



# UGANDA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (UGEITI)



## UGEITI Report for Fiscal Year 2019-20

MAY 2022

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

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**Table 1: List of Abbreviations**

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



# 1. OVERVIEW

## 1.1. Background<sup>1</sup>

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

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

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

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

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

([https://eiti.org/files/documents/eiti\\_standard2019\\_a4\\_en.pdf](https://eiti.org/files/documents/eiti_standard2019_a4_en.pdf))

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

## 1.2. EITI in Uganda<sup>2</sup>

Uganda was admitted to the EITI in August 2020 as a member country. The basis of Uganda's admission was the submission of a candidacy application<sup>3</sup>, which detailed the country's statement of intent for improving the governance of its extractive sector as documented in the Uganda EITI National Work-plan 2020 - 2022<sup>4</sup>, which has three objectives:

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

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

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<sup>1</sup> Source: <https://eiti.org/eiti>

<sup>2</sup> <http://www.ugeiti.org/>

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

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

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

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

### **1.3. Objective**

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

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

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

### **1.4. Scope of Work**

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

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

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

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

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

## 2. EXECUTIVE SUMMARY

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

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

### 2.1. Revenue Generated from the Extractive Industries

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

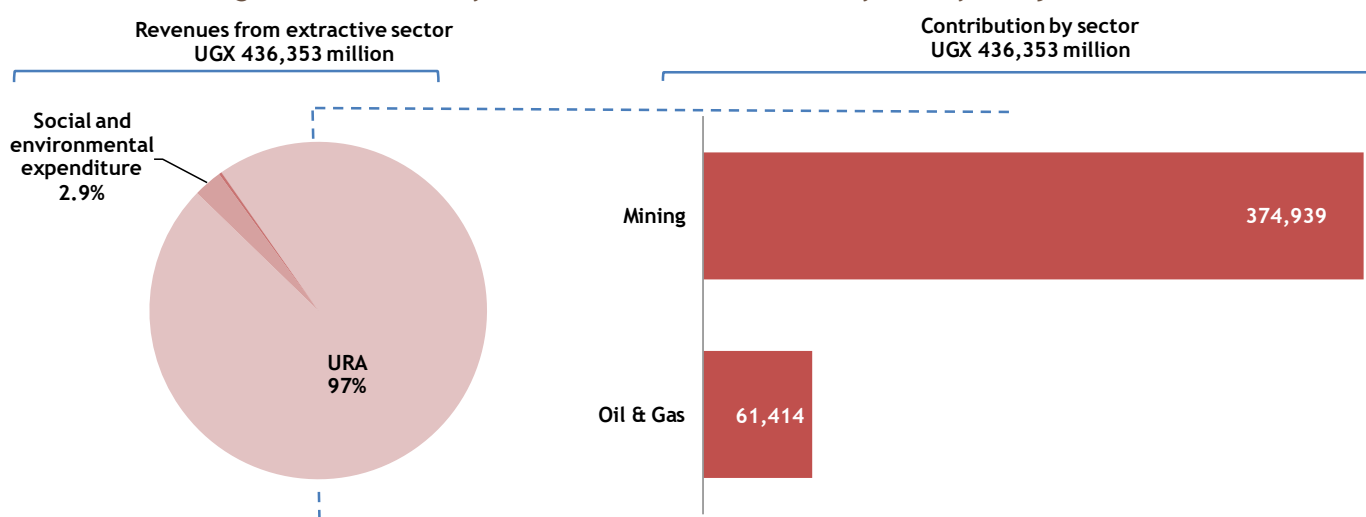
Total revenues received from the extractive sector amounted to UGX 436,353 million in FY 2019-20. Revenues collected by the Uganda Revenue Authority (URA) accounted for 96.97% of the total revenue streams generated by the sector. The breakdown of revenues is set out in the table below.

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

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

Source: UGEITI Reporting templates

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

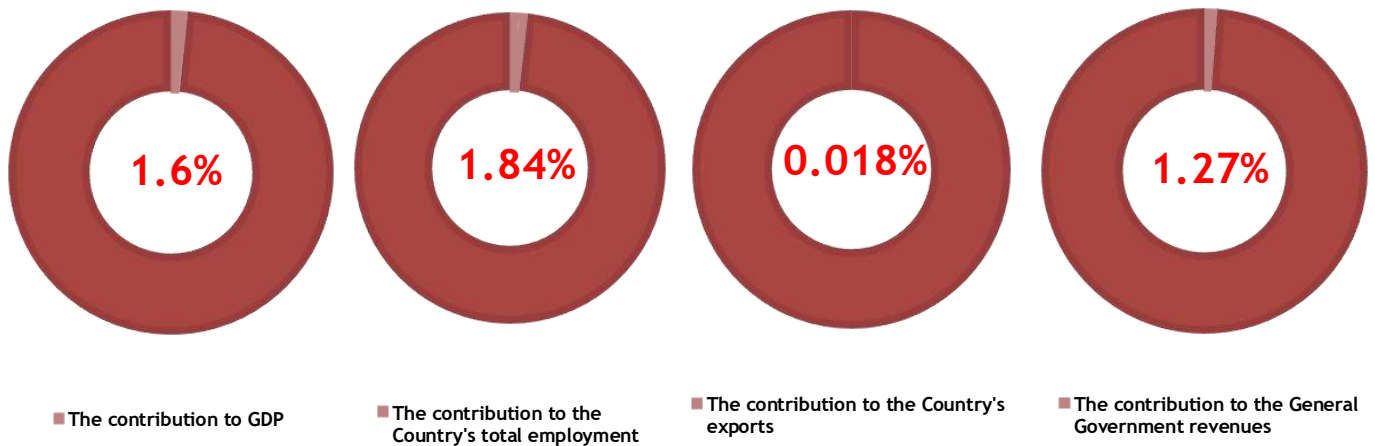


The detail of total extractive revenues during FY 2019-20 is presented in Section 7 of this report.

## 2.2. Contribution to Uganda's Economy

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

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



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

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

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

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

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

## 2.3. Production Data

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

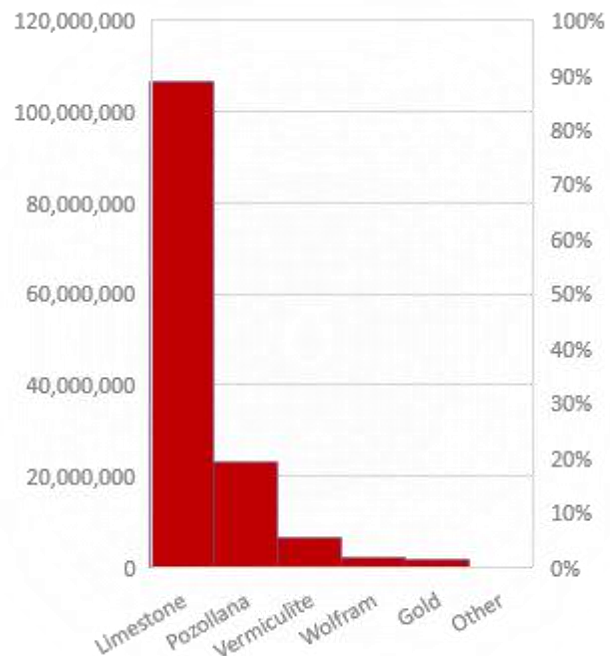
**Table 3: Summary of production data reported for the fiscal year 2019-20 by mineral type**

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

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

(\*) Equivalent to Kg 14.096534

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



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

## 2.4. Beneficial Ownership Disclosure

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

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

## 2.5. Contract Disclosure

The model Production Sharing Agreement (PSA) is publicly available on UNOC's website<sup>5</sup>. However, the production sharing agreements signed with Oil and gas companies are not currently publicly available.

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

## 2.6. Scope of the Data Collection and Reconciliation

### EITI flexible reporting in response to the Covid-19 pandemic

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

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

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

### Reconciliation scope

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

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

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

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

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

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

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

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

## Unilateral disclosure for Mining Sector

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

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

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

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

Source: URA and NEMA

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

## Unilateral disclosure for Oil and Gas Sector

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

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

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

Source: UGEITI Reporting Templates

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

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

## 2.7. Completeness and Reliability of Data

### Comprehensiveness

#### Government Agencies

All Government Agencies submitted their reporting templates.

#### Extractive entities

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

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

### Data quality and assurance

#### Government Agencies

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

The OAG annual report<sup>6</sup> covers the year 2019-20 of the Government accounts<sup>7</sup>. However, the Government audited accounts as presented in the OAG annual report could not be reconciled with the receipts reported by URA and NEMA in their reporting templates, given that the figures of the annual report were aggregated. Receipts reported by URA and NEMA amounted to UGX 42,244 million representing 100% of the total reconciled revenues.

#### Extractive entities

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

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

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

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

Source: UGEITI Reporting templates

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

<sup>6</sup> [http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020-\\_web.pdf](http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020-_web.pdf)

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



## 2.8. Reconciliation of Cash Flows

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

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

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

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

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

Source: UGEITI Reporting Templates

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

## 2.9. Recommendations

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

### Mainstreaming and systematic disclosure of EITI data

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

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

### Public disclosure of the register of licenses

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

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

## **Public disclosure of contracts and licenses in Petroleum and Mining sectors**

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

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

## **Data quality and assurance**

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

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

## **Accuracy of export data**

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

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

## **Public disclosure of beneficial ownership information**

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

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

## 3. APPROACH AND METHODOLOGY

The EITI reconciliation process included the following steps:

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

### 3.1 Scoping Study

In accordance with our terms of reference, we carried out a scoping study, which was communicated to the UGEITI MSG on matters to be considered in determining the scope for the FY 2019-20 UGEITI report, including:

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

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

### 3.2 Data Collection

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

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

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

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

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

### 3.3 Reconciliation and Investigation of Discrepancies

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

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

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

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

### 3.4 Reliability and Credibility of Data Reported

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

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

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

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

### 3.5 Accounting records

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

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

#### 3.5.1. Extractive entities

Extractive entities usually prepare their accounting records on accrual basis, i.e., the tax expense is recognised at the time it is due rather than at the time when it is paid. However, for EITI purposes, only amounts actually paid during the Fiscal Year, i.e., from 1 July 2019 to 30 June 2020 were reported in the reporting templates.

#### 3.5.2. Government Agencies

In respect of Government Agencies, care was taken to ensure that amounts shown on the “Payment/Receipt Report” line included all receipts in the 2019-20 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

## 4. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTORS

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

#### 4.1.1. Overview of oil and gas sector

##### 4.1.1.(a) Petroleum exploration history in Uganda

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

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

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

**Table 9: Oil and gas exploration history in Uganda<sup>10</sup>**

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

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

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

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

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

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

<sup>11</sup> [https://www.pau.go.ug/announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil/?utm\\_source=rss&utm\\_medium=rss&utm\\_campaign=announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil](https://www.pau.go.ug/announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil/?utm_source=rss&utm_medium=rss&utm_campaign=announcement-of-the-final-investment-decision-brings-uganda-closer-to-first-oil)

#### 4.1.1.(b) Geological and resources overview

The main prospective area for petroleum in Uganda is the Albertine Graben. It forms the northernmost part of the western arm of the East African Rift System, stretching from the border with Sudan in the north to Lake Edward in the south, a distance of over 500km. Uganda shares the Graben with the Democratic Republic of Congo (DRC). The part of the Graben that lies in Uganda covers an area of 23,918 km<sup>2</sup><sup>12</sup>.

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

Table 10: Oil and gas discoveries in Uganda<sup>13</sup>

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

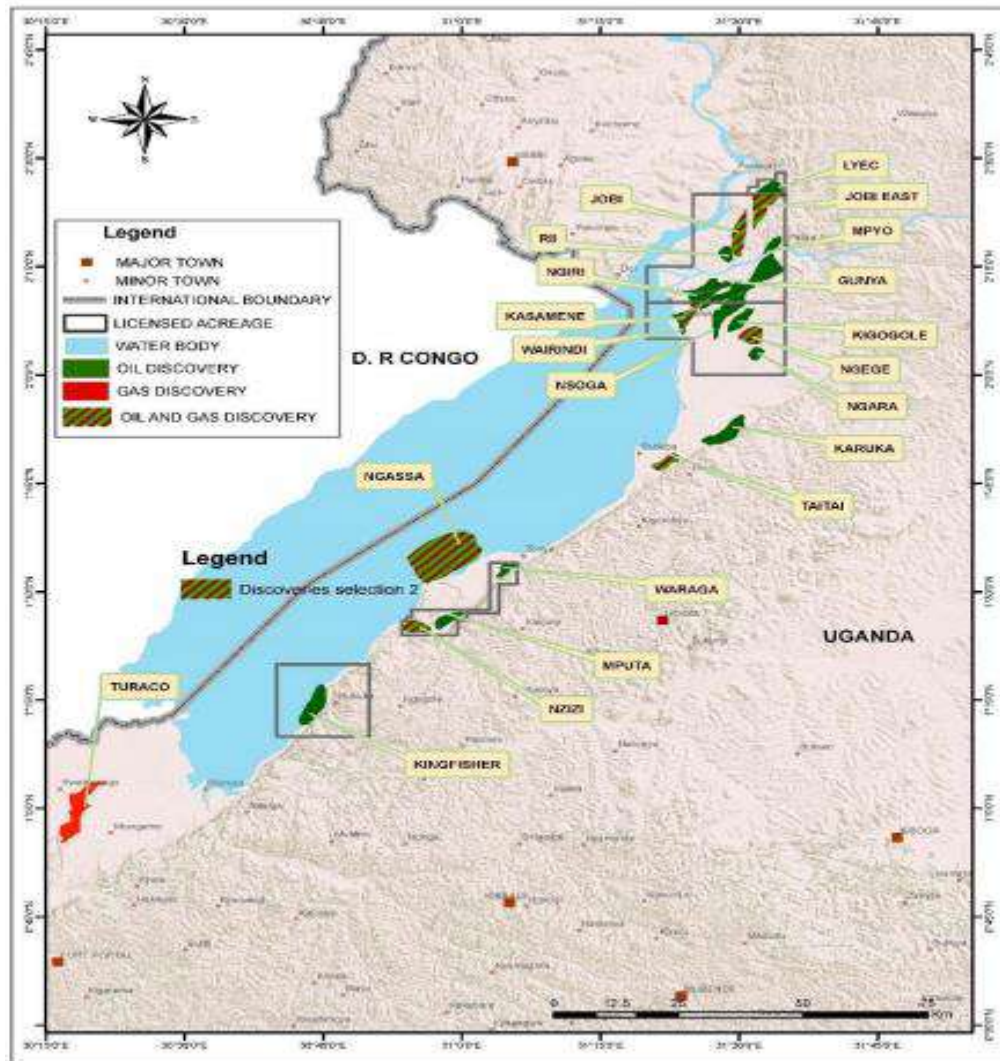
<sup>12</sup> <https://www.pau.go.ug/ugandas-petroleum-resources/>

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



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

Figure 4: Map showing the oil and gas discoveries in Albertine Graben<sup>14</sup>



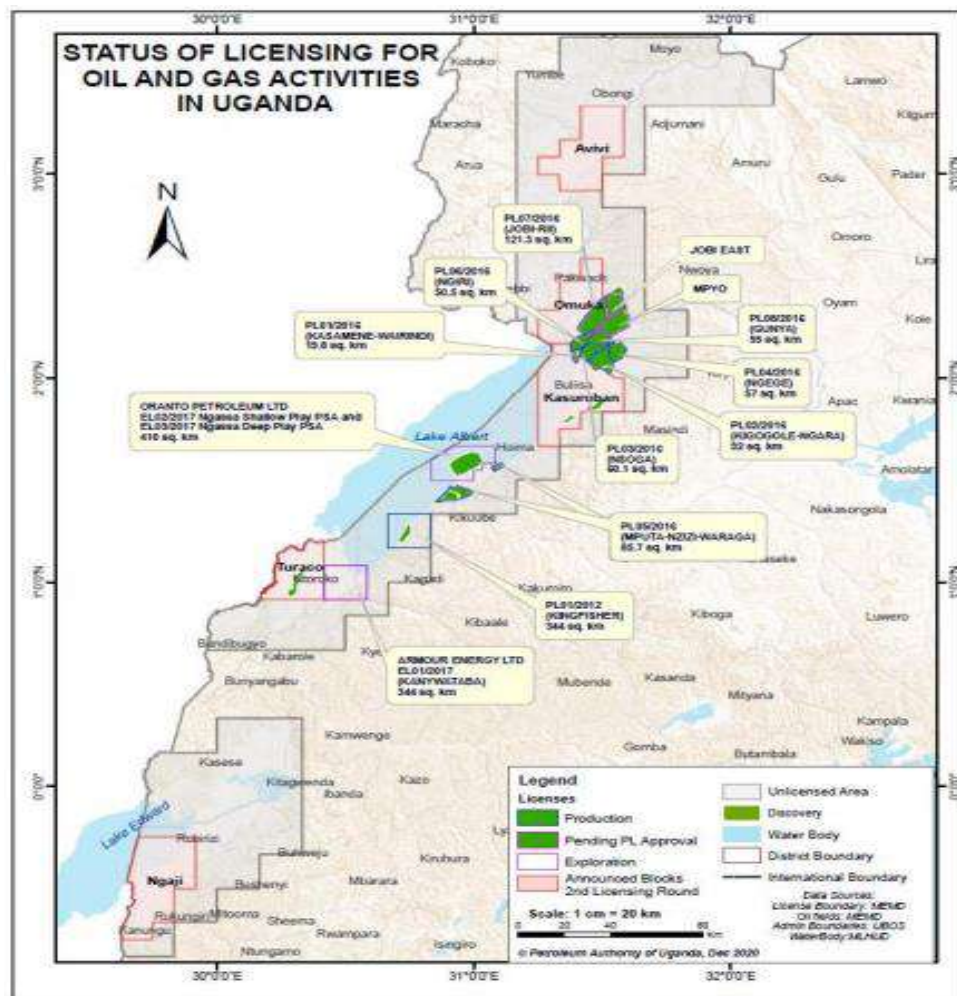
In accordance with the Petroleum Authority of Uganda, all the licensed acreage for petroleum exploration and production to date in Uganda is in the Albertine Graben. The Albertine Graben averages 45 kilometres in width and about 500 kilometres in length. This represents an area of approximately 22,500 km<sup>2</sup>. The nine (9) production licences covering fourteen (14) oil fields that have been approved for development and production cover a total area of 885 km<sup>2</sup>. The Mpyo and Jobi East fields which are yet to be granted production licences, but whose applications are currently under review cover an area of 211 km<sup>2</sup>. The three (3) exploration licences that were awarded as a result of the first licensing round in Uganda cover an area of 754 km<sup>2</sup>. All together these areas cover 1,850 km<sup>2</sup> representing only 8.2% of the Albertine Graben which is under licence. This means that there is still over 90% of the acreage in the Albertine Graben alone that requires licensing for further exploration.

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



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

Figure 6: Map showing the oil and gas exploration areas and production fields<sup>18</sup>



#### 4.1.2. Overview of the mining sector

##### 4.1.2.(a) Overview of the mining sector

Large scale mining in Uganda commenced in the 1970's with the establishment of Kilembe Mine as a large-scale mine, producing over 217,000<sup>19</sup> tonnes of blister copper as well as cobalt, phosphates and limestone. However, there were several small to medium mines for tungsten, tin, beryl, niobium, tantalum, and gold in operation. While large-scale mining has declined over the last twenty years, precious minerals and base metals continue to be exploited on a small scale by artisanal miners.

The period after 1986 was marked by an improvement in international commodity prices and a favourable business climate in Uganda, which made mining a viable investment. As a result, many mining companies took up licenses in the mining sector. Furthermore, several mineral occurrences led to the discovery of minerals that have since been mined and/or processed<sup>20</sup>. Others remain in exploration phases.

<sup>18</sup> Source : Uganda National Oil Company (UNOC).

<sup>19</sup> [https://www.ugandainvest.go.ug/uia/images/Download\\_Center/SECTOR\\_PROFILE/Mining\\_Sector\\_Profile.pdf](https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf)

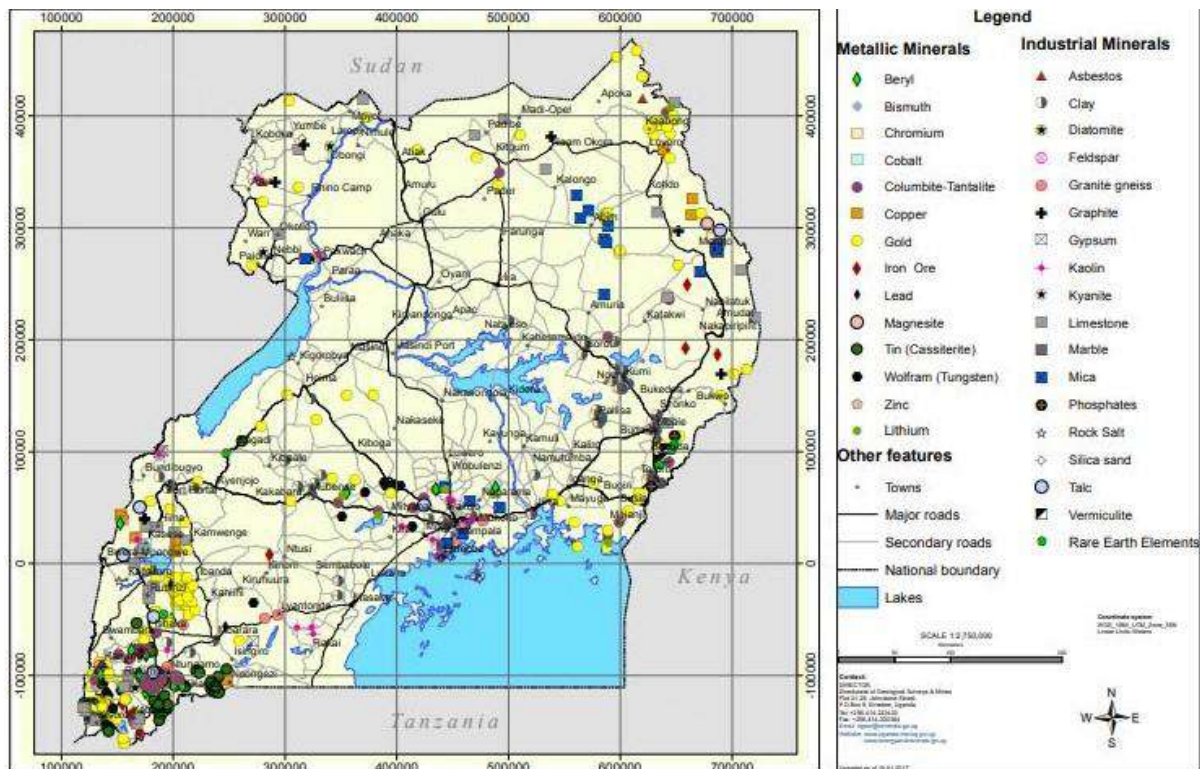
<sup>20</sup> [https://www.ugandainvest.go.ug/uia/images/Download\\_Center/SECTOR\\_PROFILE/Mining\\_Sector\\_Profile.pdf](https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf)

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

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

The map below shows the mineral occurrences in Uganda:

**Figure 7: Map showing the mineral occurrences in Uganda<sup>21</sup>**



### Gold mining in Uganda

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

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

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

<sup>21</sup> [https://www.ugandainvest.go.ug/wp-content/uploads/2020/01/Mineral-occurrence-map-of-Uganda\\_A3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2020/01/Mineral-occurrence-map-of-Uganda_A3.pdf)

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

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

### **Gold refining in Uganda**

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

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

#### **4.1.2.(b) Artisanal and Small-Scale Mining<sup>22</sup>**

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

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

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

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

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

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

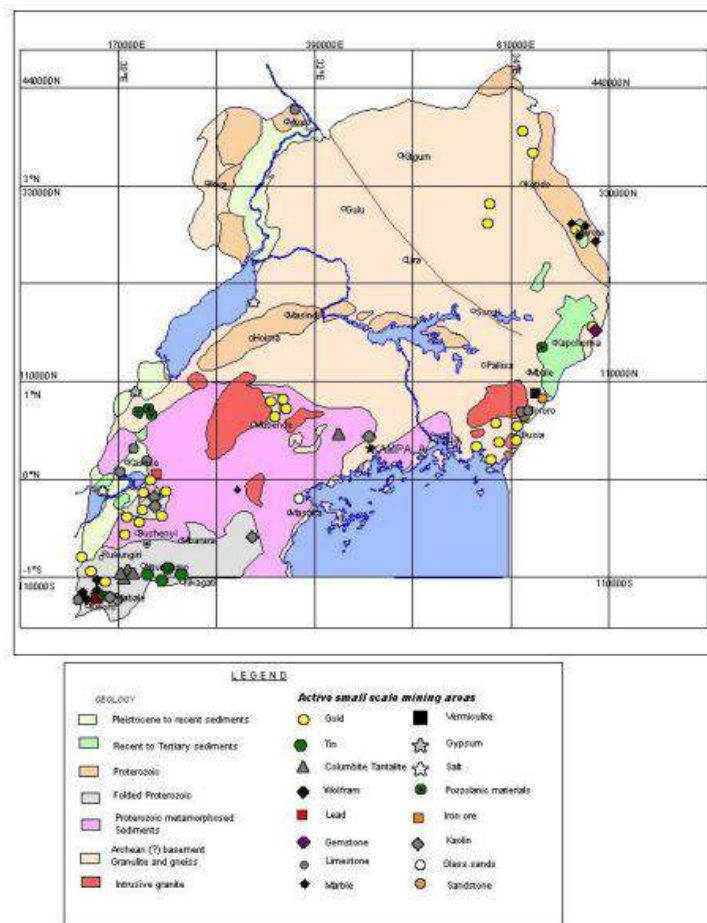
Artisanal and small-scale miners in Uganda are responsible for the majority production of gemstones and more than 90% of metallic minerals, industrial minerals (e.g., gypsum, limestone, pozzolanic material) and other building minerals (e.g., clay, sand, aggregate). With the exception of building minerals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

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

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

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

**Figure 8: Map showing the active ASM areas in Uganda<sup>23</sup>**



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

a) Artisanal miners:

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

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

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

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

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

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

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

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

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



## 4.2. Legal and Institutional Framework

### 4.2.1. Legal framework of the oil and gas sector

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

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

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

**Table 11: Oil and gas sector institutional framework**

| No. | Institution   | Description of Roles and Responsibilities   |
|-----|---|---|
| 1   | Cabinet of Uganda   | Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves petroleum administration and consents to the Production Sharing Agreements (PSAs).  |
| 2   | Parliament  | Parliament enacts petroleum legislation including legislation on petroleum revenues and monitors performance in the petroleum sector through annual policy statements and budget approval processes.  |
| 3   | Ministry of Energy and Mineral Development (MEMD)               | The Ministry develops appropriate policies and ensures that these are implemented in the oil and gas sector. The main focus of this ministry is to harmonise policy and management in the natural resources sectors. MEMD is also responsible for overseeing all petroleum activities from upstream to downstream. <sup>24</sup><br>The Directorate of Petroleum in the MEMD responsible for policymaking, monitoring and evaluation and will coordinate the development of the sector, undertake licensing and national and capacity building. This is a dedicated directorate within the MEMD to oversee Petroleum related activities and institutions.   |
| 4   | Ministry of Finance, Planning and Economic Development (MoFPED) | MoFPED is responsible for ensuring appropriate management of petroleum revenues, promoting and sustaining transparency in the oil and gas sector, ensuring that fiscal and other economic issues are appropriately addressed in the Production Sharing Agreements (PSAs) and providing policy guidance in the management of the Petroleum Fund.   |
| 5   | Petroleum Authority of Uganda (PAU)                             | Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. It is tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda <sup>25</sup> . 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 |

<sup>24</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

<sup>25</sup> National Oil and Gas Policy Uganda, page 45.

