999	99%	Yes	999,999	99%	No	N/A	N/A
SINO MINERALS INVESTMENTS COMPANY LIMITED	Kong Dongsheng	No	Nc	Nc	Nc	Nc	China	China	Yes	40	40%	Nc	Nc	Nc	Nc	Nc	Nc
	Xiamen Simaida Investments Limited	No	Nc	Nc	Nc	Nc	China	China	Yes	60	60%	Nc	Nc	Nc	Nc	Nc	Nc
DIRECT REDUCED IRON (DRI) LIMITED	ALAM SAMI	No	Nc	Nc	15/01/1993	Nc	UGANDAN	UGANDA	Nc			Nc	Nc	Nc	Nc	Nc	Nc
	ALAM ALI MEHBUB	No	Nc	Nc	07/08/1991	Nc	UGANDAN	UGANDA	Nc			Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc			Nc	Nc	Nc	Nc	Nc	Nc
Hima Cement Limited	Rajbir Singh Rai	No	05/03/2024	N/A	29/05/1990	RM904831924391	UGANDAN	UGANDA	Yes	1	0,01%	Yes	1	33.3%	N/A	N/A	N/A
	SARBJIT SINGH RAI	No	05/03/2024	N/A	04/08/1963	RM636131098PNK	UGANDAN	UGANDA	Yes	1	0,01%	Yes	1	33.3%	N/A	N/A	N/A
	AMAANRAJ SINGH RAI	No	05/03/2024	N/A	05/01/1993	CK17842	kENYAN	UGANDA	Yes	1	0,01%	Yes	1	33.3%	N/A	N/A	N/A
HUAHUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED	NARENDRAKUMAR RAMESHCHANDRA RAVAL	No	17/06/2013	N/A	18/08/1960	A1745226	KENYAN	KENYA	Yes	4426	36.5%	Yes	Nc	Nc	Nc	Nc	Nc
	NEETA NARENDRA RAVAL	No	17/06/2013	N/A	29/08/1964	CK16661	KENYAN	KENYA	Yes	49	0.4%	Yes	Nc	Nc	Nc	Nc	Nc
TOTALENERGIES	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc

Annex 13: Minerals Reserves of Uganda

N˚	Mineral	Location	Status of mineral Reserves
Metallic minerals			
1	**Gold**	- Districts of: Bushenyi, Mbarara, Kabale Kisoro, Rukungiri Kanungu, Busia, Mubende, Moroto, Hoima, & many streams of West Nile.	- 5 million ounces of gold in Mubende District. - 1 million ounces of gold estimated at Mashonga. - 500,000 ounces of gold at Tiira, Busia. Over 500,000 ounces estimated at Alupe in Busia. - 139,000 ounces and possible reserves of 160,000 of gold at Nakabat in Moroto District.
2	**Iron Ore**	- Districts of: Muko, Kabale, Kisoro, Mbarara, & Hoima Tororo (Magnetite in Bukusu and; Sukulu), Moroto (Napak) & Kotido (Toror). - Recent discoveries are in Bufumbira County, Kisoro, Nangara, Karukara, Buhara in Kabale District, Butogota in Kanungu District &Kateera in Mityana.	- 50Million tonnes (Mt) at Muko, Kabale. - 2 Mt in Mugabuzi, Mbarara. - 23 Mt at Bukusu and 88 Mt at Sukulu; Tororo District. - 48 Mt at Buhara in Kabale District. - 55 Mt at Butogota in Kanungu District. - 8 Mt in Bufumbira, Kisoro District.
3	**Copper**	- Kilembe in Kasese District. - Boboong in Kotido District. - Kitaka in Bushenyi District. - Kampono in Mbarara District.	- Reserve at closure was about 6 Mt at 1.77% cubic feet (Cu). - Grade of 1.7% at Boboong. - Reserves at Kitaka and Kampono are under evaluation.
4	**Cobalt**	- Kilembe in Kasese District.	- 5.5 Mt with grade of 0.17 of cobalt.
5	**Tin**	- Mwerasandu, Kaina, Nyinamaherere in Ntungamo District. - Kikagati in Isingiro District. - Ndaniyankoko, Kitezo in Mbarara District. - Burama Ridge on the Kabale/ Ntungamo border, Rwaminyinya in Kisoro District.	- 1.0 Mt at 2.5% tin estimated in Ntungamo and 2.5 Mt in Isingiro.
6	**Columbite Tantalite (Niobium-Tantalum)**	- Ntungamo District; Bushenyi District; Kanungu District; Kisoro district and Lunya in Mukono District. - Sukulu in Tororo District, Bukusu Complex in Mbale District; Napak in Moroto District and Toror in Kotido District.	- 130 Mt of Niobium at Sukulu. - 3.5 Mt of columbite-tantalite estimated at Kagango in Ntungamo district.
7	**Titanium**	- Bukusu Complex in Manafwa District. - Sukulu in Tororo District.	- Grade of titanium is 22% titanium dioxide (TiO2) and 13% TiO2 in Bukusu and Sukulu respectively.

N°	Mineral	Location	Status of mineral Reserves
8	**Tungsten**	- Nyamuliro and Ruhija in Kabale District. - Kirwa, Mutolere, Rwamanyinya and Bahati in Kisoro district. - Kyasampawo in Mubende District and Buyaga in Rakai District.	- Kirwa wolfram resources are at 801,300 metric tonnes with average grade of 68.67% tungsten trioxide WO3. - 1 Mt and possible reserves of 355 Mt at Nyamuliro with ore grade at 0,1%.
9	**Rare Earth Elements (REE)**	- Isolated pegmatites in southwest of Uganda. - Carbonatite centres in Eastern Uganda (Sukulu, Butiriku, Bukusu, Napak). - Makuutu- Buwaaya area, Eastern Uganda.	- 73.6 million tonnes of Rare Earth Elements estimated at Sukulu with grade of 0.32% Lanthanum oxide (La2O5). - Aluminous clays that are enriched in scandium, Gallium, Yttrium and REE in Makuutu area estimated at three (3) Billion tonnes.
10	**Beryl**	- Kazumu in Ntungamo District. - Mutaka in Bushenyi District. - Bulema in Kanungu District. - Mbale Estate in Mubende District. - Lunya in Mukono District.	- Under evaluation.
11	**Chromite**	- Nakiloro in Moroto District	- Under evaluation.
12	**Lead**	- Kamwenge District (Kampono, Kanyambogo. - Kitaka in Kitomi Forest), Isingiro district (Kikagati).	- Under evaluation.
13	**Lithium**	- Ruhuma in Kabale District. - Mwerasandu, Rwamwire and Nyabushenyi in Ntungamo District. - Lunya in Mukono District. - Nampeyo and Mbale Estate in Mubende District.	- Under evaluation.
14	**Silver**	- Silver occurs in association with galena at Kitaka in Kamwenge District. - Mubende granite in Mubende District.	- Under evaluation.
15	**Zinc**	- Zinc occurs with galena at Kitaka in Kamwenge District.	- Under evaluation.
Non-metallic minerals			
16	**Limestone/ Marble**	- Muhokya in Kasese District and Dura in Kamwenge District, and Hima in Kasese District. - Sukulu and Tororo in Tororo District; Napak and Katikekile in Moroto District and Toror in Kotido District; Moyo Districts.	- 4.5 Mt at Hima, Kasese. - 11.6 Mt at Dura, Kamwenge. - 560 Mt of marble at Rupa in Moroto. - 14 Mt at Katikekile in Moroto. - 27 Mt at Rupa in Moroto.

N°	Mineral	Location	Status of mineral Reserves
			- 37.26 Mt at Lokatero in Moroto. - Over 2 Billion tonnes of marble in other localities.
17	**Phosphates**	- Sukulu in Tororo District - Bukusu in Mbale District. - Lolekek in Napak District.	- 230 Mt at Sukulu with grade of 13.1%phosphorus pentoxide(p2o5). - 50 Mt at Bukusu with grade of 12.8% p2o5.
18	**Vermiculite**	- Sukulu in Tororo District. - Bukusu Carbonatite Complex (Namekhara, Nakhupa, Surumbusa,Kabatola and Sikusi) in Mbale District.	- 54.9 Mt at Namekara.
19	**Graphite**	- Orom in Kitgum District.	- 3.4 Billion tonnes.
20	**Kaolin**	- Namasera, Migadde and Buwambo in Wakiso district. - Mutaka in Bushenyi District. - Kisai in Rakai District and Kilembe in Kasese District.	- 2.8 Mt at Mutaka, Bushenyi. - 1 Mt at Kisai(Koki), Rakai.
21	**Gypsum**	- Kibuku in Ntoroko District. - Lake Mburo in Kiruhura District. - Kanyatete in Lake George basin Kasese District.	- 2 Mt in Kibuku.
22	**Salt**	- Kibiro in Hoima District. - Katwe and Kasenyi in Kasese District.	- 22 Mtof trona at Katwe and Kasenyi, Kasese District.
23	**Glass sand**	- Diimu and Bukakata in Masaka District. - Lwera in Masaka District. - Nalumuli Bay, Nyimu Bay and Kome Island in Mukono District.	- The highest quality 99.95% Silicon dioxide (SiO2) at Kome islands. - 2 Mt at Dimu and Bukakata (99.93% SiO2).
24	**Feldspar**	- Bulema in Kanungu District. - Bugangari in Rukungiri District. - Mutaka in Bushenyi District. - Nyabakweri in Ntungamo District. - Lunya in Mukono District.	- Under evaluation.
25	**Kyanite**	- Kyanite occurs at Ihunga and Kamirambuzi hills in Rukungiri district. - New prospect in Nebbe and around Murchison Falls.	- Under evaluation.
26	**Diatomite**	- Panyango, Alui, Atar and Amboso River near Packwach in Nebbi District.	- Under evaluation.

N°	Mineral	Location	Status of mineral Reserves
27	**Clays, aggregates and hard cores**	- Various parts of the country	- Under evaluation.

Annex 14: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018[203]	One of the guiding principles of the policy is the promotion and protection of the environment in the mineral industry. The policy calls for strengthening the management and monitoring systems to mitigate adverse environmental impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.
2	National Environment Management Policy, 2014[204]	This policy sets a guiding principle that, Environmental and social Impact Assessments (ESIAs) should be imposed for any activity that causes significant impact on the environment.
3	The Ugandan National Land Policy, 2013[205]	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[206]	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[207]	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[208]	The vision of the Policy is to build the industrial sector into a modern, competitive and dynamic sector, fully integrated into the domestic, regional and global economies. It aims at exploiting and developing natural domestic resource-based industries such as petroleum, cement, and fertilizer, and promotes the use of local raw materials.
7	The National Energy Policy, 2002[209]	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.

203https://www.ucmp.ug/public/files/policy.pdf
204 Source: date received from the National Environment Management Authority (NEMA).
205https://www.landnet.ug/landwatch/the-uganda-national-land-policy-of-2013/
206https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?gclid=CjwKCAjwvJyjBhApEiwAWz2nLRCgeUaTcQ3gAxpcUscbbta35Y9RdID1NqRF4oO7gWmId9ruSEheBhoCM_IQAvD_BwE
207https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/
208http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf
209https://energyregulators.org/wp-content/uploads/2021/01/Uganda-Energy-Policy.pdf

No.	Legislation	Description
		Its objectives include establishing availability, potential and demand of the various energy resources in the country, increase access to modern and reliable energy services as a contribution to poverty eradication, improve energy governance, stimulate economic development and manage energy related environmental impacts.
8	The Uganda Forestry Policy, 2001[210]	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[211]	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[212]	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[213]	The National Environment Act is the principal environmental law of Uganda. It establishes the National Environment Management Authority (NEMA) as the principal agency in Uganda for the management of the environment. The Act details categories of projects likely to have significant environmental impacts which are required to undertake an Environmental Impact Assessment (ESIA) before the project gets under way.
3	The Wildlife Act, 2019[214]	Section 16 of this act requires a developer wishing to undertake a project which may have a significant impact on any wildlife species or community to carry out an ESIA in accordance with the National Environment Statute. Part of the extractive projects take place in the surroundings of sensitive areas such as National Parks and will therefore have to take into consideration the relevant provisions of this Act.
4	The Petroleum (Exploration, Development and Production) Act, 2013[215]	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).

210https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf
211https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf
212https://www.parliament.go.ug/documents/1240/constitution
213https://www.pau.go.ug/download/the-national-environment-act-2019/
214https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf
215https://www.parliament.go.ug/cmis/views/b770210c-10aa-4972-9047-585746aeaa43%253B1.0

No.	Legislation	Description
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013[216]	The Act establishes the legal framework for sustainable management of the midstream oil and gas sector. In particular this Act regulates, manages, coordinates and monitors midstream operations. It also regulates construction, placement and ownership of facilities, provides for third party access to facilities, regulates tariffs for facilities, regulates competitive licensing, provides for particular health, safety and environmental regulations not sufficiently regulated in other laws and regulates cessation of midstream operations and decommissioning of facilities.
6	The Occupational Safety and Health Act No. 9, 2006[217]	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[218]	The Act aims to provide for the supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. Moreover, it stipulates that the Minister responsible for the petroleum sector as the regulatory authority. It further ensures the safety and protection of public health and the environment in petroleum supply operations and installation.
8	The Mining and Minerals Act, 2022[219]	This is the main legislation on mining and mineral development in Uganda and PART XV of the Act is on the protection of the environment. Section 213 (2) is to the effect that a holder of a mineral right, license, or permit shall put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices. Section 216 (1) provides that every holder of a mineral right, license or permit shall carry out an environmental impact assessment of his or her proposed operations in accordance with the National Environment Act,2019. Section 217 (1) provides that an applicant for a mineral right, license or permit shall submit to the Minister an environmental management and monitoring plan approved by the National Environment Management Authority indicating the type and quantity of wastes to be generated from any exploration, mining, processing, smelting or refining operations under this Act and the proposed methods of disposal.
9	National Forestry and Tree Planting Act, 2003[220]	This legislation regulates the access and the use of forestry resources in Uganda. Section 38 provides that a person intending to undertake a project or an activity, which may, or is likely to have significant impact on forests, shall undertake an ESIA.

216https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/
217https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf
218https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/
219 Mining and Minerals Act, 2022.pdf (globalrightsalert.org)
220https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf

No.	Legislation	Description
		There are several forest reserves in the surroundings of the petroleum and mining project areas. ESIAs 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[221]	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[222]	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[223]	The Public Health Act, Cap 281 aims to consolidate the law on the preservation of public health. It sets out the framework for regulation of pollution to the environment to detrimental limits, which can be risky to the health of the population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.
Regulations		
13	The National Environment (Environmental and Social Assessment) Regulations, 2020[224]	The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an ESIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement.
14	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020[225]	The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.
15	National Environment (Waste Management) Regulations, 2020[226]	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.

221http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf
222https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130
223https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf
224https://www.nema.go.ug/projects/environmental-laws
225https://www.nema.go.ug/projects/environmental-laws
226https://www.nema.go.ug/projects/environmental-laws

No.	Legislation	Description
16	National Environment (Audit) Regulations, 2020[227]	The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.
17	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020[228]	These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.
18	The Petroleum (Waste Management) Regulations, 2019[229]	These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.
19	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016[230]	These Regulations provide for general health, safety and working environment requirements, occupational hazards, electrical installations, working environments in facilities and during midstream operations, safety appliances, equipment, materials, devices and clothing, fire and explosion protection in facilities and during midstream operations, emergency preparedness, and safety requirements for plants and equipment, medical facilities and first aid services, handling, investigation, recording and reporting of incidents, hazards or accidents.
20	The Draft National Air Quality Standards, 2006[231]	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (Oz) and particulate matter can be emitted especially by the project haulage vehicles and other machinery. The draft national air quality standards provide regulatory aims to limit these emissions.
20	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001[232]	These Regulations provide chemical and physical standards for soil quality and should be referred to for guidance while undertaking extractive activities. Soil conservation measures need to be integrated into the Environmental Management Action Plan during construction works. Hence, mining activities need to implement measures to promote soil quality conservation.
21	The National Environment (Wetlands, Riverbanks and Lakeshores Management) Regulations, 2000	The Regulations provide for the conservation and wise use of wetlands, riverbanks and lakeshores and their resources in Uganda. The extractive companies must adhere to the provisions pertaining to activities carried out in wetlands and regulated lake shores and riverbanks. Permits must be obtained where activities are within or near wetlands and riverbank/ lake shore protection zones.

227https://www.nema.go.ug/projects/environmental-laws
228https://www.nema.go.ug/projects/environmental-laws
229https://www.nema.go.ug/projects/environmental-laws
230http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazzetted_Midstream_HSE_Regulations.pdf
231Source: date received from the National Environment Management Authority (NEMA).
232http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf

No.	Legislation	Description
22	National Environment (Mountainous and Hilly Areas Management) Regulations, 2000[233]	These provide for the sustainable management of mountainous and hilly areas and prescribe rules for soil conservation. The regulations also prohibit the introduction of invasive alien species. Extractive companies need to apply appropriate measures to prevent soil erosion in hilly areas, and to prevent the introduction of invasive alien species in accordance with these Regulations.
23	The Water Resources Regulations, 1998[234]	The Regulations outline requirements applicable to any person intending to construct, own, occupy or control works affecting water resources as defined by the regulations. The oil and gas or mining projects need to obtain permits prior to abstraction of surface water or groundwater to meet project needs.
24	National Environment (Noise Standard and Control) Regulations, 2003[235]	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).

233https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf
234http://businesslicences.go.ug/uploads/documents/water%20resources.pdf
235http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf

Annex 15: Approach and methodology

Steps	Approach and methodology
Scoping Study	In accordance with our terms of reference, we carried out a scoping study, which was communicated to the UGEITI MSG on matters to be considered in determining the scope for the FY 2023/24 UGEITI report, including: • materiality threshold for receipts and payments; • taxes and revenues to be covered; • extractive entities and Government Agencies to be included in the report; • declaration forms to be used; and • assurances to be provided by reporting entities to ensure the credibility of the data made available to us. The results of the scoping analysis described in Section 5.1 of this report were approved by the UGEITI MSG.
Data Collection	Instructions were developed, including declaration forms and reporting guidelines, requesting extractive entities and Government Agencies to report all required data. A workshop for reporting entities was held to discuss the key aspects of data collection. During this workshop the Independent Administrator presented the following: - • reconciliation process; • reconciliation scope; • declaration forms and instructions; • lessons learnt from other reconciliation processes; and • reconciliation issues. After the workshop, the access to the reporting package, including the Declaration forms and the instructions for their completion, was shared with the key government and extractive entities. Both the extractive entities and Government agencies were required to report directly to the Independent Administrator (IA). They were also requested to direct any queries about the declaration forms to the IA.
Accounting records	In accordance with Requirement 4.7 of the EITI Standard, data was reported by Project, by company, by payment flow and by Government Agency. Reporting entities were asked to provide relevant details along with the declaration forms for each payment flow, as well as contextual information. The reconciliation was carried out on a cash basis. Accordingly, payments made prior to 1 July 2023 were excluded. The same applied to payments made after 30 June 2026. **<u>Extractive entities</u>** Extractive entities usually prepare their accounting records on accrual basis, i.e., the tax expense is recognised at the time it is due rather than at the time when it is paid. However, for EITI purposes, only amounts actually paid during the Fiscal Year, i.e., from 1 July 2023 to 30 June 2024 were reported in the declaration forms.

	Government Agencies In respect of Government Agencies, care was taken to ensure that amounts shown on the "Payment/Receipt Report" line included all receipts in the 2023/24 fiscal year, irrespective of whether the receipt was allocated in the Agency's records against amounts due in previous or subsequent fiscal years.

Annex 16: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2023/24

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1000037852	International Union for Conservation of Nature	-	-	-	310,000	207,222,541	-	4,120,216	92,103,117	303,755,874
1000077149	KISITA MINING COMPANY LIMITED	-	-	-	70,000	-	3,804,788	30,000,000	-	33,874,788
1000120357	KAMWE TRADING CO LTD	-	4,668,900	10,550,000	865,000	1,414,500	-	-	-	17,498,400
1000126985	MULAGO HILL DIAGNOSTIC LTD	9,904,011	-	12,900,000	1,170,000	4,999,000	-	-	-	28,973,011
1000478460	TURI LIMITED	-	-	8,500,000	-	-	-	-	-	8,500,000
1000604522	MR GOLLAPALLI NARAYAN RAMACHANDER REDDY	-	-	-	35,000	-	-	-	-	35,000
1000712026	Mr. PETER LOKWANG	-	33,456,903	2,000,000	-	-	4,640,000	617,192,514	3,190,051	660,479,468
1001057995	CONSOLIDATED AFRICAN RESOURCES LIMITED	9,074,517	206,002,637	5,000,000	40,000	-	5,763,225	-	97,389,604	323,269,983
1001077968	Mr. HERBERT AKAMPWERA	-	-	15,200,000	-	-	-	-	-	15,200,000
1001093723	ARRM INVESTMENTS LIMITED	22,657	3,328,313	24,045,000	4,436,819	1,713,069	13,571,090	-	-	47,116,948
1001260694	HILLMARKS LIMITED	136,224,668	38,104,533	-	5,340,140	6,210,295	-	190,520,819	8,793,191	385,193,646
1001365592	KAMPALA CEMENT CO. LIMITED	-	22,478,809	1,400,000	20,181,000	200,000,000	-	-	-	244,059,809
1001473835	3T MINING LIMITED	-	-	-	105,000	-	-	-	-	105,000
1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	8,543,013	-	58,900,000	4,539,400	5,621,480	10,220,000	-	5,305,714	93,129,607
1002623620	PROSPER WOOD WORKS LIMITED	-	-	1,800,000	-	-	-	-	-	1,800,000
1002736316	GREAT LAKES IRON AND STEEL CO. LIMITED	-	-	-	855,402	-	-	-	-	855,402
1002739937	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	17,306,745	16,142,714	11,000,000	2,652,900	5,106,735	-	180,739,388	-	232,948,482
1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO., LTD	19,000	520,000	2,950,000	15,702,790	36,401,631	-	131,388,700	14,850,000	201,832,121
1003168159	Mr. ABEL BWOGYERO	-	-	-	35,000	-	-	-	-	35,000
1003260047	Mr. SHARAN PAL VERMA	-	-	-	140,000	-	-	-	-	140,000
1003357223	REDSUN INTERNATIONAL CO LIMITED	112,338,039	2,306,500	1,000,000	2,711,102	-	78,800	141,634,182	19,833,434	279,902,057
1006282798	STEAM INVESTMENTS LIMITED	-	-	21,025,000	362,500	2,358,000	-	-	-	23,745,500
1006767246	EASTERN MINING LIMITED	-	-	21,000,000	-	-	-	-	-	21,000,000
1006872465	RORAIMA UGANDA LIMITED	-	-	19,200,000	-	-	-	-	27,560,000	46,760,000
1007058087	MECHANISED AGRO (U) LTD	-	-	4,575,000	70,000	-	850,000	-	-	5,495,000

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1007718861	ZHONG QUAN LIMITED	-	1,074,842	9,925,000	-	4,936,006	-	1,060,497	-	16,996,345
1007917804	UGA MINES LIMITED	-	-	6,225,000	-	950,000	-	-	-	7,175,000
1008133824	KI3R MINERALS LIMITED	-	9,284,664	17,700,000	-	2,875,000	89,038,984	-	427,000	119,325,648
1008376355	DESPEN ENTERPRISES UGANDA LIMITED	-	300,000	10,925,000	-	-	-	-	-	11,225,000
1009121160	ASLI ENERGY LIMITED	-	-	4,900,000	-	4,374,407	-	-	-	9,274,407
1009472845	MEX DRILLING SERVICES LIMITED	-	1,000,000	2,550,000	-	2,292,000	-	26,700,264	-	32,542,264
1009632574	M M MINING (U) LIMITED	49,563,142	1,000,000	-	21,431,507	3,300,000	-	30,000,000	30,000	105,324,649
1009649247	BIOFERTILIZER AFRICA LIMITED	-	-	5,000,000	2,000,000	4,526,421	-	-	-	11,526,421
1009747300	Miss. SUSAN SSUUBI	-	216,000	19,300,000	310,000	-	-	-	-	19,826,000
1010023919	XING TONG INTERNATIONAL LTD	-	62,790,178	-	2,045,000	5,138,854	1,544,000	120,909,874	4,456,550	196,884,456
1010599640	Mr. FRED BAGUMA	-	-	500,000	1,430,000	-	-	-	-	1,930,000
1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED	-	-	5,000,000	-	5,896,860	-	-	-	10,896,860
1011962338	SAMTA MINES & MINERALS (U) LIMITED	324,934	-	164,900,000	159,000	29,876,136	-	-	7,896,607	203,156,677
1012491537	RUHWEZA TRANSPORTATION AND CONSTRUCTION UGANDA LIMITED	-	-	11,075,000	313,000	-	-	-	-	11,388,000
1013030781	MULIN MINES AND MINERALS LIMITED	-	16,700,000	-	-	-	-	-	-	16,700,000
1013071766	PELLEGRINO OIL AND GAS UGANDA LTD	-	-	-	35,000	-	-	-	-	35,000
1013314073	MUBENDE UNITED MINERS ASSEMBLY LIMITED	-	-	8,000,000	-	-	-	-	-	8,000,000
1013400893	RWENZORI SHINING STAR LIMITED	-	-	27,500,000	35,000	126,280	-	-	1,592,678	29,253,958
1013450546	HOIMA MINERALS COMPANY LIMITED	-	200,000	2,500,000	-	-	-	-	-	2,700,000
1013542123	C31 UGANDA SMC LIMITED	-	-	9,100,000	25,000	-	-	-	-	9,125,000
1013570291	NABALA MINING (U) SMC LIMITED	-	-	5,000,000	-	-	-	-	-	5,000,000
1013673822	KIFARU HOLDINGS LIMITED	-	-	32,200,000	-	-	-	-	-	32,200,000
1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	-	-	-	-	97,751,037	-	-	1,155,837	98,906,874
1013858250	BASK MINES LIMITED	-	-	3,500,000	-	-	-	-	-	3,500,000
1013866034	ORANTO PETROLEUM LIMITED	-	-	152,418,400	-	46,516,231	-	-	-	198,934,631
1013903729	MARUBEG COMPANY LIMITED	77,727,654	-	2,600,000	4,489,900	-	-	-	-	84,817,554
1013965229	MOROTO ATEKER CEMENT LIMITED	-	2,375,352	20,000,000	4,765,023	-	-	-	-	27,140,375
1014093021	MULTITASK SERVICES LIMITED	-	1,900,000	80,000,000	2,962,000	104,657,156	9,010,000	441,670,608	16,527,720	656,727,484

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED	8,114,964	-	1,000,000	559,000	59,896,331	-	-	-	69,570,295
1014222514	HAMC MINERALS UGANDA -SMC LIMITED	-	-	2,600,000	1,260,000	-	-	-	-	3,860,000
1014435127	UGANED HOLDINGS LIMITED	-	-	5,350,000	-	-	-	-	-	5,350,000
1014571462	HARAAMBE DEVELOPMENT AGENCIES LTD	-	732,000	4,100,000	208,000	-	-	-	-	5,040,000
1014670530	KPX CONSULT LIMITED	-	-	45,250,000	-	-	-	-	-	45,250,000
1014783678	MEGHA STONE QUARRY NAMUBIRU LIMITED	-	-	1,000,000	330,000	25,798,954	-	-	370,716	27,499,670
1014896198	LINSEK HOLDINGS LIMITED	-	-	19,775,000	397,472	994,000	-	-	-	21,166,472
1015065209	LEADWAY GROUP LIMITED	1,849	-	16,900,000	-	-	-	587,289	-	17,489,138
1015186180	JOWAS ENTERPRISES LIMITED	-	-	21,000,000	655,772	-	4,200,000	-	-	25,855,772
1015375240	SHAFT & FB MINERALS LTD	-	-	2,000,000	150,000	-	-	-	-	2,150,000
1015392341	HONGDA GROUP UGANDA CO. LIMITED	-	-	20,000,000	-	-	-	-	-	20,000,000
1015503059	VAJ VENTURES LTD	-	200,000	8,600,000	-	-	-	-	-	8,800,000
1015541041	CEM ENTERPRISES U LTD	-	1,287,579	1,200,000	6,875,000	349,383	-	-	-	9,711,962
1015996520	YUDIMA MINERS LIMITED	-	-	6,425,000	-	-	-	-	-	6,425,000
1016012713	SEVEN HILLS EXPLORATATION AND MINING GROUP LTD	-	1,500,000	20,200,000	-	-	-	-	-	21,700,000
1016087786	OSPREY CAPITAL INVESTMENTS LIMITED	-	-	2,200,000	-	-	-	-	-	2,200,000
1016397520	WEST PEAK UGANDA CO. LTD	3,546,000	-	10,575,000	1,808,000	-	-	-	-	15,929,000
1016511010	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED	-	1,000,000	5,000,000	1,148,520	200,000	-	-	-	7,348,520
1016547918	SHINING MINES LTD	25,368,674	1,500,000	38,075,000	9,601,556	12,758,000	-	-	1,019,236	88,322,466
1016932052	EMIRATES MINING LTD	-	-	-	35,000	34,289,700	-	-	-	34,324,700
1016937896	MPOWER STEEL COMPANY LIMITED	599,734,151	-	13,700,000	14,476,101	23,018,851	-	-	18,943,538	669,872,641
1016939988	RA YANG MINING LIMITED	-	2,500,000	5,000,000	-	2,434,284	-	2,414,238	-	12,348,522
1017194891	KYEKAHOMA COMPANY LIMITED	-	1,000,000	7,375,000	-	5,112,000	-	-	-	13,487,000
1017255307	AURIC MINING COMPANY LIMITED	-	-	64,300,000	-	-	-	-	-	64,300,000
1017330898	NON FERROUS METALS CO LIMITED	-	-	19,275,000	-	-	-	-	-	19,275,000
1017334374	RENHONG CO UGANDA LTD	-	-	53,375,000	-	-	-	-	-	53,375,000
1017334440	ZHONGHONG TIN COMPANY U LIMITED	-	-	78,550,000	-	-	-	-	-	78,550,000
1017335565	DAJIANG CO UGANDA LIMITED	-	-	4,700,000	-	-	-	-	-	4,700,000

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1017393382	HARMONY RESOURCES SMC LIMITED	-	-	3,825,000	-	-	-	-	-	3,825,000
1017472366	JUPITER MINERALS AND MINING (U) LTD	-	-	15,100,000	-	-	-	-	-	15,100,000
1018132684	DAZHONG IRON AND STEEL INDUSTRIES LIMITED	-	-	200,000	139,000	-	-	-	-	339,000
1018233716	KATONGO MINERS ASSOCIATION LIMITED	-	2,000,000	-	-	-	392,530	-	-	2,392,530
1018259005	MOUNT MOROTO MARBLE HOLDINGS LIMITED	-	-	125,000	-	-	-	-	-	125,000
1018327133	TERRA RARA UGANDA LIMITED	-	-	-	-	96,000	-	-	-	96,000
1018476285	MUSENZE ESTABLISHMENTS LIMITED	-	-	18,375,000	-	-	-	-	-	18,375,000
1018724184	HONGDA RUNZE MINING (U) - SMC LTD	-	-	5,100,000	-	-	-	-	-	5,100,000
1019610740	BLESSED ASSURANCE SOCIAL ENTERPRISE(BASE GROUPE) LIMITED	-	677,453	3,725,000	-	-	-	-	-	4,402,453
1019625828	SSANSEMA INVESTMENT CO. LTD	-	-	4,375,000	-	-	-	-	-	4,375,000
1019829977	KATHRADA MINING UGANDA LIMITED	-	-	2,250,000	-	-	-	-	-	2,250,000
1020165093	SUNGURA E'S TRADING AND MINING CO LIMITED	-	816,716	11,775,000	-	-	-	-	-	12,591,716
1025694383	GUANGXI YANDE MINING CO, LTD	-	-	1,000,000	-	2,352,000	-	-	-	3,352,000
1026089097	ZHONG FEI MINING-SMC LIMITED	-	-	7,075,000	-	-	-	-	-	7,075,000
1026089556	VIEW MINING (U) LIMITED	-	1,050,000	36,475,000	-	10,538,223	-	-	-	48,063,223
1027664926	STEEL AND TUBE INTEGRATED PLANT LIMITED	-	-	10,400,169	26,980,000	-	-	-	-	37,380,169
1027777387	JIN QI UGANDA LIMITED	-	-	39,425,000	-	-	-	-	-	39,425,000
1027827955	ASIRICH GOLD DEALERS CO. LTD	-	-	1,375,000	-	-	-	-	-	1,375,000
1030037905	SHIYE MINING LIMITED.	-	-	64,600,000	-	-	-	-	-	64,600,000
1030212146	DAKENJE MINING AND CONSULTANCY LTD	-	-	18,875,000	-	-	-	-	-	18,875,000
1030463859	TIAN TANG GROUP HOLDINGS LIMITED	-	-	14,925,000	-	-	-	-	-	14,925,000
1030743240	TL MINERAL DEVELOPMENT LTD	-	200,000	19,200,000	-	-	-	-	-	19,400,000
1030853699	DINGSHENG MINING CO. LTD	-	-	16,075,000	-	-	-	2,000,000	-	18,075,000
1033110903	WOODCROSS SMELTING COMPANY LIMITED	60,000	8,000,000	25,000,000	784,350	14,056,268	-	-	13,884,700	61,785,318
1034488458	DESERT PARK MINERS LIMITED	-	200,000	77,675,000	-	-	-	-	-	77,875,000
1034656700	SIFANG MINERAL RESOURCES LTD	-	-	20,225,000	-	-	-	-	-	20,225,000
1035596495	LI KUANG MINING CO. LTD	-	771,400	106,300,000	-	-	-	826,373	-	107,897,773
1035604545	GECKO MINERALS UGANDA LTD	815,273	-	28,443,100	7,843,851	-	-	-	-	37,102,224