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

<sup>26</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

<sup>27</sup> <https://mlhud.go.ug/>

<sup>28</sup> <https://www.education.go.ug/>

<sup>29</sup> <https://upik.ac.ug/>

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

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

**Table 12: Oil and gas sector legal framework**

| No.                         | Legislation  | Description  |
|-----------------------------|--|--|
| <b>Policies</b>             |  |  |
| 1                           | The National Oil and Gas Policy for Uganda (NOGP), 2008 <sup>30</sup>            | 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 <sup>31</sup>         | The Oil and Gas Revenue Management policy provides details on how the anticipated oil revenues shall be integrated and managed within the existing public finance laws with a view of mitigating the overall impact of oil revenues on the economy. There is a framework to formulate and assess long-term projections and the impact of oil revenues. This includes a strategy for the allocation of resources amongst alternative uses, and designing and implementing medium term fiscal plans conducive to achieving the country's long-term development strategy.   |
| 3                           | National Local Content Policy for Petroleum in Uganda <sup>32</sup>              | The policy aims at promoting the competitiveness of Ugandan labour and enterprises in the oil and gas industry and associated sectors of the economy   |
| <b>Laws and regulations</b> |  |  |
| 1                           | The Constitution of the Republic of Uganda <sup>33</sup>                         | Article 244 of the Constitution of Uganda stipulates that the control and ownership of all minerals and petroleum is vested in the Government on behalf of the people.   |
| 2                           | The Petroleum (Exploration, Development, and Production) Act, 2013 <sup>34</sup> | <p>The Petroleum (Exploration, Development and Production) Act 2013 governs upstream activities and provides for licensing and management of oil resources and establishment of principal institutions that are responsible for overseeing and supervising the oil exploration, production and distribution processes in the country. The Act covers all stages of petroleum development from the award of rights through to abandonment and decommissioning. It vests all rights to petroleum in the ground in the government on behalf of the people of the Republic of Uganda.</p> <p>The regulations to operationalise this Act were adopted in 2016 and these include:</p> <ul style="list-style-type: none"> <li>- The Petroleum (Exploration, Development, and Production) Regulations, 2016<sup>35</sup>;</li> <li>- The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016<sup>36</sup>;</li> <li>- The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016<sup>37</sup>; and</li> </ul> |

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

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

<sup>32</sup> [https://www.pau.go.ug/uploads/NATIONAL\\_LOCAL\\_CONTENT\\_POLICY\\_FOR\\_PETROLEUM\\_IN\\_UGANDA.pdf](https://www.pau.go.ug/uploads/NATIONAL_LOCAL_CONTENT_POLICY_FOR_PETROLEUM_IN_UGANDA.pdf)

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

<sup>34</sup> [https://www.pau.go.ug/uploads/Petroleum\\_EDP\\_Act\\_2013.pdf](https://www.pau.go.ug/uploads/Petroleum_EDP_Act_2013.pdf)

<sup>35</sup> [https://www.pau.go.ug/download/upstream\\_general-regulations\\_2016/](https://www.pau.go.ug/download/upstream_general-regulations_2016/)

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

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

| No. | Legislation   | Description   |
|-----|---|---|
|     |   | - The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016 <sup>38</sup> .   |
| 3   | The Model Production Sharing Agreement (MPSA) ,2016 <sup>39</sup>                               | The type of contract used to date in Uganda is the Production Sharing Contract. The Government of Uganda (GoU) developed the MPSA which is central in guiding negotiations with potential licensees in the oil exploration and production activities.   |
| 4   | The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013 <sup>40</sup> | <p>The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 which focuses on the subsequent process of refining, conversion, transmission and midstream storage.</p> <p>To operationalise and implement the Act, several regulations were enacted in 2016 and these include:</p> <ul style="list-style-type: none"> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Regulations 2016<sup>41</sup>;</li> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016<sup>42</sup>;</li> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016<sup>43</sup>; and</li> <li>- The Petroleum (Waste Management) Regulations, 2019<sup>44</sup>.</li> </ul> <p>Additionally, the Act also contains provisions on licensing of mid-stream operations, as well as provisions relating to license and environmental standards. It was established to ensure that midstream operations in Uganda are carried out in a sustainable manner that guarantees optimum benefits for all Ugandans (both at present and for future generations), to promote equitable access to facilities for midstream operations and also to define the state's participation and national content in midstream operations.</p> |
| 5   | Public Finance Management (PFMA) Act 2015 <sup>45</sup>   | <p>Public Finance Management Act, 2015 defines the framework for collection, deployment and management of revenues from the Petroleum sector, specifically how the revenues will be monitored, invested, audited and dispersed to support development. The Act also provides for sharing of revenues between Central Government, Local Governments and Cultural Institutions. This includes the setting up of a Petroleum Fund where petroleum revenues that accrue to government are paid in to the fund.</p> <p>Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken<sup>46</sup>.</p>   |
| 6   | Petroleum and Supply Act, 2003 <sup>47</sup>  | <p>The Petroleum and Supply Act, 2003 outlines the legal framework for supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products.</p> <p>The Act is also intended to ensure an adequate, reliable and affordable supply of quality petroleum products for all sectors of the economy at internationally competitive and fair prices with appropriate health, safety and environmental standards<sup>48</sup>.</p>   |

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

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

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

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

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

<sup>43</sup> [https://www.pau.go.ug/download/midstream\\_hse\\_regulations/](https://www.pau.go.ug/download/midstream_hse_regulations/)

<sup>44</sup> [https://www.pau.go.ug/download/petroleum\\_waste\\_regulations\\_2019/](https://www.pau.go.ug/download/petroleum_waste_regulations_2019/)

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

<sup>46</sup> Section 55-75 of the Public Finance Management Act 2015.

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

<sup>48</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020.

| No. | Legislation  | Description  |
|-----|--|--|
| 7   | Wildlife Act, (Cap 200 of the laws of Uganda) 2019 <sup>49</sup>                       | The Wildlife Act, (Cap 200 of the laws of Uganda) 2019 is significant in that a number of National parks and wildlife sanctuaries lie within the Albertine Graben with approximately 39% of Africa's mammal species, 51% of its bird species and 14% of its plant and reptile species. This has been adapted to the oil and gas sector.  |
| 8   | National Forestry and Tree Planting Act, 2003 <sup>50</sup>                            | The National Forestry and Tree Planting Act, 2003 is also important as the Albertine Graben region is home to multiple-use natural and planted forest reserves.  |
| 9   | Public Health Act, (Cap. 281 of the laws of Uganda) <sup>51</sup>                      | The Public Health Act, (Cap. 281 of the laws of Uganda) is significant since oil exploration and production activities have implications on the health of Uganda Citizens as there may be public health issues if there are no deliberate quality controls imposed on oil production and products.   |
| 10  | Water Act, (Cap. 152 of the laws of Uganda) <sup>52</sup>                              | The Water Act, (Cap. 152 of the laws of Uganda) governs management of water extraction activities in Lake Albert for use in petroleum activities. It is crucial because without proper environmental and water management guidelines, water resources would be polluted and mismanaged to the detriment of the society.  |
| 11  | Income Tax Act, (Cap. 340 of the laws of Uganda) <sup>53</sup>                         | 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 <sup>54</sup> . A 10% withholding tax is due on payment to non-resident service providers <sup>55</sup>   |
| 12  | National Environment Act, 2019 <sup>56</sup>   | 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.<br>The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental and Social Impact Assessments (ESIA) to be carried out at the location of the projects. |
| 13  | The East African Crude Oil Pipeline (EACOP) SPECIAL PROVISIONS) Act 2021 <sup>57</sup> | 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.   |

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

<sup>50</sup> [https://www.nfa.go.ug/images/National\\_Forestry\\_and\\_Tree\\_Planting\\_Act\\_2003.pdf](https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf)

<sup>51</sup> [https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)

<sup>52</sup> [https://www.ilo.org/dyn/natlex/natlex4.detail?p\\_lang=en&p\\_isn=97677&p\\_country=UGA&p\\_count=130](https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130)

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

<sup>54</sup> Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

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

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

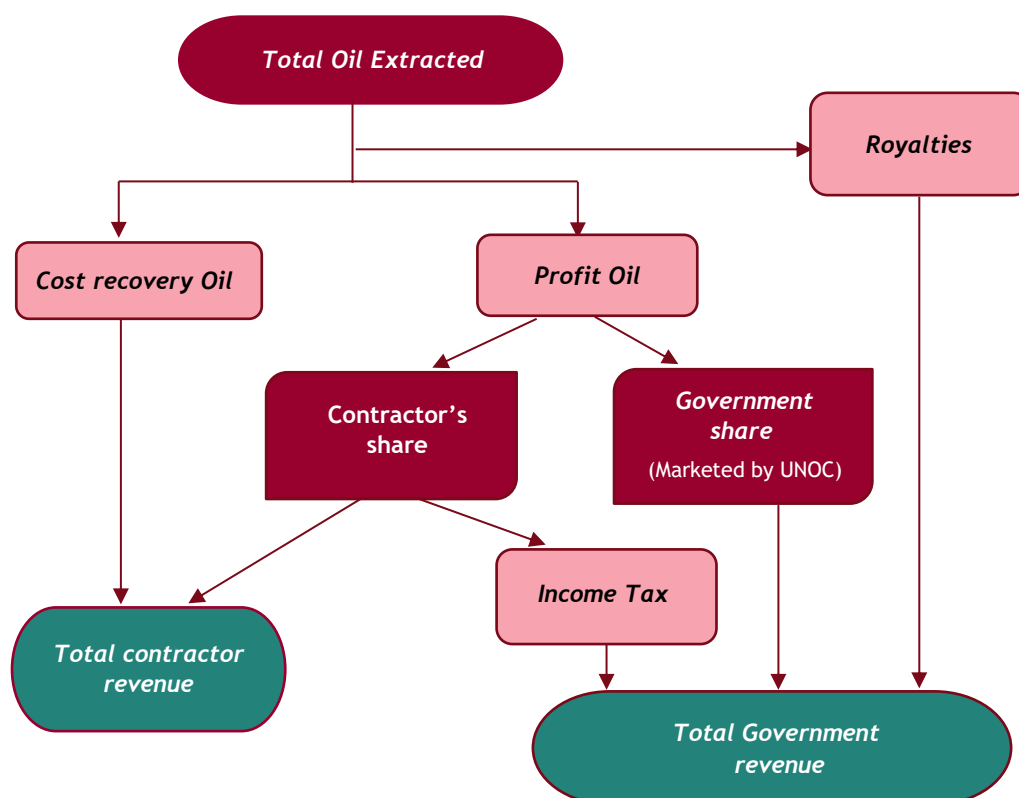
<sup>57</sup> <https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

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

##### PSA fiscal regime mechanism

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

Figure 9: Production sharing agreement (PSA) fiscal regime mechanism<sup>58</sup>



##### Cost recovery audit:

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

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

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

Source: OAG Annual Performance for the period ending 31 December 2016<sup>59</sup>

<sup>58</sup> Source: The Oil and Gas Revenue Management Policy for Uganda, 2012

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

### Main payment streams on the oil and gas sector

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

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

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

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



| Taxes   | Description  | Law   | Rate  | Reference   |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
|---|--|---|---|-------------|-------------------------|-----------------------------|---|-------------------|---|---------------------|--|--|-------------|----|----|-------------------------|
| <b>Profit Oil</b>   | <p>This refers to the share of production remaining after the contractor has retained the share attributed to cost recovery (Art 11 MPSA).</p> <p>A Party's share of Profit Petroleum in any Calendar Year shall be calculated on the basis of the "R-Factor" actually achieved by the Licensee at the end of the preceding Calendar Year for the Contract Area. The "R-Factor" shall be calculated as follows: <math>R = X / Y</math>:</p> <ul style="list-style-type: none"> <li>X is equal to the "Cumulative Net Revenues" actually received by the Licensee; and</li> <li>Y is equal to the "Cumulative Capital Expenditures" actually incurred by the Licensee.</li> </ul> | The Uganda 2016 Model Production Sharing Agreement (MPSA).                    | <p>The share of Profit Petroleum to which the Licensee and the Government shall be entitled (from the first day of production) is equal to the relevant percentage according to the value of the R-Factor as indicated in the table below:</p> <table border="1"> <thead> <tr> <th>R-FACTOR</th> <th>LICENSEE'S SHARE (IN %)</th> <th>GOV'T SHARE (IN %)</th> </tr> </thead> <tbody> <tr> <td><math>R \leq 1.000</math></td> <td>50</td> <td>50</td> </tr> <tr> <td><math>1 &lt; R \leq 3.000</math></td> <td>(Licensee's Share) = 50 - [25*(R - 1)/2]</td> <td>100 - (Licensee's Share)</td> </tr> <tr> <td><math>R &gt; 3.000</math></td> <td>25</td> <td>75</td> </tr> </tbody> </table>   | R-FACTOR    | LICENSEE'S SHARE (IN %) | GOV'T SHARE (IN %)          | $R \leq 1.000$  | 50                | 50  | $1 < R \leq 3.000$  | (Licensee's Share) = 50 - [25*(R - 1)/2]   | 100 - (Licensee's Share)   | $R > 3.000$ | 25 | 75 | Article 12 of the MPSA. |
| R-FACTOR  | LICENSEE'S SHARE (IN %)  | GOV'T SHARE (IN %)  |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| $R \leq 1.000$  | 50   | 50  |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| $1 < R \leq 3.000$  | (Licensee's Share) = 50 - [25*(R - 1)/2]   | 100 - (Licensee's Share)  |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| $R > 3.000$   | 25   | 75  |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| <b>Main taxes applicable to the oil and gas sector (Tax revenues)</b> |  |   |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| <b>Income Tax</b>   | <p>After deducting royalties, cost recovery oil and government profit oil share, the contractor's profit oil share is subject to income tax in accordance with the income tax laws.</p> <p>Uganda's income tax regime for the upstream oil and gas sector does not differ materially from the income tax regime applicable to other business operations although there are some modifications to take into account given the peculiar features of the upstream oil and gas industry.</p>   | <p>Income Tax Act, Cap. 340.</p> <p>The Income Tax (Amendment) Act, 2018.</p> | <p>Income Tax Terms for oil and gas companies are presented below:</p> <table border="1"> <thead> <tr> <th>FISCAL TERM</th> <th>DESCRIPTION</th> </tr> </thead> <tbody> <tr> <td><b>Corporate Income Tax</b></td> <td><b>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits</b></td> </tr> <tr> <td><b>Tax Losses</b></td> <td><b>The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.</b></td> </tr> <tr> <td><b>Ring-Fencing</b></td> <td><b>Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against</b></td> </tr> </tbody> </table> | FISCAL TERM | DESCRIPTION             | <b>Corporate Income Tax</b> | <b>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits</b> | <b>Tax Losses</b> | <b>The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.</b> | <b>Ring-Fencing</b> | <b>Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against</b> | <p>Income Tax Act, Cap. 340</p> <p>The Income Tax (Amendment) Act, 2018.</p> |             |    |    |                         |
| FISCAL TERM   | DESCRIPTION  |   |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| <b>Corporate Income Tax</b>   | <b>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits</b>  |   |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| <b>Tax Losses</b>   | <b>The tax Loss may be carried forward indefinitely. However, the law is being revised to provide for income tax at a rate 0.5% of annual turnover if a business has a tax loss carried forward for 7 successive years.</b>  |   |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |
| <b>Ring-Fencing</b>   | <b>Expenditure incurred by the contractor in a licensed area can only be offset against income derived from the same licensed area. The same applies to tax losses incurred in the licensed area which can be offset against</b>   |   |   |             |                         |                             |   |                   |   |                     |  |  |             |    |    |                         |

| Taxes           | Description   | Law  | Rate  | Reference  |
|-----------------|---|--|---|--|
|                 |   |  | <p><b>income derived from the same license area.</b></p> <p><b>Deductible costs</b> Prescribed categories of capital and revenue expenses are deductible for tax purposes but capped at the cost oil recoverable each year. This implies that oil companies will commence paying taxes in the year oil production commences regardless of whether or not they are profitable.</p> <p><b>Withholding Tax</b> It is mandatory for International Oil Companies (IOCs) to withhold tax at prescribed rates on a number of payments made to resident and non-resident suppliers.</p> |  |
| Value Added Tax | International Oil Companies may register for VAT at exploration and development stages before they embark on production. Uganda also operates a deemed VAT paid regime providing that whilst inputs for petroleum operations charge VAT at the standard rate of 18%, International Oil Companies need not spend cash as the VAT charged is deemed to be paid under the law. | Value Added Tax (VAT) Act, Cap. 349.<br><br>VAT Act (2021 Amendment) | Common VAT rate: 18%.   | Value Added Tax (VAT) Act, Cap. 349.<br><br>VAT Act (2021 Amendment) |

#### 4.2.2. Legal framework of the Mining Sector

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

##### 4.2.2.(a) Institutional framework of the Mining Sector

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

Table 15: Mining sector institutional framework

| No. | Institution       | Description of Roles and Responsibilities   |
|-----|-------------------|---|
| 1   | Cabinet of Uganda | Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves mining administration and agreements with mining companies. |

| No. | Institution   | Description of Roles and Responsibilities   |
|-----|---|---|
| 2   | Parliament  | Parliament enacts mining legislations including legislation on mining revenues and monitors performance in the mining sector through annual policy statements and budget approval processes.  |
| 3   | Ministry of Energy and Mineral Development (MEMD)               | MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.  |
| 4   | Ministry of Finance, Planning and Economic Development (MoFPED) | Ministry of Finance, Planning and Economic Development (MoFPED) is responsible for macro-economic stability of the country. In relation to mining and mineral policy it plays a significant role ensuring appropriate management of revenue from the mining industry, designing fiscal regimes and other fees that are applicable to the mining industry in consultation with the DGSM. It also monitors and assesses the impact of mineral revenues on the economy.  |
| 5   | Directorate of Geological Survey and Mines (DGSM)               | Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data. |
| 6   | Bank of Uganda (BOU)  | Bank of Uganda (BOU) advises the government of Uganda on the impact of the mining sector on the national economy, ensuring that mining activities do not impact negatively on monetary policy and macro-economic stability.   |
| 7   | Uganda Revenue Authority (URA)                                  | Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.   |
| 8   | Ministry of Justice and Constitutional Affairs                  | Ministry of Justice and Constitutional Affairs guides the formulation and drafting of laws on mining and its revenues; participates in policy formulation and licensing of mining companies   |
| 9   | Ministry of Local Government                                    | Ministry of Local Government plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of mining activities.   |
| 10  | Ministry of Water and Environment (MWE)                         | The Ministry Responsible for Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of mining policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.   |
| 11  | Ministry of Gender, Labour and Social Development (MGLSD)       | The Ministry carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensation payments.  |
| 12  | National Environment Management Authority (NEMA)                | The National Environment Management Authority (NEMA), which is responsible for environmental quality and management e.g., through approving environmental impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in co-ordination with mineral agencies.  |

| No. | Institution  | Description of Roles and Responsibilities  |
|-----|--|--|
| 13  | Ministry of Lands, Housing & Urban Development <sup>60</sup> | The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the mining sector. |
| 14  | Office of the Auditor General (OAG)                          | Office of the Auditor General Uganda - Is the institution responsible for providing independent oversight of Government Mineral Operations through financial, compliance, value for money and other management audits in accordance with the constitutional provisions and any other relevant pieces of legislation, and ensuring adherence to national and international accounting standards in the mining industry. The OAG complements the role of the Mineral Audit Agency.   |

#### 4.2.2.(b) Legislation governing the Mining Sector

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

Table 16: Mining sector legal framework

| No.                         | Legislation  | Description   |
|-----------------------------|--|---|
| <b>Policies</b>             |  |   |
| 1                           | The Mining and Minerals Policy, 2018 <sup>61</sup>       | <p>The objective of the Mining and Minerals Policy for Uganda, 2018 is to develop the mining industry through increased investment, value addition, national participation and revenue generation to contribute significantly to substantial socio-economic transformation and poverty eradication.</p> <p>The Policy contains guiding principles, objectives and strategies for the sustainable development of Uganda's mineral resources.</p> <p><u>Core priority areas of the policy are:</u></p> <ul style="list-style-type: none"> <li>- Strengthening the legal and regulatory framework for the industry;</li> <li>- Geodata acquisition and promotion of investment in the subsector through;</li> <li>- Strengthening institutional capacity;</li> <li>- Strengthening mechanisms for enforcement of health, safety and environmental obligations;</li> <li>- Support national and community participation in mineral development;</li> <li>- Enhance formalisation of the Artisanal and Small-scale Mining (ASM) sub-sector;</li> <li>- Mainstream Gender, Equity, Human rights and inclusiveness in the mining industry; and</li> <li>- Promote Mineral value addition and development.</li> </ul> |
| <b>Laws and regulations</b> |  |   |
| 1                           | The Constitution of the Republic of Uganda <sup>62</sup> | The Constitution vests powers in the Parliament of Uganda to make laws regulating the exploitation of minerals, sharing of royalties arising from mineral exploitation, conditions of payment of indemnities arising out of exploitation of minerals and conditions regarding the restoration of derelict lands. The Constitution further provides that all minerals are held by the government on behalf of the people of Uganda.  |
| 2                           | Mining Act, 2003 <sup>63</sup> and Mining                | <p>The Mining Act, 2003 repealed the Mining Act 1964, cap.248 with provisions on mining and mineral development.</p> <p>The Mining Act, 2003 and Mining Regulations, 2004 vest the ownership and control of minerals in, on or under any land or water in Uganda are and shall be vested in</p>   |

<sup>60</sup> <https://mlhud.go.ug/>

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

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

<sup>63</sup> [https://dqsm.go.ug/wordpress/wp-content/uploads/2021/06/Mining\\_Act.pdf](https://dqsm.go.ug/wordpress/wp-content/uploads/2021/06/Mining_Act.pdf)

| No. | Legislation   | Description   |
|-----|---|---|
|     | Regulations, 2004 <sup>64</sup>                                   | the government. The key issues covered in the law include ownership of minerals, the licensing regime, Royalties, Adequate compensation, Mineral Agreements, Environmental factors and Taxation. The Act also includes provisions for a prospecting license (a non-exclusive right), an exploration license, a mining lease, and a location license (small scale exploration and mining). Under the Mining Act regulations, priority for a mineral right other than prospecting license is on a first-come-first-served basis, if more than one person applies for a mining right over the same area of land. A holder of the exploration license has priority for being granted a mining lease on land subject to the exploration license. |
| 3   | Mining (Licensing) Regulations, 2019 <sup>65</sup>                | The Mining (Licensing) Regulations, 2019 provides forms and additional procedures and obligations related to: <ul style="list-style-type: none"> <li>- registration and access to information on the online Mining cadastre;</li> <li>- applying and acquiring the various licenses such as prospecting licenses, exploration, retention, location, and mining leases;</li> <li>- records and registers of licenses; and</li> <li>- protection of the environment.</li> </ul>   |
| 4   | East African Community Customs Management Act, 2004 <sup>66</sup> | 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 <sup>67</sup>                 | 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) <sup>68</sup> | 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) <sup>69</sup>    | 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 <sup>70</sup>                      | The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and the environmental concerns arising out of mining activities. The Act also establishes a specialised unit to enforce environmental protection. It also defines new offences and increases the penalties both in monetary fines and custodial sentences significantly. It also covers the provisions for Environmental and Social Impact Assessments (ESIA) to be carried out in the location of the project.  |

<sup>64</sup> [https://businesslicenses.go.ug/kcfinder/upload/files/The\\_Mining\\_Regulations%2C\\_2004\\_SI\\_71.pdf](https://businesslicenses.go.ug/kcfinder/upload/files/The_Mining_Regulations%2C_2004_SI_71.pdf)

<sup>65</sup> [https://ugandatrades.go.ug/media/UPPC\\_MINING%20LICENSING%20REGULATIONS,%202019.pdf](https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf)

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

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

<sup>68</sup> [https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)

<sup>69</sup> [Income Tax Act \(Chapter 340\) | U lii](#)

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

## The Mining and Mineral Bill, 2021<sup>71</sup>

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

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

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

### 4.2.2.(c) Fiscal regime of the Mining activities

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

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

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

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

**Table 17: Main payment streams on the mining sector**

| Taxes   | Description   | Law                                  | Rate   | Reference            |  |
|---|---|--------------------------------------|--|----------------------|--|
| <b>Payment streams specific to the mining sector (Non-Tax revenues)</b> |   |                                      |  |                      |  |
| <b>Royalties</b>  | 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.<br><br>The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per | Mining (Licensing) Regulations, 2019 | The current Ugandan royalty rates by mineral commodity are presented in the table below: |                      | Schedule 3 of the Mining (Licensing) Regulations, 2019 <sup>72</sup> . |
|   |   |                                      | <b>Mineral Commodity</b>   | <b>Rates</b>         |  |
|   |   |                                      | 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  |                                      |  |                      |  |