TIN	Tax payer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total général
1036775618	LONGRIVER VENTURES LIMITED	-	-	31,100,000	-	-	-	-	-	**31,100,000**
1038280651	H5 RESOURCES LTD	6,845,246	-	37,900,000	10,215,163	18,145,766	-	-	54,741,962	**127,848,137**
1039099714	DEED ORE PARTNERS INVESTMENT CO. LTD	-	-	15,250,000	-	-	-	-	-	**15,250,000**
1039359260	JIU YI MINING LIMITED	-	210,000	21,625,000	-	-	-	-	-	**21,835,000**
1043747281	XINGHE INTERNATIONAL MINING LTD	-	-	11,050,000	-	225,000	-	-	-	**11,275,000**
Total général		**1,065,534,537**	**447,495,493**	**1,968,231,669**	**183,089,268**	**994,528,399**	**143,113,417**	**1,921,764,962**	**390,071,655**	**7,113,829,400**

Source URA

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
CNOOC UGANDA LTD	N-Pay't Chance finds management- Ministry of Tourism-- Ministry of Tourism	Kikube	4,795,000	11/03/2024			Mandatory	
	N-Payt Graves relocation feederway-- Ministry of Tourism	Kikube	32,590,000	01/09/2023			Mandatory	
	N-Payt Relocation of graves-- Ministry of Tourism	Kikube	40,000,000	08/12/2023			Mandatory	
	N-Payt Relocation of graves-- Ministry of Tourism	Kikube	35,790,000	08/12/2023				
	N-Pay't PAP GAKWAYA AUG PAP Compensation	Kikube	81,370,672	19/03/2024			Mandatory	
	N-Pay't PAP BUNAANI JOHNB Compensation	Kikube	2,437,500	19/03/2024			Mandatory	
	N-Payment for PAP Compensation	Kikube	1,040,000	21/03/2024			Mandatory	
	N-Payment for PAP Compensation Byabasaija Gad	Kikube	260,000	21/03/2024			Mandatory	
	N-Payment for PAP Compensation Bunani John Bosco	Kikube	377,000	21/03/2024			Mandatory	
Sino Minerals Investments Company Limited	Medical Health Camp	Buhara	20,804,500	03.07.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	05.07.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	900,000.00	02.08.2023				
	School Fees		5,054,000.00	05.09.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	990,000.00	05.09.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	03.10.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	02.11.2023				
	Senior Citizens/Elder Peoples Aid	Buhara	1,580,000.00	07.12.2023				
	Tree Planting	Buhara	200,000.00	07.01.2024				
	Senior Citizens/Elder Peoples Aid	Buhara	820,000.00	16.01.2024				
	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	13.02.2024				
	School Fees		4,670,000.00	21.02.2024				
	Medical Delivery Examination Bed		10,000,000.00	05.03.2024				
	Emergency Bed		2,700,000.00	09.03.2024				
	Plantation of Trees		600,000.00	09.03.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	14.03.2024				

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Tree Planting		600,000.00	15.03.2024				
	Medical Boots		650,000.00	23.03.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	08.04.2024				
	Death Assistance		500,000.00	11.04.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	28.04.2024				
	School Fees		1,084,000.00	11.06.2024				
	Senior Citizens/Elder Peoples Aid		900,000.00	15.06.2024				
	Womens Day	Kabale	4,310,000.00	18.06.2024				
TORORO CEMENT LTD.	Being cash withdrawal to cater for school feeding programme	Moroto	1800000	45111	N/A	N/A	Voluntary	N/A
	Charges for Supply of Furniture at Shree Shahjanand School	Kampala	305163209	45111			Voluntary	
	Building and Construction Charges for Fencing of Tororo Central Police Station -	Tororo	270104631	45121			Voluntary	
	Invoice No 123155205598, Charges for Renovation of Chawolo Church of Uganda	Tororo	130000000	45133			Voluntary	
	Being cash withdrawal to cater the school feeding programme	Moroto	3200000	45140			Voluntary	
	, 2,850 Bags of Supreme Maize Flour 10 Kg Supplied per each	Moroto	76950000	45146			Voluntary	
	150 Bags of Supreme Maize Flour 10 Kg Supplied	Tororo	4050000	45152			Voluntary	
	Charges for Construction Works at Apami School and Apami Church	Alebtong	150000000	45162			Voluntary	
	Charges for Construction Works at Apami School and Apaami Church	Alebtong	100000000	45165			Voluntary	
	Charges for Construction Works done at Apami School and Apami Church	Alebtong	384746772	45170			Voluntary	
	Charges for Renovation of Chawolo Church of Uganda	Tororo	348463067	45174			Voluntary	
	Being cash withdrawal to cater for school feeding programme	Moroto	3600000	45175			Voluntary	
	Charges for Renovation and Refurbishment of Church and Classrooms in Mulanda	Tororo	120017946.3	45183			Voluntary	
	Charges for Construction Works done at Brooklyn SDA Church Luzira	Kampala	364592595	45184			Voluntary	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Being payment of Books Donation	Moroto	25000000	45188			Voluntary	
	2,850 Bags of Supreme Maize Flour	Moroto	76950000	45194			Voluntary	
	500 bags of Cement Donated for the construction of Nakaloke Centre Mosque	Mbale	15870000	45198			Voluntary	
	Being amount for food to supply primary school pupils around the factory	Tororo	646400	45199			Voluntary	
	1 Diesel Generator Model C110D5 Supplied to the Bukoto Temple	Kampala	85721187.54	45202			Voluntary	
	Being cash withdrawal to cater for school feeding	Moroto	2760000	45205			Voluntary	
	Final payment application for school furniture for shree shahjanand school	Kampala	130784231.2	45216			Voluntary	
	2,700 Bags of Supreme Maize Flour 10 Kgs Supplied per each	Moroto	67500000	45229			Voluntary	
	Maize Flour and 50 Kgs of Maize Supplied to Osukuru LC1 Chairperson and to the family of the late Emmanuel Nagoda	Tororo	26148800	45231			Voluntary	
	,Being cash withdrawal to cater for school feeding	Moroto	4000000	45236			Voluntary	
	Being cash withdrawal to cater for university tuition fees for Karamoja students	Karamoja	6866700	45243			Voluntary	
	160 Bags of Supreme Maize Flour 50 Kgs Supplied	Moroto	19200000	45246			Voluntary	
	2,600 Bags of Supreme Maize flour 10 Kgs and 40 Bags of Supreme Maize Flour supplied	Moroto	69800000	45250			Voluntary	
	Charges for Construction works done at Moroto Katikekile Seed secondary School	Moroto	125000000	45250			Voluntary	
	Being payment against invoice APARINV/0023 Drilling Boreholes for the Community in west Budama	Tororo	39483000	45252			Voluntary	
	Construction Works at Uweso Migyera Secondary School	Nakasongola	212400000	45256			Voluntary	
	Charges for Renovation works done at Deliverence Church Kitteezi Wakiso District	Wakiso	150000000	45261			Voluntary	
	Charges for Construction of A Health Care Centre at Nwoya District	Nwoya	180000000	45261			Voluntary	
	Charges for Drilling of two (2) Boreholes	Moroto	94400000	45261			Voluntary	
	Charges for Construction works at UWESO Childrens village Masulita Luwero District & St. John's School Buwaya Iganga District	Luwero /Iganga	400000000	45264			Voluntary	
	Charges for 2 Boreholes Drilled in Moroto	Moroto	94400000	45265			Voluntary	

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Being cash withdrawal to cater for school feeding	Moroto	4200000	45266			Voluntary	
	Charges for Extension of Deliverence Church Makerere Hill on plot 706, Block 9 Kibuga county, KCCA	Kampala	236000000	45271			Voluntary	
	Charges for Extension and Improvement of St. Lukes Church of Uganda at Nshwere Kiruhura District	Kiruhura	531000000	45271			Voluntary	
	Charges for Construction of Laboratories and Staff Quarters at Ruhama Secondary School	Ntungamo	354000000	45271			Voluntary	
	Construction Works done at Hope for Kids Foundation, Lee Preparatory Academy	Tororo	124743284.6	45272			Voluntary	
	640 Bags of Cement Donated for the Construction of Buhehe Parish Church of Uganda	Busia	18944000	45274			Voluntary	
	110 Bags of Cement donated for the Construction of Buhehe Parish Church of Uganda	Busia	3256000	45274			Voluntary	
	Charges for Construction works done at Nyamabare Church of Uganda Rubanda formerly great Bushenyi	Rubanda	100000000	45282			Voluntary	
	2,800 Bags of Supreme Maize Flour 10 Kg Supplied	Moroto	70000000	45288			Voluntary	
	100 Congregation Tables for Church	Tororo	63189000	02.02.2024				
	50 Jerricans of Best Fry Oil 20Ltr	Moroto	5799999.5	06.02.2024				
	45 Bags of 20 kg Salt (Habari 500gms x 40)	Moroto	810000	12.02.2024				
	240 Bags of Supreme Maize Flour 50 Kg	Moroto	22800000	13.02.2024				
	75 Cartons of Supreme Home Baking Flour 12x2 kg	Moroto	5475000	13.02.2024				
	Construction Works at Ruhama Secondary School	Ntungamo	550000000	13.02.2024				
	Construction Works at St Lukes COU Nshwere	Kazo	500000000	13.02.2024				
	Construction Works at Deliverance Church Makerere	Kampala	450000000	13.02.2024				
	36 Bags of Sugar 50kgs Supplied	Moroto	7020000	13.02.2024				
	Construction Works at Migyera UWESO School	Nakasongola	316634928	18.02.2024				
	2,800 Bags of Supreme Maize Flour 10Kg	Moroto	56000000	19.02.2024				
	Construction works at St. Bruno Catholic Church	Tororo	507400000	20.02.2024				

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Construction works at Aukot Church of Uganda	Tororo	126260000	20.02.2024				
	32 Bags of P50 Premium Rice (50kg Bag) Supplied	Moroto	5440000	20.02.2024				
	Stationery Items for School	Moroto	41500000	20.02.2024				
	Construction works at Moroto Katikekile School	Moroto	225000000	21.02.2024				
	100 Wooden Benches 400x900x2Mtrs	Tororo	58803176	23.02.2024				
	Construction Works at St. John SS Iganga	Iganga	171300767	01.03.2024				
	Construction Works at St. John SS Iganga	Iganga	386000000	05.03.2024				
	Construction Works at Nyamabare COU Bushenyi	Rubanda	54200000	07.03.2024				
	Construction Works at Nyamabare COU Bushenyi	Rubanda	62436821	07.03.2024				
	Construction Works at Aukot Church of Uganda	Tororo	269663502	11.03.2024				
	Transportation Charges for Posho	Moroto	28196336	12.03.2024				
	2,400 Bags of Supreme Maize Flour 50kg & 10kg	Moroto	55500000	13.03.2024				
	250 Bags of Cement Donated to Buhobe Church	Busia	7525000	14.03.2024				
	Construction works at St. Bruno Catholic Church	Tororo	123740000	21.03.2024				
	Construction works at St. Bruno Catholic Church	Tororo	150000000	21.03.2024				
	Construction Works at Ruhaama Secondary School	Ntungamo	-507400000	27.03.2024				
	Stationery Items	Moroto	250500000	29.03.2024				
	Construction Works at Nwoya Health Centre	Nwoya	63023800	02.04.2024				
	2,800 Bags of Supreme Maize Flour 10 Kg	Moroto	170000000	05.04.2024				
	Construction of Boundary Wall at Rock High School	Tororo	56000000	11.04.2024				
	16.04 m/ts of Aggregates donated to Tororo Municipal	Tororo	331968642	18.04.2024				
	13.78 m/ts of Aggregates donated to Tororo Municipal	Tororo	802000	27.04.2024				

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	100 Bags of Cement donated to Tororo Municipality	Tororo	689000	27.04.2024				
	15.84 m/ts of Stone Dust to Tororo Municipality	Tororo	3010000	27.04.2024				
	18.74 m/ts of Stone Dust to Tororo Municipality	Tororo	316800	02.05.2024				
	15.02 m/ts of Stone Dust to Tororo Municipality	Tororo	374800	02.05.2024				
	Construction works at St. Augustine Catholic Church	Tororo	300400	02.05.2024				
	Stationery Items	Moroto	354000000	02.05.2024				
	Construction Works at Kiguma Church	Kazo	45891500	03.05.2024				
	100 Bags of Cement Donated to Mayor Tororo	Tororo	800000000	09.05.2024				
	200 Bags of Cement Donated to Tororo Diocese	Tororo	2950000	10.05.2024				
	Construction Works at Buremba Secondary School	Kazo	6448000	11.05.2024				
	Construction Works at Masulita Childrens Home.	Wakiso	300000000	13.05.2024				
	Stationery Items	Moroto	194889018	13.05.2024				
	Construction Works at Rock High School Tororo	Tororo	45891500	14.05.2024				
	Construction Works at Masulita Childrens Home.	Wakiso	300000000	15.05.2024				
	2,400 Bags of Supreme Maize Flour 50Kg and 10Kg	Moroto	395000000	15.05.2024				
	School Bags, Books, Pencils, Erasers, Sharpeners &	Moroto	55500000	18.05.2024				
	Construction Works of Church at Nsambya	Kampala	46716500	20.05.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	413000000	27.05.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	109780000	28.05.2024				
	Construction Works of Church at Nsambya	Kamapala	118000000	29.05.2024				
	Construction Works at Buremba SS Kiruhura	Kiruhura	500000000	29.05.2024				
	Construction Works of Church at Nsambya	Kampala	307000000	04.06.2024				

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Construction Works at St. Paul SS Kakumiro	Kakumiro	845330664.8	04.06.2024				
	Construction Works at St. Peter's Church Kiguma	Masindi	289641752.3	04.06.2024				
	Construction Works at Makerere University	Kamapala	176067	04.06.2024				
	Construction Works at Katikekile Seed SS	Moroto	186954115.5	04.06.2024				
	Stationery Items for School	Moroto	352427152.6	04.06.2024				
	Stationery Items for Donations	Moroto	46716500	05.06.2024				
	Construction Works at St. Lukes COU Nshwere	Kampala	66874350	10.06.2024				
	Construction Works at St. John's Church Entebbe	Entebbe	118000000	10.06.2024				
	Construction Works of Church at Ssembabule	Ssembabule	1132448701	12.06.2024				
	7,500 Kgs of Caustic Soda Flakes	Moroto	1132448701	12.06.2024				
	8,152 Kgs of Caustic Soda Flakes	Moroto	28500000	12.06.2024				
	Construction Works at St. Bruno Church Morukiswa	Tororo	30977600	12.06.2024				
	Construction Works at St. Bruno Church Morukiswa	Tororo	100000000	18.06.2024				
	1,400 Bags of Supreme Maize Flour 50 & 10 Kgs	Moroto	150000000	18.06.2024				
	50 Bags of Cement Donated to Kamuli	Kamuli	55500000	24.06.2024				
	Construction Works at Bumboozi	Kanungu	1612000	24.06.2024				
	Office Furnitures	Tororo	259600000	26.06.2024				
	Furniture Works (100 Benches) at Nyambare Church	Kitagwenda	85000000	27.06.2024				
	Construction works at UWESO Childrens Village	Wakiso	70800000	03.01.2024				
	MEP and civil works at Bushenyi Church of Uganda	Bushenyi	330000000	05.01.2024				
	Construction works at Ruhaama School	Ruhaama	125000000	05.01.2024				
	Construction works at St. Lukes C.O.U Nshwere	Kampala	350000000	08.01.2024				

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Specify Mandatory or voluntary	Reference to the law, contract or else if mandatory
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		
	Construction works at Deliverence Church Makerere	Kampala	300000000	08.01.2024				
	50,112 PIECES OF RWENZORI EXERCISE BOOKS	Moroto	250000000	08.01.2024				
	Construction works at Deliverence Church Kitezi	Wakiso	25056000	10.01.2024				
	Funds for Sponsorship of Students under TICODEP	Karamoja	94400000	11.01.2024				
	2,850 Bags of Supreme Maize Flour 10 Kgs	Moroto	7525000	16.01.2024				
	Karamoja students' university tuition refund	Karamoja	71250000	22.01.2024				
	CORPORATE SOCIAL RESPOS.	Kapchorwa	-712000	21.02.2024				
	SOCIAL CORPORATE RESP.	Moroto	11184700	31.01.2024				
	CORPORATE SOCIAL RESPONSIBILITY	Tororo	3600000	14.03.2024				
	CORPORATE SOCIAL RESPOSIBILITIES	Kapchorwa	3600000	03.04.2024				
	CORPORATE SOCIAL RESP.	Kapchorwa	4000000	09.05.2024				
	Payment of school fees for Amuron Regina Ashianut	Amuria	1000000	19.03.2024				

Annex 17: Company profiles

N°	TIN	Name of Petroleum Company(ies)	Date of Creation	Tax Identification Number	Company's Share Capital UGX	Primary Activity	Secondary Activity	Contact Address
1	1000171284	TOTALENERGIES EP UGANDA	06/04/2010	1000171284	Nc	Oil & Gas Exploration/Production	N/A	Course View Towers 21 Yusuf Lule Road, Nakasero, Kampala
2	1000491360	CNOOC UGANDA LTD	11/05/2010	1000491360	1,000,000	Oil and Gas development and production	N/A	Plot 2 Bombo Road, City Apartments, Kampala. P.O Box 31776, Kampala
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	12/06/2015	1008571187	1,601,397,624,783	Oil and Gas	N/A	Plot 15 Yusuf Lule Road,
4	1000024790	TORORO CEMENT LTD	03/11/1995	1000024790	Nc	MINING (CEMENT PRODUCTION)	MANUFACTURING	P.O. BOX 74 TORORO
5	1000028511	HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc
6	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	17/06/2013	1002647366	8,950,000,000	Nc	Nc	Plot No.217, Block No.6, Tororo - Mbale Road, Tororo, Uganda
7	1003538323	MOTA ENGsIL ENGENHARIA E CONSTRUCAO AFRICA, SA	14/02/2014	1003538323	Nc	Civil construction	N/A	Plot 2 Parklane, Kololo, Kampala, Uganda
8	1009753489	METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
9	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	04/06/2011	1000850391	4,050,000,000	Mining of Iron Ore	N/A	Plot No 104-106. 5th Street. Industrial Area. Kampala. Uganda
10	1000144942	DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
11	1010924286	WAGAGAI MINING U LIMITED	Nc	1010924286	100,000,000	MINING GOLD	N/A	NAMANVE
12	1000032743	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	PLOT 1363, ORANGE PLAZA MENGO HILL RD P.O.BOX: 511 KAMPALA-UGANDA
13	1009526744	GEMS INTERNATIONAL LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
14	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED						
15	1013373236	RWENZORI RARE METALS LTD.	Nc	Nc	Nc	Nc	Nc	Nc
16	1000443250	UGANDA DEVELOPMENT CORPORATION	Nc	Nc	Nc	Nc	Nc	Nc
17	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc
18	1000437630	NAMEKARA MINING COMPANY LIMITED	06/06/2006	1000437630	10,000,000	EXPLORATION OF VERMICULITE MINERAL	EXPLORATION AND SALES MINING, PROCESSING OF VERMICULITE CONCENTRATE	UGANDA, EASTERN MANAFWA, BUGOBERO SUB COUNTY, BUMASOKHO PARISH, BUNANDALA, P.O. BOX 2368, MBALE UGANDA
19	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	08/07/2016	1009615135	10,000,000	Iron Ore	Nc	5th Street Industrial Area Kampala, Uganda
20	1016778571	EVERGRANDE RESOURCES CO. LTD	Nc	Nc	Nc	Nc	Nc	Nc

Annex 18: Detail of royalties transferred during FY 2023-24

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
1	MECHANISED AGRO (U) LTD	ML00015	MARBLE,GRANITE AND OTHER DIMENSION STONES	14/08/2023	850,000	595,000	Moroto District	127,500	Rupa Sub County	85,000
2	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN,LIMESTONE,CHALK,GYPSUM	05/07/2023	6,300,000	4,410,000	Buhweju District	945,000	Nyakashaka Town Council	630,000
3	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN,LIMESTONE,CHALK,GYPSUM	05/07/2023	11,065,000	7,745,500	Buhweju District	1,659,750	Nyakashaka Town Council	1,106,500
4	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN,LIMESTONE,CHALK,GYPSUM	05/07/2023	3,475,100	2,432,570	Buhweju District	521,265	Nyakashaka Town Council	347,510
5	Mr. PETER LOKWANG	LL1260	KAOLIN,LIMESTONE,CHALK,GYPSUM	02/07/2023	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
6	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	18,448	12,914	Rubanda District	2,767	Muko Sub County	1,845
7	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	54,661	38,263	Rubanda District	8,199	Muko Sub County	5,466
8	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	47,828	33,480	Rubanda District	7,174	Muko Sub County	4,783
9	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	40,995	28,697	Rubanda District	6,149	Muko Sub County	4,100
10	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	47,828	33,480	Rubanda District	7,174	Muko Sub County	4,783
11	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	27,330	19,131	Rubanda District	4,100	Muko Sub County	2,733
12	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	29,038	20,327	Rubanda District	4,356	Muko Sub County	2,904
13	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	75,158	52,611	Rubanda District	11,274	Muko Sub County	7,516

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
14	KATONGO MINERS ASSOCIATION LIMITED	LL00218	BASE METALS AND ORES	01/07/2023	51,244	35,871	Rubanda District	7,687	Muko Sub County	5,124
15	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	06/07/2023	5,024,200	3,516,940	Kapchorwa District	753,630	Kapsinda Sub County	502,420
16	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	06/07/2023	5,850,000	4,095,000	Kapchorwa District	877,500	Kawowo Sub County	585,000
17	HIMA CEMENT LTD	ML0248	KAOLIN,LIMESTONE,CHALK,GYPSUM	07/07/2023	20,634,400	14,444,080	Kamwenge/Kitagwenda	3,095,160	Kamwenge/Kitagwenda Sub County	2,063,440
18	HIMA CEMENT LTD	ML1110	KAOLIN,LIMESTONE,CHALK,GYPSUM	07/07/2023	198,990,000	139,293,000	Kasese District	29,848,500	Hima Town Council	19,899,000
19	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES	11/07/2023	199,643,940	139,750,758	Kabale District	29,946,591	Buhara Sub Country	19,964,394
20	ABASI BALINDA TRANSPORTERS LIMITED	LL00175	POZZOLANIC MATERIALS	31/07/2023	6,051,940	4,236,358	Kabarole District	907,791	Kicwamba Sub County	605,194
21	ABASI BALINDA TRANSPORTERS LIMITED	LL00175	POZZOLANIC MATERIALS	31/07/2023	4,628,800	3,240,160	Kabarole District	694,320	Kicwamba Sub County	462,880
22	PREC MET SERVICES LIMITED	MDL20230238	PRECIOUS METALS	15/07/2023	2,029,461	1,420,623	Kassanda District	304,419	Kitumbi Sub County	202,946
23	PREC MET SERVICES LIMITED	MDL20230238	PRECIOUS METALS	15/07/2023	2,029,130	1,420,391	Kassanda District	304,370	Kitumbi Sub County	202,913
24	EXODUS MINING (U) LIMITED	LL00177	PRECIOUS METALS	18/07/2023	549,063	384,344	Kassanda District	82,359	Kitumbi Sub County	54,906
25	EXODUS MINING (U) LIMITED	LL00177	PRECIOUS METALS	18/07/2023	514,747	360,323	Kassanda District	77,212	Kitumbi Sub County	51,475
26	EXODUS MINING (U) LIMITED	LL00177	PRECIOUS METALS	18/07/2023	423,236	296,265	Kassanda District	63,485	Kitumbi Sub County	42,324
27	KITUMBI KAYONZA MINNERS ASSOCIATION LTD	LL1375	PRECIOUS METALS	20/07/2023	1,827,542	1,279,279	Kassanda District	274,131	Kitumbi Sub County	182,754
28	KITUMBI KAYONZA MINNERS	LL1375	PRECIOUS METALS	20/07/2023	2,044,293	1,431,005	Kassanda District	306,644	Kitumbi Sub County	204,429

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	ASSOCIATION LTD									
29	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE,GRANITE AND OTHER DIMENSION STONES	25/07/2023	290,000	203,000	Moroto District	43,500	Rupa Sub County	29,000
30	KITUMBI KAYONZA MINNERS ASSOCIATION LTD	LL1375	PRECIOUS METALS	20/07/2023	1,450,636	1,015,445	Kassanda District	217,595	Kitumbi Sub County	145,064
31	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	24/07/2023	22,879,000	16,015,300	Manafwa District	3,431,850	Bugobelo Sub County	2,287,900
32	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN,LIMESTONE,CHALK,GYPSUM	27/07/2023	163,610	114,527	Mitooma District	24,542	Mutara Sub County	16,361
33	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN,LIMESTONE,CHALK,GYPSUM	27/07/2023	35,600	24,920	Mitooma District	5,340	Rurehe Sub County	3,560
34	TORORO CEMENT LTD	ML00045	POZZOLANIC MATERIALS	24/07/2023	40,541,120	28,378,784	Kapchorwa District	6,081,168	Kapsinda Sub County	4,054,112
35	TORORO CEMENT LTD	ML4622	KAOLIN,LIMESTONE,CHALK,GYPSUM	24/07/2023	54,274,500	37,992,150	Moroto District	8,141,175	Tapac Sub County	5,427,450
36	TORORO CEMENT LTD	ML0593	KAOLIN,LIMESTONE,CHALK,GYPSUM	24/07/2023	23,260,450	16,282,315	Moroto District	3,489,068	Tapac Sub County	2,326,045
37	TORORO CEMENT LTD	ML0061	POZZOLANIC MATERIALS	24/07/2023	13,921,000	9,744,700	Kapchorwa District	2,088,150	Kawowo Sub County	1,392,100
38	TORORO CEMENT LTD	ML4684	POZZOLANIC MATERIALS	24/07/2023	5,742,960	4,020,072	Tororo District	861,444	Tororo Municipal Council	574,296
39	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	26/07/2023	7,864,040	5,504,828	Kapchorwa District	1,179,606	Kapsinda Sub County	786,404
40	XING TONG INTERNATIONAL LTD	ML00245	MARBLE,GRANITE AND OTHER DIMENSION STONES	27/07/2023	38,000	26,600	Luweero District	5,700	Butuntumula Sub County	3,800
41	MR CHRISPUS BAMUSEDE OSCAR	LL00163	KAOLIN,LIMESTONE,CHALK,GYPSUM	31/07/2023	56,266,900	39,386,830	Kasese District	8,440,035	Muhokya Town Council	5,626,690
42	MULTITASK SERVICES LIMITED	ML1291	MARBLE,GRANITE AND OTHER DIMENSION STONES	26/07/2023	750,000	525,000	Moroto District	112,500	Katikekile Sub County	75,000
43	Mr. PETER LOKWANG	LL1260	KAOLIN,LIMESTONE,CHALK,GYPSUM	26/07/2023	175,000	122,500	Moroto District	26,250	Katikekile Sub County	17,500
44	MR CHRISPUS BAMUSEDE OSCAR	LL00163	KAOLIN,LIMESTONE,CHALK,GYPSUM	31/07/2023	27,462,500	19,223,750	Kasese District	4,119,375	Muhokya Town Council	2,746,250
45	Mr. PETER LOKWANG	LL1261	KAOLIN,LIMESTONE,CHALK,GYPSUM	03/08/2023	125,000	87,500	Moroto District	18,750	Katikekile Sub County	12,500

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
46	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES	26/07/2023	16,129,295	11,290,507	Rubanda District	2,419,394	Muko Sub County	1,612,930
47	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES	01/08/2023	164,010	114,807	Kabale District	24,602	Buhara Sub Country	16,401
48	MANNEH GEMSTONE CO UGANDA LIMITED	MDL20230264	PRECIOUS STONES	02/08/2023	364,567	255,197	Karamoja Region	54,685	Sub County under MDL20230264	36,457
49	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES	04/08/2023	157,449,744	110,214,821	Kabale District	23,617,462	Buhara Sub Country	15,744,974
50	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	09/08/2023	2,319,757	1,623,830	Busia District	347,964	Sikuda Sub County	231,976
51	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	09/08/2023	1,509,923	1,056,946	Busia District	226,488	Sikuda Sub County	150,992
52	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	09/08/2023	1,955,224	1,368,657	Busia District	293,284	Sikuda Sub County	195,522
53	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	09/08/2023	2,034,326	1,424,028	Busia District	305,149	Sikuda Sub County	203,433
54	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	09/08/2023	1,846,642	1,292,649	Busia District	276,996	Sikuda Sub County	184,664
55	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	16/08/2023	6,050,000	4,235,000	Kapchorwa District	907,500	Kawowo Sub County	605,000
56	ZARNACK HOLDINGS UGANDA LIMITED	ML0762	BASE METALS AND ORES	17/08/2023	195,938,858	137,157,201	Ntungamo District	29,390,829	Ruhaama Sub County	19,593,886
57	HIMA CEMENT LTD	ML1110	KAOLIN,LIMESTONE,CHALK,GYPSUM	24/08/2023	242,330,000	169,631,000	Kasese District	36,349,500	Hima Town Council	24,233,000
58	HIMA CEMENT LTD	ML0248	KAOLIN,LIMESTONE,CHALK,GYPSUM	24/08/2023	1,302,900	912,030	Kamwenge/Kitagwenda	195,435	Kamwenge/Kitagwenda Sub County	130,290
59	NDIWA PROPERTY CONSULTANTS LIMITED	LL1632	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	250,000	175,000	Moroto District	37,500	Katikekile Sub County	25,000
60	NDIWA PROPERTY	LL1632	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	350,000	245,000	Moroto District	52,500	Katikekile Sub County	35,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	CONSULTANTS LIMITED									
61	NDIWA PROPERTY CONSULTANTS LIMITED	LL1630	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	300,000	210,000	Moroto District	45,000	Katikekile Sub County	30,000
62	NDIWA PROPERTY CONSULTANTS LIMITED	LL1631	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	275,000	192,500	Moroto District	41,250	Katikekile Sub County	27,500
63	NDIWA PROPERTY CONSULTANTS LIMITED	LL1630	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	225,000	157,500	Moroto District	33,750	Katikekile Sub County	22,500
64	NDIWA PROPERTY CONSULTANTS LIMITED	LL1631	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/08/2023	325,000	227,500	Moroto District	48,750	Katikekile Sub County	32,500
65	Mr. PETER LOKWANG	LL1260	KAOLIN,LIMESTONE,CHALK,GYPSUM	23/08/2023	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
66	Mr. PETER LOKWANG	LL1261	KAOLIN,LIMESTONE,CHALK,GYPSUM	25/08/2023	190,000	133,000	Moroto District	28,500	Katikekile Sub County	19,000
67	TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	LL 1860	PRECIOUS METALS	24/08/2023	762,066	533,446	Busia District	114,310	Sikuda Sub County	76,207
68	TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	LL 1860	PRECIOUS METALS	24/08/2023	952,177	666,524	Busia District	142,827	Sikuda Sub County	95,218
69	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES	23/08/2023	14,135,585	9,894,910	Rubanda District	2,120,338	Muko Sub County	1,413,559
70	TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION	LL 1860	PRECIOUS METALS	11/09/2023	613,530	429,471	Busia District	92,030	Sikuda Sub County	61,353
71	KISITA MINING COMPANY LIMITED		BASE METALS AND ORES, OTHER THAN IRON ORE	01/09/2023	3,804,788	2,663,352	Kassanda District	570,718	Kitumbi Sub County	380,479
72	SUNBELT MINING GROUP LTD	ML1954	MARBLE,GRANITE AND OTHER DIMENSION STONES	05/09/2023	5,000,000	3,500,000	Moroto District	750,000	Rupa Sub County	500,000
73	SUNBELT MINING GROUP LTD	ML1954	MARBLE,GRANITE AND OTHER DIMENSION STONES	05/09/2023	500,000	350,000	Moroto District	75,000	Rupa Sub County	50,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
74	SUNBELT MINING GROUP LTD	ML1954	MARBLE,GRANITE AND OTHER DIMENSION STONES	05/09/2023	2,500,000	1,750,000	Moroto District	375,000	Rupa Sub County	250,000
75	JOWAS ENTERPRISES LIMITED	LL00286	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/09/2023	1,000,000	700,000	Moroto District	150,000	Rupa Sub County	100,000
76	JOWAS ENTERPRISES LIMITED	LL00286	MARBLE,GRANITE AND OTHER DIMENSION STONES	22/09/2023	1,800,000	1,260,000	Moroto District	270,000	Rupa Sub County	180,000
77	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	15/09/2023	1,259,821	881,875	Busia District	188,973	Sikuda Sub County	125,982
78	GREENSTONE RESOURCES LIMITED	ML4128	PRECIOUS METALS	15/09/2023	2,306,112	1,614,278	Busia District	345,917	Sikuda Sub County	230,611
79	Mr. PETER LOKWANG	LL1260	KAOLIN,LIMESTONE,CHALK,GYPSUM	16/09/2023	300,000	210,000	Moroto District	45,000	Katikekile Sub County	30,000
80	JOWAS ENTERPRISES LIMITED	LL00286	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	22/09/2023	1,400,000	980,000	Moroto District	210,000	Rupa Sub County	140,000
81	TORORO CEMENT LTD	ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/09/2023	92,646,800	64,852,760	Moroto District	13,897,020	Tapac Sub County	9,264,680
82	TORORO CEMENT LTD	ML0061	POZZOLANIC MATERIALS	29/09/2023	27,060,200	18,942,140	Kapchorwa District	4,059,030	Kawowo Sub County	2,706,020
83	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	10/11/2023	49,288,000	34,501,600	Manafwa District	7,393,200	Bugobelo Sub County	4,928,800
84	TORORO CEMENT LTD	ML0061	POZZOLANIC MATERIALS	29/09/2023	40,142,200	28,099,540	Kapchorwa District	6,021,330	Kawowo Sub County	4,014,220
85	TORORO CEMENT LTD	ML4684	POZZOLANIC MATERIALS	29/09/2023	28,863,600	20,204,520	Tororo District	4,329,540	Tororo Municipal Council	2,886,360
86	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	10/11/2023	46,198,000	32,338,600	Manafwa District	6,929,700	Bugobelo Sub County	4,619,800
87	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/09/2023	187,598,000	131,318,600	Moroto District	28,139,700	Tapac Sub County	18,759,800
88	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/09/2023	216,176,000	151,323,200	Moroto District	32,426,400	Tapac Sub County	21,617,600
89	TORORO CEMENT LTD	ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/09/2023	80,399,000	56,279,300	Moroto District	12,059,850	Tapac Sub County	8,039,900
90	TORORO CEMENT LTD	ML00045	POZZOLANIC MATERIALS	29/09/2023	72,513,740	50,759,618	Kapchorwa District	10,877,061	Kapsinda Sub County	7,251,374
91	TORORO CEMENT LTD	ML00045	POZZOLANIC MATERIALS	29/09/2023	78,611,520	55,028,064	Kapchorwa District	11,791,728	Kapsinda Sub County	7,861,152

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
92	TORORO CEMENT LTD	ML4684	POZZOLANIC MATERIALS	29/09/2023	17,241,240	12,068,868	Tororo District	2,586,186	Tororo Municipal Council	1,724,124
93	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	29/09/2023	11,630,000	8,141,000	Kapchorwa District	1,744,500	Kawowo Sub County	1,163,000
94	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	10/10/2023	22,207,440	15,545,208	Kapchorwa District	3,331,116	Kapsinda Sub County	2,220,744
95	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	04/10/2023	15,889,767	11,122,837	Rubanda District	2,383,465	Muko Sub County	1,588,977
96	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	12/10/2023	12,300,000	8,610,000	Kapchorwa District	1,845,000	Kawowo Sub County	1,230,000
97	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	10/10/2023	395,198,328	276,638,830	Kabale District	59,279,749	Buhara Sub County	39,519,833
98	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/10/2023	300,000	210,000	Moroto District	45,000	Rupa Sub County	30,000
99	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	14/10/2023	820,000	574,000	Mitooma District	123,000	Mutara Sub County	82,000
100	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	14/10/2023	340,000	238,000	Mitooma District	51,000	Mutara Sub County	34,000
101	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	14/10/2023	640,000	448,000	Mitooma District	96,000	Mutara Sub County	64,000
102	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	14/10/2023	2,740,000	1,918,000	Mitooma District	411,000	Mutara Sub County	274,000
103	TORORO CEMENT LTD	ML00045	POZZOLANIC MATERIALS	20/10/2023	62,335,680	43,634,976	Kapchorwa District	9,350,352	Kawowo Sub County	6,233,568
104	TORORO CEMENT LTD	ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/10/2023	69,343,200	48,540,240	Moroto District	10,401,480	Tapac Sub County	6,934,320
105	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/10/2023	161,800,800	113,260,560	Moroto District	24,270,120	Tapac Sub County	16,180,080
106	TORORO CEMENT LTD	ML4684	POZZOLANIC MATERIALS	20/10/2023	13,728,440	9,609,908	Tororo District	2,059,266	Tororo Municipality	1,372,844
107	TORORO CEMENT LTD	ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/10/2023	12,038,800	8,427,160	Tororo District	1,805,820	Tororo Municipality	1,203,880
108	HIMA CEMENT LTD	ML0248	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	09/11/2023	349,438,800	244,607,160	Kamwenge/Kitagwenda	52,415,820	Sub County in Kamwenge/Kitagwenda	34,943,880

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
109	HIMA CEMENT LTD	ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	09/11/2023	581,700,000	407,190,000	Kasese District	87,255,000	Hima Town Council	58,170,000
110	TORORO CEMENT LTD	ML0061	POZZOLANIC MATERIALS	20/10/2023	4,825,600	3,377,920	Kapchorwa District	723,840	Kawowo Sub County	482,560
111	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	03/11/2023	332,427,165	232,699,016	Kabale District	49,864,075	Buhara Sub County	33,242,717
112	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	10/11/2023	41,690,000	29,183,000	Manafwa District	6,253,500	Bugobelo Sub County	4,169,000
113	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	01/11/2023	200,000	140,000	Moroto District	30,000	Rupa Sub County	20,000
114	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
115	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
116	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	200,000	140,000	Mityana District	30,000	Kikandwa Sub County	20,000
117	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	1,000,000	700,000	Mityana District	150,000	Kikandwa Sub County	100,000
118	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	150,000	105,000	Mityana District	22,500	Kikandwa Sub County	15,000
119	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	400,000	280,000	Mityana District	60,000	Kikandwa Sub County	40,000
120	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	350,000	245,000	Mityana District	52,500	Kikandwa Sub County	35,000
121	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
122	SHINING ROCK INVESTMENTS	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	175,000	122,500	Mityana District	26,250	Kikandwa Sub County	17,500

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
123	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	125,000	87,500	Mityana District	18,750	Kikandwa Sub County	12,500
124	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	27/11/2023	150,000	105,000	Mityana District	22,500	Kikandwa Sub County	15,000
125	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	250,000	175,000	Mityana District	37,500	Kikandwa Sub County	25,000
126	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	75,000	52,500	Mityana District	11,250	Kikandwa Sub County	7,500
127	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	30,000	21,000	Mityana District	4,500	Kikandwa Sub County	3,000
128	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	500,000	350,000	Mityana District	75,000	Kikandwa Sub County	50,000
129	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	50,000	35,000	Mityana District	7,500	Kikandwa Sub County	5,000
130	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	25,000	17,500	Mityana District	3,750	Kikandwa Sub County	2,500
131	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	34,844,637	24,391,246	Kabale Municipality	5,226,696	KMC Northern Division	3,484,464
132	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	17,804,701	12,463,291	Kisoro District	2,670,705	Nyanamo Town Council	1,780,470
133	NATIONAL CEMENT COMPANY	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	100,890,407	70,623,285	Rubanda District	15,133,561	Hamurwa Town Council	10,089,041

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
134	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/11/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
135	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	45,105,905	31,574,133	Kabale Municipality	6,765,886	KMC Northern Division	4,510,590
136	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	6,606,587	4,624,611	Kisoro District	990,988	Nyanamo Town Council	660,659
137	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	42,991,142	30,093,799	Rubanda District	6,448,671	Hamurwa Town Council	4,299,114
138	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	15,431,269	10,801,888	Kisoro District	2,314,690	Nyanamo Town Council	1,543,127
139	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	38,267,951	26,787,566	Kabale Municipality	5,740,193	KMC Northern Division	3,826,795
140	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	07/11/2023	98,797,885	69,158,520	Rubanda District	14,819,683	Hamurwa Town Council	9,879,789
141	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	21/11/2023	176,000	123,200	Luwero District	26,400	Butuntumula Sub County	17,600
142	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	21/11/2023	190,000	133,000	Luwero District	28,500	Butuntumula Sub County	19,000
143	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	22/11/2023	25,052,520	17,536,764	Kapchorwa District	3,757,878	Kapsinda Sub County	2,505,252
144	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	21/11/2023	180,000	126,000	Luwero District	27,000	Butuntumula Sub County	18,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
145	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	21/11/2023	140,000	98,000	Luwero District	21,000	Butuntumula Sub County	14,000
146	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	22/11/2023	26,999,920	18,899,944	Kapchorwa District	4,049,988	Kapsinda Sub County	2,699,992
147	MANNEH GEMSTONE CO UGANDA LIMITED	MDL20230264	PRECIOUS STONES	15/11/2023	263,970	184,779	Moroto District	39,596	Tapac Sub County	26,397
148	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	135,000	94,500	Pakwach District	20,250	Alwi Sub County	13,500
149	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/11/2023	200,000	140,000	Pakwach District	30,000	Alwi Sub County	20,000
150	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	35,000	24,500	Pakwach District	5,250	Alwi Sub County	3,500
151	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	300,000	210,000	Pakwach District	45,000	Alwi Sub County	30,000
152	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/11/2023	115,000	80,500	Pakwach District	17,250	Alwi Sub County	11,500
153	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	225,000	157,500	Pakwach District	33,750	Alwi Sub County	22,500
154	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/11/2023	90,000	63,000	Pakwach District	13,500	Alwi Sub County	9,000
155	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/11/2023	110,000	77,000	Pakwach District	16,500	Alwi Sub County	11,000
156	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	170,000	119,000	Pakwach District	25,500	Alwi Sub County	17,000
157	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	1,480,010	1,036,007	Kisoro District	222,002	Nyanamo Town Council	148,001
158	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	21,339,105	14,937,374	Rubanda District	3,200,866	Hamurwa Town Council	2,133,911
159	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/11/2023	250,000	175,000	Pakwach District	37,500	Alwi Sub County	25,000
160	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	255,000	178,500	Pakwach District	38,250	Alwi Sub County	25,500
161	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	105,000	73,500	Pakwach District	15,750	Alwi Sub County	10,500
162	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	160,000	112,000	Pakwach District	24,000	Alwi Sub County	16,000
163	NATIONAL CEMENT	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	1,610,849	1,127,594	Rubanda District	241,627	Hamurwa Town Council	161,085

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	COMPANY UGANDA LIMITED									
164	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	326,529	228,570	Kisoro District	48,979	Nyanamo Town Council	32,653
165	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	175,000	122,500	Pakwach District	26,250	Alwi Sub County	17,500
166	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	205,000	143,500	Pakwach District	30,750	Alwi Sub County	20,500
167	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	6,643,767	4,650,637	Kabale Municipality	996,565	KMC Northern Division	664,377
168	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	578,379	404,865	Kisoro District	86,757	Nyanamo Town Council	57,838
169	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	17/11/2023	22,151,750	15,506,225	Rubanda District	3,322,763	Hamurwa Town Council	2,215,175
170	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/11/2023	48,500	33,950	Pakwach District	7,275	Alwi Sub County	4,850
171	HIMA CEMENT LTD	ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/11/2023	857,500,000	600,250,000	Kasese District	128,625,000	Hima Town Council	85,750,000
172	HIMA CEMENT LTD	ML0248	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/11/2023	376,939,600	263,857,720	Kamwenge/Kitagwenda	56,540,940	Sub County in Kamwenge/Kitagwenda	37,693,960
173	TORORO CEMENT LTD	ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/11/2023	30,039,200	21,027,440	Tororo District	4,505,880	Tororo Municipality	3,003,920
174	TORORO CEMENT LTD	ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/11/2023	69,890,400	48,923,280	Moroto District	10,483,560	Tapac Sub County	6,989,040
175	TORORO CEMENT LTD	ML4684	POZZOLANIC MATERIALS	21/11/2023	13,705,840	9,594,088	Tororo District	2,055,876	Tororo Municipality	1,370,584
176	HIMA CEMENT LTD	ML1744	POZZOLANIC MATERIALS	27/11/2023	24,443,520	17,110,464	Kapchorwa District	3,666,528	Kapsinda Sub County	2,444,352
177	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/11/2023	163,078,000	114,154,600	Moroto District	24,461,700	Tapac Sub County	16,307,800
178	TORORO CEMENT LTD	ML00045	POZZOLANIC MATERIALS	21/11/2023	62,746,680	43,922,676	Kapchorwa District	9,412,002	Kapsinda Sub County	6,274,668
179	UNIVERSAL GRANITES AND	MDL20230308	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	22/11/2023	220,000	154,000	Lira District	33,000	Ngeeta Sub County	22,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	MARBLE LIMITED									
180	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	25,000	17,500	Pakwach District	3,750	Alwi Sub County	2,500
181	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/11/2023	19,500	13,650	Pakwach District	2,925	Alwi Sub County	1,950
182	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	27/11/2023	12,340,000	8,638,000	Kapchorwa District	1,851,000	Kawowo Sub County	1,234,000
183	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/11/2023	26,500	18,550	Pakwach District	3,975	Alwi Sub County	2,650
184	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/11/2023	30,000	21,000	Pakwach District	4,500	Alwi Sub County	3,000
185	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	27,500	19,250	Pakwach District	4,125	Alwi Sub County	2,750
186	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	25,000	17,500	Pakwach District	3,750	Alwi Sub County	2,500
187	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	24,000	16,800	Pakwach District	3,600	Alwi Sub County	2,400
188	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	25,000	17,500	Pakwach District	3,750	Alwi Sub County	2,500
189	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/11/2023	35,000	24,500	Pakwach District	5,250	Alwi Sub County	3,500
190	Mr. JOSEPH KIZITO	LL1724	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/11/2023	50,000	35,000	Pakwach District	7,500	Alwi Sub County	5,000
191	GEMS INTERNATIONAL LIMITED	LL00145	POZZOLANIC MATERIALS	10/01/2024	26,295,740	18,407,018	Kasese District	3,944,361	Muhokya Sub County	2,629,574
192	UMOJA GOLD TRADERS ASSOCIATION	MDL20230248	PRECIOUS METALS	30/01/2024	719,599	503,719	Kassanda District	107,940	Kitumbi Sub County	71,960
193	BRN INTERNATIONAL LIMITED		MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	11/01/2024	500,000	350,000	Mityana District	75,000	Kikandwa Sub County	50,000
194	CONSOLIDATED AFRICAN RESOURCES LIMITED	ML1959	GRAPHITE	09/12/2023	823,318	576,323	Kitgum District	123,498	Orom Sub County	82,332
195	CONSOLIDATED AFRICAN RESOURCES LIMITED	ML1959	GRAPHITE	09/12/2023	4,116,589	2,881,612	Kitgum District	617,488	Orom Sub County	411,659
196	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	02/12/2023	3,000,000	2,100,000	Moroto District	450,000	Rupa Sub County	300,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
197	HIMA CEMENT LTD	MML/ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/01/2024	230,825,000	161,577,500	Moroto District	34,623,750	Hima Town Council	23,082,500
198	GEMS INTERNATIONAL LIMITED	LL00145	POZZOLANIC MATERIALS	10/01/2024	34,690,500	24,283,350	Kasese District	5,203,575	Muhokya Sub County	3,469,050
199	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	12/12/2023	41,612,000	29,128,400	Manafwa District	6,241,800	Bugobelo Sub County	4,161,200
200	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	110,000	77,000	Mityana District	16,500	Kikandwa Sub County	11,000
201	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	105,000	73,500	Mityana District	15,750	Kikandwa Sub County	10,500
202	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
203	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	125,000	87,500	Mityana District	18,750	Kikandwa Sub County	12,500
204	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	240,000	168,000	Mityana District	36,000	Kikandwa Sub County	24,000
205	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	205,000	143,500	Mityana District	30,750	Kikandwa Sub County	20,500
206	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	105,000	73,500	Mityana District	15,750	Kikandwa Sub County	10,500
207	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	210,000	147,000	Mityana District	31,500	Kikandwa Sub County	21,000
208	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	100,000	70,000	Mityana District	15,000	Kikandwa Sub County	10,000
209	SHINING ROCK INVESTMENTS	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	160,000	112,000	Mityana District	24,000	Kikandwa Sub County	16,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
210	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	300,000	210,000	Mityana District	45,000	Kikandwa Sub County	30,000
211	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	235,000	164,500	Mityana District	35,250	Kikandwa Sub County	23,500
212	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	220,000	154,000	Mityana District	33,000	Kikandwa Sub County	22,000
213	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	120,000	84,000	Mityana District	18,000	Kikandwa Sub County	12,000
214	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	400,000	280,000	Mityana District	60,000	Kikandwa Sub County	40,000
215	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	215,000	150,500	Mityana District	32,250	Kikandwa Sub County	21,500
216	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	205,000	143,500	Mityana District	30,750	Kikandwa Sub County	20,500
217	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	225,000	157,500	Mityana District	33,750	Kikandwa Sub County	22,500
218	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	75,000	52,500	Mityana District	11,250	Kikandwa Sub County	7,500
219	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/12/2023	50,000	35,000	Mityana District	7,500	Kikandwa Sub County	5,000
220	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	155,000	108,500	Mityana District	23,250	Kikandwa Sub County	15,500
221	SHINING ROCK INVESTMENTS	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	125,000	87,500	Mityana District	18,750	Kikandwa Sub County	12,500

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
222	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	175,000	122,500	Mityana District	26,250	Kikandwa Sub County	17,500
223	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	08/12/2023	170,000	119,000	Mityana District	25,500	Kikandwa Sub County	17,000
224	CONSOLIDATED AFRICAN RESOURCES LIMITED	ML1959	GRAPHITE	09/12/2023	823,318	576,323	Kitgum District	123,498	Orom Sub County	82,332
225	HIMA CEMENT LTD	ML0248	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	07/12/2023	151,223,600	105,856,520	Kamwenge/Kitagwenda Districct	22,683,540	Kamwenge/Kitagwenda Sub county	15,122,360
226	SINO MINERALS INVESTMENTS COMPANY LIMITED	ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	07/12/2023	400,967,160	280,677,012	Kabale District	60,145,074	Buhara Sub County	40,096,716
227	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	13/12/2023	19,060,000	13,342,000	Kapchorwa District	2,859,000	Kawowo Sub County	1,906,000
228	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	13/12/2023	22,318,894	15,623,226	Kabale Municipality	3,347,834	KMC Northern Division	2,231,889
229	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	13/12/2023	35,009,133	24,506,393	Kisoro District	5,251,370	Nyanamo Town Council	3,500,913
230	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	13/12/2023	59,681,249	41,776,874	Kisoro District	8,952,187	Nyanamo Town Council	5,968,125
231	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	13/12/2023	22,646,575	15,852,602	Kisoro District	3,396,986	Nyanamo Town Council	2,264,657
232	NATIONAL CEMENT COMPANY	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	13/12/2023	42,954,992	30,068,495	Rubanda District	6,443,249	Hamurwa Town Council	4,295,499

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
233	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	18/12/2023	164,126,200	114,888,340	Moroto District	24,618,930	Tapac Sub County	16,412,620
234	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	18/12/2023	63,581,440	44,507,008	Kapchorwa District	9,537,216	Kawowo Sub County	6,358,144
235	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	18/12/2023	70,339,800	49,237,860	Moroto District	10,550,970	Tapac Sub County	7,033,980
236	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	18/12/2023	24,197,200	16,938,040	Tororo Municipality	3,629,580	Tororo Eastern Division	2,419,720
237	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	18/12/2023	14,047,320	9,833,124	Tororo Municipality	2,107,098	Tororo Eastern Division	1,404,732
238	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/01/2024	220,000	154,000	Moroto District	33,000	Katikekile Sub County	22,000
239	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	20/12/2023	240,000	168,000	Moroto District	36,000	Katikekile Sub County	24,000
240	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	19/12/2023	240,000	168,000	Moroto District	36,000	Katikekile Sub County	24,000
241	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	26/12/2023	220,000	154,000	Moroto District	33,000	Katikekile Sub County	22,000
242	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	21/12/2023	6,497,597	4,548,318	Rubanda District	974,640	Muko Sub County	649,760
243	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	21/12/2023	11,127,135	7,788,995	Rubanda District	1,669,070	Muko Sub County	1,112,714
244	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	36,718,978	25,703,284	Kabale District	5,507,847	Buhara Sub County	3,671,898
245	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	18,551,126	12,985,788	Kabale Municipality	2,782,669	KMC Northern Division	1,855,113
246	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	24,072,040	16,850,428	Kisoro District	3,610,806	Nyanamo Town Council	2,407,204
247	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	35,330,725	24,731,507	Kisoro District	5,299,609	Nyanamo Town Council	3,533,072
248	NATIONAL CEMENT COMPANY	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	28,411,578	19,888,104	Kisoro District	4,261,737	Nyanamo Town Council	2,841,158

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
249	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	10/01/2024	82,655,663	57,858,964	Rubanda District	12,398,349	Hamurwa Town Council	8,265,566
250	NAMEKARA MINING COMPANY LIMITED	MML00397	VERMICULITE	21/02/2024	44,234,000	30,963,800	Manafwa District	6,635,100	Bugobelo Sub County	4,423,400
251	HIMA CEMENT LTD	MML00397	POZZOLANIC MATERIALS	15/01/2024	18,749,340	13,124,538	Kapchorwa District	2,812,401	Kapsinda Sub County	1,874,934
252	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML00397	BASE METALS AND ORES, OTHER THAN IRON ORE	11/01/2024	134,860,390	94,402,273	Kabale District	20,229,059	Buhara Sub County	13,486,039
253	HIMA CEMENT LTD	MML00397	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	15/01/2024	205,057,600	143,540,320	Kamwenge/Kitagwenda Districct	30,758,640	Kamwenge/Kitagwenda Sub county	20,505,760
254	HIMA CEMENT LTD	MML00397	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	15/01/2024	924,000,000	646,800,000	Kasese District	138,600,000	Hima Town Council	92,400,000
255	NAMEKARA MINING COMPANY LIMITED	MML00397	VERMICULITE	29/02/2024	30,782,000	21,547,400	Manafwa District	4,617,300	Bugobelo Sub County	3,078,200
256	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	19/01/2024	19,620,000	13,734,000	Kapchorwa District	2,943,000	Kawowo Sub County	1,962,000
257	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	13/02/2024	220,000	154,000	Moroto District	33,000	Katikekile Sub County	22,000
258	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	01/02/2024	260,000	182,000	Moroto District	39,000	Rupa Sub County	26,000
259	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	25/01/2024	11,554,880	8,088,416	Tororo Municipality	1,733,232	Tororo Eastern Division	1,155,488
260	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	24/01/2024	9,014,566	6,310,196	Rubanda District	1,352,185	Muko Sub County	901,457
261	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	24/01/2024	7,873,028	5,511,120	Rubanda District	1,180,954	Muko Sub County	787,303
262	KI3R MINERALS LIMITED	ML4478	BASE METALS AND ORES, OTHER THAN IRON ORE	24/01/2024	8,372,011	5,860,408	Rubanda District	1,255,802	Muko Sub County	837,201
263	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/01/2024	165,786,000	116,050,200	Moroto District	24,867,900	Tapac Sub County	16,578,600
264	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	25/01/2024	71,786,520	50,250,564	Kapchorwa District	10,767,978	Kawowo Sub County	7,178,652
265	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/01/2024	29,741,200	20,818,840	Tororo Municipality	4,461,180	Tororo Eastern Division	2,974,120

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
266	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/01/2024	71,051,600	49,736,120	Moroto District	10,657,740	Tapac Sub County	7,105,160
267	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	25/01/2024	90,390,720	63,273,504	Kapchorwa District	13,558,608	Kapsinda Sub County	9,039,072
268	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	740,000	518,000	Mitooma District	111,000	Mutara Sub County	74,000
269	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	640,000	448,000	Mitooma District	96,000	Mutara Sub County	64,000
270	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	681,400	476,980	Mitooma District	102,210	Mutara Sub County	68,140
271	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	800,000	560,000	Mitooma District	120,000	Mutara Sub County	80,000
272	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	603,480	422,436	Mitooma District	90,522	Mutara Sub County	60,348
273	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	540,000	378,000	Mitooma District	81,000	Mutara Sub County	54,000
274	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	460,000	322,000	Mitooma District	69,000	Mutara Sub County	46,000
275	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/01/2024	340,000	238,000	Mitooma District	51,000	Mutara Sub County	34,000
276	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	19,491,562	13,644,093	Kisoro District	2,923,734	Nyanamo Town Council	1,949,156
277	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	2,001,004	1,400,703	Kisoro District	300,151	Nyanamo Town Council	200,100
278	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	138,711,091	97,097,764	Rubanda District	20,806,664	Hamurwa Town Council	13,871,109
279	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	37,685,748	26,380,023	Kabale Municipality	5,652,862	Kabale Northern Division	3,768,575

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
280	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	8,098,439	5,668,907	Kabale Municipality	1,214,766	Kabale Northern Division	809,844
281	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20230266	BASE METALS AND ORES, OTHER THAN IRON ORE	02/02/2024	12,337,678	8,636,375	Rubanda District	1,850,652	Muko Sub County	1,233,768
282	HIMA CEMENT LTD	MML/ML0248	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/02/2024	3,140,000	2,198,000	Kamwenge/Kitagwenda Districct	471,000	Kamwenge/Kitagwenda Sub county	314,000
283	HIMA CEMENT LTD	MML/ML1744	POZZOLANIC MATERIALS	22/02/2024	8,050,160	5,635,112	Kapchorwa District	1,207,524	Kapsinda Sub County	805,016
284	HIMA CEMENT LTD	MML/ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/02/2024	1,215,200,000	850,640,000	Moroto District	182,280,000	Hima Town Council	121,520,000
285	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	660,000	462,000	Moroto District	99,000	Rupa Sub County	66,000
286	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	580,000	406,000	Moroto District	87,000	Rupa Sub County	58,000
287	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	600,000	420,000	Moroto District	90,000	Rupa Sub County	60,000
288	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	700,000	490,000	Moroto District	105,000	Rupa Sub County	70,000
289	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	680,000	476,000	Moroto District	102,000	Rupa Sub County	68,000
290	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	400,000	280,000	Moroto District	60,000	Rupa Sub County	40,000
291	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	760,000	532,000	Moroto District	114,000	Rupa Sub County	76,000
292	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	340,000	238,000	Moroto District	51,000	Rupa Sub County	34,000
293	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	660,000	462,000	Moroto District	99,000	Rupa Sub County	66,000
294	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	600,000	420,000	Moroto District	90,000	Rupa Sub County	60,000
295	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	700,000	490,000	Moroto District	105,000	Rupa Sub County	70,000
296	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	700,000	490,000	Moroto District	105,000	Rupa Sub County	70,000
297	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	500,000	350,000	Moroto District	75,000	Rupa Sub County	50,000
298	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	700,000	490,000	Moroto District	105,000	Rupa Sub County	70,000
299	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	740,000	518,000	Moroto District	111,000	Rupa Sub County	74,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
300	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	400,000	280,000	Moroto District	60,000	Rupa Sub County	40,000
301	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	400,000	280,000	Moroto District	60,000	Rupa Sub County	40,000
302	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	640,000	448,000	Moroto District	96,000	Rupa Sub County	64,000
303	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	800,000	560,000	Moroto District	120,000	Rupa Sub County	80,000
304	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	300,000	210,000	Moroto District	45,000	Rupa Sub County	30,000
305	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/02/2024	13,609,200	9,526,440	Buhweju District	2,041,380	Nyakashaka Town Council	1,360,920
306	LOMILO & SONS LIMITED	LL00259	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/02/2024	200,000	140,000	Moroto District	30,000	Rupa Sub County	20,000
307	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	26/02/2024	26,320,000	18,424,000	Buhweju District	3,948,000	Nyakashaka Town Council	2,632,000
308	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/02/2024	6,940,000	4,858,000	Buhweju District	1,041,000	Nyakashaka Town Council	694,000
309	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	24/02/2024	422,114,470	295,480,129	Kabale District	63,317,171	Buhara Sub County	42,211,447
310	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	23/02/2024	1,000,000	700,000	Moroto District	150,000	Rupa Sub County	100,000
311	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	23/02/2024	2,000,000	1,400,000	Moroto District	300,000	Rupa Sub County	200,000
312	TORORO CEMENT LTD	LML00717	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/02/2024	147,190,000	103,033,000	Moroto District	22,078,500	Katikekile Sub County	14,719,000
313	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	22/02/2024	113,440,280	79,408,196	Kapchorwa District	17,016,042	Kapsinda Sub County	11,344,028
314	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	22/02/2024	67,804,280	47,462,996	Kapchorwa District	10,170,642	Kawowo Sub County	6,780,428
315	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/02/2024	63,081,600	44,157,120	Moroto District	9,462,240	Tapac Sub County	6,308,160
316	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	22/02/2024	38,578,560	27,004,992	Tororo Municipality	5,786,784	Tororo Eastern Division	3,857,856
317	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	28/02/2024	19,560,000	13,692,000	Kapchorwa District	2,934,000	Kawowo Sub County	1,956,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
318	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	25,882,709	18,117,896	Kisoro District	3,882,406	Nyanamo Town Council	2,588,271
319	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	911,430	638,001	Kabale Municipality	136,714	Kabale Northern Division	91,143
320	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	39,633,510	27,743,457	Kisoro District	5,945,026	Nyanamo Town Council	3,963,351
321	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	177,990,138	124,593,097	Rubanda District	26,698,521	Hamurwa Town Council	17,799,014
322	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	36,836,410	25,785,487	Kabale Municipality	5,525,462	Kabale Northern Division	3,683,641
323	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	258,334	180,834	Kabale Municipality	38,750	Kabale Northern Division	25,833
324	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	28/02/2024	6,538,722	4,577,105	Rubanda District	980,808	Muko Sub County	653,872
325	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	28/03/2024	23,420,000	16,394,000	Manafwa District	3,513,000	Bugobelo Sub County	2,342,000
326	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	22/03/2024	337,691,576	236,384,103	Kabale District	50,653,736	Buhara Sub County	33,769,158
327	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	22/04/2024	42,634,000	29,843,800	Manafwa District	6,395,100	Bugobelo Sub County	4,263,400

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
328	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	20/03/2024	200,000	140,000	Luweero District	30,000	Butuntumula Sub County	20,000
329	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	20/03/2024	300,000	210,000	Luweero District	45,000	Butuntumula Sub County	30,000
330	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	20/03/2024	100,000	70,000	Luweero District	15,000	Butuntumula Sub County	10,000
331	HIMA CEMENT LTD	MML/ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/04/2024	1,076,100,000	753,270,000	Kasese District	161,415,000	Hima Town Council	107,610,000
332	HIMA CEMENT LTD	MML/ML0248	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/04/2024	235,076,400	164,553,480	Kamwenge/Kitagwenda	35,261,460	Kamwenge/Kitagwenda	23,507,640
333	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	21/03/2024	19,640,000	13,748,000	Kapchorwa District	2,946,000	Kawowo Sub County	1,964,000
334	XING TONG INTERNATIONAL LTD	ML00245	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	20/03/2024	220,000	154,000	Luweero District	33,000	Butuntumula Sub County	22,000
335	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	307,399	215,179	Isingiro District	46,110	Kikagate Sub County	30,740
336	HIMA CEMENT LTD	MML/ML1744	POZZOLANIC MATERIALS	22/04/2024	23,776,320	16,643,424	Kapchorwa District	3,566,448	Kapsinda Sub County	2,377,632
337	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	1,654,832	1,158,382	Isingiro District	248,225	Kikagate Sub County	165,483
338	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	14,370,909	10,059,636	Isingiro District	2,155,636	Kikagate Sub County	1,437,091
339	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	52,257,852	36,580,496	Isingiro District	7,838,678	Kikagate Sub County	5,225,785
340	HIMA CEMENT LTD	MML/ML1110	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/04/2024	1,033,920,000	723,744,000	Kasese District	155,088,000	Hima Town Council	103,392,000
341	HIMA CEMENT LTD	MML/ML1744	POZZOLANIC MATERIALS	22/04/2024	37,935,600	26,554,920	Kapchorwa District	5,690,340	Kapsinda Sub County	3,793,560
342	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	17,822,867	12,476,007	Isingiro District	2,673,430	Kikagate Sub County	1,782,287