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

<sup>72</sup> [https://ugandatrades.go.ug/media/UPPC\\_MINING%20LICENSING%20REGULATIONS,%202019.pdf](https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf)

| Taxes   | Description  | Law                                  | Rate  | Reference |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
|---|--|--------------------------------------|---|-----------|--------------|---|--|---------------------|-----------|-------------------|-----------|------------------|---------|--------------|-----------|--------------------------------|--|---------------------|-----------|-------------------|-----------|------------------|-----------|--------------|-----------|-------------------------------------|---------|---------------------------------------|-----------|---|--|---------------------|------------|------------------|-----------|--------------|------------|--------------------------------------|--|----------------------------------|-----------|--|-----------|-----------------|-----------|------------------|-----------|--|
|   | annum above the commercial bank lending rate.  |                                      | Salt 5,000 UGX per tonne  |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Licenses Fees   | Fees to be paid when applying for grants, renewals, or transfers of mining licenses. | Mining (Licensing) Regulations, 2019 | <p>The corporate rate fees are set out in the table below:</p> <table border="1"> <thead> <tr> <th>FEE TYPE</th> <th>AMOUNT (UGX)</th> </tr> </thead> <tbody> <tr> <td colspan="2"><b>Application and preparation fees</b></td> </tr> <tr> <td>Exploration License</td> <td>1,000,000</td> </tr> <tr> <td>Retention license</td> <td>5,000,000</td> </tr> <tr> <td>Location license</td> <td>800,000</td> </tr> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td colspan="2"><b>Renewal and annual fees</b></td> </tr> <tr> <td>Exploration License</td> <td>2,000,000</td> </tr> <tr> <td>Retention License</td> <td>5,000,000</td> </tr> <tr> <td>Location License</td> <td>1,000,000</td> </tr> <tr> <td>Mining Lease</td> <td>5,000,000</td> </tr> <tr> <td>Annual fees for Prospecting License</td> <td>500,000</td> </tr> <tr> <td>Annual fees for a Goldsmith's License</td> <td>2,000,000</td> </tr> <tr> <td colspan="2"><b>Transfer of a mineral right or of a share of that right fees</b></td> </tr> <tr> <td>Exploration License</td> <td>10,000,000</td> </tr> <tr> <td>Location License</td> <td>2,000,000</td> </tr> <tr> <td>Mining Lease</td> <td>20,000,000</td> </tr> <tr> <td colspan="2"><b>Mineral Dealer's License fees</b></td> </tr> <tr> <td>Industrial or building Materials</td> <td>2,000,000</td> </tr> <tr> <td>Base metals or metals which are not precious metal</td> <td>3,000,000</td> </tr> <tr> <td>Precious metals</td> <td>5,000,000</td> </tr> <tr> <td>Precious stones.</td> <td>6,000,000</td> </tr> </tbody> </table> | FEE TYPE  | AMOUNT (UGX) | <b>Application and preparation fees</b> |  | Exploration License | 1,000,000 | Retention license | 5,000,000 | Location license | 800,000 | Mining Lease | 5,000,000 | <b>Renewal and annual fees</b> |  | 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 | <b>Transfer of a mineral right or of a share of that right fees</b> |  | Exploration License | 10,000,000 | Location License | 2,000,000 | Mining Lease | 20,000,000 | <b>Mineral Dealer's License fees</b> |  | Industrial or building Materials | 2,000,000 | Base metals or metals which are not precious metal | 3,000,000 | Precious metals | 5,000,000 | Precious stones. | 6,000,000 | Schedule 3 of the Mining (Licensing) Regulations, 2019 |
| FEE TYPE  | AMOUNT (UGX)   |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| <b>Application and preparation fees</b>                             |  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Exploration License   | 1,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Retention license   | 5,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Location license  | 800,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Mining Lease  | 5,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| <b>Renewal and annual fees</b>                                      |  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| 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  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| <b>Transfer of a mineral right or of a share of that right fees</b> |  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Exploration License   | 10,000,000   |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Location License  | 2,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Mining Lease  | 20,000,000   |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| <b>Mineral Dealer's License fees</b>                                |  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Industrial or building Materials                                    | 2,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Base metals or metals which are not precious metal                  | 3,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Precious metals   | 5,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |
| Precious stones.  | 6,000,000  |                                      |   |           |              |   |  |                     |           |                   |           |                  |         |              |           |                                |  |                     |           |                   |           |                  |           |              |           |                                     |         |                                       |           |   |  |                     |            |                  |           |              |            |                                      |  |                                  |           |  |           |                 |           |                  |           |  |

| Taxes  | Description  | Law   | Rate  | Reference   |   |
|--|--|---|---|---|---|
| Annual mineral rents   | These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license. | Mining (Licensing) Regulations, 2019                                  | The annual rents paid depend on the category of mining right held other than a prospecting license: | Schedule 3 of the Mining (Licensing) Regulations, 2019                |   |
|  |  |   | <b>MINERAL RATES</b>  |   |   |
|  |  |   | Holder of an exploration license for every square kilometre   |   | UGX 50,000  |
|  |  |   | Annual rent for the first renewal of an exploration license for every square kilometre              |   | UGX 75,000  |
|  |  |   | Annual rent for the second renewal of an exploration license for every square kilometre             |   | UGX 100,000   |
|  |  |   | Holder of a retention license for every square kilometre  |   | UGX 100,000   |
|  |  |   | Holder of a location license  |   | UGX 1,000,000 per annum   |
| Holder of a location license (Class VII Brine and Salt)          | UGX 20,000 per annum   |   |   |   |   |
| Holder of a mining lease   | UGX 100,000 per annum per hectare or part hectare  |   |   |   |   |
| <b>Main taxes applicable to the mining sector (Tax revenues)</b> |  |   |   |   |   |
| Income Tax   | Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses.<br>A company only has income tax to pay when it has a taxable profit.  | Income Tax Act, Cap. 340.<br><br>The Income Tax (Amendment) Act, 2018 | Income Tax Terms for mining companies are presented below:  | Income Tax Act, Cap. 340.<br><br>The Income Tax (Amendment) Act, 2018 |   |
|  |  |   | <b>FISCAL TERM DETAILS</b>  |   |   |
|  |  |   | Corporate Income Tax  |   | Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.   |
|  |  |   | Depreciation of exploration capital   |   | Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda |
| Depreciation of  | - For buildings: initial allowance of 20%, then straight line of 5% per annum.   |   |   |   |   |



| Taxes | Description | Law | Rate   | Reference |
|-------|-------------|-----|--|-----------|
|       |             |     | <p><b>development expenditure</b></p> <ul style="list-style-type: none"> <li>- For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.</li> </ul>   |           |
|       |             |     | <p><b>Tax Losses</b></p> <p>The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, tax payers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.</p> |           |
|       |             |     | <p><b>Dividend withholding tax</b></p> <p>15% for non-residents.</p>   |           |
|       |             |     | <p><b>Interest withholding tax</b></p> <p>15% for non-residents.</p>   |           |
|       |             |     | <p><b>Import duty rates</b></p> <ul style="list-style-type: none"> <li>- For raw materials and capital goods 0%;</li> <li>- For intermediate goods 10%;</li> <li>- For finished products 25%; and</li> <li>- For sensitive items 35% to 100%</li> </ul>  |           |
|       |             |     | <p><b>Ring Fencing</b></p> <p>Ringfencing requirements were introduced in 2015. It is an arrangement where the different mining areas are held by an investor are considered separate with costs and revenue disaggregated when determining the taxable profits for each mining area.</p>  |           |
|       |             |     | <p><b>Mineral Exploration and Extraction Expenditure</b></p> <p>The Income Tax Act allows mining companies to deduct any expenditure of revenue or capital nature for their mining operations in accordance with the provisions of the Act.</p>  |           |

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

## 4.3. Contract and license allocations

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

#### 4.3.1.(a) Types of licenses and agreements

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

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

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

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

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

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

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

| Types of licenses/Permits                 | Description   | Duration   | Reference   |
|---|---|--|---|
|   | works as may be necessary for that purpose, in the exception area.<br><br>The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for being granted a production license over any block or blocks in that area.  | the license and- for a subsequent period not exceeding 2 years where the license is renewed except that the license shall not be renewed more than twice.  | Regulations 11 to 17 and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016   |
| <b>Permit to operate drilling rig</b>     | Licenses can only operate a drilling rig with a permit obtained from the Petroleum Authority of Uganda (PAU).<br><br>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:<br>- Not less than 2 months before the spudding of an exploration well; and<br>- Not less than 15 days before the spudding on an appraisal well or a development well.  | The Petroleum EDP Act 2013; Sections 93 to 95.<br><br>Regulation 42 and Schedule 2 (Form 12) of the Petroleum EDP Regulations, 2016             |
| <b>Development and construction Phase</b> |   |  |   |
| <b>Facility license</b>                   | A Facility license is required to install, operate or use a facility to carry out a petroleum activity.<br><br>The Facility license is granted on the basis of the technical competence, capacity, experience and financial strength of the applicant, the licensee's safety measures and the applicants plan for construction and operation of the facility.   | The duration of the license is specified in the license agreement and can be renewed as the Minister may determine. While a Facility license, remains in force, it shall, subject to any other law and conditions of the license, confer on the licensee the right to install, place, operate or use a facility. | The Petroleum EDP Act 2013; Sections 82 and 83.<br><br>Regulations 25 to 28 and Schedule 2 (Form 11) of the Petroleum EDP Regulations, 2016     |
| <b>Production Phase</b>                   |   |  |   |
| <b>Petroleum Production License (PPL)</b> | 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.<br><br>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:<br>- 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<br>- for any period for which the license is renewed.   | The Petroleum EDP Act 2013; Sections 69 to 80.<br><br>Regulations 18 to 21 and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016 |
| <b>Annual Production Permit (APP)</b>     | The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.   | The licensee shall submit an application for a production permit annually.   | The Petroleum EDP Act 2013; Section 96.<br><br>Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016                    |

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

#### Reconnaissance Permit

Under the Petroleum EDP Act, 2013, an application for a reconnaissance permit shall be made to the Minister in Form 2 set out in the Schedule 2 of the Petroleum EDP Regulations, 2016 and shall contain<sup>73</sup>:

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

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

This permit expires within 18 months from the date of issue<sup>74</sup>.

#### Petroleum Exploration License (PEL)

The minister is required by virtue of section 52 of the Petroleum EDP Act, 2013 to announce areas open for bidding for an exploration license by notice published in the Gazette and a newspaper of national and international circulation<sup>75</sup>.

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

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

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<sup>73</sup> Regulation 8 of the Petroleum EDP Regulations, 2016

<sup>74</sup> Section 51 of the Petroleum EDP Act, 2013.

<sup>75</sup> Regulation 11 of the Petroleum EDP Regulations, 2016.

v) zero tolerance to corrupt practices.

The bidding process undertakes the following stages:

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

An application for a PEL is made to the Minister in Form 4 set out in Schedule 2 of the Petroleum EDP Regulations, 2016 and must be submitted in writing and shall contain<sup>76</sup>:

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

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

The announcement of areas open for bidding for a petroleum exploration license is published in the Gazette and in newspapers of national and international circulation and in other electronic and print media stating the area open for petroleum exploration, and stipulating a period of not less than three months for submitting applications<sup>77</sup>.

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

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<sup>76</sup> Regulation 13 of the Petroleum EDP Regulations, 2016.

<sup>77</sup> Section 52 of the Petroleum EDP Act, 2013.

### Permit to operate drilling rig

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

An application for consent to drill shall be accompanied by a well proposal and drilling programme<sup>79</sup>:

- The well proposal shall specify details of:
  - a) the location of the well;
  - b) blow-out prevention methods;
  - c) the well plan;
  - d) a geological, geophysical and engineering prognosis and expected fluids for the well;
  - e) a formation evaluation plan; and
  - f) any other information that PAU may require.
- The drilling programme shall contain details of the drilling rig as well as the drilling plan.

The operator is also required before drilling a well to submit a detailed report on the technique to be employed, its duration, the materials to be used and the safety measures to be undertaken. The naming, formats and structuring for well reports shall be in accordance with Form 12 set out in Schedule 2 of the Petroleum EDP Regulations, 2016.

### Facility license

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

An application for a facility license shall contain<sup>80</sup>:

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

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<sup>78</sup> Section 93 of the Petroleum EDP Act, 2013.

<sup>79</sup> Regulation 42 of the Petroleum EDP Regulations, 2016

<sup>80</sup> Regulation 25 of the Petroleum EDP Regulations, 2016

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

The duration of the facility license is specified in the license agreement and can be renewed for such other period as the Minister may determine<sup>81</sup>.

### Petroleum Production License (PPL)

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

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

The application for a PPL is made to the Minister in accordance with Form 8 in Schedule 2 of the Petroleum EDP Regulations, 2016. An application for a PPL shall<sup>82</sup>:

- w) state the name, address; and where the applicant is a natural person, the nationality of the applicant;
- a) indicate whether the applicant is a natural person or a body corporate;
- b) state the name and address of the authorised representative of the applicant in Uganda, where applicable;
- c) give information concerning experience and technical competence of the applicant with respect to the activities to which an application for a production license relates;
- d) provide documents demonstrating the financial and technical status of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant;
- e) provide a description of the organisation and expertise which the applicant shall have available in Uganda and elsewhere for activities in connection with the area or areas to which an application for a petroleum production license relates;
- f) contain evidence of payment of the fee set out in Schedule 1 of the Petroleum EDP Regulations, 2016; and
- g) contain any other information the applicant deems relevant to the application or as the Minister may require.

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<sup>81</sup> Regulation 27 of the Petroleum EDP Regulations, 2016

<sup>82</sup> Regulation 19 of the Petroleum EDP Regulations, 2016



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

In case of interested individuals without a PEL, an application is made to the Minister after an announcement is published that areas are open for bidding for a PPL. The duration for processing applications or bids for a PPL is 180 days from the date of receipt of the application<sup>84</sup>. The PPL may be granted jointly to the applicant and Uganda National Oil Company (UNOC)<sup>85</sup>.

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

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

### Annual Production Permit (APP)

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

The application for the APP is made to the Minister as in Form 13 set in Schedule 2 of the Petroleum EDP Regulations, 2016. The application for an APP shall state<sup>86</sup>:

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

The application shall be accompanied by a report on field related matters, including alternative schemes for production. The Minister also approves test production of a reservoir, the duration, quantity and other conditions for the test production<sup>87</sup>.

### Awarding contracts<sup>88</sup>

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

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

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<sup>83</sup> Section 71 of the Petroleum EDP Act, 2013.

<sup>84</sup> Section 72 of the Petroleum EDP Act, 2013.

<sup>85</sup> Section 75 of the Petroleum EDP Act, 2013.

<sup>86</sup> Regulation 69 of the Petroleum EDP Regulations, 2016.

<sup>87</sup> Section 96 of the Petroleum EDP Act, 2013.

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

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

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

Uganda has had two tendering processes<sup>90</sup> to award petroleum licenses and contracts as detailed below.

- **First Licensing round<sup>91</sup>:**

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

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

- **Second licensing round<sup>92</sup> :**

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

- a) Avivi with an acreage of 1,026km<sup>2</sup>;
- b) Omuka with an acreage of 750km<sup>2</sup>;
- c) Kasuruban with an acreage of 1,285km<sup>2</sup>;
- d) Turaco with an acreage of 635km<sup>2</sup>; and
- e) Ngaji with an acreage of 1,230km<sup>2</sup>.

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<sup>89</sup> Section 52 of the Petroleum EDP Act 2013 page 42

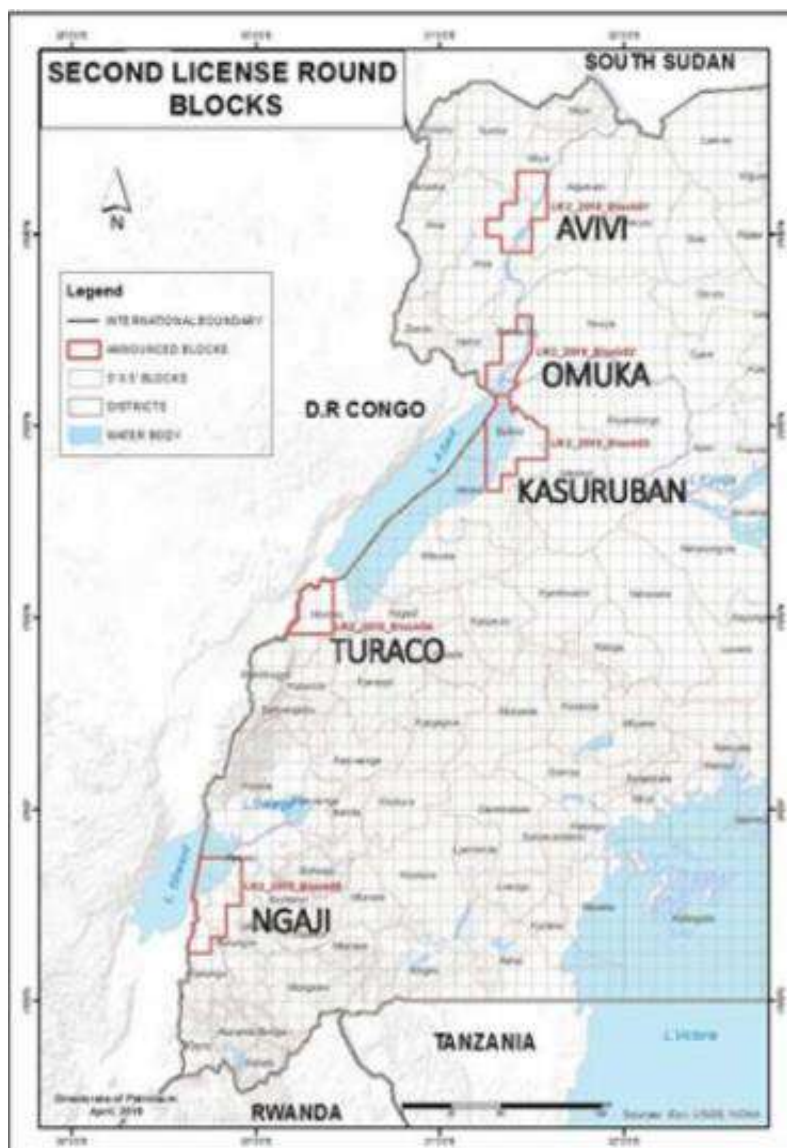
<sup>90</sup> <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

<sup>91</sup> Source: UNOC.

<sup>92</sup> Source: Directorate of Petroleum.

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

Figure 10: Map of the blocks offered in the second licensing round<sup>93</sup>



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

**Request for Qualification (RfQ):**

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

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

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

<sup>93</sup> Source: UNOC.

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

Request for Proposals (RfP):

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

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

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

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

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

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

Negotiations of Production Sharing Agreements (PSAs):

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

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

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

**Table 20: Technical and financial criteria used during the second licensing round**

| Evaluation Phase  | Technical and Financial criteria  |
|---|---|
| Preliminary Examination   | MEMD shall confirm that the following documents and information have been provided in the proposal. If any of these documents or information is missing, the offer shall be rejected: |
|   | a) Proposal submission sheet in the format provided;  |
|   | b) Declaration of Ethical Code of Conduct;  |
|   | c) Registered or Notarized Power of Attorney;   |
|   | d) Proposal Securing Declaration form;  |
|   | e) Joint Bidding Agreement /Co-operation Agreement (where applicable);  |
|   | f) Evidence of purchase of data; and  |
| g) A Parent Company Guarantee in case the bidder is an affiliate or subsidiary. |   |

| Evaluation Phase  | Technical and Financial criteria  |
|---|---|
| Detailed Technical Evaluation   | <p><b>1) Proposed Work programme</b></p>  |
|   | <p>The proposed work program has been assessed based on the below parameters:</p>   |
|   | <p>a) Geological assessment and understanding of the block(s) applied for;</p>  |
|   | <p>b) Proposed work program activities; and</p>   |
|   | <p>c) Estimated costs and timelines.</p>  |
|   | <p><b>2) Technical Capability</b></p>   |
|   | <p>The Technical Capability has been assessed based on the below parameters:</p>  |
|   | <p>a) Company's/JV Experience; and</p>  |
|   | <p>b) Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.</p>   |
|   | <p><b>3) Financial Capability</b></p>   |
|   | <p>Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity.</p>   |
|   | <p><b>a)</b> Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability:</p>  |
|   | <ul style="list-style-type: none"> <li>- 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;</li> </ul>  |
|   | <ul style="list-style-type: none"> <li>- Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable;</li> </ul>  |
|   | <ul style="list-style-type: none"> <li>- 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;</li> </ul> |
|   | <ul style="list-style-type: none"> <li>- 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</li> </ul>  |
|   | <ul style="list-style-type: none"> <li>- 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.</li> </ul>  |
| <p><b>b)</b> In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria:</p>   |   |
| <ul style="list-style-type: none"> <li>- 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;</li> </ul> |   |
| <ul style="list-style-type: none"> <li>- 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.</li> </ul>   |   |
| <ul style="list-style-type: none"> <li>- 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.</li> </ul>  |   |
| <ul style="list-style-type: none"> <li>- 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.</li> </ul>   |   |
| <p><b>4) Proposed Signature Bonus</b></p>   |   |

| Evaluation Phase                                       | Technical and Financial criteria  |
|--|---|
|  | The proposed Signature Bonus in USD offered by the Bidder for the block it has bid for.   |
|  | <p><b>5) X%, a proposed percentage over and above the minimum Royalty levels as stated in the MPSA</b></p> <p>Where X is a whole number greater or equal to 1%.</p> |
|  | <p><b>6) National Content Plan</b></p>  |
|  | The proposed National Content Plan will be assessed based on the following key areas:   |
|  | - Strategy for employment of Ugandans;  |
|  | - Strategy for training of Ugandans;  |
|  | - Strategy for utilization of goods and services obtainable in Uganda;  |
|  | - Proposal for technology transfer;   |
| - Proposal for research and development in Uganda; and |   |
| - Any additional proposal as deemed fit.               |   |

### Petroleum rights transfer process

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

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

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

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

### **4.3.2. License allocations in the Mining Sector**

#### **4.3.2.(a) Types of mining licenses and permits**

The Mining Act, 2003 provides that prospecting, exploration and production activities in the mining sector may only be carried out under the terms of a prospecting license, an exploration license, a mining lease or a location license<sup>94</sup>.

The Mining Act allows the Minister responsible for mineral development to enter into a Mineral Agreement with any person holding an exploration license or mining lease. The terms included in the Mineral Agreement include but are not limited to the conditions relating to<sup>95</sup>:

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

<sup>94</sup> The Mining Act 2003, Section 8.

<sup>95</sup> The Mining Act 2003, Section 18.

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

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

**Table 21: Type of licenses in the mining sector**

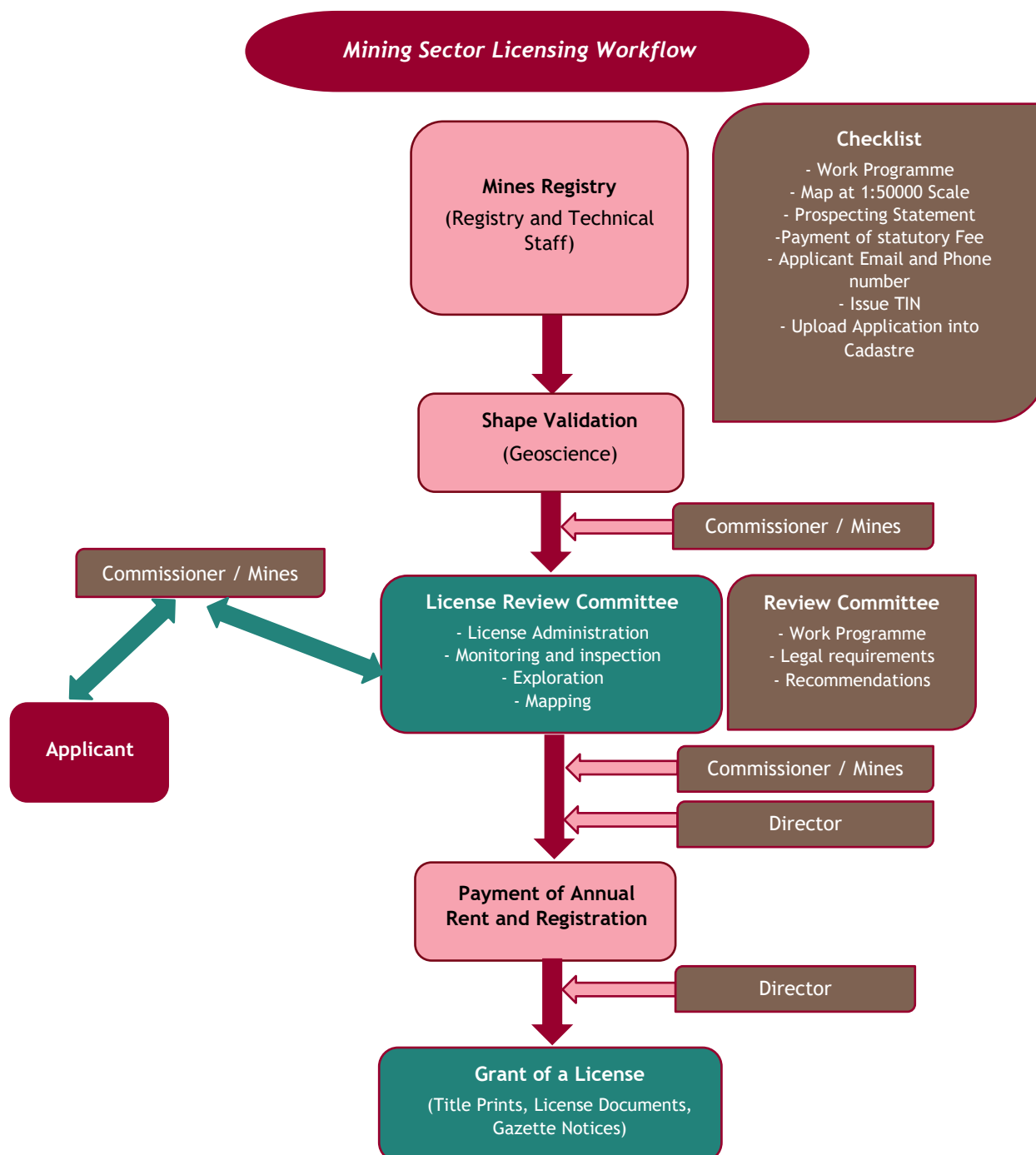
| Types of licenses/permits                          | Description   | Duration  | Reference                                      |
|--|---|---|--|
| <b>Minerals rights</b>                             |   |   |  |
| <b>Prospecting License (PL)</b>                    | <p>The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable.</p> <p>The license is not exclusive and not specific to an area and gives authority to the holder to look for mineral occurrence of interest in Uganda.</p>  | <ul style="list-style-type: none"> <li>- The PL shall remain in force for one (1) year from the date of issue.</li> <li>- The PL is not renewable.</li> </ul>   | The Mining Act 2003, Sections 19 to 25.        |
| <b>Exploration License (EL)</b>                    | <p>Unlike a PL which is not area specific, the EL defines the area for exploration and therefore it is a requirement that the application for an EL must be accompanied by a map of the area to be explored among other requirements.</p> <p>The license is exclusive and the maximum exploration area is 500 km<sup>2</sup>.</p>   | <ul style="list-style-type: none"> <li>- The EL shall remain in force for three (3) years from the date of issue.</li> <li>- The EL is renewable for two (2) terms of two (2) years each and half the area is relinquished on each renewal.</li> </ul>  | The Mining Act 2003, Sections 26 to 34.        |
| <b>Retention License (RL)</b>                      | <p>A RL is granted to an applicant who is an EL holder and has identified a mineral deposit within the exploration area of potential commercial significance but is unable to develop the resource immediately due to economic reasons, adverse market conditions and other factors beyond their own control.</p> <p>The license is only granted in respect of the exploration area granted in the exploration license.</p> | <ul style="list-style-type: none"> <li>- The RL shall remain in force for three (3) years from the date of issue.</li> <li>- The RL is only renewable for a single period of two (2) years.</li> </ul>  | The Mining Act 2003, Sections 35 to 40.        |
| <b>Mining Lease (ML)</b>                           | <p>The ML is the right granted to authorise mining operations over an area.</p> <p>The ML cannot be granted to any person on land which is in an exploration area or retention license area or a location area, unless that person is the holder of an EL, a RL or a LL.</p>  | <ul style="list-style-type: none"> <li>- 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.</li> <li>- The ML is renewable for intervals of fifteen (15) years until end of the mine's life.</li> </ul> | The Mining Act 2003, Sections 41 to 53.        |
| <b>Location License (LL)</b>                       | <p>The LL is granted to any citizen of Uganda wishing to carry out small scale prospecting and mining operations. In case of a body corporate, it is only granted where at least 51% of the beneficial ownership of the company are citizens of Uganda.</p> <p>The total planned expenditure to bring the mine into operation must not exceed 500 currency points (a currency point is worth UGX 20,000).</p>               | <ul style="list-style-type: none"> <li>- The LL shall remain in force for two (2) years from the date of issue.</li> <li>- The LL is renewable for terms of two (2) years each.</li> </ul>  | The Mining Act 2003, Sections 54 to 60.        |
| <b>Mineral trading and other licenses/ permits</b> |   |   |  |
| <b>Miner Dealer License (MDL)</b>                  | 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.        |
| <b>Export permit</b>                               | 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.              |
| <b>Import permit</b>                               | 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.              |
| <b>Movement permit</b>                             | A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.   | Valid MDL or a mineral right is required for a Movement permit.   | Regulation 41 of the Mining Regulations, 2019. |

| Types of licenses/permits | Description  | Duration  | Reference                               |
|---------------------------|--|---|---|
| Goldsmith's License (GSL) | A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral. | The license expires on 31 December in the year in which the license is granted and is renewable annually. | The Mining Act 2003, Sections 73 to 75. |

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

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

Figure 11: Licensing process in the mining sector<sup>96</sup>



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



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

**Table 22: Licensing application requirements in the mining sector**

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

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

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

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

Table 23: Mining licenses awarded during FY 2019-20

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

Source: DGSM

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

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

### 4.3.3. National Local Content

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

Section 28 (3) (c) of the Mining Act (2003) states that: 'No exploration licence shall be granted to an applicant unless the Commissioner<sup>97</sup> is satisfied that the applicant's proposal for exploration operations has provided for the employment and training of Ugandan citizens.'

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

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

The National local Content Bill, 2019<sup>98</sup> proposes to define 'local content' as;

"The quantum percentage of;

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

<sup>97</sup> Commissioner, Geological Survey and Mines Department

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

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

#### **4.3.3.(a) Mining sector**

##### ***Training and employment of Ugandans***

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

##### ***Procurement of goods and services***

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

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

#### **4.3.3.(b) Oil and gas sector**

##### ***Procurement of goods and services***

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

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

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

##### ***Training and employment of Ugandans***

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

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

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

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

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

**Table 24: Utilization of goods and services reported by PAU**

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

Source: PAU

**Table 25: Training data reported by PAU**

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

Source: PAU

Additionally, Auditor General conducts value for money and performance audits of the different government agencies. The objective of these audits is to assess the adequacy of the processes and monitoring and enforcement of operating standards<sup>99</sup>.

## 4.4. Register of licenses

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

### 4.4.1. Register of petroleum licenses

According to the Petroleum (EDP) Act, 2013, the Minister shall keep a Petroleum Register of all petroleum licenses issued<sup>100</sup>. Additionally, The Petroleum Authority (PAU) of Uganda is mandated to establish a central database of entities involved in petroleum activities in Uganda. PAU has undertaken this obligation since 2017, by establishing a National Supplier Database (NSD)<sup>101</sup>.

<sup>99</sup> [http://www.oag.go.ug/wp-content/uploads/2020/06/National-Content-in-the-Oil-and-Gas-Sector\\_30-04-2020.pdf](http://www.oag.go.ug/wp-content/uploads/2020/06/National-Content-in-the-Oil-and-Gas-Sector_30-04-2020.pdf)

<sup>100</sup> Section 92 of the Petroleum (EDP) Act, 2013.

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

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

**Table 26: Register of petroleum licenses for FY 2019-20<sup>102</sup>**

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

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

#### 4.4.2. Register of Mining rights

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

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

- all mining rights and mineral agreements granted;
- the application number, which shall be a sequential number incorporating the date and time on which the application was accepted as complete;
- the full name, nationality and address of the applicant including telephone numbers and email addresses;
- the date and time on which the complete application is received;

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

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

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

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

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

Source: DGSM

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

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

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

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

However, the Portal<sup>103</sup> gives a snapshot picture of the mining licenses and does not provide access to the history of withdrawals, transfers or renewals during prior year periods. Likewise, the portal does not allow the extraction of the status of active licenses in open data format. Nevertheless, DGSM

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

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

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

## 4.5. Disclosure of licenses and contracts

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

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

The Access to Information Act, 2005<sup>104</sup> provides for the right of access to information pursuant to article 41 of the Constitution, to prescribe the classes of information referred to in that article, the procedure for obtaining access to that information, and for related matters.

However, the Access to Information Act, 2005 includes provisions of protection of certain confidential information and whether the disclosure of such information would constitute a breach of an obligation of confidentiality to a third party under an agreement<sup>105</sup>.

### 4.5.1. Disclosure of PSAs and Petroleum Rights

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

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

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

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

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

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

<sup>105</sup> The Access to Information Act, 2005; Section 28.



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

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

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

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

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

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

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

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

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

#### **1. Identification of objectives for contract disclosure**

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

#### **Objectives for contract disclosure for UGEITI**

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

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

## 2. Engagement of key stakeholders

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

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

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

## 4. Current State of Contract Disclosure

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

## 4.5.2. Disclosure of contracts and licenses

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

The current Uganda mining sector is structured as a license system rather than as a contract regime and production sharing system. The establishment of a mineral agreement<sup>106</sup> is feasible with the holders of an exploration license or a mining lease. However, according to the confirmation received from DGSM, no contracts were signed between the mining companies and the Government of Uganda during the FY 2019/20. The rights and obligations of licensees are governed principally by the Mining Act, 2003, the Mining (Licencing) Regulation, 2019 and the terms and conditions of the license.

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

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

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

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

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

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

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

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

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<sup>106</sup> Section 18 of the Mining Act, 2003.

### 4.6.1. State participation in the Oil and Gas sector

The Uganda National Oil Company (UNOC) was established by Section 42 of the Petroleum (Exploration, Development and Production) Act, 2013 and incorporated under the Companies Act<sup>107</sup>, 2012 on 12 June 2015, as a Limited Liability Company wholly owned by the Government of Uganda<sup>108</sup>.

The Petroleum (Exploration, Development and Production) Act, 2013 and the Companies Act<sup>109</sup>, 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and UNOC including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

UNOC's mandate includes<sup>110</sup>:

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

#### UNOC shareholding structure

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

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

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

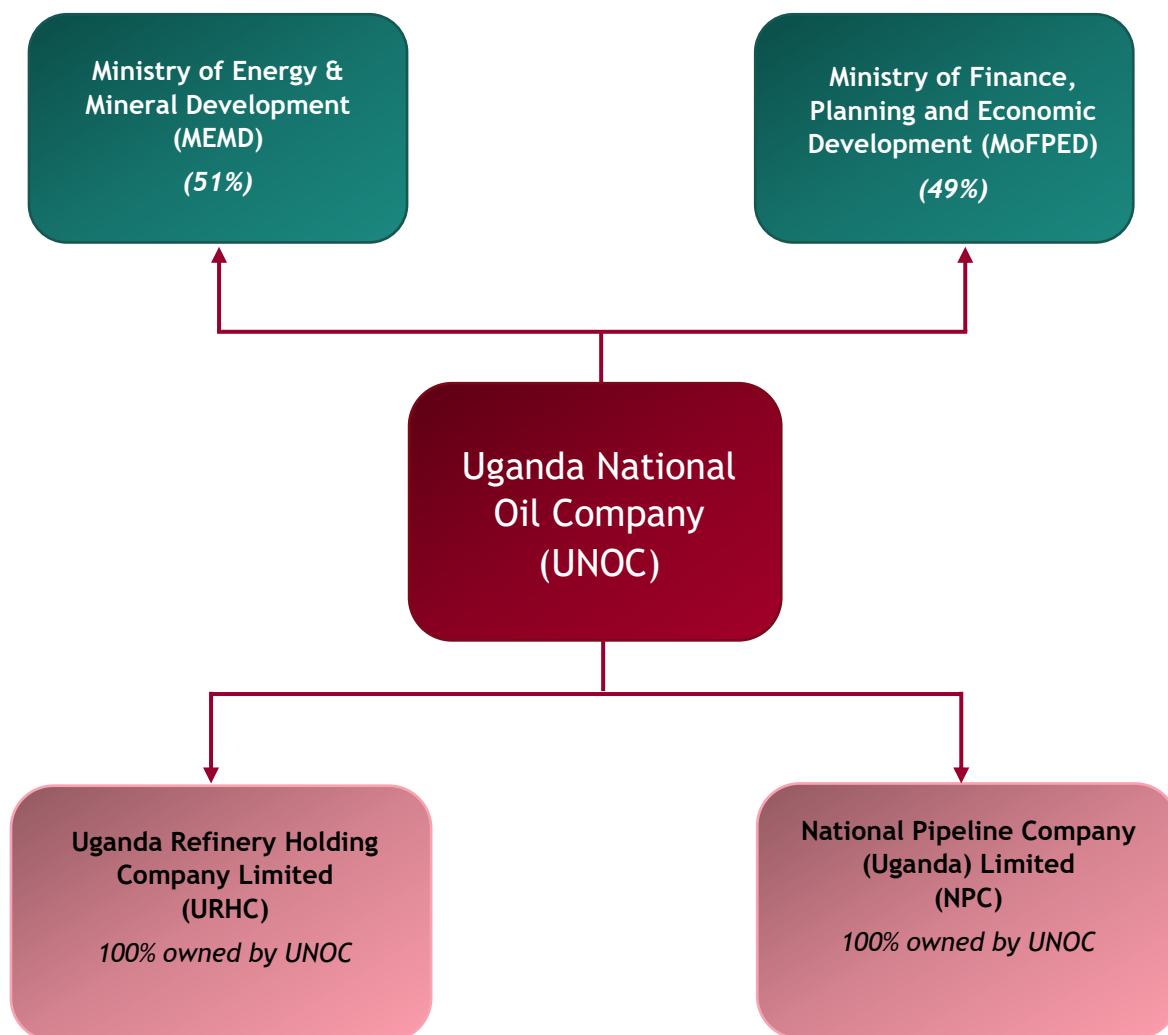
<sup>108</sup> <https://www.unoc.co.ug/we-we-are/>

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

<sup>110</sup> Section 43 of the Petroleum (EDP) Act, 2013.

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

Figure 12: UNOC shareholding structure<sup>111</sup>



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

The PSA model which is publicly available<sup>112</sup> provides details regarding the terms attached to UNOC’s equity stake, including their level of responsibility for covering expenses at various phases of the project cycle, e.g., full-paid equity, free equity or carried interest. For instance, the PSA model state: that the Government or its Nominee may elect to enter into a Joint Venture Agreement with Licensee and Government shall inform Licensee of its decision in writing within 120 days of the receipt of the application for a Petroleum Production Licence. It also states that the Licensee agrees to carry the costs of Government or its Nominee through Development to Production, and that these costs are recoverable and will be repaid out of the Government’s or Government Nominee’s share of Cost Petroleum.

<sup>111</sup> Source: Uganda National Oil Company (UNOC).

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

## Main roles of UNOC in the oil and gas sector

### **Upstream**

In the upstream oil and gas sub-sector, UNOC plays two main roles<sup>113</sup>:

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

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

- the Kingfisher and Kaiso Tonya areas are operated by CNOOC Uganda Limited. UNOC holds a 15% participating interest while its partners CNOOC and TotalEnergies Uganda hold 28.33% and 56.67% shares respectively<sup>114</sup>; and
- the Tilenga project (two blocks) is operated by TotalEnergies. UNOC holds 15% participating interest while its partners CNOOC and TotalEnergies Uganda hold 28.33% and 56.67% shares respectively<sup>115</sup>.

### **Midstream**

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

URHC's main roles in the midstream oil and gas subsector are as follows<sup>116</sup>:

- participate in the Uganda Oil Refinery - URHC holds 40% of the shares of the Oil Refinery Project which is being developed in partnership with the Albertine Graben Refinery Consortium (AGRC). AGRC was identified as the lead investor for the refinery project following a competitive bidding process that was conducted by Government in June 2016.
- manage, develop and operationalise the oil and gas industrial park, in Kabaale, Hoima District - The Kabaale Industrial Park project will comprise Uganda's second International Airport (Hoima International Airport), Crude Oil Export hub, Uganda Refinery, Petrochemical and Fertilizer Industries<sup>117</sup>;
- enter into strategic partnership to achieve the above objectives; and
- own, operate and maintain any other facilities incidental to the above.

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

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

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

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

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

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

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

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

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

- own, operate, and maintain oil and gas pipelines in Uganda, such as participating in the development of the East African Crude Oil Pipeline (EACOP)<sup>118</sup>. EACOP is a 1,443km crude oil export pipeline that will transport Uganda's crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania<sup>119</sup>. As detailed in Section 4.9.1 below, NPC holds 15% of the shares in EACOP;
- operate and maintain oil and gas storage terminals for both upstream, midstream and downstream activities;
- own and set up strategic oil and gas reserves; and
- enter into strategic partnerships with a view to achieve the above objectives.

### Governance

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

The composition of the Board of Directors<sup>120</sup> as well as the management team<sup>121</sup> can be consulted on the company website.

### Financial reporting and audit

UNOC is required to prepare annual financial statements in accordance with International Financial Reporting Standards (IFRS) in line with the requirements of the Companies Act 2012<sup>122</sup>, and submit these to the Auditor General for auditing.

UNOC's audited financial statements for FY 2019-20<sup>123</sup> are publicly available. These provide information regarding the financial relationship between the government and UNOC including the

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

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

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

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

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

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

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

For instance, UNOC's audited financial statements for FY 2019-20<sup>124</sup> state the following:

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

**Table 28: Governments grants received by UNOC during FY 2019-20<sup>125</sup>**

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

Source: UNOC

#### 4.6.2. State participation in the mining sector

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

The company represents the custodian of Kilembe mines which is Uganda's largest copper mine, with deposits of copper in excess of 4,000,000 tonnes and undetermined amounts of cobalt ore. It is located in Kilembe, at the foothills of the Rwenzori Mountains in the Western Region of Uganda<sup>126</sup>. KML's role as an asset-holding company is to look after and maintain the national assets until such time that a qualified replacement operator is identified by the Government of Uganda to continue its exploitation.

##### History and structure of Kilembe Mines Limited (KML)

Kilembe Mines Limited (KML) was set up, in July 1950, as a joint venture between two (2) two Canadian mining companies, Frosbisher Limited and Ventures Limited, whose objective was to extract copper under the Rwenzori mountains in the Kasese district. In 1962 KML was acquired by Falconbridge of Africa<sup>127</sup>.

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

Due to the drastic fall in prices in the late 70s and early 80s, KML ceased mining as its main activity in 1982 and the company diversified into several activities such as generation and sale of hydroelectric power, sale of lime, foundry products, rental of its buildings and sub-lease of its land, sale of transmission and fencing poles<sup>128</sup>.

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

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

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

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

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

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



In 2013 GoU leased its assets to a consortium led by Tibet-Hima Mining Company Limited, which won the competitive bid to manage the assets conceded by KML and to revive the mining activities at Kilembe copper mines. Under the Concession Agreement, the core assets of KML, which include the mine, the mine works, the hydro-power station as well as the land and buildings, were conceded to Tibet-Hima Mining Company Limited for a period of 25 years effective from April 2014. Therefore, KML's new role as an asset holding company was to monitor the concessionaire's investment programme and oversee the implementation of the concession on behalf of GOU<sup>129</sup>. The Tibet - Hima concession was terminated in 2018. KML is currently mandated to care for and maintain the government's assets, and to ensure that they are kept in a state of readiness to facilitate the mining and processing of the copper in the near future.

#### Kilembe Mines Limited (KML) participations

KML acquired 25% shareholding in Kasese Cobalt Company Limited in 2001 (KCCL) for UGX 17,426,428,620<sup>130</sup>. KCCL operates a cobalt project located in southwest Uganda and whose activities include the recovery of cobalt contained in a pyrite stockpile from a former copper mine as well as metal refining operations involving the bioleaching of pyrite concentrate, solvent extraction of the dissolved cobalt and recovery through electro-winning<sup>131</sup>.

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

#### Financial reporting and audit

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

The Companies Act<sup>132</sup>, 2012, which are publicly available, define the prevailing rules regarding the financial relationship between the government and KML including the transfers of funds between them, retained earnings, reinvestment and third-party financing.

KML's audited financial statements for FY 2019-20 are publicly available on the website of the Office of the Auditor General<sup>133</sup>. These provide information regarding the financial relationship between the government and KML including the amounts of transfers of funds between them during the fiscal year, amounts of eventual retained earnings, amounts of eventual reinvestment and eventual third-party financing transfers.

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

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

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

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

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

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

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

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

### Going concern

The Ministry of Energy and Mineral Development issued a public announcement<sup>134</sup> of the following steps to government is committed to continue the company operations:

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

## **4.7. Collection and Distribution of Extractive Revenues**

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

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

### **4.7.1 Budget Process**

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

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<sup>134</sup> Press release, Ministry of Energy and Mineral Development, 12 April 2022

Development of Uganda published the budget<sup>135</sup> and expenditure<sup>136</sup> data for FY 2019-20 through the Budget Dashboard<sup>137</sup>.

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

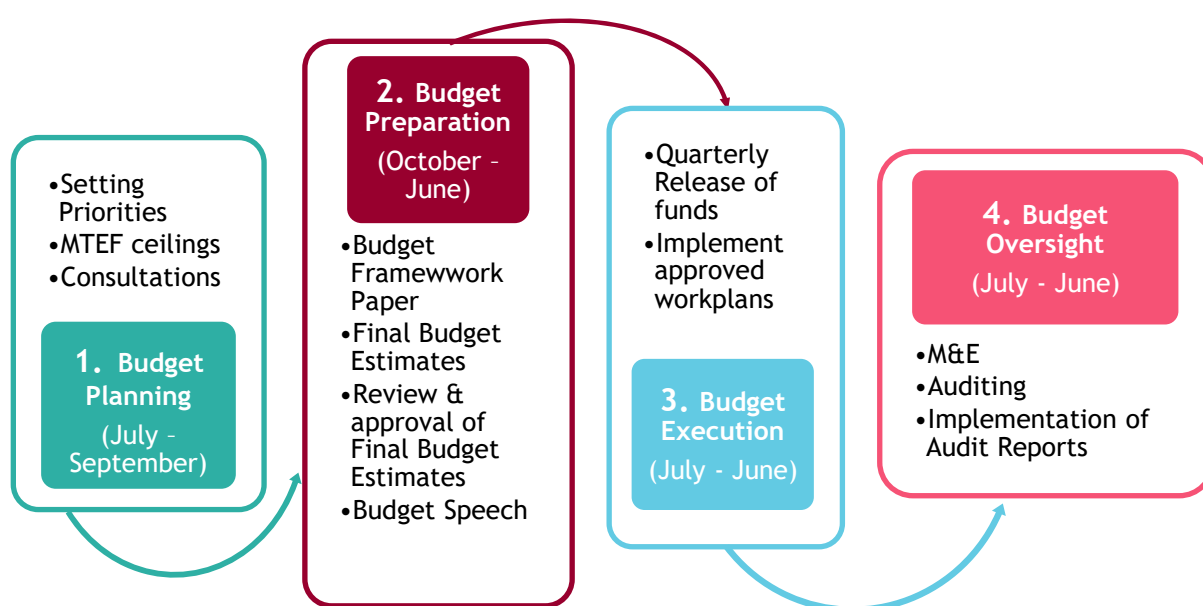
The PFM Act 2015 has enhanced budget transparency and accountability. Notably, it provides for rules for transparent management of oil revenues, the establishment of Charter for Fiscal Responsibility that sets the fiscal rules for every electoral cycle, the preparation of annual budgets that are gender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

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

#### 4.7.1.(a) The Budget Cycle

The budget cycle in Uganda starts in July of each year and ends in June of the subsequent year. The cycle goes through four (4) main stages: - (i) Budget Planning, (ii) Budget Preparation and Approval, (iii) Budget Execution, and (iv) Budget Oversight. The budget cycle is illustrated in Figure 13 below.

Figure 13: Uganda’s Budget Cycle



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

<sup>136</sup>

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

<sup>137</sup> <https://budget.finance.go.ug/>

#### **4.7.1. (b) Budget Planning**

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

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

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

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

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

#### **4.7.1. (c) Budget preparation and approval**

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

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

#### **4.7.1. (d) Key budget preparation timelines**

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

Table 29: Budget preparation timelines

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

#### 4.7.1. (e) Budget Execution

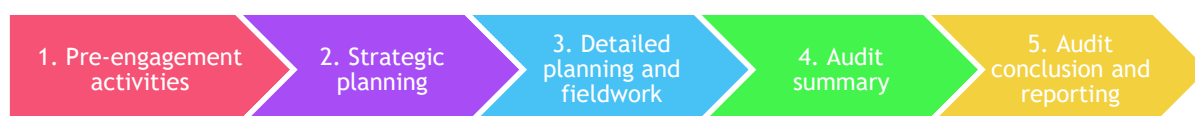
To guide the smooth implementation of the budget, the Ministry of Finance issues the Budget Execution Circular by 1st July, together with the annual cash flow of the government. The quarterly release of funds is made to spending institutions by the Ministry of Finance, based on approved budget, actual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

#### 4.7.1. (f) Budget oversight

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

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

Figure 14: Budget oversights



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

Key budget documents are available electronically and are publicly available on the budget information website [www.budget.go.ug](http://www.budget.go.ug)

#### 4.7.1.(g) Annual Financial Report

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

## 4.7.2. Revenue Collection

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

Figure 15: Main sources of the Government revenue



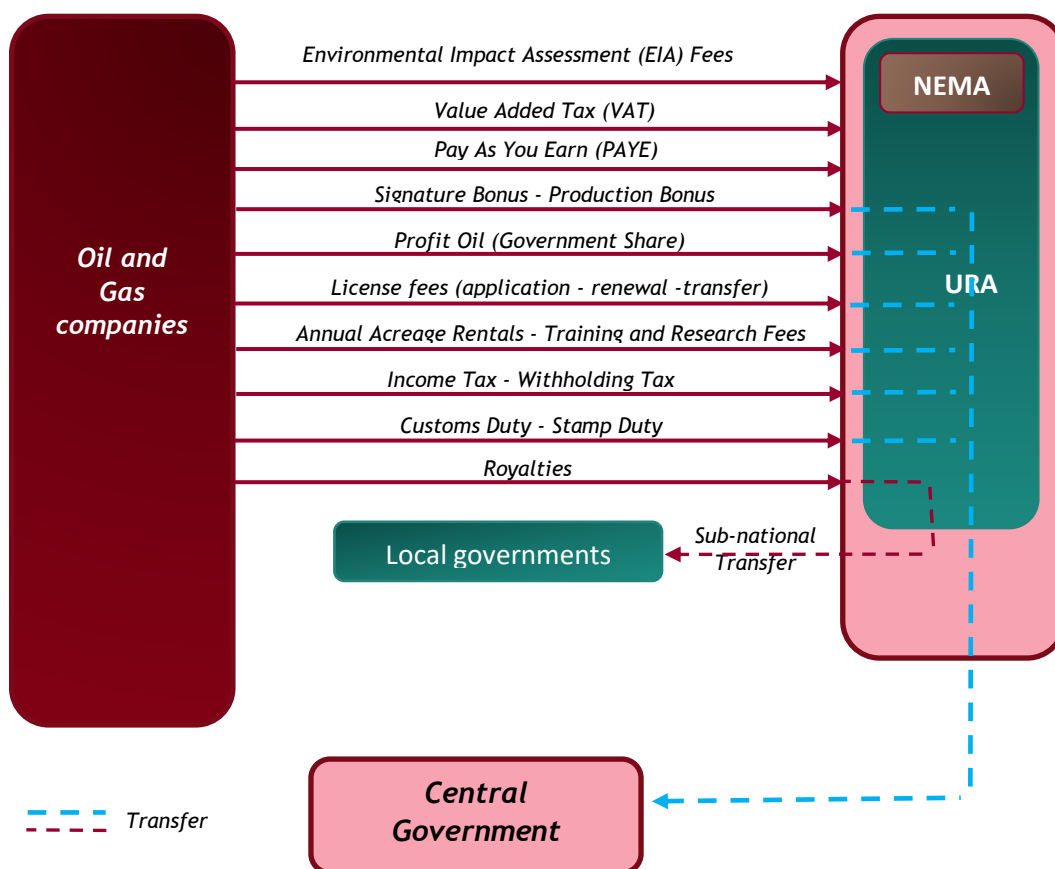
### 4.7.2.(a) Collection of Oil and Gas revenues

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

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

The Petroleum revenue collections framework can be presented as follows:

Figure 16: Revenue collection diagram for the oil and gas sector<sup>138</sup>



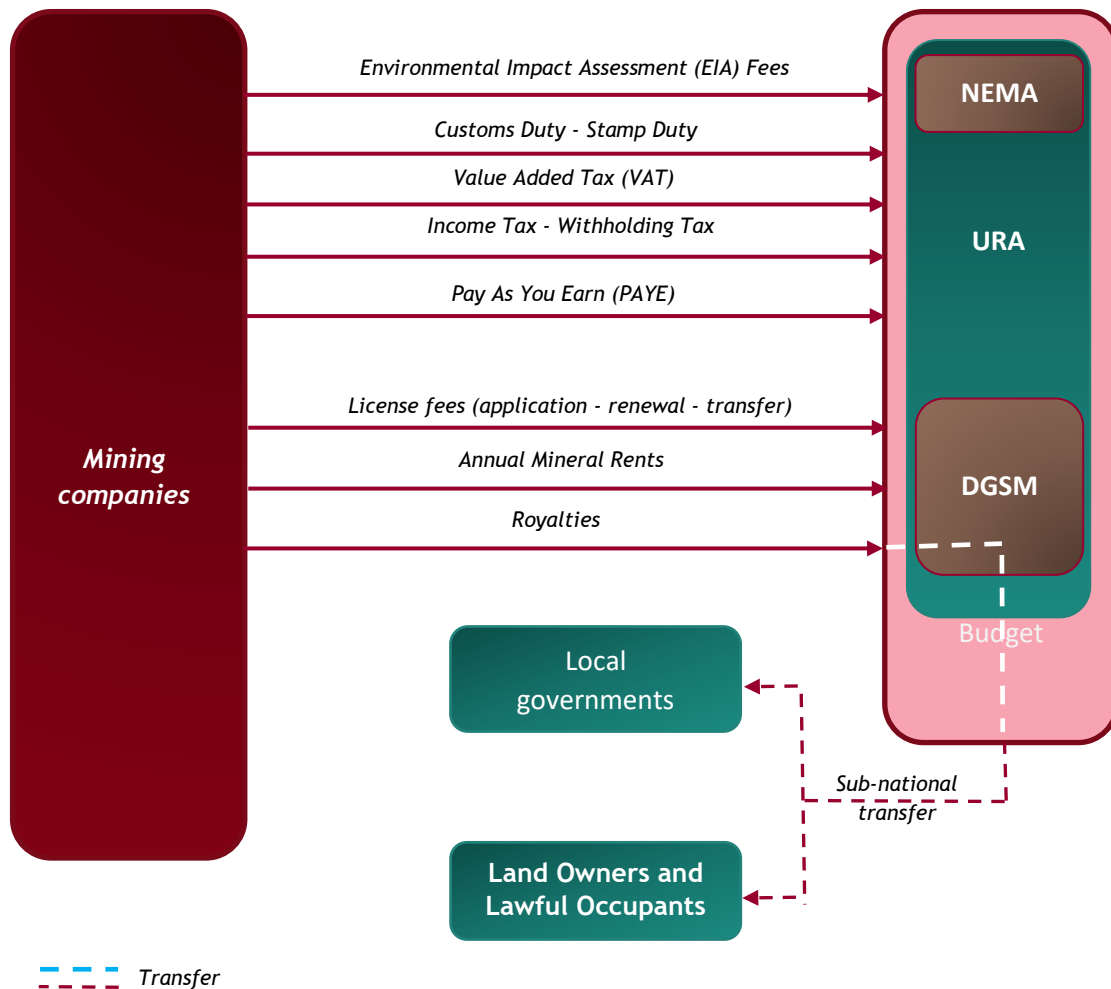
<sup>138</sup> PAYE and VAT are not remitted to the Petroleum Fund

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

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

The mining revenue collections framework can be presented as follows:

Figure 17: Revenue collection diagram for the mining sector



### 4.7.3. Revenue allocation

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

#### 4.7.3.(a) Allocation of Oil and Gas revenues

##### Deposit of petroleum revenues into the Petroleum Fund

The Petroleum Fund is established by the Public Finance Management Act (PFMA), 2015<sup>139</sup>. The Fund is a depository of all revenues accruing to Government from oil and gas related activities.