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
343	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	BASE METALS AND ORES, OTHER THAN IRON ORE	19/03/2024	794,114	555,880	Isingiro District	119,117	Kikagate Sub County	79,411
344	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	27/03/2024	17,821,800	12,475,260	Tororo Municipality	2,673,270	Tororo Eastern Division	1,782,180
345	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	936,646	655,652	Kabale Municipality	140,497	Kabale Northern Division	93,665
346	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	482,339	337,638	Kabale Municipality	72,351	Kabale Northern Division	48,234
347	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	284,731	199,312	Kisoro District	42,710	Bukimbiri Sub County	28,473
348	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	486,187	340,331	Kabale District	72,928	Buhara Sub County	48,619
349	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	827,260	579,082	Kisoro District	124,089	Bukimbiri Sub County	82,726
350	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	388,895	272,226	Kabale Municipality	58,334	Kabale Northern Division	38,889
351	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	385,872	270,110	Kabale Municipality	57,881	Kabale Northern Division	38,587
352	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	440,839	308,587	Kabale Municipality	66,126	Kabale Northern Division	44,084
353	NATIONAL CEMENT	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	438,915	307,241	Kisoro District	65,837	Nyanamo Town Council	43,892

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	COMPANY UGANDA LIMITED									
354	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	394,941	276,459	Kabale District	59,241	Buhara Sub County	39,494
355	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	441,664	309,164	Kisoro District	66,250	Bukimbiri Sub County	44,166
356	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	387,521	271,264	Kabale Municipality	58,128	Kabale Northern Division	38,752
357	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	387,795	271,457	Kabale Municipality	58,169	Kabale Northern Division	38,780
358	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	390,819	273,573	Kabale Municipality	58,623	Kabale Northern Division	39,082
359	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	912,460	638,722	Kisoro District	136,869	Nyanamo Town Council	91,246
360	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	915,483	640,838	Kisoro District	137,322	Nyanamo Town Council	91,548
361	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	897,894	628,525	Kisoro District	134,684	Nyanamo Town Council	89,789
362	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	866,012	606,209	Kisoro District	129,902	Nyanamo Town Council	86,601

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
363	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	371,030	259,721	Kisoro District	55,655	Nyanamo Town Council	37,103
364	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	381,199	266,840	Kisoro District	57,180	Nyanamo Town Council	38,120
365	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	3,509,947	2,456,963	Kisoro District	526,492	Nyanamo Town Council	350,995
366	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,496,764	1,047,735	Kisoro District	224,515	Nyanamo Town Council	149,676
367	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	381,749	267,224	Kisoro District	57,262	Nyanamo Town Council	38,175
368	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,657,544	1,160,281	Kisoro District	248,632	Nyanamo Town Council	165,754
369	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,859,274	1,301,492	Kisoro District	278,891	Nyanamo Town Council	185,927
370	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	988,865	692,205	Kisoro District	148,330	Nyanamo Town Council	98,886
371	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,846,907	1,292,835	Kisoro District	277,036	Nyanamo Town Council	184,691
372	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	770,094	539,066	Kisoro District	115,514	Nyanamo Town Council	77,009

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
373	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,777,923	1,244,546	Kisoro District	266,688	Nyanamo Town Council	177,792
374	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,899,401	1,329,580	Kisoro District	284,910	Nyanamo Town Council	189,940
375	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,153,342	2,907,339	Rubanda District	623,001	Hamurwa Town Council	415,334
376	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,427,354	3,099,148	Rubanda District	664,103	Hamurwa Town Council	442,735
377	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,831,915	3,382,340	Rubanda District	724,787	Hamurwa Town Council	483,191
378	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,278,933	4,395,253	Rubanda District	941,840	Hamurwa Town Council	627,893
379	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,639,520	4,647,664	Rubanda District	995,928	Hamurwa Town Council	663,952
380	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,598,019	4,618,614	Rubanda District	989,703	Hamurwa Town Council	659,802
381	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	5,974,963	4,182,474	Rubanda District	896,244	Hamurwa Town Council	597,496

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
382	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	5,491,524	3,844,067	Rubanda District	823,729	Hamurwa Town Council	549,152
383	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,965,202	4,875,641	Rubanda District	1,044,780	Hamurwa Town Council	696,520
384	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,067,743	747,420	Rubanda District	160,161	Hamurwa Town Council	106,774
385	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,947,887	4,863,521	Rubanda District	1,042,183	Hamurwa Town Council	694,789
386	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	5,846,065	4,092,245	Rubanda District	876,910	Hamurwa Town Council	584,606
387	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,616,168	3,231,317	Rubanda District	692,425	Hamurwa Town Council	461,617
388	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	846,499	592,549	Rubanda District	126,975	Hamurwa Town Council	84,650
389	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,512,820	4,558,974	Rubanda District	976,923	Hamurwa Town Council	651,282
390	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	384,772	269,341	Rubanda District	57,716	Hamurwa Town Council	38,477
391	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	6,951,735	4,866,215	Rubanda District	1,042,760	Hamurwa Town Council	695,174

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
392	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,856,650	3,399,655	Rubanda District	728,498	Hamurwa Town Council	485,665
393	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	3,950,237	2,765,166	Rubanda District	592,536	Hamurwa Town Council	395,024
394	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	3,535,232	2,474,663	Rubanda District	530,285	Hamurwa Town Council	353,523
395	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	2,610,680	1,827,476	Rubanda District	391,602	Hamurwa Town Council	261,068
396	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	7,566,134	5,296,294	Rubanda District	1,134,920	Hamurwa Town Council	756,613
397	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	4,676,082	3,273,257	Rubanda District	701,412	Hamurwa Town Council	467,608
398	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	3,871,908	2,710,336	Rubanda District	580,786	Hamurwa Town Council	387,191
399	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	8,046,275	5,632,392	Rubanda District	1,206,941	Hamurwa Town Council	804,627
400	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,466,532	1,026,572	Kabale District	219,980	Buhara Sub County	146,653

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
401	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	924,828	647,379	Kabale District	138,724	Buhara Sub County	92,483
402	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	1,218,903	853,232	Kabale District	182,836	Buhara Sub County	121,890
403	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	388,070	271,649	Kabale District	58,211	Buhara Sub County	38,807
404	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	2,342,713	1,639,899	Kabale District	351,407	Buhara Sub County	234,271
405	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	395,766	277,036	Kabale District	59,365	Buhara Sub County	39,577
406	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	420,776	294,543	Kabale District	63,116	Buhara Sub County	42,078
407	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	390,269	273,188	Kabale District	58,540	Buhara Sub County	39,027
408	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	457,329	320,131	Kabale District	68,599	Buhara Sub County	45,733
409	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	293,801	205,661	Kabale District	44,070	Buhara Sub County	29,380
410	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	872,334	610,634	Kabale District	130,850	Buhara Sub County	87,233

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
411	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	450,184	315,128	Kabale District	67,528	Buhara Sub County	45,018
412	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	321,285	224,899	Kabale District	48,193	Buhara Sub County	32,128
413	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	464,475	325,133	Kabale District	69,671	Buhara Sub County	46,448
414	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	485,912	340,139	Kabale District	72,887	Buhara Sub County	48,591
415	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	903,390	632,373	Kabale District	135,509	Buhara Sub County	90,339
416	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	25/03/2024	372,679	260,876	Kabale Municipality	55,902	Kabale Northern Division	37,268
417	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	21/03/2024	12,514,800	8,760,360	Buhweju District	1,877,220	Nyakashaka Town Council	1,251,480
418	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/04/2024	860,000	602,000	Mitooma District	129,000	Mutara Sub County	86,000
419	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/04/2024	220,000	154,000	Mitooma District	33,000	Rurehe Sub County	22,000
420	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/04/2024	340,000	238,000	Mitooma District	51,000	Rurehe Sub County	34,000
421	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	02/04/2024	100,000	70,000	Mitooma District	15,000	Mutara Sub County	10,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
422	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	27/03/2024	112,817,760	78,972,432	Kapchorwa District	16,922,664	Kapsinda Sub County	11,281,776
423	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/03/2024	148,450,000	103,915,000	Moroto District	22,267,500	Tapac Sub County	14,845,000
424	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	27/03/2024	59,219,560	41,453,692	Kapchorwa District	8,882,934	Kawowo Sub County	5,921,956
425	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/03/2024	63,621,400	44,534,980	Moroto District	9,543,210	Tapac Sub County	6,362,140
426	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	27/03/2024	2,031,200	1,421,840	Tororo Municipality	304,680	Tororo Eastern Division	203,120
427	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	27/03/2024	274,837,316	192,386,121	Kabale District	41,225,597	Buhara Sub County	27,483,732
428	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	20/04/2024	19,260,000	13,482,000	Kapchorwa District	2,889,000	Kawowo Sub County	1,926,000
429	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	17/04/2024	56,323,000	39,426,100	Manafwa District	8,448,450	Bugobelo Sub County	5,632,300
430	TAC TRADERS UGANDA LIMITED		PRECIOUS STONES	17/04/2024	201,001	140,701	Moroto District	30,150	Rupa Sub County	20,100
431	ABASI BALINDA TRANSPORTERS LIMITED	LL00176	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	22/04/2024	36,144,400	25,301,080	Buhweju District	5,421,660	Nyakashaka Town Council	3,614,440
432	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/04/2024	47,940,800	33,558,560	Moroto District	7,191,120	Tapac Sub County	4,794,080
433	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	23/04/2024	86,906,000	60,834,200	Kapchorwa District	13,035,900	Kawowo Sub County	8,690,600
434	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	23/04/2024	135,931,200	95,151,840	Kapchorwa District	20,389,680	Kawowo Sub County	13,593,120
435	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/04/2024	23,994,800	16,796,360	Tororo Municipal Council	3,599,220	Tororo Eastern Division	2,399,480
436	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	23/04/2024	10,270,000	7,189,000	Tororo Municipal Council	1,540,500	Tororo Eastern Division	1,027,000
437	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	23/04/2024	111,862,000	78,303,400	Moroto District	16,779,300	Tapac Sub County	11,186,200
438	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	23/04/2024	294,972,720	206,480,904	Kabale District	44,245,908	Buhara Sub County	29,497,272
439	KIRABO K.D PROFESSIONAL LTD		PRECIOUS STONES	24/04/2024	161,801	113,261	Moroto District	24,270	Rupa Sub County	16,180

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
440	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/04/2024	642,200	449,540	Mitooma District	96,330	Rurehe Sub County	64,220
441	ARRM INVESTMENTS LIMITED	LL1988	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/04/2024	820,000	574,000	Mitooma District	123,000	Mutara Sub County	82,000
442	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/04/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
443	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	25/04/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
444	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	395,735	277,015	Kisoro District	59,360	Nyanamo Town Council	39,574
445	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	337,213	236,049	Kisoro District	50,582	Nyanamo Town Council	33,721
446	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	836,071	585,249	Kisoro District	125,411	Nyanamo Town Council	83,607
447	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	427,592	299,315	Kisoro District	64,139	Nyanamo Town Council	42,759
448	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,051,755	736,228	Kisoro District	157,763	Nyanamo Town Council	105,175
449	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	222,527	155,769	Kisoro District	33,379	Nyanamo Town Council	22,253
450	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	325,886	228,120	Kisoro District	48,883	Nyanamo Town Council	32,589
451	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	381,105	266,773	Kisoro District	57,166	Nyanamo Town Council	38,110

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
452	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	394,791	276,354	Kisoro District	59,219	Nyanamo Town Council	39,479
453	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	315,975	221,182	Kisoro District	47,396	Nyanamo Town Council	31,597
454	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	380,397	266,278	Kabale Municipality	57,060	Kabale Northern Division	38,040
455	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	392,668	274,867	Kabale Municipality	58,900	Kabale Northern Division	39,267
456	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	680,325	476,228	Kabale Municipality	102,049	Kabale Northern Division	68,033
457	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	416,266	291,386	Kabale Municipality	62,440	Kabale Northern Division	41,627
458	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	472,900	331,030	Kabale Municipality	70,935	Kabale Northern Division	47,290
459	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	378,273	264,791	Kabale Municipality	56,741	Kabale Northern Division	37,827
460	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	353,967	247,777	Kabale Municipality	53,095	Kabale Northern Division	35,397

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
461	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	664,279	464,995	Kisoro District	99,642	Nyanamo Town Council	66,428
462	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	694,484	486,139	Kisoro District	104,173	Nyanamo Town Council	69,448
463	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	330,133	231,093	Kisoro District	49,520	Nyanamo Town Council	33,013
464	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,960,507	1,372,355	Kisoro District	294,076	Nyanamo Town Council	196,051
465	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	821,440	575,008	Kisoro District	123,216	Nyanamo Town Council	82,144
466	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,590,493	1,113,345	Kisoro District	238,574	Nyanamo Town Council	159,049
467	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	784,627	549,239	Kisoro District	117,694	Nyanamo Town Council	78,463
468	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	5,399,417	3,779,592	Rubanda District	809,912	Hamurwa Town Council	539,942
469	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	6,038,682	4,227,077	Rubanda District	905,802	Hamurwa Town Council	603,868
470	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	806,337	564,436	Rubanda District	120,951	Hamurwa Town Council	80,634

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
471	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	4,256,574	2,979,602	Rubanda District	638,486	Hamurwa Town Council	425,657
472	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,301,023	1,610,716	Rubanda District	345,153	Hamurwa Town Council	230,102
473	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,741,519	1,219,063	Rubanda District	261,228	Hamurwa Town Council	174,152
474	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	3,732,939	2,613,057	Rubanda District	559,941	Hamurwa Town Council	373,294
475	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,779,275	1,245,493	Rubanda District	266,891	Hamurwa Town Council	177,928
476	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	5,759,991	4,031,994	Rubanda District	863,999	Hamurwa Town Council	575,999
477	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	5,117,423	3,582,196	Rubanda District	767,613	Hamurwa Town Council	511,742
478	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,905,524	1,333,867	Rubanda District	285,829	Hamurwa Town Council	190,552
479	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,051,755	736,228	Rubanda District	157,763	Hamurwa Town Council	105,175

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
480	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,932,265	2,052,585	Rubanda District	439,840	Hamurwa Town Council	293,226
481	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	4,743,869	3,320,708	Rubanda District	711,580	Hamurwa Town Council	474,387
482	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,000,859	1,400,601	Rubanda District	300,129	Hamurwa Town Council	200,086
483	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,314,002	1,619,801	Rubanda District	347,100	Hamurwa Town Council	231,400
484	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	4,436,626	3,105,638	Rubanda District	665,494	Hamurwa Town Council	443,663
485	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,588,841	1,112,189	Rubanda District	238,326	Hamurwa Town Council	158,884
486	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,278,605	1,595,024	Rubanda District	341,791	Hamurwa Town Council	227,861
487	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	5,435,285	3,804,700	Rubanda District	815,293	Hamurwa Town Council	543,529
488	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	4,306,130	3,014,291	Rubanda District	645,919	Hamurwa Town Council	430,613
489	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,886,013	2,020,209	Rubanda District	432,902	Hamurwa Town Council	288,601

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
490	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	3,381,567	2,367,097	Rubanda District	507,235	Hamurwa Town Council	338,157
491	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,336,656	1,635,659	Rubanda District	350,498	Hamurwa Town Council	233,666
492	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,293,708	1,605,596	Rubanda District	344,056	Hamurwa Town Council	229,371
493	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,135,291	794,704	Rubanda District	170,294	Hamurwa Town Council	113,529
494	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	806,573	564,601	Rubanda District	120,986	Hamurwa Town Council	80,657
495	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	460,393	322,275	Rubanda District	69,059	Hamurwa Town Council	46,039
496	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,840,630	1,288,441	Rubanda District	276,094	Hamurwa Town Council	184,063
497	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,527,723	1,069,406	Kabale Municipality	229,158	Kabale Northern Division	152,772
498	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,078,184	754,729	Kabale Municipality	161,728	Kabale Northern Division	107,818

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
499	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	954,768	668,337	Kabale Municipality	143,215	Kabale Northern Division	95,477
500	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,019,662	713,763	Kabale Municipality	152,949	Kabale Northern Division	101,966
501	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	956,892	669,824	Kabale Municipality	143,534	Kabale Northern Division	95,689
502	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	355,855	249,099	Kabale Municipality	53,378	Kabale Northern Division	35,586
503	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	573,427	401,399	Kabale Municipality	86,014	Kabale Northern Division	57,343
504	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,219,535	853,675	Kabale Municipality	182,930	Kabale Northern Division	121,954
505	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,501,529	1,051,070	Kabale Municipality	225,229	Kabale Northern Division	150,153
506	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	761,738	533,216	Kabale Municipality	114,261	Kabale Northern Division	76,174
507	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,538,106	1,076,674	Kabale Municipality	230,716	Kabale Northern Division	153,811
508	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,162,428	813,700	Kabale Municipality	174,364	Kabale Northern Division	116,243

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
509	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,440,647	1,008,453	Kabale Municipality	216,097	Kabale Northern Division	144,065
510	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	397,859	278,501	Kabale Municipality	59,679	Kabale Northern Division	39,786
511	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	816,484	571,539	Kabale Municipality	122,473	Kabale Northern Division	81,648
512	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	332,021	232,415	Kabale Municipality	49,803	Kabale Northern Division	33,202
513	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	415,794	291,055	Kabale Municipality	62,369	Kabale Northern Division	41,579
514	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	781,796	547,257	Kabale Municipality	117,269	Kabale Northern Division	78,180
515	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	716,666	501,666	Kabale Municipality	107,500	Kabale Northern Division	71,667
516	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	809,877	566,914	Kabale Municipality	121,482	Kabale Northern Division	80,988
517	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,072,049	750,434	Kabale Municipality	160,807	Kabale Northern Division	107,205

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
518	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	796,898	557,829	Kabale Municipality	119,535	Kabale Northern Division	79,690
519	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	402,343	281,640	Kabale Municipality	60,351	Kabale Northern Division	40,234
520	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,351,994	1,646,396	Kabale Municipality	352,799	Kabale Northern Division	235,199
521	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	416,266	291,386	Kabale Municipality	62,440	Kabale Northern Division	41,627
522	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	405,175	283,622	Kabale Municipality	60,776	Kabale Northern Division	40,517
523	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,218,827	853,179	Kabale Municipality	182,824	Kabale Northern Division	121,883
524	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	561,156	392,809	Kabale Municipality	84,173	Kabale Northern Division	56,116
525	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	661,683	463,178	Kabale Municipality	99,252	Kabale Northern Division	66,168
526	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	1,233,930	863,751	Kabale Municipality	185,089	Kabale Northern Division	123,393
527	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	517,736	362,415	Kabale Municipality	77,660	Kabale Northern Division	51,774

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
528	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	2,051,594	1,436,116	Kabale Municipality	307,739	Kabale Northern Division	205,159
529	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	498,386	348,870	Kabale Municipality	74,758	Kabale Northern Division	49,839
530	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	4,637,443	3,246,210	Kabale Municipality	695,616	Kabale Northern Division	463,744
531	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	26/04/2024	795,246	556,673	Kabale Municipality	119,287	Kabale Northern Division	79,525
532	Mr. PETER LOKWANG	MDL20210106	MARBLE,GRANITE AND OTHER DIMENSION STONES	09/05/2024	200,000	140,000	Moroto District	30,000	Rupa Sub County	20,000
533	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	03/05/2024	320,000	224,000	Mityana District	48,000	Kikandwa Sub County	32,000
534	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	03/05/2024	200,000	140,000	Mityana District	30,000	Kikandwa Sub County	20,000
535	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	9,235,220	6,464,654	Bulambuli District	1,385,283	Bunambutye Sub County	923,522
536	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	1,144,740	801,318	Bulambuli District	171,711	Bunambutye Sub County	114,474
537	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	369,900	258,930	Bulambuli District	55,485	Bunambutye Sub County	36,990
538	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	12,127,260	8,489,082	Bulambuli District	1,819,089	Bunambutye Sub County	1,212,726
539	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	159,860	111,902	Bulambuli District	23,979	Bunambutye Sub County	15,986
540	KIRABO K D PROFESSIONAL		PRECIOUS STONES	02/05/2024	49,251	34,476	Moroto District	7,388	Rupa Sub County	4,925
541	NATIONAL CEMENT COMPANY	ML1607	POZZOLANIC MATERIALS	14/05/2024	19,040,000	13,328,000	Kapchorwa District	2,856,000	Kawowo Sub County	1,904,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
542	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	7,970,880	5,579,616	Bulambuli District	1,195,632	Bunambutye Sub County	797,088
543	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	5,799,500	4,059,650	Bulambuli District	869,925	Bunambutye Sub County	579,950
544	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	10,716,620	7,501,634	Bulambuli District	1,607,493	Bunambutye Sub County	1,071,662
545	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	566,780	396,746	Bulambuli District	85,017	Bunambutye Sub County	56,678
546	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	12,759,800	8,931,860	Bulambuli District	1,913,970	Bunambutye Sub County	1,275,980
547	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	11,944,700	8,361,290	Bulambuli District	1,791,705	Bunambutye Sub County	1,194,470
548	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	11,214,340	7,850,038	Bulambuli District	1,682,151	Bunambutye Sub County	1,121,434
549	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	10,305,740	7,214,018	Bulambuli District	1,545,861	Bunambutye Sub County	1,030,574
550	METRO CEMENT LIMITED	ML1948	POZZOLANIC MATERIALS	14/05/2024	5,381,140	3,766,798	Bulambuli District	807,171	Bunambutye Sub County	538,114
551	MULTITASK SERVICES LIMITED	ML1291	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	13/05/2024	5,000,000	3,500,000	Moroto District	750,000	Katikekile Sub County	500,000
552	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/05/2024	1,000,000	700,000	Moroto District	150,000	Rupa Sub County	100,000
553	JINJA MARBLE PRODUCTS (U) LIMITED	LL1171	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	14/05/2024	1,200,000	840,000	Moroto District	180,000	Rupa Sub County	120,000
554	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	15/05/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
555	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/05/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
556	Mr. PETER LOKWANG	LL1260	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	18/05/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
557	NAMEKARA MINING COMPANY LIMITED	ML4651	VERMICULITE	22/05/2024	40,948,000	28,663,600	Manafwa District	6,142,200	Bugobelo Sub County	4,094,800
558	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	312,371,856	218,660,299	Kabale District	46,855,778	Buhara Sub County	31,237,186
559	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	376,003	263,202	Kisoro District	56,400	Nyanamo Town Council	37,600

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
560	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	308,670	216,069	Kisoro District	46,300	Nyanamo Town Council	30,867
561	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	393,820	275,674	Kisoro District	59,073	Nyanamo Town Council	39,382
562	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	999,590	699,713	Kisoro District	149,938	Nyanamo Town Council	99,959
563	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	389,424	272,597	Kisoro District	58,414	Nyanamo Town Council	38,942
564	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	310,752	217,527	Kisoro District	46,613	Nyanamo Town Council	31,075
565	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	683,053	478,137	Kabale Municipality	102,458	Kabale Northern Division	68,305
566	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	369,524	258,667	Kabale Municipality	55,429	Kabale Northern Division	36,952
567	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	725,165	507,616	Kabale Municipality	108,775	Kabale Northern Division	72,517
568	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	348,700	244,090	Kabale Municipality	52,305	Kabale Northern Division	34,870

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
569	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,918,247	2,042,773	Kabale Municipality	437,737	Kabale Northern Division	291,825
570	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,532,936	1,073,055	Kabale Municipality	229,940	Kabale Northern Division	153,294
571	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,953,187	2,067,231	Kabale Municipality	442,978	Kabale Northern Division	295,319
572	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,130,323	791,226	Kabale Municipality	169,549	Kabale Northern Division	113,032
573	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,113,895	779,726	Kabale Municipality	167,084	Kabale Northern Division	111,389
574	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,419,788	993,852	Kabale Municipality	212,968	Kabale Northern Division	141,979
575	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	695,085	486,560	Kabale Municipality	104,263	Kabale Northern Division	69,509
576	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,487,121	1,040,985	Kabale Municipality	223,068	Kabale Northern Division	148,712
577	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,139,116	797,381	Kabale Municipality	170,867	Kabale Northern Division	113,912
578	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	374,615	262,230	Kabale Municipality	56,192	Kabale Northern Division	37,461

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
579	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,499,616	1,049,731	Kabale Municipality	224,942	Kabale Northern Division	149,962
580	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	376,466	263,526	Kabale Municipality	56,470	Kabale Northern Division	37,647
581	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	341,527	239,069	Kabale Municipality	51,229	Kabale Northern Division	34,153
582	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	327,412	229,188	Kabale Municipality	49,112	Kabale Northern Division	32,741
583	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	334,354	234,048	Kabale Municipality	50,153	Kabale Northern Division	33,435
584	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	971,361	679,953	Kabale Municipality	145,704	Kabale Northern Division	97,136
585	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	333,891	233,724	Kabale Municipality	50,084	Kabale Northern Division	33,389
586	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	983,856	688,699	Kabale Municipality	147,578	Kabale Northern Division	98,386
587	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	635,619	444,933	Kabale Municipality	95,343	Kabale Northern Division	63,562

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
588	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	654,824	458,377	Kabale Municipality	98,224	Kabale Northern Division	65,482
589	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	659,452	461,616	Kabale Municipality	98,918	Kabale Northern Division	65,945
590	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	973,443	681,410	Kabale Municipality	146,016	Kabale Northern Division	97,344
591	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	978,534	684,974	Kabale Municipality	146,780	Kabale Northern Division	97,853
592	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	323,710	226,597	Kabale Municipality	48,556	Kabale Northern Division	32,371
593	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	316,305	221,414	Kabale Municipality	47,446	Kabale Northern Division	31,631
594	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	284,605	199,224	Kabale Municipality	42,691	Kabale Northern Division	28,461
595	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	310,058	217,041	Rubanda District	46,509	Hamurwa Town Council	31,006
596	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	356,567	249,597	Rubanda District	53,485	Hamurwa Town Council	35,657
597	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	658,295	460,806	Rubanda District	98,744	Hamurwa Town Council	65,829

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
598	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	305,662	213,963	Rubanda District	45,849	Hamurwa Town Council	30,566
599	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	397,985	278,589	Rubanda District	59,698	Hamurwa Town Council	39,798
600	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	317,462	222,224	Rubanda District	47,619	Hamurwa Town Council	31,746
601	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	675,417	472,792	Rubanda District	101,313	Hamurwa Town Council	67,542
602	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,967,480	1,377,236	Rubanda District	295,122	Hamurwa Town Council	196,748
603	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	772,600	540,820	Rubanda District	115,890	Hamurwa Town Council	77,260
604	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,251,339	875,937	Rubanda District	187,701	Hamurwa Town Council	125,134
605	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,379,295	965,507	Rubanda District	206,894	Hamurwa Town Council	137,930
606	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	948,916	664,241	Rubanda District	142,337	Hamurwa Town Council	94,892

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
607	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,223,572	856,500	Rubanda District	183,536	Hamurwa Town Council	122,357
608	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	918,836	643,185	Rubanda District	137,825	Hamurwa Town Council	91,884
609	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	724,240	506,968	Rubanda District	108,636	Hamurwa Town Council	72,424
610	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	803,374	562,362	Rubanda District	120,506	Hamurwa Town Council	80,337
611	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,417,243	992,070	Rubanda District	212,586	Hamurwa Town Council	141,724
612	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,718,045	1,202,632	Rubanda District	257,707	Hamurwa Town Council	171,805
613	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	961,874	673,312	Rubanda District	144,281	Hamurwa Town Council	96,187
614	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	3,973,139	2,781,197	Rubanda District	595,971	Hamurwa Town Council	397,314
615	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,357,545	950,281	Rubanda District	203,632	Hamurwa Town Council	135,754
616	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	948,454	663,917	Rubanda District	142,268	Hamurwa Town Council	94,845

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
617	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,123,434	1,486,404	Rubanda District	318,515	Hamurwa Town Council	212,343
618	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,295,355	1,606,748	Rubanda District	344,303	Hamurwa Town Council	229,535
619	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,667,834	1,167,484	Rubanda District	250,175	Hamurwa Town Council	166,783
620	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,690,973	1,183,681	Rubanda District	253,646	Hamurwa Town Council	169,097
621	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,213,212	1,549,249	Rubanda District	331,982	Hamurwa Town Council	221,321
622	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	3,237,792	2,266,454	Rubanda District	485,669	Hamurwa Town Council	323,779
623	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,755,530	1,228,871	Rubanda District	263,329	Hamurwa Town Council	175,553
624	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,669,507	1,868,655	Rubanda District	400,426	Hamurwa Town Council	266,951
625	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	4,719,592	3,303,714	Rubanda District	707,939	Hamurwa Town Council	471,959

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
626	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	4,252,885	2,977,019	Rubanda District	637,933	Hamurwa Town Council	425,288
627	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	543,758	380,631	Kabale Municipality	81,564	Kabale Northern Division	54,376
628	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,605,360	1,123,752	Kabale Municipality	240,804	Kabale Northern Division	160,536
629	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	392,200	274,540	Kabale Municipality	58,830	Kabale Northern Division	39,220
630	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,258,333	1,580,833	Kabale Municipality	338,750	Kabale Northern Division	225,833
631	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	798,284	558,799	Kabale Municipality	119,743	Kabale Northern Division	79,828
632	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	790,185	553,130	Kabale Municipality	118,528	Kabale Northern Division	79,019
633	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,090,756	763,529	Kabale Municipality	163,613	Kabale Northern Division	109,076
634	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,418,862	993,204	Kabale Municipality	212,829	Kabale Northern Division	141,886
635	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,410,995	987,697	Kabale Municipality	211,649	Kabale Northern Division	141,100

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
636	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	345,460	241,822	Kabale Municipality	51,819	Kabale Northern Division	34,546
637	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,536,870	1,075,809	Kabale Municipality	230,530	Kabale Northern Division	153,687
638	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	852,891	597,024	Kabale Municipality	127,934	Kabale Northern Division	85,289
639	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,178,273	1,524,791	Kabale Municipality	326,741	Kabale Northern Division	217,827
640	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,207,428	1,545,199	Kabale Municipality	331,114	Kabale Northern Division	220,743
641	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,528,771	1,070,140	Kabale Municipality	229,316	Kabale Northern Division	152,877
642	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,867,984	1,307,589	Kabale Municipality	280,198	Kabale Northern Division	186,798
643	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	389,655	272,758	Kabale Municipality	58,448	Kabale Northern Division	38,965
644	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	348,237	243,766	Kabale Municipality	52,236	Kabale Northern Division	34,824

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
645	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,925,368	1,347,757	Kabale Municipality	288,805	Kabale Northern Division	192,537
646	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,730,130	1,911,091	Kabale Municipality	409,520	Kabale Northern Division	273,013
647	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,518,127	1,062,689	Kabale Municipality	227,719	Kabale Northern Division	151,813
648	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,509,103	1,056,372	Kabale Municipality	226,365	Kabale Northern Division	150,910
649	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,210,614	847,430	Kabale Municipality	181,592	Kabale Northern Division	121,061
650	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,157,858	810,501	Kabale Municipality	173,679	Kabale Northern Division	115,786
651	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	760,799	532,559	Kabale Municipality	114,120	Kabale Northern Division	76,080
652	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,173,130	821,191	Kabale Municipality	175,969	Kabale Northern Division	117,313
653	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	394,514	276,160	Kabale Municipality	59,177	Kabale Northern Division	39,451
654	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,864,050	1,304,835	Kabale Municipality	279,608	Kabale Northern Division	186,405

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
655	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	600,911	420,638	Kabale Municipality	90,137	Kabale Northern Division	60,091
656	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	4,590,015	3,213,011	Kabale Municipality	688,502	Kabale Northern Division	459,002
657	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	4,994,016	3,495,811	Kabale Municipality	749,102	Kabale Northern Division	499,402
658	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	587,953	411,567	Kabale Municipality	88,193	Kabale Northern Division	58,795
659	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	965,345	675,741	Kabale Municipality	144,802	Kabale Northern Division	96,534
660	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,992,470	1,394,729	Kabale Municipality	298,870	Kabale Northern Division	199,247
661	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	484,523	339,166	Kabale Municipality	72,679	Kabale Northern Division	48,452
662	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	280,672	196,470	Kabale Municipality	42,101	Kabale Northern Division	28,067
663	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	2,350,425	1,645,297	Kabale Municipality	352,564	Kabale Northern Division	235,042