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

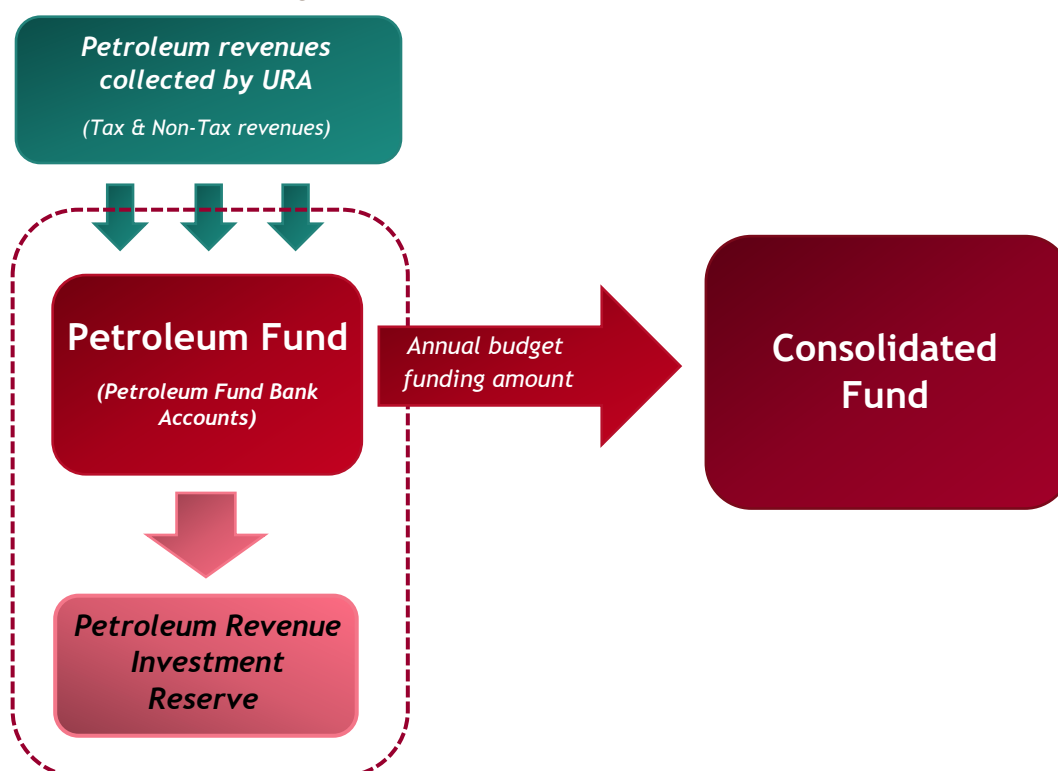
The main sources of revenue for the Petroleum Fund are:

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

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

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

Figure 18: Petroleum Fund Mechanism<sup>140</sup>



<sup>139</sup> Section 56 of the PFMA, 2015.

<sup>140</sup> Oil and Gas Revenue Management Policy, 2012.



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

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

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

Source: PFM Act, 2015

With regard to adherence to the legal requirements, the Petroleum Fund audit report<sup>141</sup> covering FY 2019-20 attests that:

- both the annual and semi-annual report on inflows, outflows, and Assets of the Fund were prepared and submitted to Parliament; and
- all the previous semi-annual reports and financial statements were prepared and audited by the Office of the Auditor General and published on the Ministry website<sup>142</sup>.

### Petroleum Fund bank accounts

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

**Table 31: Petroleum Fund bank accounts<sup>143</sup>**

| Account Name       | Currency | Location                            | Account N <sup>o</sup> |
|--------------------|----------|-------------------------------------|------------------------|
| Petroleum Fund     | UGX      | BoU, Kampala Road                   | 003300328400010        |
| Petroleum Fund     | USD      | BoU, Kampala Road                   | 003300328000026        |
| BoU Petroleum Fund | USD      | Federal Reserve Bank, New York, USA | 021086676              |

141

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

142 [www.finance.go.ug](http://www.finance.go.ug)

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

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

Section 61 of the PFMA (2015) stipulates that both annual and semi-annual reports and financial statements of the Petroleum Fund should be audited by the OAG, and submitted to the Parliament and published on MoFPED's website<sup>144</sup>. The OAG issued unqualified audit opinion<sup>145</sup> for the Petroleum Fund covering FY 2019-20 and attested that all of these reports have been submitted in line with Section 61 of the PFMA (2015).

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

**Table 32: The list of Petroleum Fund deposits and withdrawals<sup>146</sup>**

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

In a post-audit opinion paragraph of the FY 2019-20 audit report of the Petroleum Fund, the OAG attested that the process of appropriation and eventual transfer of funds to either the Uganda Consolidated Fund (UCF) or Petroleum Revenue Investment Reserve (PRIR) was not guided by a Fiscal Rule. However, in August 2021, the Ministry of Finance, Planning and Economic Development submitted the Charter of Fiscal Responsibility<sup>147</sup>, including the fiscal rule to Parliament.

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

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

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

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

### Financial performance of the Petroleum Fund for FY 2019-20

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

**Table 33: Petroleum Fund financial performance for FY 2019-20<sup>148</sup>**

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

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

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

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

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

### 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<sup>149</sup>.

The revenue from royalties due to the local governments shall be sharing as below<sup>150</sup>:

- **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

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

<sup>149</sup> Section 75 of the PFMA, 2015.

<sup>150</sup> Schedule 6 of PFMA 2015.

- **RSD**: is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

- **50% to the local governments located within the petroleum exploration and production area**

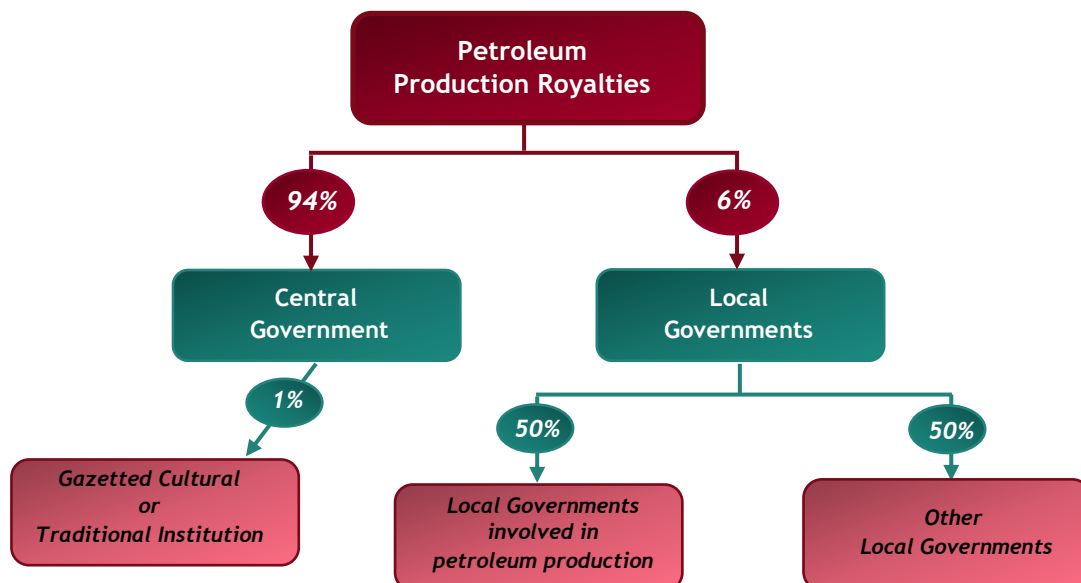
The share of royalties for each local government is based on the total population of each local government and calculated according to the formula below.

**DRS = (DP / TPPD) \* 50% RSD** where:

- **DRS**: is the share of royalties due to a local government;
- **DP**: is the population of a local government located within the petroleum exploration and production areas;
- **TPPD**: is the total population of all the local governments located within the petroleum exploration and production areas; and
- **RSD**: is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

The figure below illustrates the mechanism of the allocation of petroleum production royalties as stipulated by PFMA 2015.

*Figure 19: Petroleum Production Royalties Allocation Mechanism*



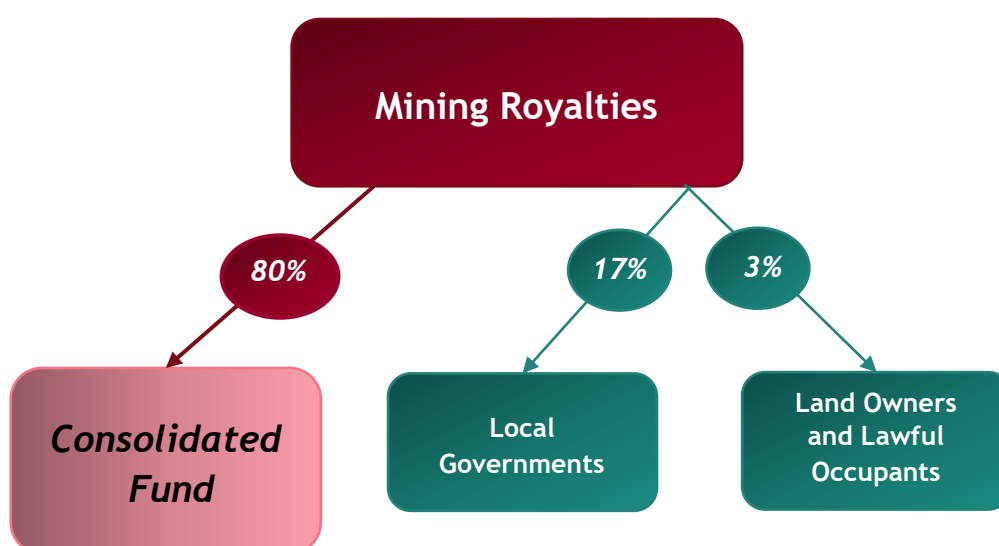
### 4.7.3.(b) Allocation of revenues from the Mining sector

#### Transfers of Mining Royalties to Local Governments

The Mining Act 2003 stipulates that mining royalties must be allocated to the Consolidated Fund (80%) while the remaining 20% goes to the local governments where mining occurs. Of this 20%, the bulk (85%) is used by the districts for their operating budgets, and the remainder (15%) is paid to the land owners and lawful occupants that have been displaced from surface rights uses by mining operations<sup>151</sup>.

The figure below illustrates the allocation of the mining royalties according to the Mining Act 2003<sup>152</sup>.

Figure 20: Mining Royalties Allocation Mechanism



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

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

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

Source: DGSM

<sup>151</sup> Section 98 of the Mining Act, 2003.

<sup>152</sup> Section 98 of the Mining Act, 2003.

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

## **4.8. Infrastructure and barter arrangements in the Extractive Sector**

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

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

## **4.9. Transport of minerals**

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

### **4.9.1. Transport revenues of Oil and Gas**

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

EACOP is a 1,443 km crude oil export pipeline that will transport Uganda’s crude oil from Kabaale, Hoima District in Uganda to the Chongoleani Peninsula near Tanga port in Tanzania. In Uganda, the 296 km long pipeline crosses 10 districts and 25 sub-counties. In Tanzania, the pipeline is 1,147 km long traverses 8 regions and 25 districts<sup>153</sup>. The map below shows the pipeline route through Uganda and Tanzania.

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

Figure 21: Map of the East Africa Crude Oil Pipeline (EACOP)<sup>154</sup>



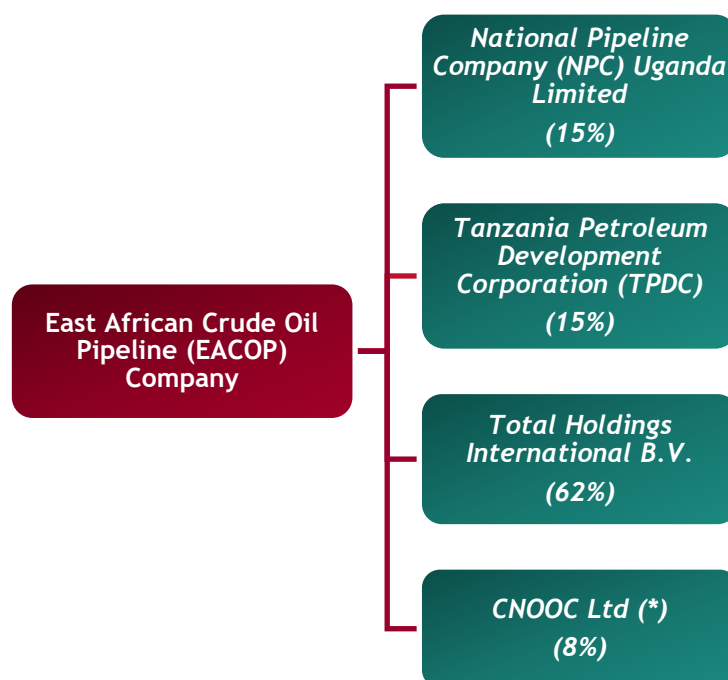
The EACOP project is managed by the EACOP company, whose shareholders are:

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

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

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

Figure 22: EACOP company shareholding structure<sup>155</sup>Remove \* from CNOOC



As part of its equity share, UNOC is entitled to a share of the pipeline fees that EACOP receives for transporting crude oil using the pipeline<sup>156</sup>. However, UNOC confirmed that no revenues were collected from the pipeline during the reporting period since the oil and gas sector was still at the exploration stage during the FY 2019-20.

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

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



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

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

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

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

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

**i. Inter-Governmental Agreement (IGA)**

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

**ii. The Host Government Agreement (HGA)**

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

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

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

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

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

#### v. The EACOP (Special Provisions) Act, 2021

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

### 4.9.2. Transport revenues of minerals

The transport of minerals is subject to a movement permit<sup>157</sup> issued by the Commissioner, which require a valid Miner Dealer License (MDL) or a mineral right.

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

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

## 4.10. Beneficial ownership

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

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

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

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<sup>157</sup> Regulation 41 of the Mining (Licensing) regulations, 2019.

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

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

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

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

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

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

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

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

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

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

Additionally, the AML Act 2013<sup>159</sup> defines a politically exposed person as: “a natural person who owns or has a controlling interest over a legal person other than an individual and who exercises control

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<sup>159</sup> Section 1 of the AML Act, 2013.

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

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

#### 4.10.2. Beneficial Ownership and Legal ownership declaration

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

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

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

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

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

#### 4.11. Auditing and accounting

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

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

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

### 4.11.1. Audit of private companies

The Institute of Certified Public Accountants of Uganda (ICPAU) is responsible for regulating the accounting profession in Uganda under the Accountants Act 2013 and Accountants Regulations 2016. Every company at each Annual General meeting should appoint an auditor to hold office from the conclusion of that Annual General meeting, until the conclusion of the next Annual General meeting<sup>160</sup>. The Auditor shall be a member of one or more professional bodies specified in the Accountants Act 2013<sup>161</sup>.

The auditors of a company shall prepare a report on the accounts examined and on every balance sheet, every profit and loss account and all group accounts laid before the company in a general meeting during their tenure of office<sup>162</sup>. The Auditor's report shall be read before the company in a general meeting and shall be open to inspection by any member<sup>163</sup>.

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

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

### 4.11.2. Audit of State-Owned Enterprise

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

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

The National Audit Act 2008<sup>164</sup> requires the Auditor General to audit the accounts of all public organisation including the State-Owned Enterprises. The auditing standards applied by the Auditor General are detailed in the section below.

### 4.11.3. Audit of Government Agencies

The Office of the Auditor General (OAG) is the Supreme Audit Institution of Uganda. The Constitution of the Republic of Uganda<sup>165</sup> provides for the Auditor General and for Auditing accounts of Central Government, Local Government Councils, administrative units, public organisations, private

<sup>160</sup> Section 167(1) of the Companies Act 2012.

<sup>161</sup> Section 169 (1) (a) of the Companies Act 2012.

<sup>162</sup> Section 170 (1) of the Companies Act 2012

<sup>163</sup> Section 170 (2) of the Companies Act 2012

<sup>164</sup> Section 17 of the National Audit Act, 2008.

<sup>165</sup> Article 154 and 163 of the Constitution of the Republic of Uganda.

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

The National Audit Act 2008<sup>166</sup> mandates the Auditor General to carry out audit accounts of all public offices, including:

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

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

In addition, the Auditor General shall examine and audit books of accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve and submit a report to Parliament by 30 June and 31 December respectively<sup>167</sup>.

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

The OAG audit process can be summarised as shown below.

**Table 37: Summary of the OAG audit process**

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

<sup>166</sup> Sections 15, 16 and 17 of the National Audit Act, 2008.

<sup>167</sup> Section 73 of the PFMA, 2015.

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

Source: Office of the Auditor General (OAG).

## 4.12. Production and exports data in the extractive sector

### 4.12.1. Oil and Gas' production and export data

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

## 4.12.2. Minerals' production and export data

### Production

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

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

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

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

(\*) Equivalent to Kg 14.096534

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

### Exports

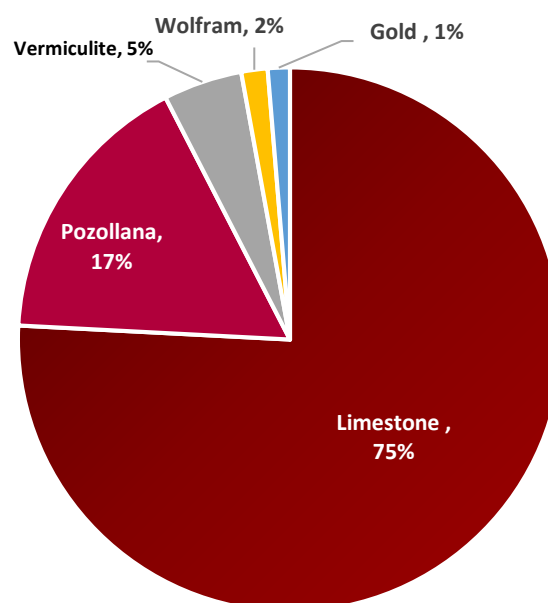
Based on the data made available by DGSM, the export volumes, values and destination of mining products during the FY 2019- 20 can be summarised as follows.

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

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

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

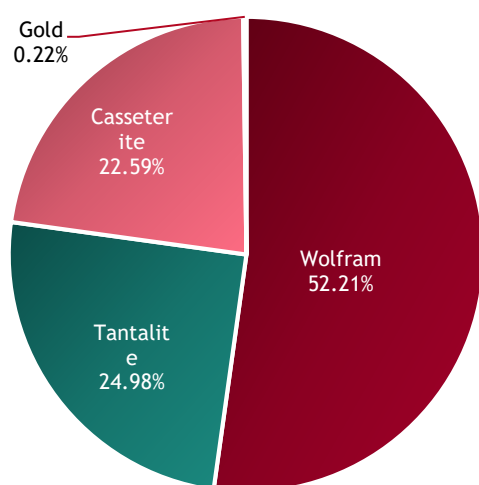
**Figure 23: Contribution to mining production by mineral product in FY 19-20**



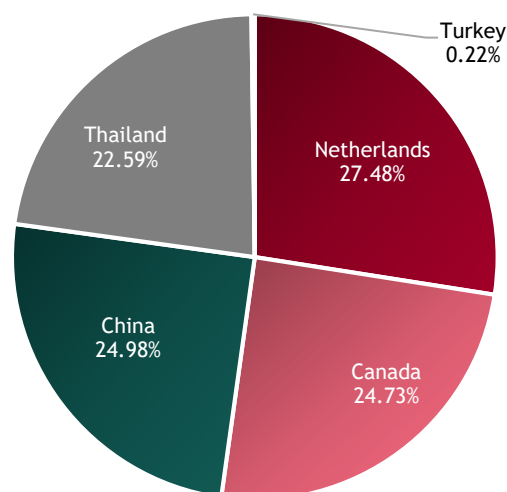


The figures below show the contribution of each mineral product in the total value of mining exports during FY 2019-20 as well as details of the countries of destination.

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



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



## 4.13. The contribution of the extractive sector to the economy

### 4.13.1. Extractive sector contribution to GDP

#### Mining sector

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

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

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

Source: Uganda Bureau of Statistics (UBOS).

#### Oil and gas sector

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

#### 4.13.2. Extractive sector contribution to the State revenue

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

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

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

#### 4.13.3. Extractive sector contribution to the State exports

##### Mining sector

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

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

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

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

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

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

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

<sup>172</sup> Appendix 5- Bank of Uganda (BoU) Annual report 2019-20:

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

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

**Table 43: Minerals exported reported by URA**

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

Source: URA

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

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

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

#### Oil and gas sector

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

#### 4.13.4. Extractive sector contribution to employment

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

##### Mining sector

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

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

##### Oil and gas sector

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

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

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

Source: Uganda Bureau of Statistics (UBOS).

<sup>173</sup> [https://www.ubos.org/wp-content/uploads/publications/05\\_20212018-19\\_ALFS\\_Report\\_FINAL.pdf](https://www.ubos.org/wp-content/uploads/publications/05_20212018-19_ALFS_Report_FINAL.pdf)

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

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

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

**Table 45: Direct employment reported by oil and gas companies**

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

Source: Oil and gas Companies

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

**Table 46: Direct employment reported by oil and gas companies**

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

Source: PAU

## 4.14. Management and monitoring of environment in the extractive sector

### 4.14.1. Legal framework governing Uganda's environment

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

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

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

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

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

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

| No.             | Legislation   | Description  |
|-----------------|---|--|
| <b>Policies</b> |   |  |
| 1               | The Mining and Mineral Policy for Uganda, 2018 <sup>176</sup>                     | One of the guiding principles of the policy is the promotion and protection of the environment in the mineral industry. The policy calls for strengthening the management and monitoring systems to mitigate adverse environmental and social impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.  |
| 2               | National Environment Management Policy, 2014 <sup>177</sup>                       | This policy sets a guiding principle that, Environmental Impact Assessments (EIAs) should be imposed for any activity that causes significant impact on the environment.   |
| 3               | The Ugandan National Land Policy, 2013 <sup>178</sup>                             | 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 <sup>179</sup> | 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 <sup>180</sup>                       | 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 <sup>181</sup>                               | 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.   |

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

<sup>177</sup> Source: data received from the National Environment Management Authority (NEMA).

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

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

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

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

| No. | Legislation                                     | Description   |
|-----|---|---|
| 7   | The National Energy Policy, 2002 <sup>182</sup> | The goal of this policy is to meet the energy needs of Uganda's population for social and economic development in an environmentally sustainable manner. Its objectives include establishing availability, potential and demand of the various energy resources in the country, increase access to modern and reliable energy services as a contribution to poverty eradication, improve energy governance, stimulate economic development and manage energy related environmental impacts. |
| 8   | The Uganda Forestry Policy, 2001 <sup>183</sup> | 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 <sup>184</sup>  | 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 <sup>185</sup>   | 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 <sup>186</sup>   | The National Environment Act is the principal environmental law of Uganda. It establishes the National Environment Management Authority (NEMA) as the principal agency in Uganda for the management of the environment. The Act details categories of projects likely to have significant environmental impacts which are required to undertake an Environmental and Social Impact Assessment (ESIA) before the project gets under way.                                    |
| 3 | The Wildlife Act, 2019 <sup>187</sup>   | Section 16 of this act requires a developer wishing to undertake a project which may have a significant impact on any wildlife species or community to carry out an EIA in accordance with the National Environment Statute. Part of the extractive projects take place in the surroundings of sensitive areas such as National Parks and will therefore have to take into consideration the relevant provisions of this Act.  |
| 4 | The Petroleum (Exploration, Development and Production) Act, 2013 <sup>188</sup>                  | The Act outlines the environmental principles to which all licensees will comply, including the duty to comply with the principles of the National Environment Act. This includes the duty to manage waste arising out of petroleum activities in accordance with the National Environment Act and all applicable legislations and contract a separate entity to manage the transportation, treatment and disposal of waste arising from petroleum activities (Section 3). |
| 5 | The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 <sup>189</sup> | 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  |

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

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

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

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

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

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

<sup>188</sup> [https://www.pau.go.ug/uploads/Petroleum\\_EDP\\_Act\\_2013.pdf](https://www.pau.go.ug/uploads/Petroleum_EDP_Act_2013.pdf)

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

| No. | Legislation   | Description  |
|-----|---|--|
|     |   | licensing, provides for particular health, safety and environmental regulations not sufficiently regulated in other laws and regulates cessation of midstream operations and decommissioning of facilities.  |
| 6   | The Occupational Safety and Health Act No. 9, 2006 <sup>190</sup> | 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 <sup>191</sup>                     | 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.<br><br>It further ensures the safety and protection of public health and the environment in petroleum supply operations and installation.   |
| 8   | The Mining Act, 2003 <sup>192</sup>                               | This is the main legislation on mining and mineral development in Uganda. Section 108 (1) requires every holder of an exploration license or a mining lease to carry out an environmental impact assessment of his or her proposed operations.<br><br>Section 109 (1) provides that every exploration license or mining lease shall include a condition that the holder of such license or lease takes of necessary steps to ensure the prevention and minimization of pollution of the environment.<br><br>Section 110 (1) also provides that an exploration license or mining lease shall include a condition that the holder submits an environmental restoration plan of the area that may be damaged or adversely affected by their exploration or mining operations. |
| 9   | National Forestry and Tree Planting Act, 2003 <sup>193</sup>      | This legislation regulates the access and the use of forestry resources in Uganda. Section 38 provides that a person intending to undertake a project or an activity, which may, or is likely to have significant impact on forests, shall undertake an EIA.<br><br>There are several forest reserves in the surroundings of the petroleum and mining project areas. ESIA's are thus conducted with consideration of these forest reserves, and while there may be no direct impacts on the forest reserves, mitigation measures have to be in place to minimise indirect impacts on these forest resources.   |
| 10  | Physical Planning Act, 2010 <sup>194</sup>                        | 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 <sup>195</sup>                             | 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.<br><br>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 <sup>196</sup>                     | 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   |

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

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

<sup>192</sup> [https://dgs.m.go.ug/wordpress/wp-content/uploads/2021/06/Mining\\_Act.pdf](https://dgs.m.go.ug/wordpress/wp-content/uploads/2021/06/Mining_Act.pdf)

<sup>193</sup> [https://www.nfa.go.ug/images/National\\_Forestry\\_and\\_Tree\\_Planting\\_Act\\_2003.pdf](https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf)

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

<sup>195</sup> [https://www.ilo.org/dyn/natlex/natlex4.detail?p\\_lang=en&p\\_isn=97677&p\\_country=UGA&p\\_count=130](https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130)

<sup>196</sup> [https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)



| No.                | Legislation   | Description   |
|--------------------|---|---|
|                    |   | population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.   |
| <b>Regulations</b> |   |   |
| 1                  | The National Environment (Environmental and Social Assessment) Regulations, 2020 <sup>197</sup>                       | The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an ESIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement. |
| 2                  | The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 <sup>198</sup> | The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.   |
| 3                  | National Environment (Waste Management) Regulations, 2020 <sup>199</sup>  | These Regulations outline the requirements for the management of hazardous and non-hazardous waste in Uganda including transport, storage, treatment, disposal and licensing of waste contractors. Among other requirements prescribed in these Regulations, the proponent of a project is required to hire licensed waste contractors to undertake transportation and disposal/treatment of hazardous waste and to obtain adequate permits for the temporary waste storage where necessary.                            |
| 4                  | National Environment (Audit) Regulations, 2020 <sup>200</sup>   | The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.  |
| 5                  | The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 <sup>201</sup>           | These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.   |
| 6                  | The Petroleum (Waste Management) Regulations, 2019 <sup>202</sup>   | These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.  |
| 7                  | The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and                          | These Regulations provide for general health, safety and working environment requirements, occupational hazards, electrical installations, working environments in facilities and during midstream operations, safety appliances, equipment, materials, devices and clothing, fire and explosion protection in facilities and during midstream operations, emergency preparedness, and safety requirements for plants and equipment, medical facilities and first aid   |

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

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

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

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

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

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

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

<sup>203</sup> [http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted\\_Midstream\\_HSE\\_Regulations.pdf](http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf)

<sup>204</sup> Source: date received from the National Environment Management Authority (NEMA).

<sup>205</sup> [http://nema.go.ug/sites/all/themes/nema/docs/minimum\\_standards\\_for%20management\\_of\\_soil.pdf](http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf)

<sup>206</sup> [https://nema.go.ug/sites/all/themes/nema/docs/wetlands\\_riverbanks.pdf](https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf)

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

<sup>208</sup> [http://nema.go.ug/sites/all/themes/nema/docs/noise\\_standards\\_and\\_control\\_regulations.pdf](http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf)

#### 4.14.2. Environmental management

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

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

**Table 48: Specific roles of NEMA in the extractive sector**

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

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

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

#### 4.14.3. Environmental impact assessments

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

<sup>209</sup> <https://nema.go.ug/>

<sup>210</sup> Source: The Mining and Mineral Policy for Uganda, 2018.

<sup>211</sup> Source: The National Oil and Gas Policy (NOGP), 2008.

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

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

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

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

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

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

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

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

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

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

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

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

Source: National Environment Management Authority (NEMA).

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

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

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

#### **4.14.3.(b) Responses to environmental and social issues**

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

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

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

## **4.15. Notes towards Gender Sensitive UGEITI Reporting and Implementation**

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

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

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

### **4.15.1. Legislative & Policy Framework for Gender Equality in Uganda**

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

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

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

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



#### 4.15.2. Women in Uganda: A Brief Situation Analysis

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

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

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

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

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

Women are an essential part of artisanal mining, taking on roles from panning and processing, to trading goods and services. They rely on the income from this informal mining economy to support their households and dependents. Yet, at the most basic level, women's diverse and active participation in the artisanal sector, and the gendered experience of artisanal mining, is often ignored<sup>214</sup>. An array of norms and taboos limit women's participation in various aspects of ASM. These range from their presumed weakness, to issues of immodesty, to taboos against women entering shafts or pits. The work possibilities for women were strongly shaped by family and community pressures concerning their gendered 'duties'. While women earn less overall than men at ASM sites, there were noteworthy successes: women who managed to accumulate capital to invest in diversifying their sources of income.<sup>215</sup>

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

212 [https://www.ubos.org/wp-content/uploads/publications/11\\_2020STATISTICAL\\_ABSTRACT\\_2020.pdf](https://www.ubos.org/wp-content/uploads/publications/11_2020STATISTICAL_ABSTRACT_2020.pdf)

213 [https://data.ipu.org/node/180/data-on-women?chamber\\_id=13479](https://data.ipu.org/node/180/data-on-women?chamber_id=13479)

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

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

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

This process of economic and social dislocation could, and often does, exacerbate existing gender disparities and inequalities. In many societies, women do not enjoy land and property rights, have lower levels of education than men do, work in the informal sector, experience restricted mobility, and carry responsibilities for meeting basic needs such as water, fuel, and fodder. Hence, economic and social disruption may result in greater hardships for women than for men. In all situations of change, affected persons—individually and as a community—are differentially impacted.

Gender issues in extractive industries cannot be adequately addressed unless rights and equity concerns are identified and tackled. Through the MSG, the country should be aware of the particular discrimination and vulnerability that women face, which could be aggravated during oil, gas and mining operations, if not addressed.

#### **4.15.3. UGEITI Multi-Stakeholder Group: Gender Balance**

The EITI Standard stipulates that the Multi-Stakeholder Group and each constituency should consider gender balance in their representation in the progress towards full gender parity.

Uganda formed a Multi-Stakeholder Group in March 2019 which has a total of 23 members comprising government, extractive companies and civil society representatives. The overall ratio is 30.43% women and 69.56% men<sup>216</sup>.

“Governments often assume that men and women will be equally and similarly impacted by Extractive Industries. However, there are clear cut variations to this with women more vulnerable to the risks that come with these developing industries. If these are overlooked, the implications of this industry will continue to discriminate against women with heavy repercussions for families and communities”, Winfred Ngabiirwe- Executive Director, Global Rights Alert and MSG member representing Civil Society Constituency.

#### **4.15.4. Gender parity in the extractive sector**

The EITI Standard stipulates that information about employment in the extractive sector should be disaggregated by gender.

The Uganda Bureau of Statistics published data on total employment for the FY 2019/2020 by sex, which showed a ratio of 49.69% females (7.9 million) and 50.31% males (8 million) of the working population of 15.9 million people<sup>217</sup>.

Further details on the contribution of extractive sectors to total employment in Uganda are presented in Section 4.13.4 of this report.

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<sup>216</sup> <https://www.ugeiti.org>

<sup>217</sup> [https://www.ubos.org/wp-content/uploads/publications/09\\_2021Uganda-National-Survey-Report-2019-2020.pdf](https://www.ubos.org/wp-content/uploads/publications/09_2021Uganda-National-Survey-Report-2019-2020.pdf)

## 4.16. Impact of COVID-19

As part of Government's response to the pandemic, several measures were taken including:

- Imposition of curfew: a curfew was imposed throughout Uganda from April 2020 to January 2022. The curfew times changed throughout the period, and were from 7 pm to 6:30 am in April 2020;
- Prohibition of selling of non-food items: The selling of non-food items, except pharmaceuticals, agricultural chemicals and seeds, veterinary drugs and detergents, in any market in Uganda was prohibited during several periods during 2020 and starting from 1 April 2020;
- Closure of certain places and premises: All shops and stores selling non-food items were closed for different periods during 2020 with the exception of premises dealing with pharmaceuticals, agricultural chemicals and seeds, veterinary drugs and detergents, including shopping malls, arcades, hardware shops; salons, gymnasiums and massage parlours; hotels and lodging houses; and motor repair garages and workshops;
- Prohibition of use of motor vehicles and engineering plants: Driving any class of motor vehicle or engineering plant on any road in Uganda has been prohibited for different periods of time during 2020.

These restrictions heavily affected the extractive industries in Uganda as well as the EITI process.

### 4.16.2(a) Delay in Decision Making by the MSG

Decision making by the MSG was hindered due to Covid-19 related restrictions on movements and gatherings. Therefore, this prolonged the course of taking actions since MSG members were not able to have physical meetings and there were challenges that came with online MSG meetings.

### 4.16.2(b) Disruption of UGEITI Work Plan Implementation

Key activities related to the implementation of EITI were disrupted due to Covid-19 since various stakeholder consultation had to be rescheduled. The MSG had only implemented its work plan for a few months before the Covid-19 pandemic broke out with the related restrictions that were put in place to curb the spread of the virus in the country. Planned activities such as MSG meetings, field visits to extractive areas and awareness raising exercises had to be reviewed and some were not held in order mitigate the risks of the spread of Covid-19. Therefore, the Covid-19 pandemic and the resultant restrictions greatly hindered the MSG's implementation of its work plan.

### 4.16.2(c) Covid effect on industry

Access to mine sites and markets were restricted by strict lockdown measures between late March until July 2020. This disruption in mining activity and minerals trade meant that many miners and their households faced increased food insecurity.

The return to mining after the strict lockdown has also been challenging. For instance, the mine pits becoming flooded due to inactivity during the lockdown in Busia, affecting women miners who often lack access to pumps. Additionally, the presence of children on mine sites has reportedly increased given the schools were still closed despite the prohibition child labour.

### 4.16.2(d) Covid effect on CSOs

Much of the CSOs work involves movement, assembly and engagement with different stakeholders at various levels of society (national, urban, rural, village, central and local government). However, this movement, assembly and engagement was restricted during the lock-downs. This resulted in delays

and postponement of project activities to periods when the lock-downs and restrictions were lifted or partially lifted.

COVID-19 introduced additional administrative costs that were not originally planned for such the need for sanitizers, masks, and COVID PCR tests.

The lock-downs and movement restrictions compelled CSOs to adopt an online mode of working - a new way of doing business that otherwise undermined the advantages of face-to-face meetings and engagements. This brought staff remuneration issues into question, including human resource policy adjustments to meet the new mode of working. Movement restrictions compelled CSOs to maintain only essential workers that handle critical office issues that required presence at the office.

Grants that were pending approval at the onset of COVID-19 pandemic were lost as donors abandoned their approval and award.

Staff lay-offs were prevalent among CSOs due to limited funding.

## 5. DEFINING THE RECONCILIATION SCOPE

The work included a general understanding of the extractive sector in Uganda. Government Agencies were consulted in order to collect relevant information on the size of the extractive sector in Uganda, their contribution to the economy and to government revenues, as a part of the process for the UGEITI MSG to agree on the scope for the reconciliation exercise for the fiscal year 2019-20.

### 5.1 Revenue flows

#### 5.1.1. Direct payments

During the scoping phase, Government Agencies that received payment flows from the extractive sectors were consulted. The UGEITI MSG agreed to include in the reconciliation scope the following payment flows without applying any materiality threshold:

Table 50: List of direct payments

| Payment flows   | Extractive companies | Government Agencies |
|---|----------------------|---------------------|
| <b>Uganda Revenue Authority (URA)</b>                                   |                      |                     |
| 1.1 PAYE  | ✓                    | ✓                   |
| 1.2 WITHHOLDING - FOREIGN TRANS   | ✓                    | ✓                   |
| 1.3 WITHHOLDING TAX   | ✓                    | ✓                   |
| 1.4 WITHHOLDING - MANAGEMENT FEES                                       | ✓                    | ✓                   |
| 1.5 CUSTOMS PAYMENTS  | ✓                    | ✓                   |
| 1.6 VALUE ADDED TAX   | ✓                    | ✓                   |
| 1.7 INCOME TAX  | ✓                    | ✓                   |
| 1.8 Other payment flows   | ✓                    | ✓                   |
| <b>National Environment Management Authority (NEMA)</b>                 |                      |                     |
| 2.1 Environmental Impact Assessment (EIA)                               | ✓                    | ✓                   |
| 2.2 Other payment flows   | ✓                    | ✓                   |
| <b>Social expenditure</b>   |                      |                     |
| 3.1 Mandatory social expenditure  | ✓                    |                     |
| 3.2 Discretionary (voluntary) social expenditure                        | ✓                    |                     |
| <b>Environmental expenditure</b>  |                      |                     |
| 4.1 Mandatory Environmental expenditure                                 | ✓                    |                     |
| 4.2 Discretionary Environmental expenditure                             | ✓                    |                     |
| <b>Infrastructure provisions and Barter arrangements</b>                |                      |                     |
| 6.1 Value of the benefit stream during the fiscal year 2019-20          | ✓                    | ✓                   |
| <b>Subnational payments</b>   |                      |                     |
| 7.1 Any significant payment made to regional authorities                | ✓                    |                     |
| <b>Transfers of revenues</b>  |                      |                     |
| 8.1 Subnational Transfers   |                      | ✓                   |
| <b>Quasi-fiscal expenditure</b>   |                      |                     |
| 9.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC) |                      | ✓                   |

## 5.1.2. Social and environmental expenditure

Social expenditure consists of all contributions made by extractive entities to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages the multi-stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind, depending on individual contracts. This category includes, inter alia infrastructures relating to health or education, road and farming projects related to the promotion of agriculture, as well as grants provided to the population.

Requirement 6.1 states that: ‘Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed.’

The UGEITI MSG agreed to include the mandatory and discretionary social and environmental expenditure in the scope through unilateral disclosure by extractive companies. Social and environmental expenditure are detailed in Section 7.2.2 of this report.

## 5.1.3. State’s share of production and other in-kind revenues

The EITI Standard states that: ‘Where the sale of the state’s share of production of oil, gas and/or mineral resources or other revenues collected in kind is material, the government, including state-owned enterprises, are required to disclose the volumes received and sold by the state (or third parties appointed by the state to sell on their behalf), the revenues received from the sale, and the revenues transferred to the state from the proceeds of oil, gas and minerals sold. Where applicable, this should include payments (in cash or in kind) related to swap agreements and resource-backed loans. The data published must be disaggregated by individual buying company and to levels commensurate with the reporting of other payments and revenue streams (Requirement 4.7). Multi-stakeholder groups, in consultation with buying companies, are expected to consider whether disclosures should be broken down by individual sale, type of product and price. The disclosures could include ownership of the product sold and the nature of the contract (e.g., spot or term).

None of the reporting entities declared revenues in kind during the fiscal year 2019-20.

## 5.1.4. Sub-national payments

The 2019 EITI Standard states that: ‘It is required that the multi-stakeholder group establishes whether direct payments (within the scope of the agreed benefit streams) from companies to sub-national government entities are material. Where these payments are material, the multi-stakeholder group must ensure that these payments and their receipts are disclosed.’

The UGEITI MSG agreed to include information on payments to sub-national government agencies through unilateral disclosure by extractive companies included in the reconciliation scope. Sub-national payments are detailed in Section 7.2.3 of this report.

## 5.1.5. Sub-national transfers

The 2019 EITI Standard states that: ‘Where transfers between national and sub-national government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are disclosed’. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amount calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant sub-national entity. The multi-stakeholder group

is encouraged to agree a procedure to address data quality and assurance of information on sub-national transfers, in accordance with Requirement 4.9. Where there are constitutional or significant practical barriers to the participation of sub-national government entities, the multi-stakeholder group may seek adapted implementation in accordance with Article 1 of the EITI Board's procedures for oversight of EITI implementation in section 4 of the 2019 EITI Standard.

The UGEITI MSG agreed to include information on sub-national transfers through unilateral disclosure by the relevant government agencies. Sub-national transfers are detailed in Section 4.7.3 of this report.

### **5.1.6. Quasi-fiscal expenditure**

Requirement 6.2 of the EITI Standard states that: 'Where state participation in the extractive industries gives rise to material revenue payments, implementing countries must include disclosures from SOEs on their quasi-fiscal expenditure. The multi-stakeholder group is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include SOE subsidiaries and joint ventures.'

Quasi-fiscal expenditure includes arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process. Implementing countries and multi-stakeholder groups may wish to take the IMF's definition of quasi-fiscal expenditure into account when considering whether expenditure is considered quasi-fiscal.'

The UGEITI MSG agreed to include information on the quasi-fiscal expenditure during the FY 2019-20 through unilateral disclosure by Uganda National Oil Company (UNOC) and Kilembe Mines Limited, the wholly owned government companies. Both UNOC and Kilembe Mines Limited did not report quasi-fiscal expenditure as defined by EITI requirement 6.2.

### **5.1.7. Other significant payments**

EITI Requirement 4.1.c states that 'any revenue streams or benefits should only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the government and company disclosures.'

In order to avoid any omissions of material payment flows, the UGEITI MSG agreed to add a separate line entitled "Any other payment flows" in the reporting template for government agencies to report any such payments.

## **5.2 Level of disaggregation**

The MSG agreed on the level of disaggregation by company for the EITI data by extractive entity selected in the scope and to present aggregated revenues collected from extractive entities that are not selected in the reconciliation scope.

## 5.2.1. Oil and gas sector

The UGEITI MSG agreed that the four (4)<sup>218</sup> oil and gas companies present in the country, which held active licenses in the fiscal year 2019-20, should be included in the reconciliation scope without considering any materiality threshold. The Uganda National Oil Company (UNOC) holds a 15% participating interest as the Government's Nominee in the Petroleum Production Licenses and confirmed that it did not make any payments to other government agencies out of the upstream sector. The UGEITI MSG agreed to include all four (4) oil and gas companies as follows:

**Table 51: List of oil and gas entities retained in the reconciliation scope in 2019 - 2020**

| N° | TIN        | Name of Petroleum Companies)  |
|----|------------|-------------------------------|
| 1  | 1000171284 | TOTALENERGIES E&P UGANDA B.V. |
| 2  | 1000491360 | CNOOC UGANDA LTD              |
| 3  | 1013866034 | ORANTO PETROLEUM LTD          |
| 4  | 1013940113 | ARMOUR ENERGY LTD             |

The UGEITI MSG agreed on its 13<sup>th</sup> meeting on defining a project in Uganda's oil and gas sector as "the operational activities that are governed by a single agreement and form the basis for payment liabilities with government. Where agreement is the Production Sharing Agreement (PSA) or Exploration License." All Payment streams specific to the oil gas and sector (Non-Tax revenues) detailed in Section 4.2.1.(c) of this report are levied at project level.

## 5.2.2. Mining sector

The UGEITI MSG agreed to include entities holding active licenses and which make payments during the fiscal year 2019-20 through unilateral disclosure by the relevant government agencies. The UGEITI MSG also agreed that information to be disaggregated for entities making payments above the threshold of UGX 500,000,000. Information relating to companies making payments below the threshold would be aggregated.

**Table 52: List of mining entities making payments above the materiality threshold for the fiscal year 2019-20**

| N° | Taxpayer Name   |
|----|---|
| 1  | TORORO CEMENT LTD   |
| 2  | HIMA CEMENT LTD   |
| 3  | NATIONAL CEMENT COMPANY UGANDA LIMITED                        |
| 4  | TEMBO STEELS (U) LIMITED                                      |
| 5  | GOODWILL (UGANDA) CERAMIC CO. LIMITED                         |
| 6  | KAMPALA CEMENT CO. LIMITED                                    |
| 7  | VIRAT ALLOYS LIMITED  |
| 8  | KASESE COBALT COMPANY LIMITED                                 |
| 9  | THE KAMPALA INDUSTRIES AND INFRASTRUCTURE DEVELOPMENT LIMITED |
| 10 | TIAN TANG GROUP LIMITED                                       |
| 11 | NAMEKARA MINING COMPANY LIMITED                               |
| 12 | EURO MINERALS LIMITED   |
| 13 | Q3 HOLDINGS LIMITED   |
| 14 | KAKIRI STONE QUARRY LIMITED                                   |
| 15 | MHK GENERAL AGENCIES LIMITED                                  |
| 16 | SAMTA MINES & MINERALS (U) LIMITED                            |

<sup>218</sup> Source: Data received from Petroleum Authority of Uganda (PAU).



| N° | Taxpayer Name                                   |
|----|---|
| 17 | WOOD MACHINERY LIMITED                          |
| 18 | WAGAGAI MINING U LIMITED                        |
| 19 | SUN AND SAND MINES AND MINERALS LIMITED         |
| 20 | SUBTERRA LTD                                    |
| 21 | AFRICAN CONMAT INDUSTRIES LIMITED               |
| 22 | GUANGZHOU DONGSONG ENERGY GROUP (U)CO., LTD (*) |
| 23 | SIPA EXPLORATION UGANDA LIMITED                 |
| 24 | ABASI BALINDA TRANSPORTERS LIMITED              |

We noted that an additional entity namely GUANGZHOU DONGSONG ENERGY GROUP (U)CO. LTD made payments above the threshold of UGX 500,000,000 in accordance with to the reporting templates submitted by URA and NEMA.

The UGEITI MSG agreed on its 13<sup>th</sup> meeting on defining a project in Uganda’s mining sector as “as the operational activities that are governed by a single License and form the basis for payment liabilities with government.” All Payment streams specific to the oil gas and sector (Non-Tax revenues) detailed in Section 4.2.2.(c) of this report are levied at project level.

### 5.3 Government Agencies

Requirement 4.1 (b) of the EITI Standard states that: “Implementing countries must ensure that all government agencies receiving material revenues from oil, gas and mining companies are required to comprehensively disclose these revenues in accordance with the agreed scope. Government agencies should only be exempted from disclosure if it can be demonstrated that their revenues are not material.”

#### 5.3.1. Oil and gas sector

Based on the oil and gas reconciliation scope proposed above, the government agencies that were required to report for the FY 2019-20 UGEITI Report are set out in the table below.

**Table 53: List of Government Agencies within the oil and gas sector UGEITI reporting process**

| N° | Government Agency                                | Status                               |
|----|--|--------------------------------------|
| 1  | Uganda Revenue Authority (URA)                   | Retained in the reconciliation scope |
| 2  | National Environment Management Authority (NEMA) |                                      |

Although the Ministry of Finance does not collect revenues from extractive entities, it is requested to report on the State’s participation in the oil and gas sector.

#### 5.3.2. Mining sector

For government agencies which collected revenues from the mining sector, the UGEITI MSG agreed to disclose the benefit streams through unilateral disclosure as set out in the table below.

**Table 54: List of Government Agencies within the mining sector UGEITI reporting process**

| N° | Government Agency                                | Status                |
|----|--|-----------------------|
| 1  | Uganda Revenue Authority (URA)                   | Unilateral disclosure |
| 2  | National Environment Management Authority (NEMA) |                       |

## 6. RECONCILIATION RESULTS

Detailed results of the reconciliation exercise, as well as differences noted between amounts paid by extractive entities and received by Government Agencies are set out below. The tables below highlight the amounts initially reported and the adjustments made following the reconciliation work, as well as the final amounts and unreconciled differences.

### 6.1 Payment Reconciliation between extractive entities and Government Agencies

#### 6.1.1. Reconciliation by Extractive Entity

The table below summarises the differences between the payments reported by extractive entities and receipts reported by Government Agencies. It includes consolidated figures based on the reporting templates prepared by each extractive entity and Government Agency, adjustments made by us following our reconciliation work and the residual, unreconciled differences. Details of the adjustments are presented in Section 5.2 of this report and to keep the report size reasonable, detailed reporting templates for each company have been included in **Annex 10** of this report.

**Table 55: Reconciliation by extractive entity for the fiscal year 2019-20**

|     |                               | <i>Amounts in UGX</i>       |                       |                          |                        |                    |                        |                                |                        |                        |
|-----|-------------------------------|-----------------------------|-----------------------|--------------------------|------------------------|--------------------|------------------------|--------------------------------|------------------------|------------------------|
| No. | Company                       | Templates originally lodged |                       |                          | Adjustments            |                    |                        | Final amounts                  |                        |                        |
|     |                               | Extractive company (a)      | Government (b)        | Difference (c) = (a - b) | Extractive company (d) | Government (e)     | Difference (f) = (d-e) | Extractive company (g) = (a+d) | Government (h) = (b+e) | Difference (i) = (g-h) |
| 1   | TOTALENERGIES E&P UGANDA B.V. | 25,650,344,494              | 25,713,022,235        | (62,677,741)             | 64,662,773             | -                  | 64,662,773             | 25,715,007,267                 | 25,713,022,235         | 1,985,032              |
| 2   | CNOOC UGANDA LTD              | 13,555,216,917              | 14,570,381,962        | (1,015,165,045)          | (105,505,302)          | (1,120,476,179)    | 1,014,970,877          | 13,449,711,615                 | 13,449,905,783         | (194,168)              |
| 3   | ORANTO PETROLEUM LTD          | 1,620,563,569               | 142,317,253           | 1,478,246,316            | 99,214,716             | 1,577,431,460      | (1,478,216,744)        | 1,719,778,285                  | 1,719,748,713          | 29,572                 |
| 4   | ARMOUR ENERGY LTD             | 574,049,697                 | 1,367,617,991         | (793,568,294)            | 781,359,832            | (6,104,231)        | 787,464,063            | 1,355,409,529                  | 1,361,513,760          | (6,104,231)            |
|     | <b>Total</b>                  | <b>41,400,174,677</b>       | <b>41,793,339,441</b> | <b>(393,164,764)</b>     | <b>839,732,019</b>     | <b>450,851,050</b> | <b>388,880,969</b>     | <b>42,239,906,696</b>          | <b>42,244,190,491</b>  | <b>(4,283,795)</b>     |

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

## 6.1.2. Reconciliation by revenue stream

The table below shows the total initial payments reported by extractive entities and Government Agencies, after adjustments.