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
664	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	731,876	512,313	Kabale Municipality	109,781	Kabale Northern Division	73,188
665	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	994,499	696,150	Kabale Municipality	149,175	Kabale Northern Division	99,450
666	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	459,071	321,350	Kabale Municipality	68,861	Kabale Northern Division	45,907
667	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	829,289	580,503	Kabale Municipality	124,393	Kabale Northern Division	82,929
668	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,044,942	731,459	Kabale Municipality	156,741	Kabale Northern Division	104,494
669	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	1,579,676	1,105,773	Kabale Municipality	236,951	Kabale Northern Division	157,968
670	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	998,664	699,065	Kabale Municipality	149,800	Kabale Northern Division	99,866
671	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	396,365	277,456	Kabale Municipality	59,455	Kabale Northern Division	39,637
672	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	404,695	283,287	Kabale Municipality	60,704	Kabale Northern Division	40,470
673	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	749,692	524,785	Kabale Municipality	112,454	Kabale Northern Division	74,969

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
674	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	23/05/2024	373,458	261,421	Kabale Municipality	56,019	Kabale Northern Division	37,346
675	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/05/2024	23,655,600	16,558,920	Tororo Municipal Council	3,548,340	Tororo Eastern Division	2,365,560
676	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/05/2024	133,126,000	93,188,200	Moroto District	19,968,900	Tapac Sub County	13,312,600
677	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	24/05/2024	92,532,640	64,772,848	Kapchorwa District	13,879,896	Kawowo Sub County	9,253,264
678	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	24/05/2024	8,310,200	5,817,140	Tororo Municipal Council	1,246,530	Tororo Eastern Division	831,020
679	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	24/05/2024	51,647,960	36,153,572	Kapchorwa District	7,747,194	Kawowo Sub County	5,164,796
680	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/05/2024	57,054,200	39,937,940	Moroto District	8,558,130	Tapac Sub County	5,705,420
681	UNIVERSAL GRANITES AND MARBLE LIMITED	MDL20240321	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	29/05/2024	10,000,000	7,000,000	Lira District	1,500,000	Ngetta Sub County	1,000,000
682	MR. TWAHA MASHA	MDL20240364	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	30/05/2024	1,400,000	980,000	Moroto District	210,000	Katikekile Sub County	140,000
683	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/06/2024	520,000	364,000	Mityana District	78,000	Kikandwa Sub County	52,000
684	SHINING ROCK INVESTMENTS UGANDA LIMITED	ML1890	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	07/06/2024	420,000	294,000	Mityana District	63,000	Kikandwa Sub County	42,000
685	ABASI BALINDA TRANSPORTERS LIMITED	LL00175	POZZOLANIC MATERIALS	04/06/2024	15,971,040	11,179,728	Buhweju District	2,395,656	Nyakashaka Town Council	1,597,104
686	ARRM INVESTMENTS LIMITED	MML00402	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	04/06/2024	360,000	252,000	Mitooma District	54,000	Mayanga Sub County	36,000
687	MULTITASK SERVICES LIMITED	ML1291	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	04/06/2024	1,700,000	1,190,000	Moroto District	255,000	Katikekile Sub County	170,000
688	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	04/06/2024	162,480	113,736	Mitooma District	24,372	Rurehe Sub County	16,248
689	REDSUN INTERNATIONAL CO LIMITED	LL00187	POZZOLANIC MATERIALS	07/06/2024	39,400	27,580	Kasese District	5,910	Munkunyu Sub County	3,940

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
690	REDSUN INTERNATIONAL CO LIMITED	LL00187	POZZOLANIC MATERIALS	07/06/2024	39,400	27,580	Kasese District	5,910	Munkunyu Sub County	3,940
691	SPLASH FASTGEMS LTD		PRECIOUS STONES	09/06/2024	29,900	20,930	Declaration under Splash Fastgems (District)	4,485	Declaration under Splash Fastgems (Sub County)	2,990
692	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/06/2024	200,000	140,000	Moroto District	30,000	Katikekile Sub County	20,000
693	Mr. PETER LOKWANG	LL1261	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	12/06/2024	150,000	105,000	Moroto District	22,500	Katikekile Sub County	15,000
694	MANNEH GEMSTONE CO UGANDA LIMITED	MDL20230264	PRECIOUS STONES	12/06/2024	224,760	157,332	Moroto District	33,714	Katikekile Sub County	22,476
695	MANNEH GEMSTONE CO UGANDA LIMITED	MDL20230264	PRECIOUS STONES	12/06/2024	555,157	388,610	Moroto District	83,274	Katikekile Sub County	55,516
696	ARRM INVESTMENTS LIMITED	MML00402	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	28/06/2024	282,160	197,512	Mitooma District	42,324	Mayanga Sub County	28,216
697	TORORO CEMENT LTD	MML/ML4684	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/06/2024	31,653,200	22,157,240	Tororo Municipality	4,747,980	Tororo Eastern Division	3,165,320
698	ABASI BALINDA TRANSPORTERS LIMITED	LL00175	POZZOLANIC MATERIALS	26/06/2024	3,450,080	2,415,056	Buhweju District	517,512	Nyakashaka Town Council	345,008
699	NAMEKARA MINING COMPANY LIMITED	MML00397	VERMICULITE	20/06/2024	40,982,000	28,687,400	Manafwa District	6,147,300	Bugobelo Sub County	4,098,200
700	TORORO CEMENT LTD	ML4622	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/06/2024	146,222,000	102,355,400	Moroto District	21,933,300	Tapac Sub County	14,622,200
701	TORORO CEMENT LTD	MML/ML0061	POZZOLANIC MATERIALS	24/06/2024	74,573,760	52,201,632	Kapchorwa District	11,186,064	Kapsinda Sub County	7,457,376
702	TORORO CEMENT LTD	MML/ML0593	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	24/06/2024	62,666,800	43,866,760	Moroto District	9,400,020	Tapac Sub County	6,266,680
703	TORORO CEMENT LTD	MML/ML00045	POZZOLANIC MATERIALS	24/06/2024	58,991,000	41,293,700	Kapchorwa District	8,848,650	Kawowo Sub County	5,899,100
704	NATIONAL CEMENT COMPANY UGANDA LIMITED	ML1607	POZZOLANIC MATERIALS	19/06/2024	19,480,000	13,636,000	Kapchorwa District	2,922,000	Kawowo Sub County	1,948,000
705	TORORO CEMENT LTD	MML/ML4684	POZZOLANIC MATERIALS	24/06/2024	6,291,120	4,403,784	Tororo Municipality	943,668	Tororo Eastern Division	629,112
706	MULTITASK SERVICES LIMITED	ML1291	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	20/06/2024	1,560,000	1,092,000	Moroto District	234,000	Katikekile Sub County	156,000

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
707	SINO MINERALS INVESTMENTS COMPANY LIMITED	MML/ML1297	BASE METALS AND ORES, OTHER THAN IRON ORE	21/06/2024	337,588,630	236,312,041	Kabale District	50,638,295	Buhara Sub County	33,758,863
708	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	2,766,606	1,936,624	Kisoro District	414,991	Nyamano Town Council	276,661
709	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	864,767	605,337	Rubanda Districct	129,715	Hamurwa Town Council	86,477
710	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	35,590,484	24,913,339	District in MDL20240373	5,338,573	Sub County in MDL20240373	3,559,048
711	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	6,250,521	4,375,365	Kabale Municipal Council	937,578	KMC Northern Division	625,052
712	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	5,771,415	4,039,991	Rubanda District	865,712	Hamurwa Town Council	577,142
713	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	144,937,602	101,456,321	Rubanda District	21,740,640	Hamurwa Town Council	14,493,760
714	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	48,552,267	33,986,587	Kabale Municipal Council	7,282,840	KMC Northern Division	4,855,227
715	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	6,795,524	4,756,867	District in MDL20240360	1,019,329	Sub County in MDL20240360	679,552
716	NATIONAL CEMENT COMPANY	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	67,083,992	46,958,794	Rubanda District	10,062,599	Muko Sub County	6,708,399

Sr No.	PAYEE	LICENSE No.	COMMODITY	PAYMENT DATE	AMOUNT	70%	DISTRICT	15%	SUB COUNTY/TOWN COUNCIL	10%
	UGANDA LIMITED									
717	NATIONAL CEMENT COMPANY UGANDA LIMITED	MDL20240324	BASE METALS AND ORES, OTHER THAN IRON ORE	22/06/2024	453,179	317,225	District in MDL20240255	67,977	Sub County in MDL20240255	45,318
718	ARRM INVESTMENTS LIMITED	LL00232	KAOLIN, LIMESTONE, CHALK, DIATOMITE, OR GYPSUM	29/06/2024	240,160	168,112	Mitooma District	36,024	Rurehe Sub County	24,016
719	AFRICAN PANTHER RESOURCES (U) LTD	ML1433	PRECIOUS METALS, EXCEPT GOLD	28/06/2024	80,620,425	56,434,298	Isingiro District	12,093,064	Kikagate Sub County	8,062,043
720	MR. TWAHA MASHA	MDL20240364	MARBLE, GRANITE, SANDSTONE, AND OTHER DIMENSION STONES	28/06/2024	1,500,000	1,050,000	Moroto District	225,000	Katikekile Sub County	150,000
	TOTAL				**19,686,415,864**	**13,780,491,105**		**2,952,962,380**		**1,968,641,586**

Annex 19: Main payment streams in 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 annum above the commercial bank lending rate.	Mining (Licensing) Regulations, 2019	The current Ugandan royalty rates by mineral commodity are presented in the table below: **Mineral Commodity** — **Rates** **Precious Metals** — 5% of gross value **Precious Stones** — 10% of gross value **Base Metals and Ores** — 5% of gross value **Graphite** — 5% of gross value **Vermiculite** — 10,000 UGX per tonne **Coal and Peat** — 5,000 UGX per tonne **Kaolin, limestone, chalk, gypsum** — 5,000 UGX per tonne **Marble, granite, and other dimension stones** — 5,000 UGX per tonne **Pozzolanic materials** — 1,000 UGX per tonne **Phosphates** — 10,000 UGX per tonne **Salt** — 5,000 UGX per tonne	Schedule 3 of the Mining (Licensing) Regulations, 2019[237].
Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	The corporate rate fees are set out in the table below: **FEE TYPE** — **AMOUNT (UGX)** **Application and preparation fees** **Exploration License** — 1,000,000 **Retention license** — 5,000,000 **Location license** — 800,000	Schedule 3 of the Mining (Licensing) Regulations, 2019

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

Taxes	Description	Law	Rate		Reference
			Mining Lease	5,000,000	
			Renewal and annual fees		
			Exploration License	2,000,000	
			Retention License	5,000,000	
			Location License	1,000,000	
			Mining Lease	5,000,000	
			Annual fees for Prospecting License	500,000	
			Annual fees for a Goldsmith's License	2,000,000	
			Transfer of a mineral right or of a share of that right fees		
			Exploration License	10,000,000	
			Location License	2,000,000	
			Mining Lease	20,000,000	
			Registration fees grant, Renewal or transfer of a mineral right		
			Exploration License	500,000	
			Retention license	500,000	
			Location license	500,000	
			Mining Lease	500,000	
			Mineral Dealer's License fees		
			Industrial or building Materials	2,000,000	
			Base metals or metals which are not precious metal	3,000,000	
			Precious metals	5,000,000	
			Precious stones.	6,000,000	

<table>
<tr><th>Taxes</th><th>Description</th><th>Law</th><th>Rate</th><th>Reference</th></tr>
<tr><td>Annual mineral rents</td><td>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.</td><td>Mining (Licensing) Regulations, 2019</td><td>The annual rents paid depend on the category of mining right held other than a prospecting license:
<table>
<tr><th>MINERAL</th><th>RATES</th></tr>
<tr><td>Holder of an exploration license for every square kilometre</td><td>UGX 50,000</td></tr>
<tr><td>Annual rent for the first renewal of an exploration license for every square kilometre</td><td>UGX 75,000</td></tr>
<tr><td>Annual rent for the second renewal of an exploration license for every square kilometre</td><td>UGX 100,000</td></tr>
<tr><td>Holder of a retention license for every square kilometre</td><td>UGX 100,000</td></tr>
<tr><td>Holder of a location license</td><td>UGX 1,000,000 per annum</td></tr>
<tr><td>Holder of a location license (Class VII Brine and Salt)</td><td>UGX 20,000
per annum</td></tr>
<tr><td>Holder of a mining lease</td><td>UGX 100,000
per annum per hectare or part hectare</td></tr>
</table></td><td>Schedule 3 of the Mining (Licensing) Regulations, 2019</td></tr>
<tr><td colspan="5">Main taxes applicable to the mining sector (Tax revenues)</td></tr>
<tr><td>Income Tax</td><td>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.</td><td>Income Tax Act, Cap. 340.
The Income Tax (Amendment) Act, 2018</td><td>Income Tax Terms for mining companies are presented below:
<table>
<tr><th>FISCAL TERM</th><th>DETAILS</th></tr>
<tr><td>Corporate Income Tax</td><td>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.</td></tr>
<tr><td>Depreciation of exploration capital</td><td>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</td></tr>
</table></td><td>Income Tax Act, Cap. 340.
The Income Tax (Amendment) Act, 2018</td></tr>
</table>

Taxes	Description	Law	Rate		Reference
			Depreciation of development expenditure	- For buildings: initial allowance of 20%, then straight line of 5% per annum. - For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.	
			Tax Losses	The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.	
			Dividend withholding tax	15% for non-residents.	
			Interest withholding tax	15% for non-residents.	
			Import duty rates	- For raw materials and capital goods 0%; - For intermediate goods 10%; - For finished products 25%; and - For sensitive items 35% to 100%	
			Ring Fencing	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.	
			Mineral Exploration and Extraction Expenditure	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.	
			Infrastructure Development Levy	1.5% of the customs value of goods and is payable at the time goods are imported.	

Taxes	Description	Law	Rate	Reference
			Local Government Levies Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.	
Value Added Tax (VAT)	Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production. Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)	- Common VAT rate: 18%. - VAT for Exports are zero-rated.	Value Added Tax (VAT) Act, Cap. 349. VAT Act (2021 Amendment)

Annex 20: Register of upstream petroleum licenses active during Fiscal Year 2023/24

S/N	License Name	PSA	License Type	Field/Discovery/Prospect	Licensed Company/Companies	Operator	Effective Date	Duration (Years)	License Area
1	PL-01/2013	PSA-02/2004	Production	Kingfisher Field	CNOOC; TEPU	CNOOC	2013	25	EA-3A
2	PL-01/2016	PSA-01/2001	Production	Kasamene and Wahrindi Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
3	PL-02/2016	PSA-01/2001	Production	Kigogole and Ngara Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
4	PL-03/2016	PSA-01/2001	Production	Nsoga Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-2 North
5	PL-04/2016	PSA-01/2001	Production	Ngege Field	TOTAL; CNOOC	TEPU	2016-08-30	25	EA-2 North
6	PL-05/2016	PSA-01/2001	Production	Mputa, Nzizi and Waraga Fields	TEPU; CNOOC	CNOOC	2016-08-30	25	EA-2 South
7	PL-06/2016	PSA-01/2004	Production	Ngiri Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
8	PL-07/2016	PSA-01/2004	Production	Jobi and Rii Fields	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
9	PL-08/2016	PSA-01/2004	Production	Gunya Field	TEPU; CNOOC	TEPU	2016-08-30	25	EA-1
10	EL-01/2017	PSA-01/2017	Exploration	Kanywataba Prospect	Armour Energy Ltd.	Armour Energy Ltd.	2017-09-14	4 (extended)	Kanywataba Contract Area
11	EL-02/2017	PSA-02/2017	Exploration	Ngassa-Deep Discovery	ORANTO	ORANTO	2017-10-10	4 (extended)	Ngassa-Deep Play Contract Area
12	EL-03/2017	PSA-03/2017	Exploration	Ngassa-Shallow Discovery	ORANTO	ORANTO	2017-10-10	4 (extended)	Ngassa-Shallow Play Contract Area
13	EL-01/2023	PSA-01/2023	Exploration	Kasuruban Block	UNOC	UNOC	2023-02-02	2	Kasuruban Block
14	EL-01/2023	PSA-01/2023	Exploration	Turaco Block	DGR Global Limited	DGR	May 2023	2	Turaco Block

Annex 21: Reconciliation sheets

Company name:	TOTALENERGIES EP UGANDA	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		**188 157 436 359**	**6 742 026 425**	**194 899 462 784**	**195 161 922 536**	**-**	**195 161 922 536**	**(262 459 752)**
Uganda Revenue Authority (URA)		**188 157 436 359**	**6 742 026 425**	**194 899 462 784**	**195 161 922 536**	**-**	**195 161 922 536**	**(262 459 752)**
1.1	PAYE	87 740 804 962	6 742 026 425	94 482 831 387	94 482 831 387	-	94 482 831 387	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	94 940 855 025	-	94 940 855 025	94 940 855 023	-	94 940 855 023	2
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	491 228 375	-	491 228 375	582 053 101	-	582 053 101	(90 824 726)
1.6	Value Added Tax		-	-		-	-	-
1.7	Income Tax		-	-	113 452 500	-	113 452 500	(113 452 500)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	4 009 126 326	-	4 009 126 326		-	-	4 009 126 326
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees	958 607 308	-	958 607 308		-	-	958 607 308
1.12	Annual mineral rents	-	-	-	855 963 344	-	855 963 344	(855 963 344)
1.13	Other payment flows	16 814 363	-	16 814 363	4 186 767 181	-	4 186 767 181	(4 169 952 818)
	Total payments	**188 157 436 359**	**6 742 026 425**	**194 899 462 784**	**195 161 922 536**	**-**	**195 161 922 536**	**(262 459 752)**

N°	Description	Original	Adjust	Final
B- Unilateral company disclosures		**47 542 060 979**	**-**	**47 542 060 979**
Social expenditure		**40 055 310 479**	**-**	**40 055 310 479**
2.1	Mandatory social expenditure	21 356 136 932	-	21 356 136 932
2.2	Discretionary social expenditure	18 699 173 547	-	18 699 173 547
Environmental expenditure		**7 455 875 500**	**-**	**7 455 875 500**
3.1	Mandatory environmental expenditure	7 435 757 942	-	7 435 757 942
3.2	Discretionary environmental expenditure	20 117 558	-	20 117 558
Infrastructure provisions and Barter arra		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24	-	-	-
Subnational payments		**30 875 000**	**-**	**30 875 000**
5.1	Any payment made to regional authority	30 875 000	-	30 875 000

MOORE Insight

Company name: CNOOC UGANDA LTD **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference	Comment
		Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures		**77,581,671,913**	**24,348,126,699**	**101,944,013,112**	**101,196,872,427**	**-**	**101,196,872,427**	**747,140,685**	
Uganda Revenue Authority (URA)		**77,581,671,913**	**24,348,126,699**	**101,929,798,612**	**101,196,872,427**	**-**	**101,196,872,427**	**732,926,185**	
1.1	PAYE	63,408,123,912	3,856,321,039	67,264,444,951	67,029,547,245	-	67,029,547,245	234,897,706	Not material difference
1.2	Excise duty		-	-		-	-	-	
1.3	Withholding Tax	11,559,785,415	20,491,805,660	32,051,591,075	32,051,591,075	-	32,051,591,075	-	
1.4	Withholding - Management Fees		-	-		-	-	-	
1.5	Customs Payments		-	-	225,221,589	-	225,221,589	(225,221,589)	Tax not reported by the extractive company
1.6	Value Added Tax		-	-	234,897,706	-	234,897,706	(234,897,706)	Tax not reported by the extractive company
1.7	Income Tax		-	-		-	-	-	
1.8	Capital gain		-	-		-	-	-	
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-	
1.10	Royalties		-	-		-	-	-	
1.11	Licenses Fees	14,214,500	-	14,214,500		-	-	14,214,500	Tax not reported by the Government Agency
1.12	Annual mineral rents	1,605,480,837	-	1,605,480,837	824,337,676	-	824,337,676	781,143,161	Receipts not reported by the Government Agency
1.13	Other payment flows	994,067,249	-	994,067,249	831,277,136	-	831,277,136	162,790,113	Tax not reported by the extractive company
	Total payments	**77,581,671,913**	**24,348,126,699**	**101,929,798,612**	**101,196,872,427**	**-**	**101,196,872,427**	**732,926,185**	

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		**523,917,823**	**-**	**523,917,823**
Social expenditure		**198,660,172**	**-**	**198,660,172**
2.1	Mandatory social expenditure	198,660,172	-	198,660,172
2.2	Discretionary social expenditure		-	-
Environmental expenditure		**300,157,651**	**-**	**300,157,651**
3.1	Mandatory environmental expenditure	300,157,651	-	300,157,651
3.2	Discretionary environmental expenditure	-	-	-
Infrastructure provisions and Barter arrangements		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24	-	-	-
Subnational payments		**25,100,000**	**-**	**25,100,000**
5.1	Any payment made to regional authority	25,100,000	-	25,100,000

Company name: UGANDA NATIONAL OIL COMPANY LIMITED

Reporting period: FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		36 694 911 165	-	36 711 894 132	29 912 203 917	-	29 912 203 917	6 799 690 215
Uganda Revenue Authority (URA)		36 694 911 165	-	36 694 911 165	29 912 203 917	-	29 912 203 917	6 782 707 248
1.1	PAYE	10 112 963 828	-	10 112 963 828	9 283 271 029	-	9 283 271 029	829 692 799
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	888 782 475	-	888 782 475	953 823 507	-	953 823 507	(65 041 032)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	19 418 245 621	-	19 418 245 621	19 419 375 330	-	19 419 375 330	(1 129 709)
1.6	Value Added Tax		-	-	2 000 000	-	2 000 000	(2 000 000)
1.7	Income Tax	6 257 936 274	-	6 257 936 274	13 034 520	-	13 034 520	6 244 901 754
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees	16 982 967	-	16 982 967		-	-	16 982 967
1.12	Annual mineral rents		-	-	99 410 575	-	99 410 575	(99 410 575)
1.13	Other payment flows		-	-	141 288 956	-	141 288 956	(141 288 956)
	Total payments	36 694 911 165,00	-	36 694 911 165,00	29 912 203 917	-	29 912 203 917	6 782 707 248

B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure	-	-	-
2.2	Discretionary social expenditure	-	-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure	-	-	-
3.2	Discretionary environmental expenditure	-	-	-
Infrastructure provisions and Barter arrang		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24	-	-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority	-	-	-

Company name: TORORO CEMENT LTD Reporting period: FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		**296,180,857,929**	**(203,781,671,554)**	**92,399,686,375**	**326,461,793,934**	**(225,061,116,255)**	**101,400,677,679**	**(9,000,991,304)**
Uganda Revenue Authority (URA)		**296,180,857,929**	**(203,781,671,554)**	**92,399,186,375**	**326,461,793,934**	**(225,061,116,255)**	**101,400,677,679**	**(9,001,491,304)**
1.1	PAYE	8,321,279,360	(5,824,895,552)	2,496,383,808	8,321,279,353	(5,824,895,547)	2,496,383,806	2
1.2	Excise duty	24,900,362,000	(17,430,253,400)	7,470,108,600	24,922,315,300	(17,445,620,710)	7,476,694,590	(6,585,990)
1.3	Withholding Tax	8,001,751,906	(5,601,226,334)	2,400,525,572	8,001,751,908	(5,601,226,336)	2,400,525,572	(1)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	99,552,459,857	(69,686,721,900)	29,865,737,957	99,355,863,443	(69,549,104,410)	29,806,759,033	58,978,924
1.6	Value Added Tax	88,090,820,525	(61,663,574,368)	26,427,246,158	101,339,546,964	(70,937,682,875)	30,401,864,089	(3,974,617,932)
1.7	Income Tax	62,250,000,000	(43,575,000,000)	18,675,000,000	70,312,727,086	(49,218,908,960)	21,093,818,126	(2,418,818,126)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	118,270,711	-	118,270,711		-	-	118,270,711
1.10	Royalties	4,416,813,570	-	4,416,813,570		-	-	4,416,813,570
1.11	Licenses Fees	500,000	-	500,000		-	-	500,000
1.12	Annual mineral rents	528,600,000	-	528,600,000	4,945,913,570	-	4,945,913,570	(4,417,313,570)
1.13	Other payment flows		-	-	9,262,396,310	(6,483,677,417)	2,778,718,893	(2,778,718,893)
	Total payments	**296,180,857,929**	**(203,781,671,554)**	**92,399,186,375**	**326,461,793,934**	**(225,061,116,255)**	**101,400,677,679**	**(9,001,491,304)**
			(206,873,791,053)					

B- Unilateral company disclosures		**21,024,871,157**	**(14,717,409,810)**	**6,307,461,347**
Social expenditure		**20,676,019,617**	**(14,473,213,732)**	**6,202,805,885**
2.1	Mandatory social expenditure	-	-	-
2.2	Discretionary social expenditure	20,676,019,617	(14,473,213,732)	6,202,805,885
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure	-	-	-
3.2	Discretionary environmental expenditure	-	-	-
Infrastructure provisions and Barter arrangeme		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24	-	-	-
Subnational payments		**348,851,540**	**(244,196,078)**	**104,655,462**
5.1	Any payment made to regional authority	348,851,540	(244,196,078)	104,655,462

Company name:	HIMA CEMENT LTD	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		**99,000,391,536**	**-**	**99,107,891,536**	**117,207,603,438**	**-**	**117,207,603,438**	**(18,099,711,902)**
Uganda Revenue Authority (URA)		**99,000,391,536**	**-**	**99,000,391,536**	**117,207,603,438**	**-**	**117,207,603,438**	**(18,207,211,902)**
1.1	PAYE	10,229,414,353	-	10,229,414,353	10,583,036,333	-	10,583,036,333	(353,621,980)
1.2	Excise duty		-	-	10,457,275,310	-	10,457,275,310	(10,457,275,310)
1.3	Withholding Tax	9,932,931,329	-	9,932,931,329	10,018,096,998	-	10,018,096,998	(85,165,669)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	17,971,000,000	-	17,971,000,000	17,972,134,079	-	17,972,134,079	(1,134,079)
1.6	Value Added Tax	35,081,722,836	-	35,081,722,836	40,429,261,269	-	40,429,261,269	(5,347,538,433)
1.7	Income Tax	15,682,574,638	-	15,682,574,638	15,683,481,709	-	15,683,481,709	(907,071)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties	9,995,248,380	-	9,995,248,380		-	-	9,995,248,380
1.11	Licenses Fees	107,500,000	-	107,500,000		-	-	107,500,000
1.12	Annual mineral rents		-	-	8,424,581,360	-	8,424,581,360	(8,424,581,360)
1.13	Other payment flows		-	-	3,639,736,380	-	3,639,736,380	(3,639,736,380)
	Total payments	**99,000,391,536.00**	**-**	**99,000,391,536.00**	**117,207,603,438**	**-**	**117,207,603,438**	**(18,207,211,902)**

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		**1,787,177,120**	**-**	**1,787,177,120**
Social expenditure		**868,777,714**	**-**	**868,777,714**
2.1	Mandatory social expenditure	868,777,714	-	868,777,714
2.2	Discretionary social expenditure		-	-
Environmental expenditure		**161,510,000**	**-**	**161,510,000**
3.1	Mandatory environmental expenditure	161,510,000	-	161,510,000
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangem		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		**756,889,406**	**-**	**756,889,406**
5.1	Any payment made to regional authority	756,889,406	-	756,889,406

Company name: NATIONAL CEMENT COMPANY UGANDA LIMITED | Reporting period: FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		**60,769,578,916**	**(55,525,104,225)**	**5,253,203,691**	**59,271,157,607**	**(54,101,821,532)**	**5,169,336,075**	**83,867,615**
Uganda Revenue Authority (URA)		**60,769,578,916**	**(55,525,104,225)**	**5,244,474,691**	**59,271,157,607**	**(54,101,821,532)**	**5,169,336,075**	**75,138,615**
1.1	PAYE	1,730,710,495	(1,644,174,970)	86,535,525	1,730,710,495	(1,644,174,970)	86,535,525	-
1.2	Excise duty		-	-	6,940,524,500	(6,593,498,275)	347,026,225	(347,026,225)
1.3	Withholding Tax	2,889,902,600	(2,745,407,470)	144,495,130	2,889,902,600	(2,745,407,470)	144,495,130	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	27,740,000,000	(26,353,000,000)	1,387,000,000	27,740,000,000	(26,353,000,000)	1,387,000,000	-
1.6	Value Added Tax	14,643,186,851	(13,911,027,508)	732,159,343	14,448,327,328	(13,725,910,962)	722,416,366	9,742,976
1.7	Income Tax	833,708,801	(792,023,361)	41,685,440	882,724,071	(838,587,867)	44,136,204	(2,450,764)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties	2,312,071,784	-	2,312,071,784		-	-	2,312,071,784
1.11	Licenses Fees	8,729,000	-	8,729,000		-	-	8,729,000
1.12	Annual mineral rents	1,300,000	-	1,300,000	2,321,871,784	-	2,321,871,784	(2,320,571,784)
1.13	Other payment flows	10,609,969,385	(10,079,470,916)	530,498,469	2,317,096,829	(2,201,241,988)	115,854,841	414,643,628
	Total payments	**60,769,578,916.00**	**(55,525,104,225.40)**	**5,244,474,690.60**	**59,271,157,607**	**(54,101,821,532)**	**5,169,336,075**	**75,138,615**

B- Unilateral company disclosures		**236,225,876**	**(224,414,582)**	**11,811,294**
Social expenditure		**-**	**-**	**-**
2.1	Mandatory social expenditure	-	-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		**-**	**-**	**-**
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure	-	-	-
Infrastructure provisions and Barter arrangements		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24	-	-	-
Subnational payments		**236,225,876**	**(224,414,582)**	**11,811,294**
5.1	Any payment made to regional authority	236,225,876	(224,414,582)	11,811,294

Company name: MOTA ENGIL ENGENHA Reporting period: FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		24 596 068 768	(24 104 147 393)	491 921 375	29 200 015 576	(28 603 432 064)	596 583 512	(104 662 136)
Uganda Revenue Authority (URA)		24 596 068 768	(24 104 147 393)	491 921 375	29 200 015 576	(28 603 432 064)	596 583 512	(104 662 136)
1.1	PAYE	16 730 354 203	(16 395 747 119)	334 607 084	15 602 519 344	(15 290 468 957)	312 050 387	22 556 697
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	1 284 577 031	(1 258 885 490)	25 691 541	5 018 107 262	(4 917 745 117)	100 362 145	(74 670 605)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	1 865 535 735	(1 828 225 020)	37 310 715	4 236 759 326	(4 152 024 139)	84 735 187	(47 424 472)
1.6	Value Added Tax	1 194 622 545	(1 170 730 094)	23 892 451	884 413 694	(866 725 420)	17 688 274	6 204 177
1.7	Income Tax	3 513 710 246	(3 443 436 041)	70 274 205	1 500 850 000	(1 470 833 000)	30 017 000	40 257 205
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	7 269 008	(7 123 628)	145 380		-	-	145 380
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	12 840 000	-	12 840 000	(12 840 000)
1.13	Other payment flows		-	-	1 944 525 950	(1 905 635 431)	38 890 519	(38 890 519)
0	0		-	-		-	-	-
	Total payments	24 596 068 768	(24 104 147 393)	491 921 375	29 200 015 576	(28 603 432 064)	596 583 512	(104 662 136)

B- Unilateral company disclosures		8 100 000 000	(8 100 000 000)	-
Social expenditure		8 100 000 000	(8 100 000 000)	-
2.1	Mandatory social expenditure	8 100 000 000	(8 100 000 000)	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name: METRO CEMENT LIMITED **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	14 606 501 521	-	14 606 501 521	(14 606 501 521)
Uganda Revenue Authority (URA)		-	-	-	14 606 501 521	-	14 606 501 521	(14 606 501 521)
1.1	PAYE		-	-	190 884 520	-	190 884 520	(190 884 520)
1.2	Excise duty		-	-	1 418 421 507	-	1 418 421 507	(1 418 421 507)
1.3	Withholding Tax		-	-	84 295 233	-	84 295 233	(84 295 233)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	7 045 694 538	-	7 045 694 538	(7 045 694 538)
1.6	Value Added Tax		-	-	5 302 135 786	-	5 302 135 786	(5 302 135 786)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	100 596 480	-	100 596 480	(100 596 480)
1.13	Other payment flows		-	-	464 473 457	-	464 473 457	(464 473 457)
	Total payments	-	-	-	14 606 501 521	-	14 606 501 521	(14 606 501 521)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name: SINO MINERALS INVESTMENTS COMPANY LIMITED **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		**9 202 336 260**	**-**	**9 218 186 260**	**9 202 336 260**	**-**	**9 202 336 260**	**15 850 000**
Uganda Revenue Authority (URA)		**9 202 336 260**	**-**	**9 202 336 260**	**9 202 336 260**	**-**	**9 202 336 260**	**-**
1.1	PAYE	193 340 693	-	193 340 693	193 340 693	-	193 340 693	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	1 217 763 955	-	1 217 763 955	1 217 763 955	-	1 217 763 955	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	323 326 130	-	323 326 130	323 326 130	-	323 326 130	-
1.6	Value Added Tax	3 475 349 160	-	3 475 349 160	3 475 349 160	-	3 475 349 160	-
1.7	Income Tax	360 000 000	-	360 000 000	360 889 250	-	360 889 250	(889 250)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	603 750	-	603 750		-	-	603 750
1.10	Royalties	3 600 287 305	-	3 600 287 305		-	-	3 600 287 305
1.11	Licenses Fees	15 850 000	-	15 850 000		-	-	15 850 000
1.12	Annual mineral rents	1 100 000	-	1 100 000	3 619 737 305	-	3 619 737 305	(3 618 637 305)
1.13	Other payment flows	14 715 267	-	14 715 267	11 929 767	-	11 929 767	2 785 500
	Total payments	**9 202 336 260**	**-**	**9 202 336 260**	**9 202 336 260**	**-**	**9 202 336 260**	**-**

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		**204 497 501**	**-**	**204 497 501**
Social expenditure		**62 242 500**	**-**	**62 242 500**
2.1	Mandatory social expenditure	62 242 500	-	62 242 500
2.2	Discretionary social expenditure		-	-
Environmental expenditure		**-**	**-**	**-**
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		**142 255 001**	**-**	**142 255 001**
5.1	Any payment made to regional authority	142 255 001	-	142 255 001

Company name:	DIAMOND STEEL UGANDA LIMITED	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		-	-	-	7 165 901 262	-	7 165 901 262	(7 165 901 262)
Uganda Revenue Authority (URA)		-	-	-	7 165 901 262	-	7 165 901 262	(7 165 901 262)
1.1	PAYE		-	-	69 906 125	-	69 906 125	(69 906 125)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	334 479 739	-	334 479 739	(334 479 739)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	423 963 669	-	423 963 669	(423 963 669)
1.6	Value Added Tax		-	-	5 204 324 661	-	5 204 324 661	(5 204 324 661)
1.7	Income Tax		-	-	1 091 089 890	-	1 091 089 890	(1 091 089 890)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	26 800 000	-	26 800 000	(26 800 000)
1.13	Other payment flows		-	-	15 337 178	-	15 337 178	(15 337 178)
	Total payments	-	-	-	7 165 901 262	-	7 165 901 262	(7 165 901 262)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Annexes

	Company name:	WAGAGAI MINING U LIMITED	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		4 615 173 984	-	4 622 124 809	4 708 693 029	-	4 708 693 029	(86 568 220)
Uganda Revenue Authority (URA)		4 615 173 984	-	4 615 173 984	4 708 693 029	-	4 708 693 029	(93 519 045)
1.1	PAYE	3 143 857 884,00	-	3 143 857 884,00	3 143 857 884	-	3 143 857 884	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	274 107 484,00	-	274 107 484,00	274 107 484	-	274 107 484	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments	1 028 714 477,00	-	1 028 714 477,00	1 025 650 891	-	1 025 650 891	3 063 586
1.6	Value Added Tax		-	-	79 554 825	-	79 554 825	(79 554 825)
1.7	Income Tax		-	-	1 300 000	-	1 300 000	(1 300 000)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees	6 950 825,00	-	6 950 825,00		-	-	6 950 825
1.12	Annual mineral rents	92 300 000,00	-	92 300 000,00	92 800 000	-	92 800 000	(500 000)
1.13	Other payment flows	69 243 314,00	-	69 243 314,00	91 421 945	-	91 421 945	(22 178 631)
	Total payments	4 615 173 984,00	-	4 615 173 984,00	4 708 693 029	-	4 708 693 029	(93 519 045)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		76 286 250	-	76 286 250
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		76 286 250	-	76 286 250
5.1	Any payment made to regional authority	76 286 250	-	76 286 250

Company name: MHK GENERAL AGENCIES LIMITED **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		-	-	-	2 434 876 653	(2 434 876 653)	-	-
Uganda Revenue Authority (URA)		-	-	-	2 434 876 653	(2 434 876 653)	-	-
1.1	PAYE		-	-	10 248 000	(10 248 000)	-	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	3 904 298	(3 904 298)	-	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	2 278 996 161	(2 278 996 161)	-	-
1.6	Value Added Tax		-	-	36 661 431	(36 661 431)	-	-
1.7	Income Tax		-	-	102 730 400	(102 730 400)	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-		-	-	-
1.13	Other payment flows		-	-	2 336 363	(2 336 363)	-	-
	Total payments	-	-	-	2 434 876 653	(2 434 876 653)	-	-

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name:	GEMS INTERNATIONAL LIMITED	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2 365 110 565	-	2 365 110 565	(2 365 110 565)
Uganda Revenue Authority (URA)		-	-	-	2 365 110 565	-	2 365 110 565	(2 365 110 565)
1.1	PAYE		-	-	80 420 783	-	80 420 783	(80 420 783)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	221 506 554	-	221 506 554	(221 506 554)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	1 051 517	-	1 051 517	(1 051 517)
1.6	Value Added Tax		-	-	1 829 535 829	-	1 829 535 829	(1 829 535 829)
1.7	Income Tax		-	-	112 364 642	-	112 364 642	(112 364 642)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	119 511 240	-	119 511 240	(119 511 240)
1.13	Other payment flows		-	-	720 000	-	720 000	(720 000)
	Total payments	-	-	-	2 365 110 565	-	2 365 110 565	(2 365 110 565)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name:	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2 312 752 164	-	2 312 752 164	(2 312 752 164)
Uganda Revenue Authority (URA)		-	-	-	2 312 752 164	-	2 312 752 164	(2 312 752 164)
1.1	PAYE		-	-	291 436 445	-	291 436 445	(291 436 445)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	9 829 649	-	9 829 649	(9 829 649)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	1 458 075 906	-	1 458 075 906	(1 458 075 906)
1.6	Value Added Tax		-	-	12 546 502	-	12 546 502	(12 546 502)
1.7	Income Tax		-	-	1 300 000	-	1 300 000	(1 300 000)
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	10 725 000	-	10 725 000	(10 725 000)
1.13	Other payment flows		-	-	528 838 662	-	528 838 662	(528 838 662)
	Total payments	-	-	-	2 312 752 164	-	2 312 752 164	(2 312 752 164)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name:	RWENZORI RARE METALS LTD.	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	2 249 619 436	-	2 249 619 436	(2 249 619 436)
Uganda Revenue Authority (URA)		-	-	-	2 249 619 436	-	2 249 619 436	(2 249 619 436)
1.1	PAYE		-	-	875 208 056	-	875 208 056	(875 208 056)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	514 305 811	-	514 305 811	(514 305 811)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	43 716 077	-	43 716 077	(43 716 077)
1.6	Value Added Tax		-	-	200 000	-	200 000	(200 000)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	705 970 000	-	705 970 000	(705 970 000)
1.13	Other payment flows		-	-	110 219 492	-	110 219 492	(110 219 492)
0	0		-	-		-	-	-
	Total payments	-	-	-	2 249 619 436	-	2 249 619 436	(2 249 619 436)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name: UGANDA DEVELOPMENT CORPORATION **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company Original	Per Company Adjust	Per Company Final	Per Government Original	Per Government Adjust	Per Government Final	Final difference
A- Bilateral company disclosures		-	-	-	2 174 078 235	-	2 174 078 235	(2 174 078 235)
Uganda Revenue Authority (URA)		-	-	-	2 174 078 235	-	2 174 078 235	(2 174 078 235)
1.1	PAYE		-	-	1 866 260 855	-	1 866 260 855	(1 866 260 855)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	136 650 616	-	136 650 616	(136 650 616)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	84 292 261	-	84 292 261	(84 292 261)
1.6	Value Added Tax		-	-	80 429 503	-	80 429 503	(80 429 503)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	6 300 000	-	6 300 000	(6 300 000)
1.13	Other payment flows		-	-	145 000	-	145 000	(145 000)
	Total payments	-	-	-	2 174 078 235	-	2 174 078 235	(2 174 078 235)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name:	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		**1 754 510 446**	**(1 754 510 446)**	**-**	**1 669 759 250**	**(1 669 759 250)**	**-**	**-**
Uganda Revenue Authority (URA)		**1 754 510 446**	**(1 754 510 446)**	**-**	**1 669 759 250**	**(1 669 759 250)**	**-**	**-**
1.1	PAYE	41 403 390,00	(41 403 390,00)	-	156 933 785	(156 933 785)	-	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax	90 771 507,00	(90 771 507,00)	-	74 082 180	(74 082 180)	-	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	122 711	(122 711)	-	-
1.6	Value Added Tax	1 622 335 549,00	(1 622 335 549,00)	-	1 417 472 899	(1 417 472 899)	-	-
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	15 800 000	(15 800 000)	-	-
1.13	Other payment flows		-	-	5 347 675	(5 347 675)	-	-
	Total payments	**1 754 510 446,00**	**(1 754 510 446,00)**	**-**	**1 669 759 250**	**(1 669 759 250)**	**-**	**-**

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		**-**	**-**	**-**
Social expenditure		**-**	**-**	**-**
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		**-**	**-**	**-**
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		**-**	**-**	**-**
5.1	Any payment made to regional authority		-	-

Company name: NAMEKARA MINING COMPANY LIMITED **Reporting period:** FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		**1,685,813,526**	**-**	**1,710,899,768**	**1,650,984,979**	**-**	**1,650,984,979**	**59,914,789**
Uganda Revenue Authority (URA)		**1,685,813,526**	**-**	**1,685,813,526**	**1,650,984,979**	**-**	**1,650,984,979**	**34,828,547**
1.1	PAYE	760,207,403.00	-	760,207,403	760,207,403	-	760,207,403	-
1.2	Excise duty	-	-	-		-	-	-
1.3	Withholding Tax	374,776,313.00	-	374,776,313	345,474,008	-	345,474,008	29,302,305
1.4	Withholding - Management Fees	-	-	-		-	-	-
1.5	Customs Payments	40,269,748.00	-	40,269,748	40,269,748	-	40,269,748	-
1.6	Value Added Tax	-	-	-		-	-	-
1.7	Income Tax	-	-	-	360,000	-	360,000	(360,000)
1.8	Capital gain	-	-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	-	-	-		-	-	-
1.10	Royalties	480,990,000.00	-	480,990,000		-	-	480,990,000
1.11	Licenses Fees	25,086,242.00	-	25,086,242		-	-	25,086,242
1.12	Annual mineral rents	-	-	-	499,950,000	-	499,950,000	(499,950,000)
1.13	Other payment flows	4,483,820.00	-	4,483,820	4,723,820	-	4,723,820	(240,000)
	Total payments	**1,685,813,526.00**	**-**	**1,685,813,526.00**	**1,650,984,979**	**-**	**1,650,984,979**	**34,828,547**

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		**845,261,794**	**(414,289,077)**	**430,972,717**
Social expenditure		**764,401,399**	**(414,289,077)**	**350,112,322**
2.1	Mandatory social expenditure	414,289,077	(414,289,077)	-
2.2	Discretionary social expenditure	350,112,322	-	350,112,322
Environmental expenditure		**-**	**-**	**-**
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		**-**	**-**	**-**
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		**80,860,395**	**-**	**80,860,395**
5.1	Any payment made to regional authority	80,860,395.00	-	80,860,395

Company name:	DIRECT REDUCED IRON (DRI) LIMITEI	Reporting period:	FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		20 001 639	-	23 001 639	1 139 340 907	-	1 139 340 907	(1 116 339 268)
Uganda Revenue Authority (URA)		20 001 639	-	20 001 639	1 139 340 907	-	1 139 340 907	(1 119 339 268)
1.1	PAYE		-	-		-	-	-
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-		-	-	-
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-		-	-	-
1.6	Value Added Tax	16 027 439	-	16 027 439	1 121 116 707	-	1 121 116 707	(1 105 089 268)
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees	774 200	-	774 200		-	-	774 200
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees	3 000 000	-	3 000 000		-	-	3 000 000
1.12	Annual mineral rents		-	-	17 000 000	-	17 000 000	(17 000 000)
1.13	Other payment flows	200 000	-	200 000	1 224 200	-	1 224 200	(1 024 200)
	Total payments	20 001 639	-	20 001 639	1 139 340 907	-	1 139 340 907	(1 119 339 268)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		1 000 000	-	1 000 000
Social expenditure		1 000 000	-	1 000 000
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure	1 000 000	-	1 000 000
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Company name: EVERGRANDE RESOURCES CO. LT Reporting period: FY 2023-24

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures		-	-	-	1 023 359 626	-	1 023 359 626	(1 023 359 626)
Uganda Revenue Authority (URA)		-	-	-	1 023 359 626	-	1 023 359 626	(1 023 359 626)
1.1	PAYE		-	-	164 403 429	-	164 403 429	(164 403 429)
1.2	Excise duty		-	-		-	-	-
1.3	Withholding Tax		-	-	607 996 524	-	607 996 524	(607 996 524)
1.4	Withholding - Management Fees		-	-		-	-	-
1.5	Customs Payments		-	-	140 087 291	-	140 087 291	(140 087 291)
1.6	Value Added Tax		-	-		-	-	-
1.7	Income Tax		-	-		-	-	-
1.8	Capital gain		-	-		-	-	-
1.9	Environmental Impact Assessment & other NEMA fees		-	-		-	-	-
1.10	Royalties		-	-		-	-	-
1.11	Licenses Fees		-	-		-	-	-
1.12	Annual mineral rents		-	-	20 000 000	-	20 000 000	(20 000 000)
1.13	Other payment flows		-	-	90 872 382	-	90 872 382	(90 872 382)
	Total payments	-	-	-	1 023 359 626	-	1 023 359 626	(1 023 359 626)

N°	Description of Payment	Original	Adjust	Final
B- Unilateral company disclosures		-	-	-
Social expenditure		-	-	-
2.1	Mandatory social expenditure		-	-
2.2	Discretionary social expenditure		-	-
Environmental expenditure		-	-	-
3.1	Mandatory environmental expenditure		-	-
3.2	Discretionary environmental expenditure		-	-
Infrastructure provisions and Barter arrangements		-	-	-
4.1	Value of the benefit stream during the fiscal year 2023-24		-	-
Subnational payments		-	-	-
5.1	Any payment made to regional authority		-	-

Annex 22: Submission of Reporting template

N°	TIN	Name of Petroleum Company(ies)	Submission of Reporting Template	Signed Reporting Template	Certified Reporting Template	Submission of Financial Statements
1	1000171284	TOTALENERGIES EP UGANDA	✓	✗	✗	✗
2	1000491360	CNOOC UGANDA LTD	✓	✗	✗	✗
3	1008571187	UGANDA NATIONAL OIL COMPANY LIMITED	✓	✗	✗	✗
4	1000024790	TORORO CEMENT LTD	✓	✗	✗	✗
5	1000028511	HIMA CEMENT LTD	✓	✗	✗	✗
6	1002647366	NATIONAL CEMENT COMPANY UGANDA LIMITED	✓	✗	✗	✗
7	1003538323	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA, SA	✓	✓	✓	✓
8	1014335942	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	✓	✗	✗	✗
9	1009753489	METRO CEMENT LIMITED	✗	✗	✗	✗
10	1000144942	DIAMOND STEEL UGANDA LIMITED	✗	✗	✗	✗
11	1010924286	WAGAGAI MINING U LIMITED	✓	✓	✓	✗
12	1000850391	SINO MINERALS INVESTMENTS COMPANY LIMITED	✓	✓	✗	✓
13	1009526744	GEMS INTERNATIONAL LIMITED	✗	✗	✗	✗
14	1009615135	DIRECT REDUCED IRON (DRI) LIMITED	✓	✓	✗	✗
15	1000032743	MHK GENERAL AGENCIES LIMITED	✓	✓	N/A	N/A
16	1013373236	RWENZORI RARE METALS LTD.	✗	✗	✗	✗
17	1016778571	EVERGRANDE RESOURCES CO. LTD	✗	✗	✗	✗
18	1000437630	NAMEKARA MINING COMPANY LIMITED	✓	✗	✗	✗
19	1000443250	UGANDA DEVELOPMENT CORPORATION	✗	✗	✗	✗
20	1027221636	ABYSSINIA IRON AND STEEL (UGANDA) LIMITED	✗	✗	✗	✗

Annex 23: Unilateral disclosures by Government Agencies and presented by company and payment stream for the fiscal year 2023-24

Taxpayer Identification Number	Taxpayer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total
1000037852	International Union for Conservation of Nature	-	-	-	310,000	207,222,541	-	4,120,216	92,103,117	303,755,874
1000077149	KISITA MINING COMPANY LIMITED	-	-	-	70,000	-	3,804,788	30,000,000	-	33,874,788
1000120357	KAMWE TRADING CO LTD	-	4,668,900	10,550,000	865,000	1,414,500	-	-	-	17,498,400
1000126985	MULAGO HILL DIAGNOSTIC LTD	9,904,011	-	12,900,000	1,170,000	4,999,000	-	-	-	28,973,011
1000478460	TURI LIMITED	-	-	8,500,000	-	-	-	-	-	8,500,000
1000604522	MR GOLLAPALLI NARAYAN RAMACHANDER REDDY	-	-	-	35,000	-	-	-	-	35,000
1000712026	Mr. PETER LOKWANG	-	33,456,903	2,000,000	-	-	4,640,000	617,192,514	3,190,051	660,479,468
1001057995	CONSOLIDATED AFRICAN RESOURCES LIMITED	9,074,517	206,002,637	5,000,000	40,000	-	5,763,225	-	97,389,604	323,269,983
1001077968	Mr. HERBERT AKAMPWERA	-	-	15,200,000	-	-	-	-	-	15,200,000
1001093723	ARRM INVESTMENTS LIMITED	22,657	3,328,313	24,045,000	4,436,819	1,713,069	13,571,090	-	-	47,116,948
1001260694	HILLMARKS LIMITED	136,224,668	38,104,533	-	5,340,140	6,210,295	-	190,520,819	8,793,191	385,193,646
1001365592	KAMPALA CEMENT CO. LIMITED	-	22,478,809	1,400,000	20,181,000	200,000,000	-	-	-	244,059,809
1001473835	3T MINING LIMITED	-	-	-	105,000	-	-	-	-	105,000
1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	8,543,013	-	58,900,000	4,539,400	5,621,480	10,220,000	-	5,305,714	93,129,607
1002623620	PROSPER WOOD WORKS LIMITED	-	-	1,800,000	-	-	-	-	-	1,800,000
1002736316	GREAT LAKES IRON AND STEEL CO. LIMITED	-	-	-	855,402	-	-	-	-	855,402
1002739937	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	17,306,745	16,142,714	11,000,000	2,652,900	5,106,735	-	180,739,388	-	232,948,482
1003157624	GUANGZHOU DONGSONG ENERGY GROUP (U)CO.,LTD	19,000	520,000	2,950,000	15,702,790	36,401,631	-	131,388,700	14,850,000	201,832,121
1003168159	Mr. ABEL BWOGYERO	-	-	-	35,000	-	-	-	-	35,000
1003260047	Mr. SHARAN PAL VERMA	-	-	-	140,000	-	-	-	-	140,000
1003357223	REDSUN INTERNATIONAL CO LIMITED	112,338,039	2,306,500	1,000,000	2,711,102	-	78,800	141,634,182	19,833,434	279,902,057
1006282798	STEAM INVESTMENTS LIMITED	-	-	21,025,000	362,500	2,358,000	-	-	-	23,745,500
1006767246	EASTERN MINING LIMITED	-	-	21,000,000	-	-	-	-	-	21,000,000
1006872465	RORAIMA UGANDA LIMITED	-	-	19,200,000	-	-	-	-	27,560,000	46,760,000
1007058087	MECHANISED AGRO (U) LTD	-	-	4,575,000	70,000	-	850,000	-	-	5,495,000
1007718861	ZHONG QUAN LIMITED	-	1,074,842	9,925,000	-	4,936,006	-	1,060,497	-	16,996,345
1007917804	UGA MINES LIMITED	-	-	6,225,000	-	950,000	-	-	-	7,175,000
1008133824	KI3R MINERALS LIMITED	-	9,284,664	17,700,000	-	2,875,000	89,038,984	-	427,000	119,325,648
1008376355	DESPEN ENTERPRISES UGANDA LIMITED	-	300,000	10,925,000	-	-	-	-	-	11,225,000
1009121160	ASLI ENERGY LIMITED	-	-	4,900,000	-	4,374,407	-	-	-	9,274,407
1009472845	MEX DRILLING SERVICES LIMITED	-	1,000,000	2,550,000	-	2,292,000	-	26,700,264	-	32,542,264
1009632574	M M MINING (U) LIMITED	49,563,142	1,000,000	-	21,431,507	3,300,000	-	30,000,000	30,000	105,324,649
1009649247	BIOFERTILIZER AFRICA LIMITED	-	-	5,000,000	2,000,000	4,526,421	-	-	-	11,526,421
1009747300	Miss. SUSAN SSUUBI	-	216,000	19,300,000	310,000	-	-	-	-	19,826,000

Taxpayer Identification Number	Taxpayer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total
1010023919	XING TONG INTERNATIONAL LTD	-	62,790,178	-	2,045,000	5,138,854	1,544,000	120,909,874	4,456,550	196,884,456
1010599640	Mr. FRED BAGUMA	-	-	500,000	1,430,000	-	-	-	-	1,930,000
1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED	-	-	5,000,000	-	5,896,860	-	-	-	10,896,860
1011962338	SAMTA MINES & MINERALS (U) LIMITED	324,934	-	164,900,000	159,000	29,876,136	-	-	7,896,607	203,156,677
1012491537	RUHWEZA TRANSPORTATION AND CONSTRUCTION UGANDA LIMITED	-	-	11,075,000	313,000	-	-	-	-	11,388,000
1013030781	MULIN MINES AND MINERALS LIMITED	-	16,700,000	-	-	-	-	-	-	16,700,000
1013071766	PELLEGRINO OIL AND GAS UGANDA LTD	-	-	-	35,000	-	-	-	-	35,000
1013314073	MUBENDE UNITED MINERS ASSEMBLY LIMITED	-	-	8,000,000	-	-	-	-	-	8,000,000
1013400893	RWENZORI SHINING STAR LIMITED	-	-	27,500,000	35,000	126,280	-	-	1,592,678	29,253,958
1013450546	HOIMA MINERALS COMPANY LIMITED	-	200,000	2,500,000	-	-	-	-	-	2,700,000
1013542123	C31 UGANDA SMC LIMITED	-	-	9,100,000	25,000	-	-	-	-	9,125,000
1013570291	NABALA MINING (U) SMC LIMITED	-	-	5,000,000	-	-	-	-	-	5,000,000
1013673822	KIFARU HOLDINGS LIMITED	-	-	32,200,000	-	-	-	-	-	32,200,000
1013813319	ARMOUR ENERGY (UGANDA) -SMC LIMITED	-	-	-	-	97,751,037	-	-	1,155,837	98,906,874
1013858250	BASK MINES LIMITED	-	-	3,500,000	-	-	-	-	-	3,500,000
1013866034	ORANTO PETROLEUM LIMITED	-	-	152,418,400	-	46,516,231	-	-	-	198,934,631
1013903729	MARUBEG COMPANY LIMITED	77,727,654	-	2,600,000	4,489,900	-	-	-	-	84,817,554
1013965229	MOROTO ATEKER CEMENT LIMITED	-	2,375,352	20,000,000	4,765,023	-	-	-	-	27,140,375
1014093021	MULTITASK SERVICES LIMITED	-	1,900,000	80,000,000	2,962,000	104,657,156	9,010,000	441,670,608	16,527,720	656,727,484
1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED	8,114,964	-	1,000,000	559,000	59,896,331	-	-	-	69,570,295
1014222514	HAMC MINERALS UGANDA -SMC LIMITED	-	-	2,600,000	1,260,000	-	-	-	-	3,860,000
1014435127	UGANED HOLDINGS LIMITED	-	-	5,350,000	-	-	-	-	-	5,350,000
1014571462	HARAAMBE DEVELOPMENT AGENCIES LTD	-	732,000	4,100,000	208,000	-	-	-	-	5,040,000
1014670530	KPX CONSULT LIMITED	-	-	45,250,000	-	-	-	-	-	45,250,000
1014783678	MEGHA STONE QUARRY NAMUBIRU LIMITED	-	-	1,000,000	330,000	25,798,954	-	-	370,716	27,499,670
1014896198	LINSEK HOLDINGS LIMITED	-	-	19,775,000	397,472	994,000	-	-	-	21,166,472
1015065209	LEADWAY GROUP LIMITED	1,849	-	16,900,000	-	-	-	587,289	-	17,489,138
1015186180	JOWAS ENTERPRISES LIMITED	-	-	21,000,000	655,772	-	4,200,000	-	-	25,855,772
1015375240	SHAFT & FB MINERALS LTD	-	-	2,000,000	150,000	-	-	-	-	2,150,000
1015392341	HONGDA GROUP UGANDA CO. LIMITED	-	-	20,000,000	-	-	-	-	-	20,000,000
1015503059	VAJ VENTURES LTD	-	200,000	8,600,000	-	-	-	-	-	8,800,000
1015541041	CEM ENTERPRISES U LTD	-	1,287,579	1,200,000	6,875,000	349,383	-	-	-	9,711,962
1015996520	YUDIMA MINERS LIMITED	-	-	6,425,000	-	-	-	-	-	6,425,000
1016012713	SEVEN HILLS EXPLORATATION AND MINING GROUP LTD	-	1,500,000	20,200,000	-	-	-	-	-	21,700,000
1016087786	OSPREY CAPITAL INVESTMENTS LIMITED	-	-	2,200,000	-	-	-	-	-	2,200,000
1016397520	WEST PEAK UGANDA CO. LTD	3,546,000	-	10,575,000	1,808,000	-	-	-	-	15,929,000
1016511010	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED	-	1,000,000	5,000,000	1,148,520	200,000	-	-	-	7,348,520
1016547918	SHINING MINES LTD	25,368,674	1,500,000	38,075,000	9,601,556	12,758,000	-	-	1,019,236	88,322,466

Taxpayer Identification Number	Taxpayer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total
1016932052	EMIRATES MINING LTD	-	-	-	35,000	34,289,700	-	-	-	34,324,700
1016937896	MPOWER STEEL COMPANY LIMITED	599,734,151	-	13,700,000	14,476,101	23,018,851	-	-	18,943,538	669,872,641
1016939988	RA YANG MINING LIMITED	-	2,500,000	5,000,000	-	2,434,284	-	2,414,238	-	12,348,522
1017194891	KYEKAHOMA COMPANY LIMITED	-	1,000,000	7,375,000	-	5,112,000	-	-	-	13,487,000
1017255307	AURIC MINING COMPANY LIMITED	-	-	64,300,000	-	-	-	-	-	64,300,000
1017330898	NON FERROUS METALS CO LIMITED	-	-	19,275,000	-	-	-	-	-	19,275,000
1017334374	RENHONG CO UGANDA LTD	-	-	53,375,000	-	-	-	-	-	53,375,000
1017334440	ZHONGHONG TIN COMPANY U LIMITED	-	-	78,550,000	-	-	-	-	-	78,550,000
1017335565	DAJIANG CO UGANDA LIMITED	-	-	4,700,000	-	-	-	-	-	4,700,000
1017393382	HARMONY RESOURCES SMC LIMITED	-	-	3,825,000	-	-	-	-	-	3,825,000
1017472366	JUPITER MINERALS AND MINING (U) LTD	-	-	15,100,000	-	-	-	-	-	15,100,000
1018132684	DAZHONG IRON AND STEEL INDUSTRIES LIMITED	-	-	200,000	139,000	-	-	-	-	339,000
1018233716	KATONGO MINERS ASSOCIATION LIMITED	-	2,000,000	-	-	-	392,530	-	-	2,392,530
1018259005	MOUNT MOROTO MARBLE HOLDINGS LIMITED	-	-	125,000	-	-	-	-	-	125,000
1018327133	TERRA RARA UGANDA LIMITED	-	-	-	-	96,000	-	-	-	96,000
1018476285	MUSENZE ESTABLISHMENTS LIMITED	-	-	18,375,000	-	-	-	-	-	18,375,000
1018724184	HONGDA RUNZE MINING (U) - SMC LTD	-	-	5,100,000	-	-	-	-	-	5,100,000
1019610740	BLESSED ASSURANCE SOCIAL ENTERPRISE(BASE GROUPE) LIMITED	-	677,453	3,725,000	-	-	-	-	-	4,402,453
1019625828	SSANSEMA INVESTMENT CO. LTD	-	-	4,375,000	-	-	-	-	-	4,375,000
1019829977	KATHRADA MINING UGANDA LIMITED	-	-	2,250,000	-	-	-	-	-	2,250,000
1020165093	SUNGURA E'S TRADING AND MINING CO LIMITED	-	816,716	11,775,000	-	-	-	-	-	12,591,716
1025694383	GUANGXI YANDE MINING CO, LTD	-	-	1,000,000	-	2,352,000	-	-	-	3,352,000
1026089097	ZHONG FEI MINING-SMC LIMITED	-	-	7,075,000	-	-	-	-	-	7,075,000
1026089556	VIEW MINING (U) LIMITED	-	1,050,000	36,475,000	-	10,538,223	-	-	-	48,063,223
1027664926	STEEL AND TUBE INTEGRATED PLANT LIMITED	-	-	10,400,169	26,980,000	-	-	-	-	37,380,169
1027777387	JIN QI UGANDA LIMITED	-	-	39,425,000	-	-	-	-	-	39,425,000
1027827955	ASIRICH GOLD DEALERS CO. LTD	-	-	1,375,000	-	-	-	-	-	1,375,000
1030037905	SHIYE MINING LIMITED.	-	-	64,600,000	-	-	-	-	-	64,600,000
1030212146	DAKENJE MINING AND CONSULTANCY LTD	-	-	18,875,000	-	-	-	-	-	18,875,000
1030463859	TIAN TANG GROUP HOLDINGS LIMITED	-	-	14,925,000	-	-	-	-	-	14,925,000
1030743240	TL MINERAL DEVELOPMENT LTD	-	200,000	19,200,000	-	-	-	-	-	19,400,000
1030853699	DINGSHENG MINING CO. LTD	-	-	16,075,000	-	-	-	2,000,000	-	18,075,000
1033110903	WOODCROSS SMELTING COMPANY LIMITED	60,000	8,000,000	25,000,000	784,350	14,056,268	-	-	13,884,700	61,785,318
1034488458	DESERT PARK MINERS LIMITED	-	200,000	77,675,000	-	-	-	-	-	77,875,000
1034656700	SIFANG MINERAL RESOURCES LTD	-	-	20,225,000	-	-	-	-	-	20,225,000
1035596495	LI KUANG MINING CO. LTD	-	771,400	106,300,000	-	-	-	826,373	-	107,897,773
1035604545	GECKO MINERALS UGANDA LTD	815,273	-	28,443,100	7,843,851	-	-	-	-	37,102,224
1036775618	LONGRIVER VENTURES LIMITED	-	-	31,100,000	-	-	-	-	-	31,100,000

Taxpayer Identification Number	Taxpayer Name	Customs Fees	INCOME TAX	Mining Fees	Other Fees	PAYE	Royalties	VALUE ADDED TAX	WITHHOLDING TAX	Total
1038280651	H5 RESOURCES LTD	6,845,246	-	37,900,000	10,215,163	18,145,766	-	-	54,741,962	127,848,137
1039099714	DEED ORE PARTNERS INVESTMENT CO. LTD	-	-	15,250,000	-	-	-	-	-	15,250,000
1039359260	JIU YI MINING LIMITED	-	210,000	21,625,000	-	-	-	-	-	21,835,000
1043747281	XINGHE INTERNATIONAL MINING LTD	-	-	11,050,000	-	225,000	-	-	-	11,275,000
Total		**1,065,534,537**	**447,495,493**	**1,968,231,669**	**183,089,268**	**994,528,399**	**143,113,417**	**1,921,764,962**	**390,071,655**	**7,113,829,400**