**Table 56: Reconciliation by revenue stream for the fiscal year 2019-20**

Amounts in UGX

| N°   | Description of Payment                                  | Templates originally lodged |                       |                            | Adjustments            |                    |                            | Final amounts          |                       |                            |
|------|---|-----------------------------|-----------------------|----------------------------|------------------------|--------------------|----------------------------|------------------------|-----------------------|----------------------------|
|      |   | Extractive company (a)      | Government (b)        | Difference (c) = (a) - (b) | Extractive company (d) | Government (e)     | Difference (f) = (d) - (e) | Extractive company (g) | Government (h)        | Difference (i) = (g) - (h) |
|      | <b>Uganda Revenue Authority (URA)</b>                   | <b>41,400,074,677</b>       | <b>40,666,759,031</b> | <b>733,315,646</b>         | <b>(280,744,160)</b>   | <b>450,851,050</b> | <b>(731,595,210)</b>       | <b>41,119,330,517</b>  | <b>41,117,610,081</b> | <b>1,720,436</b>           |
| 1.1  | Pay As You Earn (PAYE)                                  | 18,311,699,086              | 18,319,514,499        | (7,815,413)                | 7,823,256              | -                  | 7,823,256                  | 18,319,522,342         | 18,319,514,499        | 7,843                      |
| 1.2  | Withholding - Foreign Trans                             | 10,694,917,625              | 10,516,100,527        | 178,817,098                | (178,817,096)          | -                  | (178,817,096)              | 10,516,100,529         | 10,516,100,527        | 2                          |
| 1.3  | Withholding Tax   | 8,909,470,846               | 9,088,287,912         | (178,817,066)              | 178,817,096            | -                  | 178,817,096                | 9,088,287,942          | 9,088,287,912         | 30                         |
| 1.4  | Withholding - Management fees                           | 159,328,272                 | 53,822,970            | 105,505,302                | (105,505,302)          | -                  | (105,505,302)              | 53,822,970             | 53,822,970            | -                          |
| 1.5  | Customs Payments  | 3,563,364                   | 32,278,243            | (28,714,879)               | 28,492,440             | -                  | 28,492,440                 | 32,055,804             | 32,278,243            | (222,439)                  |
| 1.6  | Value Added Tax   | -                           | 14,001,049            | (14,001,049)               | 14,001,049             | -                  | 14,001,049                 | 14,001,049             | 14,001,049            | -                          |
| 1.7  | Income Tax  | 400,000                     | 200,000               | 200,000                    | -                      | -                  | -                          | 400,000                | 200,000               | 200,000                    |
| 1.8  | Training Fees   | 1,486,040,000               | 743,020,000           | 743,020,000                | 743,020,000            | 1,486,040,000      | (743,020,000)              | 2,229,060,000          | 2,229,060,000         | -                          |
| 1.9  | Surface Rentals   | -                           | 38,339,832            | (38,339,832)               | 129,731,292            | 91,391,460         | 38,339,832                 | 129,731,292            | 129,731,292           | -                          |
| 1.10 | Other payment flows                                     | 1,834,655,484               | 1,861,193,999         | (26,538,515)               | (1,098,306,895)        | (1,126,580,410)    | 28,273,515                 | 736,348,589            | 734,613,589           | 1,735,000                  |
|      | <b>National Environment Management Authority (NEMA)</b> | <b>100,000</b>              | <b>1,126,580,410</b>  | <b>(1,126,480,410)</b>     | <b>1,120,476,179</b>   | <b>-</b>           | <b>1,120,476,179</b>       | <b>1,120,576,179</b>   | <b>1,126,580,410</b>  | <b>(6,004,231)</b>         |
| 2.1  | Environmental Impact Assessment (EIA)                   | -                           | 1,126,280,410         | (1,126,280,410)            | 1,120,176,179          | -                  | 1,120,176,179              | 1,120,176,179          | 1,126,280,410         | (6,104,231)                |
| 2.2  | Other payment flows                                     | 100,000                     | 300,000               | (200,000)                  | 300,000                | -                  | 300,000                    | 400,000                | 300,000               | 100,000                    |
|      | <b>Total payments</b>                                   | <b>41,400,174,677</b>       | <b>41,793,339,441</b> | <b>(393,164,764)</b>       | <b>839,732,019</b>     | <b>450,851,050</b> | <b>388,880,969</b>         | <b>42,239,906,696</b>  | <b>42,244,190,491</b> | <b>-4,283,795</b>          |

Source: UGEITI Reporting Templates

The Reconciliation sheets by extractive entity are set out in **Annex 9** of this report.

## 6.2 Adjustments

### 6.2.1. Adjustments to Extractive entities' templates

The adjustments were carried out following confirmations received from extractive entities and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

**Table 57: Adjustments to Extractive entities' templates for the fiscal year 2019-20**

| Adjustments to extractive company payments                 | Total amount (in UGX) |
|--|-----------------------|
| Tax paid not reported (a)                                  | 952,962,994           |
| Tax reported but not paid (b)                              | (113,230,975)         |
| <b>Total added/deducted to amounts originally reported</b> | <b>839,732,019</b>    |

#### (a) Taxes paid not reported

These are payment flows reported by Government Agencies but not reported by extractive entities. Adjustments were made on the basis of flag receipts or confirmations made available by the companies. A summary of the adjustments made to company payments is set out in the table below.

**Table 58: Adjustments for Tax paid not reported for the fiscal year 2019-20**

| Company                       | Tax paid not reported (in UGX) |
|-------------------------------|--------------------------------|
| TOTALENERGIES E&P UGANDA B.V. | 64,662,773                     |
| ORANTO PETROLEUM LTD          | 106,940,389                    |
| ARMOUR ENERGY LTD             | 781,359,832                    |
| <b>Total adjustments</b>      | <b>952,962,994</b>             |

Details of the adjustments by payment stream can be presented as follows:

**Table 59: Adjustments for Tax paid not reported for the fiscal year 2019-20 by payment stream**

| Revenue stream         | Tax paid not reported (in UGX) |
|------------------------|--------------------------------|
| Training Fees          | 743,020,000.00                 |
| Surface Rentals        | 129,731,292.00                 |
| Customs Payments       | 28,492,440.00                  |
| Pay As You Earn (PAYE) | 15,548,929.00                  |
| Value Added Tax        | 14,001,049.00                  |
| Other payment flows    | 22,169,284.00                  |
| <b>Total</b>           | <b>952,962,994</b>             |

### (b) Tax reported but not paid

These mainly relate to typing errors and reversed payments. Details of the adjustments made to company payments are set out in the table below:

**Table 60: Adjustments for Tax amounts reported but not paid for the fiscal year 2019-20 by extractive entity**

| Company              | Tax reported but not paid (in UGX) |
|----------------------|------------------------------------|
| CNOOC UGANDA LTD     | (105,505,302)                      |
| ORANTO PETROLEUM LTD | (7,725,673.00)                     |
| <b>Total</b>         | <b>(113,230,975.00)</b>            |

Details of the adjustments by payment stream can be presented as follows:

**Table 61: Adjustments for Tax amounts reported but not paid for the fiscal year 2019-20 by payment stream**

| Revenue stream                | Tax reported but not paid (in UGX) |
|-------------------------------|------------------------------------|
| Pay As You Earn (PAYE)        | (7,725,673.00)                     |
| Withholding - Management fees | (105,505,302.00)                   |
| <b>Total</b>                  | <b>(113,230,975)</b>               |

## 6.2.2. Adjustments to Government Agency templates

The adjustments were carried out on the basis of confirmations received from extractive entities or from Government Agencies and supported by flag receipts wherever deemed appropriate. The adjustments are detailed as follows:

**Table 62: Adjustments to Government Agencies' templates for the fiscal year 2019-20**

| Adjustments to Government Agencies' receipts               | Total amount (in UGX) |
|--|-----------------------|
| Tax received not reported (a)                              | 1,577,431,460         |
| Tax incorrectly classified (b)                             | (1,126,580,410)       |
| <b>Total added/deducted to amounts originally reported</b> | <b>450,851,050</b>    |

#### (a) Revenues received but not reported

These are revenue flows reported by extractive entities, but which were not reported by Government Agencies.

After examining details of revenues submitted by Government Agencies, we noted that the revenue amounts originally recorded in the reporting templates for Oranto Petroleum Ltd were reported erroneously. Adjustments to reported payments were therefore made based on confirmations received from the companies and/or a review of the supporting documents (receipts).

Details of the adjustments by payment stream can be presented as follows:

**Table 63: Adjustments for revenues received but not reported  
for the fiscal year 2019-20**

| Revenue stream  | Tax received not reported (in UGX) |
|-----------------|------------------------------------|
| Training Fees   | 1,486,040,000                      |
| Surface Rentals | 91,391,460                         |
| <b>Total</b>    | <b>1,577,431,460</b>               |

#### (b) Revenues incorrectly classified

These relate mainly to the revenues for Environmental Impact Assessment that have been reported by UGA and reclassified under receipts by NEMA. Details of the adjustments made to Government revenues by company are set out in the table below.

**Table 64: Adjustments for Revenues amount incorrectly reported  
for the fiscal year 2019-20**

| Company           | Tax incorrectly classified (in UGX) |
|-------------------|-------------------------------------|
| CNOOC UGANDA LTD  | (1,120,476,179)                     |
| ARMOUR ENERGY LTD | (6,104,231)                         |
| <b>Total</b>      | <b>(1,126,580,410)</b>              |

### 6.3 Unreconciled discrepancies

Following the adjustments made, the total unreconciled discrepancies amounted to UGX (4,283,795) representing 0.01% of total revenues of UGX 42,244,190,491 included in the reconciliation scope. This is the sum of positive difference of UGX 1,882,843 and negative differences amounting to UGX (6,166,638). These unreconciled differences can be analysed as follows:

**Table 65: Summary of unreconciled discrepancies for the fiscal year 2019-20**

| Reasons for differences                        | Total              | Negative Differences | Positive differences |
|--|--------------------|----------------------|----------------------|
|  | (in UGX)           | (in UGX)             | (in UGX)             |
| Tax not reported by the extractive company (a) | (6,104,231)        | (6,104,231)          | -                    |
| Tax not reported by the Government Agency (b)  | 1,882,843          | -                    | 1,882,843            |
| Not material difference                        | (62,407)           | (62,407)             | -                    |
| <b>Total</b>                                   | <b>(4,283,795)</b> | <b>(6,166,638)</b>   | <b>1,882,843</b>     |

#### (a) Tax not reported by extractive companies

This difference of UGX 6,104,231 relates to revenues reported by NEMA for Environment impact assessment fee and not by Armour Energy LTD. This could be mainly the result of the company maintaining its accounting records on the accrual basis. It was therefore not possible to confirm from the company the existence of certain payments declared.

#### (b) Tax not reported by the Government Agency

Extractive entities reported Pay As You Earn (PAYE) amounting to UGX 1,882,843 but these payments were not confirmed by URA. The table below presents a breakdown of the unreconciled differences by revenue stream.

**Table 66: Unreconciled differences for tax not reported by Government Agencies for the fiscal year 2019-20**

| Company                       | Tax not reported by Government Agency |
|-------------------------------|---------------------------------------|
| TOTALENERGIES E&P UGANDA B.V. | 1,875,000                             |
| ORANTO PETROLEUM LTD          | 7,843                                 |
| <b>Total</b>                  | <b>1,882,843</b>                      |

- **Unreconciled differences by extractive entity:**

A summary of the unreconciled differences by company are set out in the table below:

**Table 67: Summary of the unreconciled differences by company for the fiscal year 2019-20**

*Amounts in UGX*

| Company                       | Unreconciled difference | Reasons for differences                    |   |                       |
|-------------------------------|-------------------------|--|---|-----------------------|
|                               |                         | Tax not reported by the extractive company | Tax not reported by the Government Agency | Immaterial difference |
| TOTALENERGIES E&P UGANDA B.V. | 1,985,032               | -  | 1,875,000                                 | 110,032               |
| CNOOC UGANDA LTD              | (194,168)               | -  | -   | (194,168)             |
| ORANTO PETROLEUM LTD          | 29,572                  | -  | 7,843                                     | 21,729                |
| ARMOUR ENERGY LTD             | (6,104,231)             | (6,104,231)                                | -   | -                     |
| <b>Total</b>                  | <b>(4,283,795)</b>      | <b>(6,104,231)</b>                         | <b>1,882,843</b>                          | <b>(62,407)</b>       |



- **Unreconciled amounts by type of payment:**

A summary of unreconciled amounts by type of payment are set out in the table below:

**Table 68: Summary of unreconciled amounts by type of payment for the fiscal year 2019-20**

*Amounts in UGX*

| No.   | Revenue Stream                        | Unreconciled difference | Reasons for differences         |                                       |                       |
|---|---------------------------------------|-------------------------|---------------------------------|---------------------------------------|-----------------------|
|   |                                       |                         | Tax not reported by the company | Tax not reported by Government Agency | Immaterial difference |
| <b>Uganda Revenue Authority (URA)</b>                   |                                       | <b>1,720,436</b>        |                                 |                                       |                       |
| 1.1   | Pay As You Earn (PAYE)                | 7,843                   | -                               | 1,882,843                             | (162,407)             |
| 1.2   | Withholding - Foreign Trans           | 2                       | -                               | 7,843                                 | -                     |
| 1.3   | Withholding Tax                       | 30                      | -                               | -                                     | 2                     |
| 1.5   | Customs Payments                      | (222,439)               | -                               | -                                     | 30                    |
| 1.7   | Income Tax                            | 200,000                 | -                               | -                                     | (222,439)             |
| 1.10  | Other payment flows                   | 1,735,000               | -                               | -                                     | 200,000               |
| <b>National Environment Management Authority (NEMA)</b> |                                       | <b>(6,004,231)</b>      | -                               | 1,875,000                             | (140,000)             |
| 2.1   | Environmental Impact Assessment (EIA) | (6,104,231)             | (6,104,231)                     | -                                     | 100,000               |
| 2.2   | Other payment flows                   | 100,000                 | (6,104,231)                     | -                                     | -                     |
| <b>Total</b>  |                                       | <b>(4,283,795)</b>      | <b>(6,104,231)</b>              | <b>1,882,843</b>                      | <b>(62,407)</b>       |

## 7. ANALYSIS OF REPORTED DATA

### 7.1 Analysis of total extractive revenues

Total extractive revenues are made up of the reconciled revenues after adjustments, unilateral disclosure of payments by extractive entities and unilateral disclosure of revenues by Government Agencies as set out in the table below.

**Table 69: Summary of reconciled revenues and unilateral disclosure for the fiscal year 2019-20**

*In UGX*

| Government Agency                                | Reconciled figures<br>(a) | Unilateral disclosure<br>by Gvmt agency<br>(b) | Unilateral<br>disclosure by<br>company<br>(c) | Reported revenue (d)<br>= (a)+(b)+(c) |
|--|---------------------------|--|---|---------------------------------------|
| Uganda Revenue Authority (URA)                   | 41,117,610,081            | 382,040,780,810                                | -   | 423,158,390,891                       |
| Social and environmental Contribution (SC)       | -                         | -  | 11,986,781,650                                | 11,986,781,650                        |
| National Environment Management Authority (NEMA) | 1,126,580,410             | 3,150,000                                      | -   | 1,129,730,410                         |
| Sub-national payments                            |                           |  | 78,041,000                                    | 78,041,000                            |
| <b>Total FY 2019-20</b>                          | <b>42,244,190,491</b>     | <b>382,043,930,810</b>                         | <b>12,064,822,650</b>                         | <b>436,352,943,951</b>                |

Source: UGEITI Reporting Templates

### 7.1.1. Analysis of total revenues - contribution by sector

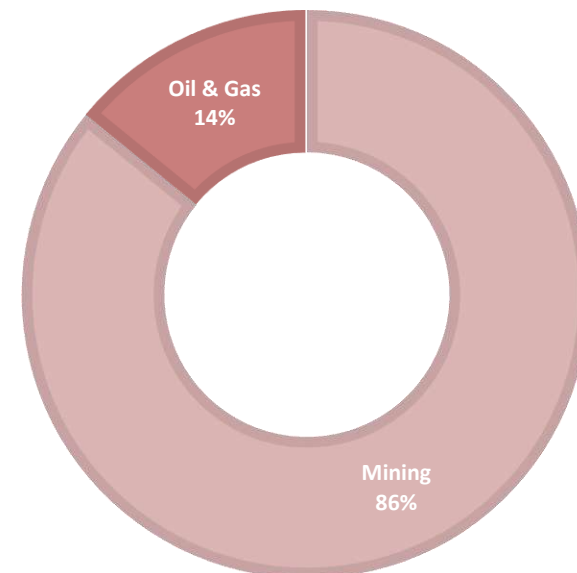
The analysis of Government revenues by sector contribution indicates that the mining sector contributed 86% of the total extractive revenues during the FY 2019-20. The table below shows the contribution of each sector:

**Table 70: Analysis of total revenues by sector for the fiscal year 2019-20**

| Sectors      | FY 2019-20 (UGX)       | Contribution % |
|--------------|------------------------|----------------|
| Mining       | 374,938,775,934        | 86%            |
| Oil & Gas    | 61,414,168,020         | 14%            |
| <b>Total</b> | <b>436,352,943,954</b> | <b>100%</b>    |

Source: UGEITI Reporting templates

**Figure 26: Contribution by sector for the fiscal year 2019-20**



### 7.1.2. Analysis of total revenues - contribution by extractive entity

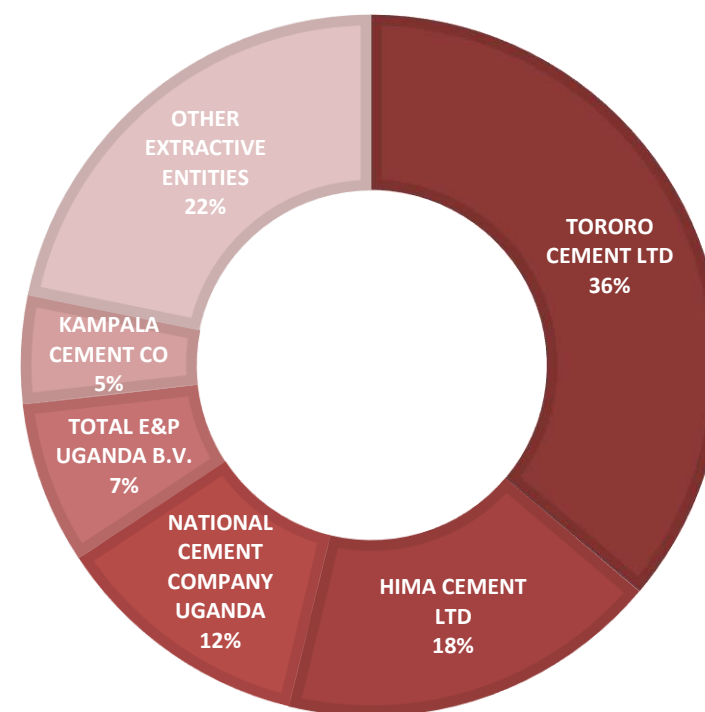
The analysis of Government revenues by company indicates that five (5) Extractive entities contributed approximately 78% of the total extractive revenues during the FY 2019-20. TORORO CEMENT LTD, HIMA CEMENT LTD and NATIONAL CEMENT COMPANY UGANDA LIMITED account for 36%,18% and 12% of the country's extractive revenues respectively.

**Table 71:Analysis of total revenues by extractive entity for the year 2019-20**

| Extractive entity                      | Sector    | FY 2019-20<br>(UGX)    | Contribution<br>% |
|--|-----------|------------------------|-------------------|
| TORORO CEMENT LTD                      | Mining    | 157,759,849,474        | 36%               |
| HIMA CEMENT LTD                        | Mining    | 76,824,279,337         | 18%               |
| NATIONAL CEMENT COMPANY UGANDA LIMITED | Mining    | 52,183,279,874         | 12%               |
| TOTALENERGIES E&P UGANDA B.V.          | Oil & Gas | 32,695,283,922         | 7%                |
| KAMPALA CEMENT CO. LIMITED             | Mining    | 21,806,418,392         | 5%                |
| Other extractive entities              | Other     | 95,083,832,955         | 22%               |
| <b>Total</b>                           |           | <b>436,352,943,954</b> | <b>100%</b>       |

Source: UGEITI Reporting Templates

**Figure 27: Top six companies' contribution for the fiscal year 2019-20**



### 7.1.3. Analysis of total revenues - contribution by revenue stream

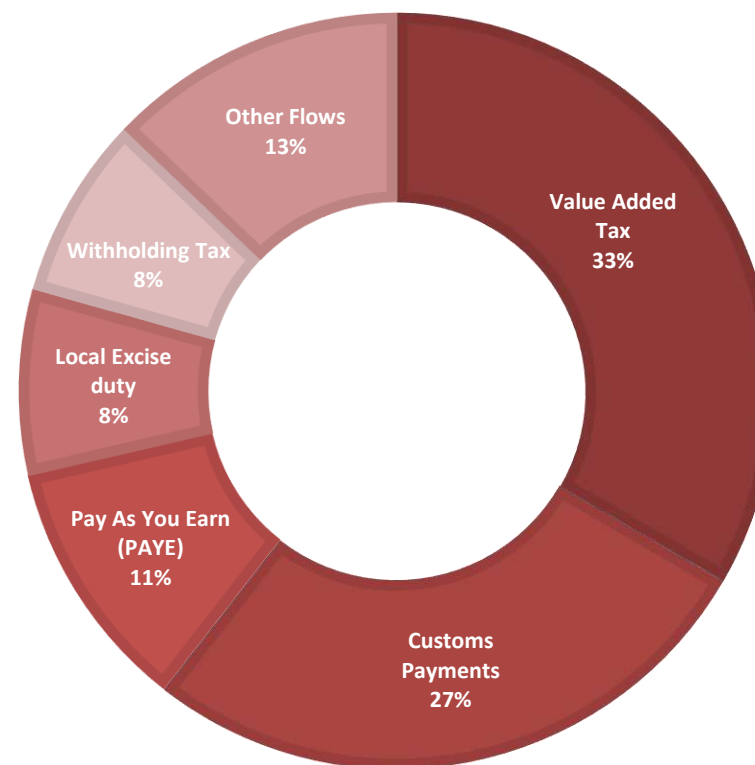
The analysis of payment flows by contribution shows that the top five payment streams represent 87% of the total extractive revenues during the FY 2019-20. Other flows accounted for 13% as set out below.

**Table 72: Top three payment flows for the year 2019-20**

| Payment stream         | Government revenue (UGX) | % of total payment |
|------------------------|--------------------------|--------------------|
| Value Added Tax        | 145,627,974,563          | 33%                |
| Customs Payments       | 118,543,199,228          | 27%                |
| Pay As You Earn (PAYE) | 47,387,721,020           | 11%                |
| Local Excise Duty      | 34,615,160,886           | 8%                 |
| Withholding Tax        | 34,194,265,953           | 8%                 |
| Other Flows            | 55,984,622,304           | 13%                |
| <b>Total</b>           | <b>436,352,943,954</b>   | <b>100%</b>        |

Source: UGEITI Reporting Templates

**Figure 28: Top three payment flows for the fiscal year 2019-20**



### 7.1.4. Analysis of total revenues - contribution by Government agency

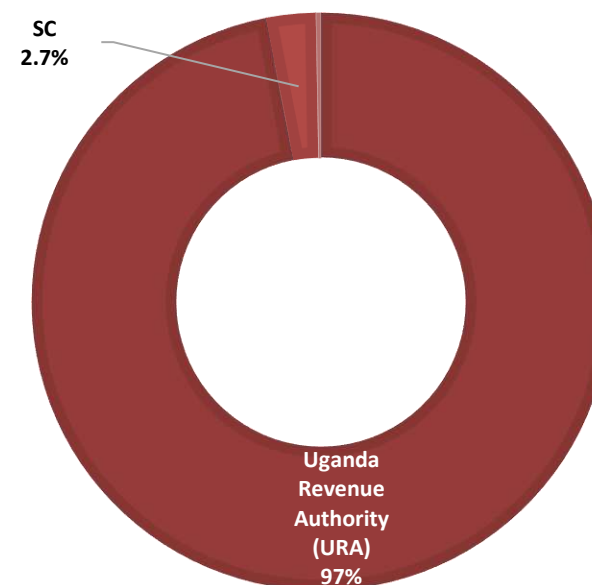
During the financial year FY19-FY20, URA collected the largest amount of revenues as set out in the table below.

**Table 73: Government agencies' contribution for the fiscal year 2019-20**

| Government Agency                                | Extractive revenue              |                |
|--|---------------------------------|----------------|
|  | FY 2019-FY2020<br>(UGX million) | % Contribution |
| Uganda Revenue Authority (URA)                   | 423,158,390,891                 | 97.0%          |
| Social and environmental Contribution (SC)       | 11,986,781,653                  | 2.7%           |
| National Environment Management Authority (NEMA) | 1,129,730,410                   | 0.3%           |
| Sub-national payments                            | 78,041,000                      | 0.0%           |
| <b>Total extractive revenues</b>                 | <b>436,352,943,954</b>          | <b>100%</b>    |

Source: UGEITI Reporting Templates

**Figure 29: Contribution by government agency for the fiscal year 2019-20**



## 7.2 Unilateral disclosure of revenue streams

In accordance with EITI Requirement 4.1.d, Government Agencies are required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below the agreed materiality threshold.

Government Agencies have been requested to unilaterally disclose aggregated revenue streams collected from extractive entities that have not been included within the reconciliation scope. Extractive companies have unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures are summarised in the table below.

### 7.2.1. Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by sector as follows:

**Table 74: Summary of unilateral disclosures by Government Agencies and presented by payment stream and sector for the fiscal year 2019-20**

| Payment description                      | Sectors                |                         | Total (UGX)            |
|--|------------------------|-------------------------|------------------------|
|  | Mining                 | Oil & Gas               |                        |
| <b>Unilateral government disclosures</b> | <b>374,938,775,934</b> | <b>7,105,154,876(*)</b> | <b>382,043,930,810</b> |
| <b>Uganda Revenue Authority (URA)</b>    | <b>362,282,745,070</b> | <b>7,105,154,876</b>    | <b>369,387,899,946</b> |
| Withholding Tax                          | 13,313,130,472         | 1,222,924,072           | 14,536,054,544         |
| Value Added Tax                          | 145,613,973,514        | -                       | 145,613,973,514        |
| <b>PAYE</b>                              | <b>23,187,409,707</b>  | <b>5,880,796,814</b>    | <b>29,068,206,521</b>  |
| Income Tax                               | 17,773,344,645         | 260,000                 | 17,773,604,645         |
| <b>Customs Payments</b>                  | <b>118,509,746,995</b> | <b>1,173,990</b>        | <b>118,510,920,985</b> |
| Local Excise Duty                        | 34,615,160,890         | -                       | 34,615,160,890         |
| Other fees                               | 9,269,978,847          | -                       | 9,269,978,847          |
| <b>DGSM</b>                              | <b>12,652,880,864</b>  | <b>-</b>                | <b>12,652,880,864</b>  |
| LICENSE FEES                             | 781,125,000            | -                       | 781,125,000            |
| ROYALTIES                                | 7,039,636,333          | -                       | 7,039,636,333          |
| ANNUAL MINERAL RENTS                     | 4,832,119,531          | -                       | 4,832,119,531          |
| <b>NEMA</b>                              | <b>3,150,000</b>       | <b>-</b>                | <b>3,150,000</b>       |
| ENVIRONMENT IMPACT ASSESSMENT FEES       | 3,000,000              | -                       | 3,000,000              |
| APPLICATION FEES                         | 150,000                | -                       | 150,000                |
| <b>Total payments</b>                    | <b>374,938,775,934</b> | <b>7,105,154,876</b>    | <b>382,043,930,810</b> |

Source: UGEITI Reporting Templates

(\*) payments from Tullow Uganda Ltd

## 7.2.2. Social and environmental expenditure disclosed by extractive entities

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers and to the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams. These payments may be reported even though it is not possible to reconcile them.