Annex 24: Social and environmental expenditure disclosed by extractive entities

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		07/07/2023		1,304,580,246	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		24/07/2023		1,222,530,426	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		08/08/2023		308,398,586	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		25/08/2023		954,317,072	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		25/09/2023		965,336,113	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	PAP Housing		25/09/2023		164,159,207	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		27/10/2023		1,106,639,453	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		15/12/2023		2,984,585,878	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	PAP Housing		16/12/2023		477,963,523	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		02/01/2024		880,404,181	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		12/01/2024		880,276,604	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		22/02/2024		991,685,452	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	PAP Housing		22/02/2024		59,372,894	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		02/04/2024		1,260,555,910	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		25/04/2024		1,443,649,951	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Pearl Engineering Company Limited	Road Access		24/05/2024		1,300,276,687	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		07/07/2023		840,690,538	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		02/08/2023		550,112,552	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		25/08/2023		334,908,655	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		04/09/2023		1,056,757,778	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		23/10/2023		955,584,895	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		15/12/2023		1,629,951,288	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		02/02/2024		586,441,872	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		15/02/2024		158,852,820	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		11/03/2024		879,920,387	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TELTEC INVESTMENTS LIMITED	PAP Housing		14/05/2024		748,630,955	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		07/07/2023		1,500,403,470	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		05/10/2023		78,880,410	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		23/10/2023		193,995,475	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		27/10/2023		297,941,262	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		10/11/2023		342,996,832	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		18/12/2023		191,560,485	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		15/03/2024		174,045,325	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		25/04/2024		266,170,096	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	ATX TECHNOLOGY LTD	PAP Housing		24/06/2024		668,544,443	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	TECHNICAL MASTERS LTD	PAP Housing		08/08/2023		279,632,252	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	EXCEL CONSTRUCTION LIMITED	PAP Housing		15/02/2024		1,641,690,528	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	EXCEL CONSTRUCTION LIMITED	PAP Housing		22/02/2024		492,872,256	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		25/09/2023		93,533,856	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		13/10/2023		26,293,471	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		10/11/2023		63,781,276	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		27/11/2023		260,220,058	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		15/12/2023		76,515,813	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		23/02/2024		77,806,416	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		15/03/2024		18,307,392	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		22/03/2024		34,472,813	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		02/04/2024		59,096,251	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	POTENS ENGINEERING LIMITED	Certification of PAP Housing		24/05/2024		25,940,301	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		24/08/2023		57,345,714	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		28/08/2023		255,968,879	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		27/11/2023		591,102,691	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		12/01/2024		147,684,206	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		25/01/2024		27,889,300	Voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	HEALTH PROMOTION INTERNATIONAL LTD	Community Health and Sanitation Services		24/06/2024		239,399,875	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	121,078,968	24/07/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	186,921	08/08/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	23,763,963	24/08/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	71,916,358	25/09/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	94,367,730	13/10/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	25,054,298	27/11/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	30,634,200	15/12/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	76,038,613	15/02/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	186,457,946	05/04/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	35,032,501	25/04/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	PROFILES INTERNATIONAL (U) LTD	Community Scholarships	18,633,185	24/05/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	7,703,983	08/08/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	13,652,633	15/08/2023			Voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	26,244,897	15/09/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	57,615,320	17/10/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	12,589,320	27/11/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	25,254,487	15/12/2023			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	80,340,952	15/02/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	35,275,885	15/03/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	220,555,708	25/04/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	85,714,600	24/05/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Winning Generation Uganda Ltd	Community Scholarships	115,952,305	24/06/2024			Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Charge on Scaffolders Training	N/A	07/07/2023	Skilling Ugandans	63,800,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Charge on water safety Training 2023	N/A	15/08/2023	Skilling Ugandans	7,500,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	SCAFFOLDERS TRAINING EHS & WORK HEIGHT REPORT	N/A	24/08/2023	Skilling Ugandans	63,800,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Charge on welders' training Final Report	N/A	25/08/2023	Skilling Ugandans	89,543,170	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Training Certification 10 companies	N/A	25/09/2023	Skilling Ugandans	69,187,850	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Charge on Scaffolders Training 2023	N/A	25/10/2023	Skilling Ugandans	111,650,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Charge on Scaffolders	N/A	26/10/2023	Skilling Ugandans	79,750,000	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
			Training 2023 level 1,2,3						
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	HSE TRAINING	N/A	15/12/2023	Skilling Ugandans	45,654,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Invoice on Deliverable 3 of HSE Training of Compan	N/A	25/04/2024	Skilling Ugandans	37,006,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Q-TRAINING LIMITED	Physical Visits to 50 Companies and training certification	N/A	24/06/2024	Skilling Ugandans	94,499,900	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SOLID ROCK LIFE AND BUSINESS SERVIC	PROVISION OF WORK FORCE TRAINING	N/A	24/05/2024	Skilling Ugandans	63,065,685	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SOLID ROCK LIFE AND BUSINESS SERVIC	PROVISION OF WORK FORCE TRAINING	N/A	25/04/2024	Skilling Ugandans	15,766,421	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	OF HEALTH SAFETY AND ENVIRONMENT	N/A	08/08/2023	Skilling Ugandans	90,642,000	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	Provision of Scaffolding Training Services:	N/A	24/08/2023	Skilling Ugandans	47,377,500	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	Financial and Business Capacity Service Project	N/A	27/11/2023	Skilling Ugandans	1,443,970,704	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	Total HSE Project (75 Companies) Remaining Payemen	N/A	15/12/2023	Skilling Ugandans	221,763,664	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	Financial and Business Capacity Service Project	N/A	02/02/2024	Skilling Ugandans	385,237,303	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	Financial and Business Capacity Service Project	N/A	22/02/2024	Skilling Ugandans	103,413,881	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	SUNMAKER ENERGY (UGANDA) LTD	TOTAL FBC Vocational	N/A	25/04/2024	Skilling Ugandans	801,171,801	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
			training-Financial and Busine						
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			22/01/2024	Tuition Fees	74,816,274	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			14/03/2024	Tuition Fees	67,371,480	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			19/03/2024	Tuition Fees	134,742,960	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			02/04/2024	Tuition Fees	54,895,280	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			04/04/2024	Tuition Fees	373,842,524	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			19/04/2024	Tuition Fees	155,541,600	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			16/05/2024	Tuition Fees	28,725,068	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			08/11/2023	Tuition Fees	61,053,173	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			10/11/2023	Tuition Fees	71,045,359	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			15/11/2023	Tuition Fees	50,419,287	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			21/11/2023	Tuition Fees	80,212,503	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			22/01/2024	Airticket	12,670,404	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			23/01/2024	Airticket	1,486,409	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			24/07/2023	Airticket	7,407,888	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			01/08/2023	Airticket	5,576,640	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			05/10/2023	Airticket	25,072,702	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			23/10/2023	Airticket	25,358,174	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			10/11/2023	Airticket	8,642,552	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			03/05/2024	Airticket	7,080,176	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			04/04/2024	Living expenses	180,022,268	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			16/04/2024	Living expenses	36,834,195	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			19/04/2024	Living expenses	73,668,390	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			27/05/2024	Living expenses	38,341,800	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			11/06/2024	Living expenses	36,435,900	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			25/06/2024	Living expenses	50,966,629	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			13/09/2023	Living expenses	451,372,013	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			20/09/2023	Living expenses	50,120,862	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	Education of Government official			21/09/2023	Living expenses	49,566,698	Mandatory	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			07/02/2024	School fees	84,671,200	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			09/02/2024	School fees	5,630,000	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			14/02/2024	School fees	7,038,450	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			12/03/2024	School fees	13,815,000	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			18/03/2024	School fees	93,015,000	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			19/03/2024	School fees	3,910,000	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			04/06/2024	School fees	37,542,950	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			12/06/2024	School fees	28,170,000	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			01/09/2023	School fees	45,601,000	Voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			06/09/2023	School fees	78,702,950	Voluntary	
TOTALENERGIES EP UGANDA	Social expenditure	School fees for sponsored students			12/09/2023	School fees	14,385,000	Voluntary	
TOTALENERGIES EP UGANDA	**Total Social expenditure**			**1,364,064,773.00**			**38,691,245,706.00**		**40,055,310,479.000**
TOTALENERGIES EP UGANDA	Environmental expenditure	Wildlife Conservation Society	Fourth Installment payment for Population Census o		08/08/2023		321,084,947	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	Wildlife Conservation Society	Improvement of Patrol Effectiveness		27/11/2023		113,221,200	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	Wildlife Conservation Society	Population Census of African Lion and Spotted		22/02/2024		54,159,368	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Tilenga Influx Situational Analysis Study		07/07/2023		51,596,800	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Monitoring Services for Contract May		15/08/2023		623,758,853	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Transitional Support (Dry Rations) Services for Ti		15/09/2023		122,545,181	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Audit Services		27/09/2023		296,240,131	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Monitoring services for CA1, LA2		27/11/2023		326,829,298	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Transitional Support Services for Tilenga RAPs 2-5		15/12/2023		1,143,722,738	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Transitional Support (Dry		12/01/2024		78,794,419	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
			Rations) Services for Ti						
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Monitoring services- OCTOBER 2023		23/02/2024		72,821,466	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Monitoring Servs		02/04/2024		412,953,586	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO & PARTNER CONSULT LIMITED	Environmental Monitoring services for CAL LA2 and		24/05/2024		841,628,104	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	Rangers allowance for June 2023.	15,041,000	24/07/2023			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	Rangers Allowance for July 2023.	18,850,000	08/08/2023			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	AUGUST 2023 Ranger Expense Reimbursement	25,701,000	08/09/2023			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	RANGER Allowances for September 2023	23,829,000	10/11/2023			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	Ranger Allowance-Reimbursement for October 2023	27,768,000	15/12/2023			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	Ranger Expense Re-imbursement	70,226,000	15/02/2024			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	RANGER EXPENSE RE-IMBURSEMENT-JAN & FEB 2024	68,185,000	22/03/2024			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	UGANDA WILDLIFE AUTHORITY	Ranger Expense Reimbursement for March 2024 Murchi	35,529,000	25/04/2024			Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Payment for 10% 5th quarter report chimpanzee surv		24/07/2023		76,908,690	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Payment of 5th quarter report for vulture monitori		25/08/2023		45,212,417	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Vulture monitoring		25/09/2023		70,286,137	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Submission of 6th quarter vulture report		27/11/2023		118,546,370	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Chimpanzee Surveys		27/11/2023		76,908,690	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Chimpanzee Surveys		15/12/2023		76,908,690	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Procurement of replacement		22/02/2024		285,135,037	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	BIODIVERSITY SOLUTIONS LIMITED	Invasime Species Management-payment for 40% instal and Submission of 7th quarter report for vulture		25/04/2024		277,358,281	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Restoration Plant Sourcing Service,		24/07/2023		13,743,516	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Aerial Wildlife Survey over Murchision Falls Prote		08/08/2023		202,660,031	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Baseline Biodiversity Survey of wetlands,		25/09/2023		499,216,706	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Wildlife Survey over Murchision Falls Protected Ar		25/10/2023		158,003,096	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Restoration Plant Sourcing Service,		27/11/2023		6,882,754	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Baseline Biodiversity Survey		15/12/2023		318,505,141	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Baseline Biodiversity Survey of wetlands,		25/04/2024		324,538,521	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	ECO-TRENDS LIMITED	Restoration of Cl Road, Murchision Falls National		24/05/2024		88,585,514	Mandatory	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TOTALENERGIES EP UGANDA	Environmental expenditure	NEWPLAN LIMITED	Environmental and Social Impact Assesments		24/07/2023		51,873,260	Mandatory	
TOTALENERGIES EP UGANDA	Environmental expenditure	CHIMPANZEE SANCTUARY AND WILDLIFE	Conservation education and awareness around Budongo CFR		15/12/2023		20,117,558	Voluntary	
TOTALENERGIES EP UGANDA	**Total Environmental expenditure**			**285,129,000.00**			**7,170,746,500.00**		**7,455,875,500.000**
CNOOC UGANDA LIMITED	Social expenditure	N-Pay't Chance finds management- Ministry of Tourism-- Ministry of Tourism	Kikube	4,795,000	11/03/2024			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payt Graves relocation feederway-- Ministry of Tourism	Kikube	32,590,000	01/09/2023			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payt Relocation of graves-- Ministry of Tourism	Kikube	40,000,000	08/12/2023			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payt Relocation of graves-- Ministry of Tourism	Kikube	35,790,000	08/12/2023				
CNOOC UGANDA LIMITED	Social expenditure	N-Pay't PAP GAKWAYA AUG PAP Compensation	Kikube	81,370,672	19/03/2024			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Pay't PAP BUNAANI JOHNB Compensation	Kikube	2,437,500	19/03/2024			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payment for PAP Compensation	Kikube	1,040,000	21/03/2024			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payment for PAP Compensation Byabasaija Gad	Kikube	260,000	21/03/2024			Mandatory	
CNOOC UGANDA LIMITED	Social expenditure	N-Payment for PAP Compensation Bunani John Bosco	Kikube	377,000	21/03/2024			Mandatory	
CNOOC UGANDA LIMITED	**Total Social expenditure**			**198,660,172.00**					**198,660,172.000**
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment River Hohwa user permit- NEMA	Kikube District	100,000	12/04/2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment Wetland user permit Kowet-NEMA	Kikube District	100,000	12/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment River Rutoha user permit-NEMA	Kikube District	100,000	12/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment River Ngema user permit-NEMA	Kikube District	100,000	12/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment Lakeshore user permit4-NEMA	Kikube District	100,000	24/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment Lakeshore user permit3-NEMA	Kikube District	100,000	24/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment Lakeshore user permit2-NEMA	Kikube District	100,000	24/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment Lakeshore user permit1-NEMA	Kikube District	100,000	24/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt for LA2S 23 Environmental audit fees-NEMA	Kikube District	2,000,000	23/05/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt for LA2S 2023 Envr audit fees-Storage Yard-NEMA	Kikube District	2,000,000	23/05/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment waste water discharge permit-Minsitry of Water & Ent	Kikube District	650,000	24/04/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt 2023 fees PAD2 water pmt-Minsitry of Water & Ent	Kikube District	1,000,000	07/06/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt 2023 fees Bugoma water-Minsitry of Water & Ent	Kikube District	200,000	07/06/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt 2023 fees PAD3 water pmt-Minsitry of Water & Ent	Kikube District	200,000	07/06/2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payment 2023 fees PAD1 water pmt-Minsitry of Water & Ent	Kikube District	200,000	07/06/2024				
CNOOC UGANDA LIMITED	Environmental expenditure	N-Payt ESIA Consultancy 20% 1st instalment-PENTATEUCH		61,706,870	18/08/2023				
CNOOC UGANDA LIMITED	Environmental expenditure	N'paytConsultancy services-PENTATEUCH		231,400,781	20/12/2023				
CNOOC UGANDA LIMITED	**Total Environmental expenditure**			**300,157,651**			**0**		**300,157,651.140**
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater for school feeding programme	Moroto	1800000	45111	N/A	N/A	voluntary	N/A
TORORO CEMENT LTD.	Social expenditure	Charges for Supply of Furniture at Shree Shahjanand School	Kampala	305163209	45111			voluntary	
TORORO CEMENT LTD.	Social expenditure	Building and Construction Charges for Fencing of Tororo Central Police Station -	Tororo	270104631	45121			voluntary	
TORORO CEMENT LTD.	Social expenditure	Invoice No 123155205598, Charges for Renovation of Chawolo Church of Uganda	Tororo	130000000	45133			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater the school feeding programme	Moroto	3200000	45140			voluntary	
TORORO CEMENT LTD.	Social expenditure	, 2,850 Bags of Supreme Maize Flour 10 Kg Supplied per each	Moroto	76950000	45146			voluntary	
TORORO CEMENT LTD.	Social expenditure	150 Bags of Supreme Maize Flour 10 Kg Supplied	Tororo	4050000	45152			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction Works at	Alebtong	150000000	45162			voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
		Apami School and Apami Church							
TORORO CEMENT LTD.	Social expenditure	Charges for Construction Works at Apami School and Apaami Church	Alebtong	100000000	45165			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction Works done at Apami School and Apami Church	Alebtong	384746772	45170			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Renovation of Chawolo Church of Uganda	Tororo	348463067	45174			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater for school feeding programme	Moroto	3600000	45175			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Renovation and Refurbishment of Church and Classrooms in Mulanda	Tororo	120017946.3	45183			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction Works done at Brooklyn SDA Church Luzira	Kampala	364592595	45184			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being payment of Books Donation	Moroto	25000000	45188			voluntary	
TORORO CEMENT LTD.	Social expenditure	2,850 Bags of Supreme Maize Flour	Moroto	76950000	45194			voluntary	
TORORO CEMENT LTD.	Social expenditure	500 bags of Cement Donated for the construction of Nakaloke Centre Mosque	Mbale	15870000	45198			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being amount for food to supply primary school pupils around the factory	Tororo	646400	45199			voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	1 Diesel Generator Model C110D5 Supplied to the Bukoto Temple	Kampala	85721187.54	45202			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater for school feeding	Moroto	2760000	45205			voluntary	
TORORO CEMENT LTD.	Social expenditure	Final payment application for school furniture for shree shahjanand school	Kampala	130784231.2	45216			voluntary	
TORORO CEMENT LTD.	Social expenditure	2,700 Bags of Supreme Maize Flour 10 Kgs Supplied per each	Moroto	67500000	45229			voluntary	
TORORO CEMENT LTD.	Social expenditure	Maize Flour and 50 Kgs of Maize Supplied to Osukuru LC1 Chairperson and to the family of the late Emmanuel Nagoda	Tororo	26148800	45231			voluntary	
TORORO CEMENT LTD.	Social expenditure	,Being cash withdrawal to cater for school feeding	Moroto	4000000	45236			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater for university tuition fees for karamoja students	Karamoja	6866700	45243			voluntary	
TORORO CEMENT LTD.	Social expenditure	160 Bags of Supreme Maize Flour 50 Kgs Supplied	Moroto	19200000	45246			voluntary	
TORORO CEMENT LTD.	Social expenditure	2,600 Bags of Supreme Maize flour 10 Kgs and 40 Bags of Supreme Maize Flour supplied	Moroto	69800000	45250			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction works done at Moroto	Moroto	125000000	45250			voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
		Katikekile Seed secondary School							
TORORO CEMENT LTD.	Social expenditure	Being payment against invoice APARINV/0023 Drilling Boreholes for the Comunity in west Budama	Tororo	39483000	45252			voluntary	
TORORO CEMENT LTD.	Social expenditure	Construction Works at Uweso Migyera Secondary School	Nakasongola	212400000	45256			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Renovation works done at Deliverence Church Kitteezi Wakiso District	Wakiso	150000000	45261			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction of A Health Care Centre at Nwoya District	Nwoya	180000000	45261			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Drilling of two (2) Boreholes	Moroto	94400000	45261			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction works at UWESO Childrens village Masulita Luwero District & St. John's School Buwaya Iganga District	Luwero /Iganga	400000000	45264			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for 2 Boreholes Drilled in Moroto	Moroto	94400000	45265			voluntary	
TORORO CEMENT LTD.	Social expenditure	Being cash withdrawal to cater for school feeding	Moroto	4200000	45266			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Extension of Deliverence Church Makerere Hill on plot 706, Block 9 Kibuga county, KCCA	Kampala	236000000	45271			voluntary	

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	Charges for Extension and Improvement of St. Lukes Church of Uganda at Nshwere Kiruhura District	Kiruhura	531000000	45271			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction of Laboratories and Staff Quarters at Ruhama Secondary School	Ntungamo	354000000	45271			voluntary	
TORORO CEMENT LTD.	Social expenditure	Construction Works done at Hope for Kids Foundation, Lee Preparatory Academy	Tororo	124743284.6	45272			voluntary	
TORORO CEMENT LTD.	Social expenditure	640 Bags of Cement Donated for the Construction of Buhehe Parish Church of Uganda	Busia	18944000	45274			voluntary	
TORORO CEMENT LTD.	Social expenditure	110 Bags of Cement donated for the Construction of Buhehe Parish Church of Uganda	Busia	3256000	45274			voluntary	
TORORO CEMENT LTD.	Social expenditure	Charges for Construction works done at Nyamabare Church of Uganda Rubanda formerly great Bushenyi	Rubanda	100000000	45282			voluntary	
TORORO CEMENT LTD.	Social expenditure	2,800 Bgas of Supreme Maize Flour 10 Kg Supplied	Moroto	70000000	45288			voluntary	
TORORO CEMENT LTD.	Social expenditure	100 Congregation Tables for Church	Tororo	63189000	02.02.2024				
TORORO CEMENT LTD.	Social expenditure	50 Jerricans of Best Fry Oil 20Ltr	Moroto	5799999.5	06.02.2024				
TORORO CEMENT LTD.	Social expenditure	45 Bags of 20 kg Salt (Habari 500gms x 40)	Moroto	810000	12.02.2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	240 Bags of Supreme Maize Flour 50 Kg	Moroto	22800000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	75 Cartons of Supreme Home Baking Flour 12x2 kg	Moroto	5475000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Ruhama Secondary School	Ntungamo	550000000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St Lukes COU Nshwere	Kazo	500000000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Deliverance Church Makerere	Kampala	450000000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	36 Bags of Sugar 50kgs Supplied	Moroto	7020000	13.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Migyera UWESO School	Nakasongola	316634928	18.02.2024				
TORORO CEMENT LTD.	Social expenditure	2,800 Bags of Supreme Maize Flour 10Kg	Moroto	56000000	19.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at St. Bruno Catholic Church	Tororo	507400000	20.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at Aukot Church of Uganda	Tororo	126260000	20.02.2024				
TORORO CEMENT LTD.	Social expenditure	32 Bags of P50 Premium Rice (50kg Bag) Supplied	Moroto	5440000	20.02.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items for School	Moroto	41500000	20.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at Moroto Katikekile School	Moroto	225000000	21.02.2024				
TORORO CEMENT LTD.	Social expenditure	100 Wooden Benches 400x900x2Mtrs	Tororo	58803176	23.02.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. John SS Iganga	Iganga	171300767	01.03.2024				

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				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. John SS Iganga	Iganga	386000000	05.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Nyamabare COU Bushenyi	Rubanda	54200000	07.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Nyamabare COU Bushenyi	Rubanda	62436821	07.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Aukot Church of Uganda	Tororo	269663502	11.03.2024				
TORORO CEMENT LTD.	Social expenditure	Transportation Charges for Posho	Moroto	28196336	12.03.2024				
TORORO CEMENT LTD.	Social expenditure	2,400 Bags of Supreme Maize Flour 50kg & 10kg	Moroto	55500000	13.03.2024				
TORORO CEMENT LTD.	Social expenditure	250 Bags of Cement Donated to Buhobe Church	Busia	7525000	14.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at St. Bruno Catholic Church	Tororo	123740000	21.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at St. Bruno Catholic Church	Tororo	150000000	21.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Ruhaama Secondary School	Ntungamo	-507400000	27.03.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items	Moroto	250500000	29.03.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Nwoya Health Centre	Nwoya	63023800	02.04.2024				
TORORO CEMENT LTD.	Social expenditure	2,800 Bags of Supreme Maize Flour 10 Kg	Moroto	170000000	05.04.2024				
TORORO CEMENT LTD.	Social expenditure	Construction of Boundary Wall at Rock High School	Tororo	56000000	11.04.2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	16.04 m/ts of Aggregates donated to T'ro Municipal	Tororo	331968642	18.04.2024				
TORORO CEMENT LTD.	Social expenditure	13.78 m/ts of Aggregates donated to T'ro Municipal	Tororo	802000	27.04.2024				
TORORO CEMENT LTD.	Social expenditure	100 Bags of Cement donated to Tororo Municipality	Tororo	689000	27.04.2024				
TORORO CEMENT LTD.	Social expenditure	15.84 m/ts of Stone Dust to Tororo Municipality	Tororo	3010000	27.04.2024				
TORORO CEMENT LTD.	Social expenditure	18.74 m/ts of Stone Dust to Tororo Municipality	Tororo	316800	02.05.2024				
TORORO CEMENT LTD.	Social expenditure	15.02 m/ts of Stone Dust to Tororo Municipality	Tororo	374800	02.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at St. Augustine Catholic Churc	Tororo	300400	02.05.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items	Moroto	354000000	02.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Kiguma Church	Kazo	45891500	03.05.2024				
TORORO CEMENT LTD.	Social expenditure	100 Bags of Cement Donated to Mayor Tororo	Tororo	800000000	09.05.2024				
TORORO CEMENT LTD.	Social expenditure	200 Bags of Cement Donated to Tororo Diocess	Tororo	2950000	10.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Buremba Secondary School	Kazo	6448000	11.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Masulita Childrens Home.	Wakiso	300000000	13.05.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items	Moroto	194889018	13.05.2024				

MOORE Insight

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	Construction Works at Rock High School Tororo	Tororo	45891500	14.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Masulita Childrens Home.	Wakiso	300000000	15.05.2024				
TORORO CEMENT LTD.	Social expenditure	2,400 Bags of Supreme Maize Flour 50Kg and 10Kg	Moroto	395000000	15.05.2024				
TORORO CEMENT LTD.	Social expenditure	School Bags, Books, Pencils, Erasers, Sharpeners &	Moroto	55500000	18.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works of Church at Nsambya	Kampala	46716500	20.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Lukes COU Nshwere	Kampala	413000000	27.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Lukes COU Nshwere	Kampala	109780000	28.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works of Church at Nsambya	Kamapala	118000000	29.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Buremba SS Kiruhura	Kiruhura	500000000	29.05.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works of Church at Nsambya	Kampala	307000000	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Paul SS Kakumiro	Kakumiro	845330664.8	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Peter's Church Kiguma	Masindi	289641752.3	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Makerere University	Kamapala	176067	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Katikekile Seed SS	Moroto	186954115.5	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items for School	Moroto	352427152.6	04.06.2024				
TORORO CEMENT LTD.	Social expenditure	Stationery Items for Donations	Moroto	46716500	05.06.2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Lukes COU Nshwere	Kampala	66874350	10.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. John's Church Entebbe	Entebbe	118000000	10.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works of Church at Ssembabule	Ssembabule	1132448701	12.06.2024				
TORORO CEMENT LTD.	Social expenditure	7,500 Kgs of Caustic Soda Flakes	Moroto	1132448701	12.06.2024				
TORORO CEMENT LTD.	Social expenditure	8,152 Kgs of Caustic Soda Flakes	Moroto	28500000	12.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Bruno Church Morukiswa	Tororo	30977600	12.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at St. Bruno Church Morukiswa	Tororo	100000000	18.06.2024				
TORORO CEMENT LTD.	Social expenditure	1,400 Bags of Supreme Maize Flour 50 & 10 Kgs	Moroto	150000000	18.06.2024				
TORORO CEMENT LTD.	Social expenditure	50 Bags of Cement Donated to Kamuli	Kamuli	55500000	24.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction Works at Bumboozi	Kanungu	1612000	24.06.2024				
TORORO CEMENT LTD.	Social expenditure	Office Furnitures	Tororo	259600000	26.06.2024				
TORORO CEMENT LTD.	Social expenditure	Furniture Works (100 Benches) at Nyambare Church	Kitagwenda	85000000	27.06.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at UWESO Childrens Village	Wakiso	70800000	03.01.2024				
TORORO CEMENT LTD.	Social expenditure	MEP and civil works at Bushenyi Church of Uganda	Bushenyi	330000000	05.01.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at Ruhaama School	Ruhaama	125000000	05.01.2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
TORORO CEMENT LTD.	Social expenditure	Construction works at St. Lukes C.O.U Nshwere	Kampala	350000000	08.01.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at Deliverence Church Makerere	Kampala	300000000	08.01.2024				
TORORO CEMENT LTD.	Social expenditure	50,112 PIECES OF RWENZORI EXERCISE BOOKS	Moroto	250000000	08.01.2024				
TORORO CEMENT LTD.	Social expenditure	Construction works at Deliverence Church Kitezi	Wakiso	25056000	10.01.2024				
TORORO CEMENT LTD.	Social expenditure	Funds for Sponsorship of Students under TICODEP	Karamoja	94400000	11.01.2024				
TORORO CEMENT LTD.	Social expenditure	2,850 Bags of Supreme Maize Flour 10 Kgs	Moroto	7525000	16.01.2024				
TORORO CEMENT LTD.	Social expenditure	Karamoja students' university tuition refund	Karamoja	71250000	22.01.2024				
TORORO CEMENT LTD.	Social expenditure	CORPORATE SOCIAL RESPOS.	Kapchorwa	-712000	21.02.2024				
TORORO CEMENT LTD.	Social expenditure	SOCIAL CORPORATE RESP.	Moroto	11184700	31.01.2024				
TORORO CEMENT LTD.	Social expenditure	CORPORATE SOCIAL RESPONSIBILITY	Tororo	3600000	14.03.2024				
TORORO CEMENT LTD.	Social expenditure	CORPORATE SOCIAL RESPOSIBILITIES	Kapchorwa	3600000	03.04.2024				
TORORO CEMENT LTD.	Social expenditure	CORPORATE SOCIAL RESP.	Kapchorwa	4000000	09.05.2024				
TORORO CEMENT LTD.	Social expenditure	Payment of school fees for Amuron Regina Ashianut	Amuria	1000000	19.03.2024				
TORORO CEMENT LTD.	**Total Social expenditure**			**20,676,019,617**			**0**		**20,676,019,617.460**
Hima Cement Limited	Social expenditure	Hima Community Scholarship Program	Kasese/Tororo	630,000,000	Annually	Secondary School Education Scholarship within the host	654,218,450	Voluntary	

MOORE Insight

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
						communities (Hima Town, Kasese District, Kamwenge District & Kabarole District)			
Hima Cement Limited	Social expenditure	Hima Community HIV/AIDS ART Clinic	Kasese	134,559,264	Annualy	Provision of free treatment of opportunistic infections amongst persons living with HIV/AIDS, with over 300 members of the HCL Community ART Clinic	134,559,264	Voluntary	
Hima Cement Limited	Social expenditure	Hima Primary School	Kasese	80,000,000	Annually	Financial Support towards school operations catering for teacher allowances, security, hygiene/sanitation, purchase of scholastic materials etc..	80,000,000	Voluntary	
Hima Cement Limited	**Total Social expenditure**			**844,559,264**			**868,777,714**		**868,777,714.000**
Hima Cement Limited	Environmental expenditure	Dura Annual Steering Committe Budget to support the Committee Conservation activities	Kamwenge district	131,510,000	Annual			Mandatory	Uganda Wildlife Authroity
Hima Cement Limited	Environmental expenditure	National Forestry Authrotiy	Kabarole district	30,000,000	Annual			Mandatory	NFA
Hima Cement Limited	**Total Environmental expenditure**			**161,510,000**					**161,510,000.000**
MOTA ENGIL ENGENHARIA	Social expenditure	NSSF		8,100,000,000					
MOTA ENGIL ENGENHARIA	**Total Social expenditure**			**8,100,000,000**					**8,100,000,000.000**

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
Sino Minerals Investments Company Limited	Social expenditure	Medical Health Camp	Buhara	20,804,500.00	03.07.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	05.07.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	900,000.00	02.08.2023				
Sino Minerals Investments Company Limited	Social expenditure	School Fees		5,054,000.00	05.09.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	990,000.00	05.09.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	03.10.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	890,000.00	02.11.2023				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	1,580,000.00	07.12.2023				
Sino Minerals Investments Company Limited	Social expenditure	Tree Planting	Buhara	200,000.00	07.01.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	820,000.00	16.01.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid	Buhara	700,000.00	13.02.2024				
Sino Minerals Investments Company Limited	Social expenditure	School Fees		4,670,000.00	21.02.2024				
Sino Minerals Investments Company Limited	Social expenditure	Medical Delivery Examination Bed		10,000,000.00	05.03.2024				

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
Sino Minerals Investments Company Limited	Social expenditure	Emergency Bed		2,700,000.00	09.03.2024				
Sino Minerals Investments Company Limited	Social expenditure	Plantation of Trees		600,000.00	09.03.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid		900,000.00	14.03.2024				
Sino Minerals Investments Company Limited	Social expenditure	Tree Planting		600,000.00	15.03.2024				
Sino Minerals Investments Company Limited	Social expenditure	Medical Boots		650,000.00	23.03.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid		900,000.00	08.04.2024				
Sino Minerals Investments Company Limited	Social expenditure	Death Assistance		500,000.00	11.04.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid		900,000.00	28.04.2024				
Sino Minerals Investments Company Limited	Social expenditure	School Fees		1,084,000.00	11.06.2024				
Sino Minerals Investments Company Limited	Social expenditure	Senior Citizens/Elder Peoples Aid		900,000.00	15.06.2024				
Sino Minerals Investments Company Limited	Social expenditure	Womens Day	Kabale	4,310,000.00	18.06.2024				
Sino Minerals Investments Company Limited	**Total Social expenditure**			**62,242,500.00**			**0**		**62,242,500.000**
DIRECT REDUCED IRON LIMITED		Payment made for registration of mining instruments.		1,000,000.00					
DIRECT REDUCED IRON LIMITED	**Total Social expenditure**			**1,000,000.00**			**0**		**1,000,000.000**

MOORE Insight

Company	Type of payment	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind	Cost incurred during the year (UGX)	Specify Mandatory or voluntary	Total
				Amount (UGX)	Date	Description of the contribution in kind			
NAMEKARA MINING COMPANY	Social expenditure	NSSF PAYMENTS FOR THE PERIOD FROM 1ST JULY 2023 TO 30TH JUNE 2024 AND INCLUDES PENALTY PAYMENT ALSO, IF PAID ANY		414,289,077.00					
NAMEKARA MINING COMPANY	Social expenditure	CONTRIBUTION TOWARDS COMMUNITY DEVELOPMENT , WORKER UNION CONTRIBUTION, COMMUNITY SECURITY AND STAFF MEDICINES AND MEDICALS		350,112,322.00					
DIRECT REDUCED IRON LIMITED	Total Social expenditure			764,401,399.00			0		764,401,399.000

General total before adjustment				78,643,955,032					78,643,955,032.600
Adjustment									22,987,502,809
General total after adjustment				70,543,955,032					55,656,452,223.38

Annex 25: Sub-national payments disclosed by extractive entities

Company	Type of payment	Regional authority	Date of payment	Receipt N°	Amount paid (UGX)
NATIONAL CEMENT COMPANY UGANDA	Annual Property Rates	KCCA	12/07/2023	2240000460325	2,546,695
NATIONAL CEMENT COMPANY UGANDA	Annual Property Rates	KCCA	03/08/2023	22400001402108	86,638,931
NATIONAL CEMENT COMPANY UGANDA	Trading License	KCCA	17/05/2024	2240016376265	598,750
NATIONAL CEMENT COMPANY UGANDA	Annual Property Rates	Tororo Local Govt	05/07/2023	2240000162676	130,000,000
NATIONAL CEMENT COMPANY UGANDA	Trading License	Tororo Local Govt	08/01/2024	2240010189635	1,555,000
NATIONAL CEMENT COMPANY UGANDA	Ground Rent	KCCA	19/01/2024	2240010763341	220,000
NATIONAL CEMENT COMPANY UGANDA	Ground Rent	KCCA	19/01/2024	2240010763673	160,000
NATIONAL CEMENT COMPANY UGANDA	Building Permit	Tororo Local Govt	31/10/2023	2240005451874	14,506,500
Total NATIONAL CEMENT COMPANY UGANDA					**236,225,876**
Hima Cement Limited	Trading License	Kasese District Local Government	2023/2024	2.23002E+12	6,000,000
Hima Cement Limited	Property tax	Kasese District Local Government Line 3	2023/2024	2.24E+12	336,565,803
Hima Cement Limited	Property tax	Kasese District Local Government Line 2	2023/2024	2.24E+12	283,726,694
Hima Cement Limited	Property tax	Tororo District Local Government	2023/2024	2.25E+12	87,000,000
Hima Cement Limited	Trading License	Tororo District Local Government	2023/2024	10450	2,000,000
Hima Cement Limited	Property tax	Kampala Capital City Authority	2023/2024	2.26E+12	2,298,459
Hima Cement Limited	Trading License	Kampala Capital City Authority	2023/2024	2.26001E+12	598,750
Hima Cement Limited	Trading License	Mukono Municipal Council	2023/2024	2.23001E+12	3,300,000
Hima Cement Limited	Property tax	Mukono Municipal Council	2023/2024	2.25001E+12	35,399,700
Total Hima Cement Limited					**756,889,406**
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	11.07.23	NSSF8182058915	6,264,900.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	10.08.23	NSSF32360068561	7,998,450.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	11.09.23	NSSF6827830750	11,179,275.00

Company	Type of payment	Regional authority	Date of payment	Receipt N°	Amount paid (UGX)
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	14.10.23	NSSF0382832448	11,855,926.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	08.11.23	NSSF3952941032	12,354,450.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	14.12.23	NSSF5441487233	12,379,800.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	08.01.24	NSSF054204B UG	12,500,325.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	12.02.2024	NSSF6729924283	12,540,975.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	13.03.24	NS0542004BUG	12,332,475.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	09.04.24	NSSF4925902113	12,416,550.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	10.05.24	NSSF4558748023	12,159,600.00
Sino Minerals Investments Company Limited	NSSF	National Savings Fund	10.06.24	NS054204BG	13,912,275.00
Sino Minerals Investments Company Limited	Local Service Tax	KCCA	27.11.23		4,360,000.00
Total Sino Minerals Investments Company Limited					**142,255,001**
WAGAGAI MINING U LTD	LOCAL SERVICE TAX	BUTEBA SUBCOUNTY - BUSIA DISTRICT	29/12/2023	9030005738104	76,286,250.00
Total WAGAGAI MINING U LTD					**76,286,250**
General total before adjustment					**1,697,343,468**
Adjustment					**468,610,660**
General total after adjustment					**1,228,732,808**

Annex 26: Project cost reported

Hima Cement Limited

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount	Unit (USD or UGX)	Licence number	Commentaires
Operational costs							
Spare parts		juillet 2023		1,435,500	UGX	ML 0248	
Spare parts		1/7/2023		286,119,248	UGX	ML 1110	
Spare parts		1/8/2023		40,641,864	UGX	ML 0248	
Spare parts		1/8/2023		579,792,116	UGX	ML 1110	
Spare parts		1/9/2023		23,726,934	UGX	ML 0248	
Spare parts		1/9/2023		185,301,440	UGX	ML 1110	
Spare parts		1/10/2023		157,780,000	UGX	ML 0248	
Spare parts		1/10/2023		280,743,155	UGX	ML 1110	
Spare parts		1/11/2023		157,780,000	UGX	ML 0248	
Spare parts		1/11/2023		410,438,033	UGX	ML 1110	
Spare parts		1/12/2023		90,790,000	UGX	ML 0248	
Spare parts		1/12/2023		430,346,987	UGX	ML 1110	
Spare parts		1/1/2024		522,977,842	UGX	ML 1110	
Spare parts		2/1/2024		95,554,920	UGX	ML 0248	
Spare parts		1/2/2024		440,469,690	UGX	ML 1110	
Spare parts		3/1/2024		97,576,000	UGX	ML 0248	
Spare parts		3/1/2024		249,412,781	UGX	ML 1110	
Spare parts		4/1/2024		165,035,920	UGX	ML 0248	
Spare parts		4/1/2024		641,313,331	UGX	ML 1110	
Spare parts		5/1/2024		200,975,640	UGX	ML 0248	
Spare parts		5/1/2024		770,480,000	UGX	ML 1110	
Spare parts		6/1/2024		154,315,360	UGX	ML 0248	
Spare parts		6/1/2024		567,789,852	UGX	ML 1110	

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount	Unit (USD or UGX)	Licence number	Commentaires
		Total		1,089,355,020	0		
Administrative costs							
Wages & Salaries		1/6/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/6/2023		20,947,973	UGX	ML 1110	
Wages & Salaries		1/7/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/7/2023		20,947,973	UGX	ML 1110	
Wages & Salaries		1/8/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/8/2023		22,761,638	UGX	ML 1110	
Wages & Salaries		8/1/2023		58,028,218	UGX	ML 1744	
Wages & Salaries		1/9/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/9/2023		22,761,639	UGX	ML 1110	
Wages & Salaries		9/1/2023		56,411,625	UGX	ML 1744	
Wages & Salaries		1/10/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/10/2023		25,824,206	UGX	ML 1110	
Wages & Salaries		10/1/2023		55,826,625	UGX	ML 1744	
Wages & Salaries		1/11/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/11/2023		22,761,638	UGX	ML 1110	
Wages & Salaries		11/1/2023		90,250,608	UGX	ML 1744	
Wages & Salaries		1/12/2023		4,015,219	UGX	ML 0248	
Wages & Salaries		1/12/2023		24,043,769	UGX	ML 1110	
Wages & Salaries		12/1/2023		100,284,013	ugx	ML 1744	
Wages & Salaries		12/01/2024		110,031,457	UGX	ML 1744	
Wages & Salaries		12/01/2024		4,015,219	UGX	ML 0248	
Wages & Salaries		12/01/2024		25,618,246	UGX	ML 1110	
Wages & Salaries		1/12/2024		5,025,000.00	UGX	ML 1744	
wages & Salaries		11/01/2024		4,015,219	UGX	ML 0248	
wages & Salaries		11/01/2024		25,520,324	UGX	ML 1110	

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount	Unit (USD or UGX)	Licence number	Commentaires
wages & Salaries		10/01/2024		61,627,604	UGX	ML 1744	
wages & Salaries		10/01/2024		25,520,324	UGX	ML 1110	
wages & Salaries		10/01/2024		4,015,219	UGX	ML 0248	
wages & Salaries		09/01/2024		63,983,166	UGX	ML 1744	
wages & Salaries		09/01/2024		25,328,961	UGX	ML 1110	
wages & Salaries		09/01/2024		4,015,219	UGX	ML 0248	
Wages & Salaries		08/01/2024		4,015,219	UGX	ML 0248	
Wages & Salaries		08/01/2024		26,354,431	UGX	ML 1110	
Wages & Salaries		1/8/2024		61,819,197	UGX	ML 1744	
Wages & Salaries		07/01/2024		4,015,219	UGX	ML 0248	
Wages & Salaries		07/01/2024		25,921,144	UGX	ML 1110	
Wages & Salaries		07/01/2024		69,883,546	UGX	ML 1744	
Wages & Salaries		06/01/2024		4,015,219	UGX	ML 0248	
Wages & Salaries		06/01/2024		25,123,073	UGX	ML 1110	
Wages & Salaries		06/01/2024		60,647,468	UGX	ML 1744	
		Total		785,366,659	0		
		Total		1,874,721,679	00/01/1900		

Namekara

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount - UGX	Unit (USD or UGX)	Licence number	Commentaires
Development costs							
CAPITAL EXPENDITURE	WASTE RECOVERY PROJECT - 1	FY 2023-2024		1,659,956,302		ML4651	PROJECT DRIVEN TO INCREASE PRODUCTION EFFICIENCIES
		Total		1,659,956,302	0		

Uganda National Oil Company Limited

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount	Unit (USD or UGX)	Licence number	Commentaires
Development costs							
	Geological & Geophysical Studies	30/06/2024		1,525,501,583	UGX		Kasuruban
		Total		1,525,501,583	0		
Operational costs							
	Project Expenses	30/06/2024		5,391,109,444	UGX		Kasuruban
		Total		5,391,109,444	0		

Petroleum Authority of Uganda (PAU)

Type of costs	Description	Date of payment	N° Transaction/Receipt (Optional)	Amount	Unit (USD or UGX)	Licence number	Commentaires
Development costs							
	CA1	2023/24		656,023,133	USD		Operated by TotalEnergies Uganda
	LA 2N	2023/24		178,515,409	USD		Operated by TotalEnergies Uganda
	LA 2S	2023/24		671,795	USD		Operated by CNOOC
	EA 3A	2023/24		181,354,111	USD		Operated by CNOOC
		Total		1,016,564,448			
Operational costs							
	CA1	2023/24		61,111,843	USD		Operated by TotalEnergies Uganda
	LA 2N	2023/24		9,805,844	USD		Operated by TotalEnergies Uganda
	LA 2S	2023/24		104,854	USD		Operated by CNOOC
	EA 3A	2023/24		14,963,540	USD		Operated by CNOOC
		Total		85,986,081			
Administrative costs							
	CA1	2023/24		28,861,627	USD		Operated by TotalEnergies Uganda
	LA 2N	2023/24		8,907,525	USD		Operated by TotalEnergies Uganda
	LA 2S	2023/24		17,745	USD		Operated by CNOOC
	EA 3A	2023/24		33,337,686	USD		Operated by CNOOC
		Total		71,124,583			
		Total		1,173,675,112			

Annex 27: Greenhouse Gas emission reported

Petroleum Authority of Uganda (PAU) — GHG

Scopes and categories	Metric Tons of CO2 Equivalent	CH4		N2O		HFCs		PFC		SF6	
		CH4 Tons	Metric Tons of CO2 Equivalent	N2O metric tons	Metric Tons of CO2 Equivalent	Metric tonnes of each HFC	Metric Tons of CO2 Equivalent	Metric tons of each PFC	Metric Tons of CO2 Equivalent	SF6 Metric Tons	Metric Tons of CO2 Equivalent
Tilenga, Kingfisher & EACOP - Scope 1: Direct emissions from owned/controlled activities	63448.08		7.87		3134.02						

Application area 2: Indirect emissions from the use of purchased electricity, steam, heating and cooling	Metric Tons of CO2 Equivalent
Tilenga, Kingfisher & EACOP- Scope 2: Use of Purchased electricity	9,817.32

Upstream Scope 3 emissions
Category 1: Goods and services purchased
Category 2: Capital Goods
Category 3: Fuels and energy activities (not included in Scope 1 or Scope 2)
Category 4: Upstream transmission and distribution
Category 5: Waste generated in the course of operations
Category 6: Business travel
Category 7: Employee commuting
Category 8: Upstream leased assets
Other

Hima Cement Limited

Scopes and categories	Metric Tons of CO2 Equivalent	CH4 Tons	CH4 Metric Tons of	N2O metric tons	N2O Metric Tons of	HFCs Metric tonnes of	HFCs Metric Tons of	PFC Metric tons of each	PFC Metric Tons of	SF6 Metric Tons	SF6 Metric Tons of
Scope 1: Direct emissions from owned/controlled activities	423			6878.5							

MONTHLY CO2 EMISSIONS JULY 2023 TO JUN 2024

Duration	EPD- Net (kg CO2/ton	CO2 saving
juil-23	446.88	-45.64%
août-23	448.14	-45.49%
Sept-23	473.56	-42.40%
oct-23	469.44	-42.90%
nov-23	504.33	-38.65%
déc-23	472.03	-42.58%
janv-24	439.12	-46.59%
févr-24	482.74	-41.28%
mars-24	467.01	-43.19%
avr-24	435.07	-47.08%
mai-24	459.45	-44.11%
juin-24	447.36	-45.58%

Scopes and categories
Category 3: Fuels and energy activities (not included in Scope 1 or Scope 2)
Category 4: Upstream transmission and distribution
Category 5: Waste generated in the course of operations
Category 6: Business travel
Category 7: Employee commuting
Category 8: Upstream leased assets
Other

Annex 28: Implementation status of the recommendations

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
1	Mainstreaming & systematic disclosure of EITI data **Brief Description:** There is a need to integrate EITI disclosures into Government information systems to improve accessibility, transparency and sustainability of reporting. FY 2019/20	During the reporting period, the relevant Government institutions had not fully integrated EITI disclosure requirements disclosures into their systems I.e., EITI disclosures should be mainstreamed by relevant entities including DSGM, URA and PAU among others. This is intended to improve public access to	Relevant Ministries, Departments and Agencies of Government, Extractives Companies, UGEITI	Four EITI Reports published and uploaded on the UGEITI website; Open Data Policy approved; continued promotion of systematic disclosure and digital access to EITI information. (Reference: APR FY2023/24; Open Data Policy; DGSM Workshop Report 2025 (ugeiti.org)). MEMD is partnering with GIZ to digitalize the entire value-chain of the mineral sector. This will help facilitate mainstreaming of EITI disclosures;	Open Data Policy approved by the MSG; continued implementation of systematic disclosure through Government institutions.	Ongoing	Improved public access to extractive sector information and strengthened transparency	Continued stakeholder engagements and sensitization on mainstreaming EITI data. Continued capacity building on digitalization of data. Strategic meetings Strengthen implementation of the Open Data Policy and systematic disclosure of EITI information through government systems, while strengthening digital access

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
		information in real-time.						and coordination among MDAs, companies and UGEITI.
2	Public disclosure of register of mining licenses **Brief Description:** There is a need to ensure the **public disclosure and regular updating of a comprehensive register of mining licenses**, including license holders, license type, location, dates of award and expiry, and status, through accessible government platforms, in line with the **EITI Standard.** FY 2019/20	The mining license register was not comprehensively disclosing all information as required by the EITI Standard.	DGSM-MEMD,	DGSM updated the Mining Cadastre to capture all information as required by the EITI Standard.	Cadastre information was updated.	Recommendation addressed	Improved transparency in mineral rights administration and easier public access to license information.	Maintain the comprehensiveness of the information on the Mining Cadastre
3	Public disclosure of contracts and licenses (Petroleum & Mining)	Petroleum and mining contracts and licenses are not yet	MEMD, Companies, UGEITI	UGEITI organized several engagements aimed at addressing this		Ongoing	Increased awareness and importance of	Continue engagements on contract disclosure with

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No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	Brief Description: There is a need to ensure the **systematic and timely public disclosure of petroleum and mining contracts and licenses**, including key terms, license holders, award dates, duration, and status, through accessible government platforms to strengthen transparency, accountability, and public oversight in the extractive sector. FY 2019/20	disclosed to the public.		recommendation. These engagements led to TotalEnergies and CNOOC Uganda Limited formally communicating their willingness to disclose Production Sharing Agreements. In July 2024, in response to a letter from the Minister of Finance, Planning and Economic Development on the issue of contract disclosure, the Attorney General advised that disclosure of PSAs would not breach confidentiality obligations where consent had been provided by the companies.			contract transparency.	all relevant stakeholders.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				During the launch of the 4th EITI |Report an Assistant Commissioner from MEMD stated that the Ministry had agreed, in principle, that PSAs should be disclosed but internal discussions were still ongoing on the modalities for the disclosure.				
4	Data quality and assurance (4 & 7) **Brief Description:** The MSG is required to engage reporting entities and emphasize the importance of submitting signed and certified templates in order to meet EITI Requirement 4.9. FY 2019/2020	According to the EITI Standard the templates are supposed to be signed by an authorized official of the reporting entity and then certified by the auditor of the company. However, some entities	Reporting Entities, UGEITI	• The Secretariat, with IA's support, conducted data quality and assurance awareness and training during the 4th and 5th EITI reporting cycles • on 11 June 2025 and 2 June 2026 respectively	The OAG has fully adopted the role of certifying government templates. Public disclosure of Financial Statement reform required.	Ongoing	Enhanced awareness on data quality assurance and certification requirements by companies and government reporting entities. Government reporting templates are now being	Need for an EITI Law to ensure full compliance with the quality assurance procedure. Organize more training for reporting entities on data quality and assurance requirements.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
		have been submitting filled templates without signature and auditor's certification.		• UGEITI engaged MEMD and the PS MEMD wrote a letter dated 27 May 2025 to the reporting companies requiring them to comply with the EITI reporting requirements. • The MSG has introduced a mechanism to encourage active participation and adherence to the requirements of the EITI Standard by recognising compliant reporting entities at the launch (4^{th} Report FY 2022/23) of each report.			certified by the OAG.	

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
5	Public disclosure of beneficial ownership (BO)information (6 & 8) **Brief Description:** The MSG and URSB are required to put in place a roadmap relating to the disclosure of information on beneficial ownership. FY 2019/2020, 2020/2021, 2021/2022, 2022/2023	The EITI Standard required, Beneficial Ownership information to be made public to enable the public access this information.	URSB, MSG	The Secretariat engaged URSB on the EITI Requirements on public accessibility of beneficial ownership (BO) data for extractive sector companies. Other actions included a capacity building workshop for the National Beneficial Ownership Committee (19 to 20 October 2022) and a stakeholder engagement on the formulation of BO Regulations (20 to 21	Government has adopted legal and regulatory reforms on BO. All companies are required to disclose BO information by law. URSB integrated BO information into the Company Register.	Recommendation addressed	A functional legal and regulatory framework for BO disclosure is now in place, and members of the public can apply to search BO information at URSB.	

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				December 2022, with Transparency International Uganda and UGEITI support). Legal reforms on BO transparency were undertaken at a national level. The Companies (Amendment) Act, 2022 was enacted mandating URSB to collect BO information from companies and integrate it in the companies register. Upon payment of the fee				

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				specified in Schedule 2 of the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, individuals can apply to URSB to inspect the particulars of beneficial owners or obtain an extract from a document containing details on beneficial owners. The enactment of the Mining and Minerals				

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				Act, 2022 mandates that the Minister shall promptly publish and maintain all beneficial ownership information of mineral rights, license, or permit holders in a publicly accessible format on its website. Furthermore, during every reporting cycle, companies included in the UGEITI reconciliation scope have been asked to provide				

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				declarations regarding beneficial ownerships in the reporting templates. URSB provides beneficial ownerships information of all companies with active licenses in the extractive sector in every reporting cycle.				
6	Updating data on the informal mining sector (Req. 6.3) **Brief Description:** There is a need to regularly collect, update and disclose reliable data on the informal and artisanal and small-scale mining (ASM) sector, including its	There was no comprehensive and up-to-date data on the informal mining sector during that Fiscal Year.	MEMD (DGSM), UGEITI	UGEITI engaged the World Bank supported study on ASM gold and marble production (Assessment of Impacts of Gold and Marble ASM Mining in Uganda: Livelihoods, Environmental, and Social) was		Ongoing	Improved understanding of ASM activities and increased evidence for policy decisions.	**Publication & dissemination of the study findings.**

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	contribution to employment, production, exports, revenues and GDP, to provide a more accurate assessment of the sector's contribution to Uganda's economy in line with EITI Requirement 6.3 FY 2020/21			reviewed in FY 2025/2026. UGEITI in partnership with Oxfam and SEATINI carried out a study on the potential of the mining sector in Uganda. (Mention of study title) A World Bank supported study on ASM gold and marble production (Assessment of Impacts of Gold and Marble ASM Mining in Uganda: Livelihoods, Environmental, and Social) was reviewed in FY 2025/2026.				
7	Production details and export data of gold (Req 3.2, 3.3)	During the reporting period, there were discrepancies	URA, DGSM	• DGSM and URA held engagements, including a joint meeting	DGSM and URA agreed to implement an Electronic Single Window System and	Ongoing	Improved collaboration between DGSM and URA to	

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	Brief Description: Undertake a study to generate information on quantities of gold production, refining and export in order to minimize variations in the value chain. FY 2020/2021	from export data from DGSM and URA.		on 29 December 2022, to address discrepancies in export data. • A strategic meeting was held between UGEITI and MEMD (DGSM) and URA on 7th May 2025 to strengthen EITI implementation and clarify DGSM's role and reporting challenges. • The MSG conducted a field visit to Entebbe International Airport Customs Office on 6th October 2025 to observe the gold	monthly data sharing arrangements to track mineral export transactions and identify discrepancies.		address the gaps. Improved awareness of gaps in gold trade.	

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				export process and follow up on recommendations repeated across EITI Reports. • A World Bank supported study on ASM gold and marble production (Assessment of Impacts of Gold and Marble ASM Mining in Uganda: Livelihoods, Environmental, and Social) was reviewed in FY 2025/2026, providing a further evidence base.				
8	Independent audit of license award	The FY 2020/21 report	DGSM, MEMD	DGSM followed up this issue with an engagement with	The Mining and Minerals Act, (Cap 159), streamlined	Ongoing	The digitalization has further	This has been successfully addressed.

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No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	methodology (Req. 2.2) **Brief Description** There is a need to conduct an independent audit of the methodology and procedures used in awarding mining licenses to assess compliance with prescribed technical, financial and legal criteria and strengthen transparency and integrity in the licensing process. FY 2020/21	identified exiting gaps in the criteria used for awarding mining licenses, i.e., some required criteria were not followed. In that regard, the IA highlighted the need for an independent audit or assessment of the methodology used to award the licenses.		the IA that informed the Addendum to the report where it was clarified that was no deviation from the methodology.	the license award process i.e., the current law vests the powers of awarding licenses to the Minister responsible for minerals, limiting gaps and deviations from the procedure. The entire licensing process has been digitalized and currently application for licenses is online.		enhanced transparency and accountability, and improved efficiency in the license award process.	
9	Greenhouse Gas Emissions (Req. 3.4) and MRV Framework **Brief Description**	The report highlighted that there is no sector-specific framework in place to	MEMD, NEMA, MWE, Companies.	The Ministry of Water and Environment is formulating a roadmap on Uganda's Methane	There are ongoing reforms with the development of Uganda's Draft Methane Emissions Abatement Roadmap.	This has been partly addressed and implementation is ongoing.	Improved environmental reporting. Increased awareness of	Continued stakeholder engagements and sensitization on GHG emissions and implementation

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	There is a need to develop and implement an MRV framework for GHG emissions from extractive industries, with clear methodologies, reporting requirements, verification mechanisms and public disclosure of emissions data FY 2020/21 & FY 2022/23	systematically measure, report and verify GHG emissions from extractive industries. Consequently, emissions data is not consistently collected, verified or publicly disclosed, limiting monitoring of environmental impacts and climate commitments.		Emissions Abatement. The draft roadmap was presented to key stakeholders on 31st July, 2026 for consultative purposes. The consultation process is ongoing for stakeholders to provide comments and input for consideration. Following the new EITI Standard, UGEITI has continued to engage the relevant entities to submit data on Greenhouse gas emissions for inclusion in the report. All reporting entities have been trained and	Government has developed the Energy Transition Plan aimed to support net zero emissions in the energy sector by 2065. The Government has committed to take action to mitigate rising emissions and grow clean energy supply chains.		environmental management.	of the energy transition plan.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				sensitized on how to fill in the templates for all the reports produced. The most recent trainings were held on 11th June 2025 for the 4th Report FY 2022/23 and 2nd June 2026 for the 5th Report FY 2023/24.				
10	Establishing a legal basis for UGEITI reporting (Req. 4.1) **Brief Description:** There is a need to establish a law to strengthen the legal framework in order to make EITI reporting mandatory for relevant government entities and extractive companies. This will help to ensure timely and accurate	There is no existing law obliging all relevant entities to fully participate in UGEITI reporting.	MoFPED, MoJCA,MDAs, UGEITI	The MSG pronounced itself (42nd Meeting – Min 5.1), on this issue and the MSG discussed the issue and tasked the Ministry of Finance, Planning and Economic Development to follow it up. In addition, the MSG established a committee to spearhead the process. and (Ref: MSG Minutes	Stakeholder consultations led by the Ministry of Finance, Planning and Economic Development are ongoing with the relevant Ministries, Departments and Agencies.	Ongoing	Expected to improve compliance with the EITI reporting process. Sustainable EITI implementation.	Adopt the UGEITI legal framework, in consultation with MoJCA and relevant MDAs, to formalize reporting obligations and strengthen compliance, accountability and sustainability of EITI implementation. Continued engagement on

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	submissions as well as sustainable EITI implementation FY 2021/22			and activity reports (ugeiti.org)				the development of EITI Law.
11	Improving identification of extractive revenues (Req. 4.1) **Brief Description:** There is a need to strengthen the identification and classification of extractive-sector revenues in government systems. FY 2021/22	Some extractive revenues in URA systems are not clearly classified by payment type, such as royalties being identified by mineral name rather than revenue category, making accurate compilation and reconciliation more difficult	URA, Companies, UGEITI	Engagements with URA have been undertaken to improve revenue classification. Ref: DGSM Workshop 7th May 2025.	Refer to the activity report.	Ongoing	Improved identification and classification of extractive revenue reporting.	Continued stakeholder engagement on identification and classification of revenue. extractive revenue reporting.
12	Incorporating TIN and historical license information in mining cadastre	TIN and historical license information was not included in	MEMD (DGSM), URA	DGSM has been undertaking efforts to update and strengthen the mining cadastre to	Integration and enhancement of the mining cadastre to include TINs and complete historical information for	Ongoing.	Improved identification of TINs of mining license holders.	Need to continue engagements between URA and MEMD

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	Brief Description: There is a need to regularly update the mining cadastre with TINs and comprehensive historical information for all mining licenses, including licenses granted, transferred, surrendered/retroceded and expired. FY 2021/2022	the mining cadastre during the reporting period.		include historical license records.	mining licenses, supported by improved data-sharing and validation between DGSM and URA. The system should capture the full lifecycle of licenses, including award, transfer, renewal, surrender/retrocession and expiry			(DGSM) to harmonize information on TINs and historical information on license.
13	Enhancing comprehensiveness of BO data (Req 2.5) **Brief Description:** The MSG should agree on the comprehensiveness of the BO data and consider including information on politically exposed persons as required	During the reporting period URSB was not capturing information on politically exposed persons as part of the BO data.	URSB, UGEITI	• UGEIT is engaging URSB on the possibility of including data on Politically Exposed Persons as part of the BO data collected. •	Through regular engagements with URSB, the agency is considering granting UGEITI user rights to access BO data. This would support access to the data including assessing the comprehensiveness of the BO data	Ongoing	Increased awareness on the importance of assessing the comprehensiveness of BO data.	The Secretariat to continue to engaging URSB to assess the comprehensiveness of the BO information i.e., Information on Politically Exposed Persons.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	by EITI Requirement 2.5. FY 2021/2022			UGEITI, during every reporting cycle, requests URSB to provide BO and Politically Exposed Persons information for companies with active extractive licenses.				
14	Disclosure of Financial Statements (Req 2.6.b, 4.1.c) **Brief Description:** SOEs and companies making material payments should publicly disclose their financial statements. FY 2021/2022	SOEs and a number of companies in the reconciliation process did not disclose their Financial Statements as required by the EITI Standard.	UNOC, UNMC, UGEITI MOFPED, MEMD	Under the MSG's oversight, the Secretariat held a consultative meeting with an SOE on 4 June 2026 to clarify on their EITI disclosure obligations including disclosure of Financial Statements. During the trainings on reporting templates, Companies are reminded of the requirement to submit their	The OAG publishes summaries of audited Financial Statements of SOEs.	Ongoing.	Improved institutional understanding of disclosure obligations among SOEs.	There is need for further engagements with reporting entities on disclosure of their Financial Statements. Need for an EITI Law to ensure full compliance with the EITI Standard.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
				Financial Statements.				
15	Disclosure of Project Costs (Req. 4.10) / Project-Level CAPEX & OPEX **Brief Description:** There is a need to ensure timely and complete disclosure of extractive project costs at project level, including CAPEX and OPEX, together with relevant historical costs and cost-audit information. FY 2021/22 & FY 2022/23	Project-level CAPEX and OPEX data is not yet systematically disclosed. For FY 2021/22, none of the companies or PAU reported project-cost data, limiting transparency on project expenditures and stakeholders' ability to understand their impact on government revenues	MoFPED, PAU, OAG, Companies	Reporting entities are required to provide project cost information through the annual EITI reporting cycle.		Ongoing	Improved understanding of project investments and expenditure.	There is need to continue engagements on strengthening project-level CAPEX and OPEX reporting, with MOFPED, PAU and Companies.
16	Improve Beneficial Ownership & Contract Transparency (Req 2.4, 2.5)	Though BO disclosure has been achieved and the BO Register is	URSB, Companie, UGEITI			Ongoing	Enhanced awareness on the importance of making BO and Contract disclosure	The Secretariat to continue engaging: URSB to integrate BO compliance with EITI reporting.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	Brief Description: • Enforce BO reporting through EITI reporting and integration with the company's registration at URSB. • Develop an online repository of extractive contracts hosted at MEMD or another state entity including all post-2021 contracts signed. • Conduct targeted outreach and training for extractive companies on BO obligations and compliance. FY 2022/2023	available including through EITI reporting, there was no integration of EITI reporting on BO with URSB companies register. There was no online repository of extractive contracts hosted at MEMD.					publicly available. Legal clarity has been obtained from the Attorney General on contract disclosure.	More public awareness campaigns on BO, and MEMD on the need for Contract disclosure.
17	Enhance Environmental & Social Expenditure Reporting (Req. 6.1) **Brief Description:**	Environmental and social expenditure disclosures were not comprehensive during the reporting	NEMA, MEMD, Companies, UGEITI	UGEIT requested information on environmental and social expenditure during preparation of	A number of companies provided information on their environmental and social expenditure during the preparation of the 5th EITI Report.	Ongoing	Improved environmental reporting and increased awareness of environmental and social	There is need to continue engaging reporting entities on disclosure of environmental

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	There is a need to standardize and strengthen reporting of environmental and social expenditures, clearly distinguishing mandatory and voluntary contributions and disclosing the value, nature, legal/contractual basis, projects and beneficiaries FY 2022/23	period. The disclosures lacked sufficient details on activities, beneficiaries and the legal or contractual basis for the expenditure.		the Fifth EITI Report.	The MSG set up an Environment Committee at the 42nd MSG meeting.		expenditure by companies.	and social expenditure.
18	Improve Public Disclosure of Financial Information by Reporting Entities **Brief Description:** • All entities included in the reconciliation scope (SOEs or Companies) should publicly disclose their audited financial	A number of companies in the reconciliation scope and SOEs did not disclosure Audited Financial Statements required by the EITI Standard.	SOEs, MoFPED, URSB, Companies	Under the MSG's oversight, the Secretariat held a consultative meeting with an SOE on 4 June 2026 to clarify on their EITI disclosure obligations including disclosure of Financial Statements.	The OAG publishes summaries of audited Financial Statements of SOEs.	Ongoing	Improved institutional understanding of disclosure obligations among SOEs.	There is need for further engagements with reporting entities on disclosure of their Financial Statements. Need for an EITI Law to ensure full compliance with the EITI Standard.

No.	Recommendation/EITI Report Year	Issue	Responsible Entities	Actions Taken	Reforms/Improvements	Implementation Status	Outcome & Impact	Required Action
	statements through official websites or government platforms. • In cases where full audits are unavailable, companies should at a minimum publish Balance sheets, income statements etc. or provide explanations of any legal or regulatory barriers to timely disclosure. • The MSG should work with MoFPED and URSB to establish a compliance checklist and encourage regular financial transparency reviews. FY 2022/2023			During the trainings on reporting templates, Companies are reminded of the requirement to submit their Financial Statements.				

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