**Table 75: Summary of social contributions reported by companies for the fiscal year 2019-20**

| Extractive entity               | Payment in cash reported by extractive entities | Payment in Kind reported by extractive entities (in UGX) | Adjustments (*)     | Total social and environmental contributions (in UGX) | %           |
|---------------------------------|---|--|---------------------|---|-------------|
| ARMOUR ENERGY LTD               | 917,681,711                                     |  | -                   | 917,681,711   | 7%          |
| CNOOC UGANDA LTD                | 3,903,110,066                                   |  | -                   | 3,903,110,066   | 33%         |
| ORANTO PETROLEUM LTD            | 199,653,189                                     |  | -                   | 199,653,189   | 2%          |
| TOTALENERGIES E&P UGANDA B.V.   | 3,136,985,355                                   | 4,012,511,940  | (183,160,608)       | 6,966,336,687   | 58%         |
| <b>Total reconciled figures</b> | <b>8,157,430,321</b>                            | <b>4,012,511,940</b>                                     | <b>-183,160,608</b> | <b>11,986,781,653</b>                                 | <b>100%</b> |

Source: UGEITI Reporting Templates

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in **Annex 7** of this report.

## 7.2.3. Sub-national payments disclosed by extractive entities

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

**Table 76: Detail of sub-national payments reported by companies for the fiscal year 2019-20**

| Company                       | Type of payment  | Regional authority | Date of payment | Amount paid (UGX) |
|-------------------------------|--|--------------------|-----------------|-------------------|
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | KCCA               | 26-Nov-19       | 10,800,000        |
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | Kira               | 25-Nov-19       | 1,025,000         |
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | Wakiso             | 25-Nov-19       | 1,675,000         |
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | Gulu               | 25-Nov-19       | 200,000           |
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | Entebbe            | 25-Nov-19       | 300,000           |
| TOTALENERGIES E&P UGANDA B.V. | Local Service Tax                                      | Hoima              | 25-Nov-19       | 1,925,000         |
| CNOOC UGANDA LTD              | Approval fees for development plans for Wellpads 1,2,3 | Kikuube District   | 17-Jul-19       | 62,116,000        |
| <b>TOTAL</b>                  |  |                    |                 | <b>78,041,000</b> |

Source: UGEITI Reporting Templates



## 8. RECOMMENDATIONS

The EITI Standard requires taking steps to act upon lessons learnt with a view to strengthening the impact of EITI implementation on natural resource governance; and to consider the recommendations resulting from EITI implementation.

The following recommendations have been made in order to improve the impact of EITI implementation on natural resource governance in Uganda.

### 8.1. Mainstreaming and systematic disclosure of EITI data

In accordance with EITI Requirement 7.2, the multi-stakeholder group is encouraged to make systematic disclosure of data in machine readable and inter-operable format, and to code or tag EITI disclosures and other data files so that the information can be compared with other publicly available data.

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

*The UGEITI Multi Stakeholder Group is encouraged to put in place a roadmap for the implementation of an open data platform that centralises all EITI data. This roadmap should provide a clear open data policy on the access, release and re-use of EITI data. Government Agencies and extractive entities are expected to publish EITI data under an open license, and to make users aware that information can be reused without prior consent as stipulated by Requirement 7.2.a of the EITI Standard.*

*It is recommended that the UGEITI website publishes the relevant links to the different information required by the EITI Standard as availed by the different Government Agencies.*

*Government Agencies should set-up an open EITI database in the government systems by:*

- *upgrading an integrated cadastral system with adequate details such as data about valid licenses, coordinates, licensees, revenues collected, production data and export data, as well as beneficial owners of the companies; and*
- *enhancing and integrating the current management information systems of the Government Agencies involved in the UGEITI process (i.e. URA, DGSM, NEMA) in order to allow the publication of systematic EITI data.*

### 8.2. Public disclosure of the register of licenses

EITI Requirement 2.3 states that implementing countries should maintain a publicly available register or cadastre system with the following timely and comprehensive data regarding each of the rights pertaining to entities within the EITI scope:

- i. Name(s) of license holder(s);
- ii. Coordinates of the licensed area;
- iii. Date of application, date of award and duration of the license; and
- iv. In the case of production licenses, the commodity being produced.

EITI Requirement 2.4 expects implementing countries to disclose the full text of any license, lease, title or permit by which a government confers on a company or individual rights to exploit oil, gas and/or mineral resources.

The online cadastral system provides information on license holder, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced. Details on licenses, including the full text are available from DGSM at a fee.

*It is recommended make publicly accessible the full text of the licenses.*

### 8.3. Public disclosure of contracts and licenses in Petroleum and Mining sectors

In accordance with Requirement 2.4 (a) of the 2019 Standard, countries implementing EITI are required to disclose all contracts and licenses that have been granted, entered into or amended as of 1 January 2021. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.

Currently, Production Sharing Agreements are not publicly available.

*The UGEITI MSG should set out a short-term work plan for the publication of all agreements in the extractive sector. This work plan may include the following:*

- *defining how the publication of petroleum and mineral agreements can be undertaken, and consider using UGEITI's official website;*
- *the steps required for all petroleum and mineral agreements to be published and how to make these accessible to the public;*
- *a realistic short-term timeline as to when such data could be available; and*
- *performing a review of the institutional or practical barriers that may prevent such publication.*

### 8.4. Data quality and assurance

EITI Requirement 4.9 requires an assessment of whether the payments and revenues are subject to credible, independent audit, following international auditing standards. EITI Requirement 4.1.e warrants companies to publicly disclose their audited financial statements, or the main items where financial statements are not available.

As part of the procedures to ensure the reliability of the data reported to the Independent Administrator during the reconciliation process, reporting entities were requested to provide signed copies of their reporting templates and a copy of their audited financial statements for the year (refer to Sections 5 and 6 of the report). Companies were also requested to provide a confirmation from an external auditor that the figures reported in the Reporting Templates are complete and in agreement with the audited accounts.

A number of reporting entities did not comply with this assurance process agreed by the UGEITI MSG as summarised below.

**Table 77: Summary of data submission**

| Entity                        | Certified copy | Audited financial statements |
|-------------------------------|----------------|------------------------------|
| TOTALENERGIES E&P UGANDA B.V. | No             | No                           |
| CNOOC UGANDA LTD              | No             | No                           |
| ARMOUR ENERGY LTD             | No             | No                           |

*Source: UGEITI Reporting templates*

Additionally, the Government audited accounts<sup>219</sup> as detailed in the annual report<sup>220</sup> of the Office of the Auditor General could not be reconciled with the receipts reported by URA and NEMA in their reporting templates as detailed in Section 2.7 of this report.

<sup>219</sup>

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

<sup>220</sup> <http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020- web.pdf>

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

*It is also recommended to put in place an assurance process of the Government reporting templates to allow its reconciliation with the audited accounts.*

## **8.5. Accuracy of export data**

EITI Requirement 3.3 refers to the disclosure of export data for the fiscal year covered by the EITI Report, including total export volumes and the value of exports by commodity, and where relevant, by state/region of origin.

Government Agencies' records on exports were different from one another as detailed in Section 4.13.3 of this report. We understand that DGSM does not systematically cross-check export data against URA's records to identify the potential inconsistencies.

*DGSM and URA should implement automated controls to ensure the comprehensiveness of export data reported by extractive entities and to develop analytic tools to ensure better control of mineral trading. This may include:*

- *putting in place a computerised system allowing the update of such data;*
- *collecting data from mining companies on a common and accessible IT platform for the relevant Government Agencies; and*
- *performing monthly control of exports data collected from Government Agencies to analyse discrepancies and ensure they are fully reconciled.*

## **8.6. Public disclosure of beneficial ownership information**

EITI Requirement 2.5 stipulates that: 'As of 1 January 2020, it is required that implementing countries request, and companies publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the identities of their beneficial owners, the level of ownership and details about how ownership or control is exerted.'

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

Extractive entities included in the reconciliation scope have been requested to submit information on their beneficial owners as detailed in Section 4.10 of this report. Nevertheless, to date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.

*We recommend UGEITI MSG and URSB put in place a roadmap relating to the disclosure of information on beneficial ownership. Such a roadmap should include:*

- *a reporting process to collect data on beneficial ownership of companies in the extractive sector;*
- *an assurance process of information and due diligence procedures to ensure reliability of the information declared;*
- *plans for developing a database that would be accessible by relevant government agencies (i.e., Intelligence Financial Authority, The Bank of Uganda, DGSM, Directorate of Petroleum, URA); and*
- *process for agreeing on information to be made publicly available.*

# ANNEXES

## Annex 1: List of Mineral Rights that were awarded during FY 2019-20

| Ref Licence | Granting   | Recipient/Awarded license holder                                |
|-------------|------------|---|
| EL00001     | 04/10/2019 | Rebekah Talemwa Gwaliwa   |
| EL00002     | 28/10/2019 | Godness Company Limited   |
| EL00003     | 04/11/2019 | MK Gold Corp (U) Limited  |
| EL00004     | 05/11/2019 | Tiira Small Scale Mining Company (U) Limited                    |
| EL00005     | 27/11/2019 | Hua Hui International Group Company Limited                     |
| EL00006     | 02/12/2019 | Samta Mines and Minerals Uganda Limited                         |
| EL00008     | 02/12/2019 | Samta Mines and Minerals Uganda Limited                         |
| EL00012     | 28/11/2019 | M/S Eurasian Capital SMC Limited                                |
| EL00013     | 05/12/2019 | Tian Tang Group limited   |
| EL00017     | 17/12/2019 | Federation of Artisanal and Small Scale Miners (Uganda) Limited |
| EL00019     | 23/12/2019 | Malibu Holdings Limited   |
| EL00021     | 23/12/2019 | Itimo Egatu Uganda Limited                                      |
| EL00022     | 21/01/2020 | Rwenzori Investments Limited                                    |
| EL00023     | 10/01/2020 | Riowork Mining Company Limited                                  |
| EL00024     | 21/01/2020 | Roseburg International (U) Limited                              |
| EL00025     | 31/01/2020 | JM Mining Works Limited   |
| EL00026     | 31/01/2020 | JM Mining Works Limited   |
| EL00027     | 28/01/2020 | HAMC Minerals Uganda -SMC- Limited                              |
| EL00028     | 21/01/2020 | Victoria Enviros Consult Limited                                |
| EL00029     | 31/01/2020 | Begumisa Boaz Kayondo Enterprise                                |
| EL00030     | 31/01/2020 | Sunbelt Mining Group Limited                                    |
| EL00032     | 17/02/2020 | Bresun Enterprises (U) Limited                                  |
| EL00033     | 13/03/2020 | Kara Gold (U) Limited   |
| EL00035     | 16/03/2020 | Bresun Enterprises (U) Limited                                  |
| EL00036     | 20/03/2020 | Inventive Capacity Consults Limited                             |
| EL00037     | 13/03/2020 | Leadway Group Limited   |

| Ref Licence | Granting   | Recipient/Awarded license holder   |
|-------------|------------|--|
| EL00038     | 13/03/2020 | Hima Cement Limited  |
| EL00039     | 13/03/2020 | Nayovi Minings Limited   |
| EL00040     | 20/03/2020 | Megha Stone Quarry Namubiru Limited  |
| EL00041     | 07/04/2020 | 2M Capital Limited   |
| EL00043     | 08/05/2020 | Uga Mines Limited  |
| EL00050     | 17/06/2020 | Royal Transit Limited  |
| EL1966      | 04/07/2019 | Kakiri Stone Quarry Limited  |
| EL1971      | 09/07/2019 | Kest Investments (U) Limited   |
| EL1972      | 10/07/2019 | C31 Uganda SMC Limited   |
| EL1974      | 15/07/2019 | Bresun Enterprises (U) Limited   |
| EL1976      | 18/07/2019 | Alfred Chesak Mangusho   |
| EL1977      | 24/07/2019 | Nama Mining Company - SMC Limited  |
| EL1978      | 29/07/2019 | Kilembe Mines Limited  |
| EL1979      | 06/08/2019 | Gimnat International (U) Limited   |
| EL1981      | 06/08/2019 | Saranja Group of Companies SMC Limited   |
| EL1984      | 06/08/2019 | Q3 Holdings limited  |
| EL1985      | 06/08/2019 | Bresun Enterprises (U) Limited   |
| EL1986      | 06/08/2019 | Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited |
| EL1987      | 07/08/2019 | Ndiga Investments Limited  |
| EL1989      | 12/08/2019 | Bresun Enterprises (U) Limited   |
| EL1990      | 12/08/2019 | Samta Mines and Minerals Uganda Limited  |
| EL1993      | 14/08/2019 | Uganed Holdings Limited  |
| EL1994      | 14/08/2019 | Great Season-SMC Limited   |
| EL1995      | 20/08/2019 | Mortada Transporters (U) Limited   |
| EL1996      | 20/08/2019 | China-Uganda Ranchun Investment Limited  |
| EL2000      | 03/09/2019 | Tian Tang Group limited  |
| EL2001      | 03/09/2019 | Kandopix Uganda Limited  |
| EL2002      | 03/09/2019 | Kandopix Uganda Limited  |
| EL2003      | 03/09/2019 | Kiyaga Joseph  |
| EL2005      | 03/09/2019 | Alistan Engineering Limited (AEL)  |

| Ref Licence | Granting   | Recipient/Awarded license holder                 |
|-------------|------------|--|
| EL2009      | 09/09/2019 | Hicar Mining Company Limited                     |
| EL2010      | 11/09/2019 | Alexis Engineering Company Limited               |
| EL2011      | 11/09/2019 | Alexis Engineering Company Limited               |
| EL2012      | 11/09/2019 | East Asia Land & Mining Company Uganda Limited   |
| EL2013      | 11/09/2019 | East Asia Land & Mining Company Uganda Limited   |
| EL2014      | 25/09/2019 | Camel Mining Company Limited                     |
| EL2015      | 25/09/2019 | Diogo Mines & Energy Limited                     |
| EL2016      | 25/09/2019 | Diogo Mines & Energy Limited                     |
| EL2017      | 25/09/2019 | Section One Limited                              |
| EL2019      | 04/10/2019 | Guangzhou Dong Song Energy Group Co. (U) Limited |
| EL2020      | 04/10/2019 | Victoria Enviros Consult Limited                 |
| EL2023      | 10/10/2019 | Guangzhou Dong Song Energy Group Co. (U) Limited |
| EL2024      | 10/10/2019 | Guangzhou Dong Song Energy Group Co. (U) Limited |
| EL2025      | 10/10/2019 | Guangzhou Dong Song Energy Group Co. (U) Limited |
| EL2026      | 10/10/2019 | Guangzhou Dong Song Energy Group Co. (U) Limited |
| EL2027      | 10/10/2019 | Bresun Enterprises (U) Limited                   |
| EL2028      | 14/10/2019 | Mustafex Investment (U) Limited                  |
| GS00001     | 20/12/2019 | Radha Jewellers Limited                          |
| GS00002     | 10/01/2020 | Prec - Met Services Limited                      |
| GS00003     | 13/01/2020 | Armaan Jewellers and Goldsmith (U) Limited       |
| GS00004     | 22/01/2020 | Surojit Dhara                                    |
| GS00005     | 18/01/2020 | Star Jewellers Limited                           |
| GS00006     | 11/02/2020 | RIO Jeweller Limited                             |
| GS00007     | 18/02/2020 | Marua Group Limited                              |
| GS00008     | 11/02/2020 | Euro Group Africa Limited                        |
| GS00009     | 25/02/2020 | R.M.Y Jewellers Limited                          |
| GS00010     | 17/03/2020 | All Enterprises Limited                          |
| GS00011     | 17/03/2020 | Dalilu Mugabi                                    |
| GS00012     | 27/03/2020 | Orange Investments Company Limited               |
| LL00009     | 02/12/2019 | Megha Stone Quarry Namubiru Limited              |

| Ref Licence | Granting   | Recipient/Awarded license holder            |
|-------------|------------|---|
| LL00010     | 02/12/2019 | Megha Stone Quarry Namubiru Limited         |
| LL00016     | 23/12/2019 | Yusumuga Autos (U) Ltd                      |
| LL00018     | 23/12/2019 | Stephen Mugeni Wasike                       |
| LL00031     | 31/01/2020 | Begumisa Boaz Kayondo Enterprise            |
| LL1967      | 09/07/2019 | Lomongin Zulhaq                             |
| LL1968      | 09/07/2019 | Lomongin Zulhaq                             |
| LL1969      | 09/07/2019 | Abasi Balinda Transporters Limited          |
| LL1970      | 09/07/2019 | Turi Limited                                |
| LL1973      | 15/07/2019 | Bukana Mining and Exporting Company Limited |
| LL1975      | 15/07/2019 | The Expendables Miners & Traders Limited    |
| LL1980      | 06/08/2019 | BRN International Limited                   |
| LL1982      | 06/08/2019 | Kamanzi Kaijuka                             |
| LL1983      | 06/08/2019 | Kamanzi Kaijuka                             |
| LL1988      | 07/08/2019 | ARRM Investments Limited                    |
| LL1991      | 12/08/2019 | Rural Development Consult                   |
| LL1997      | 22/08/2019 | Rural Development Consult                   |
| LL1998      | 22/08/2019 | Joraro Minerals Uganda Limited              |
| LL2004      | 03/09/2019 | Lydia Musundi                               |
| LL2006      | 03/09/2019 | Remigius Kasibante                          |
| LL2007      | 09/09/2019 | Benon Burora Kuteesa                        |
| LL2008      | 09/09/2019 | Uchimba Investments Limited                 |
| LL2018      | 04/10/2019 | Great Solomon Mining Company Limited        |
| LL2022      | 10/10/2019 | Isa Kakonge                                 |
| MDL1034     | 04/07/2019 | Pal Verma Sharan                            |
| MDL1035     | 08/07/2019 | Star Tahina Limited                         |
| MDL1037     | 08/07/2019 | Star Tahina Limited                         |
| MDL1038     | 09/07/2019 | Hima Cement Limited                         |
| MDL1039     | 09/07/2019 | Hima Cement Limited                         |
| MDL1040     | 11/07/2019 | Chaka Minerals Limited                      |
| MDL1041     | 15/07/2019 | TLS GOLD REFINERY LTD                       |



| Ref Licence | Granting   | Recipient/Awarded license holder                 |
|-------------|------------|--|
| MDL1042     | 18/07/2019 | Hua Hao International Group Limited              |
| MDL1044     | 18/07/2019 | NAHED ENANDER PAULA                              |
| MDL1045     | 05/08/2019 | KHAN YOUSAF                                      |
| MDL1046     | 05/08/2019 | Sakil Trading Africa Limited                     |
| MDL1047     | 20/08/2019 | Peter Lokwang                                    |
| MDL20191056 | 23/10/2019 | BD Commodities - SMC Limited                     |
| MDL20191057 | 09/12/2019 | Golden Ants Mining Limited                       |
| MDL20191058 | 19/11/2019 | CDS Construction Design and Services-SMC Limited |
| MDL20191059 | 06/01/2020 | Orzala Export Limited                            |
| MDL20191060 | 08/01/2020 | Rwenzori Founders Limited                        |
| MDL20191061 | 10/01/2020 | Aim World Services Uganda Limited                |
| MDL20191062 | 13/01/2020 | Sam Butsya Ahamya                                |
| MDL20191063 | 13/01/2020 | Prec - Met Services Limited                      |
| MDL20191066 | 14/01/2020 | Rag Exports Limited                              |
| MDL20191067 | 15/01/2020 | Metal testing and Smelting Company Limited       |
| MDL20191068 | 15/01/2020 | Gilbert Ainomugisha                              |
| MDL20191069 | 15/01/2020 | Great Lakes Lime Limited                         |
| MDL20191070 | 15/01/2020 | Macro Trade Logistics Limited                    |
| MDL20191071 | 16/01/2020 | Joshua Niwamanya                                 |
| MDL20200000 | 24/01/2020 | Jambo Tannery (Uganda) Limited                   |
| MDL20200001 | 28/01/2020 | Star Jewellers Limited                           |
| MDL20200002 | 03/02/2020 | BD Commodities - SMC Limited                     |
| MDL20200003 | 03/02/2020 | A-One Investments (U) Limited                    |
| MDL20200004 | 03/02/2020 | AURNISH TRADING LIMITED                          |
| MDL20200005 | 03/02/2020 | Alpha Metal Uganda Limited                       |
| MDL20200006 | 10/02/2020 | Pure Exports (U) Limited                         |
| MDL20200007 | 11/02/2020 | Hima Cement Limited                              |
| MDL20200008 | 11/02/2020 | Hima Cement Limited                              |
| MDL20200009 | 11/02/2020 | Golden Ants Mining Limited                       |
| MDL20200010 | 11/02/2020 | Duaf Traders (U) Limited                         |

| Ref Licence | Granting   | Recipient/Awarded license holder      |
|-------------|------------|---------------------------------------|
| MDL20200011 | 11/02/2020 | Euro Group Africa Limited             |
| MDL20200012 | 11/02/2020 | Peter Lokwang                         |
| MDL20200013 | 11/02/2020 | ROBERT ANDREW WASIKE (100%)           |
| MDL20200014 | 14/02/2020 | Nippon Global Ltd                     |
| MDL20200015 | 17/02/2020 | SHREE SHYAM LIMITED                   |
| MDL20200016 | 17/02/2020 | Ritz Properties Uganda Limited        |
| MDL20200017 | 17/02/2020 | M/S Simba Gold Refinery Limited       |
| MDL20200018 | 18/02/2020 | Marua Group Limited                   |
| MDL20200019 | 19/02/2020 | East Africa Natural Resources Limited |
| MDL20200020 | 21/02/2020 | Belor International Limited           |
| MDL20200021 | 21/02/2020 | Uganda Sinomine Resources Co. Limited |
| MDL20200022 | 24/02/2020 | East Mineral Solution (EMS) Limited   |
| MDL20200023 | 04/03/2020 | Herbert Kabyemera Kasigwa             |
| MDL20200024 | 05/03/2020 | Native Power Company                  |
| MDL20200025 | 05/03/2020 | Warugwe Ltd                           |
| MDL20200026 | 05/03/2020 | Sam Wambi                             |
| MDL20200027 | 05/03/2020 | Sakil Trading Africa Limited          |
| MDL20200028 | 06/03/2020 | Canary Wharf Limited                  |
| MDL20200029 | 06/03/2020 | SBM Global Logistics-SMC Limited      |
| MDL20200030 | 10/03/2020 | Kukasi Investments (U) Limited        |
| MDL20200031 | 17/03/2020 | Orange Investments Company Limited    |
| MDL20200032 | 20/03/2020 | Nkosi Capital Company Limited         |
| MDL20200033 | 20/03/2020 | Heru Company Limited                  |
| MDL20200034 | 20/03/2020 | Emba Capital Company Limited          |
| MDL20200035 | 20/03/2020 | Ernest Kakwano                        |
| MDL20200036 | 20/03/2020 | Mesu Capital Company Limited          |
| MDL20200037 | 20/03/2020 | Springwood Capital (U) Limited        |
| MDL20200039 | 25/03/2020 | Abasi Balinda Transporters Limited    |
| MDL20200040 | 14/04/2020 | Berland Gold Water Limited            |
| MDL20200041 | 24/04/2020 | SNB International (U) Ltd             |

| Ref Licence  | Granting   | Recipient/Awarded license holder                             |
|--------------|------------|--|
| MDL20200042  | 06/05/2020 | Richard Asiimwe  |
| MDL20200043  | 19/05/2020 | Done Way Safaris and Car Hire Limited                        |
| MDL20200044  | 04/06/2020 | Eria Lubega  |
| MDL20200045  | 04/06/2020 | Amsterdam Minerals Limited                                   |
| MDL20200046  | 06/06/2020 | Invicta Minerals Limited                                     |
| MDL20200047  | 17/06/2020 | International University of East Africa                      |
| MDL20200048  | 18/06/2020 | Mubende Gold Traders and Miners Co-operative Society Limited |
| MDL20200049  | 18/06/2020 | Abdala Gulam   |
| ML00014      | 12/12/2019 | Mechanized Agro (U) Limited                                  |
| ML00015      | 12/12/2019 | Mechanized Agro (U) Limited                                  |
| ML00034      | 24/02/2020 | Dazhong Iron and Steel Industries Limited                    |
| ML00045      | 22/05/2020 | Tororo Cement Limited  |
| ML1999       | 27/08/2019 | Wagagai Mining (U) Limited                                   |
| PL0000000001 | 10/10/2019 | Katenga Artisanal Miners Limited                             |
| PL0000000002 | 24/10/2019 | Minimax Enterprises Limited                                  |
| PL0000000003 | 24/10/2019 | Gold Pebble International Limited                            |
| PL0000000004 | 30/10/2019 | Buhweju Artisanal & Small Scale Mining Association Ltd       |
| PL0000000005 | 30/10/2019 | Murhue Mining Company Limited                                |
| PL0000000006 | 08/11/2019 | Robert Kyokora Badede  |
| PL0000000007 | 01/11/2019 | Sparrowhawk Pearl of Africa Enterprises Limited              |
| PL0000000008 | 01/11/2019 | Imagele Limited  |
| PL0000000009 | 06/11/2019 | Grasam Mining Limited  |
| PL0000000010 | 06/11/2019 | KB Dunamis Minerals (U) Limited                              |
| PL0000000011 | 07/11/2019 | Nyineka Mining Company Limited                               |
| PL0000000012 | 08/11/2019 | Kairos Natural Resources Limited                             |
| PL0000000013 | 11/11/2019 | Olsen East African International Investment Company Ltd      |
| PL0000000014 | 11/11/2019 | Dott Service Limited   |
| PL0000000015 | 11/11/2019 | Berachah Artisanal Miners Limited                            |
| PL0000000016 | 13/11/2019 | Sino Minerals Investments Company Limited                    |
| PL0000000017 | 21/11/2019 | Herbert Akampwera  |

| Ref Licence  | Granting   | Recipient/Awarded license holder                  |
|--------------|------------|---|
| PL0000000018 | 21/11/2019 | Deogratias Ikemere                                |
| PL0000000019 | 21/11/2019 | Mkap Mining Company Limited                       |
| PL0000000020 | 21/11/2019 | Fuda Mining Co. Ltd                               |
| PL0000000021 | 21/11/2019 | Mulago Hill Diagnostics Limited                   |
| PL0000000022 | 21/11/2019 | Royal Transit Limited                             |
| PL0000000023 | 25/11/2019 | CHARITY ARYEMO                                    |
| PL0000000024 | 25/11/2019 | Lontaro Investments Limited                       |
| PL0000000025 | 02/12/2019 | Abubakar Wantante Busuulwa                        |
| PL0000000026 | 04/12/2019 | Ibanda Artisanal Miners Co-operative Society      |
| PL0000000027 | 09/12/2019 | Kibasha Mining Ltd                                |
| PL0000000028 | 11/12/2019 | Taayaze Minerals Limited                          |
| PL0000000029 | 11/12/2019 | Munaga Mining Company Limited                     |
| PL0000000030 | 17/12/2019 | Uga Mines Limited                                 |
| PL0000000032 | 19/12/2019 | Heroe Mining Company Limited                      |
| PL0000000033 | 19/12/2019 | Hua Hui International Group Company Limited       |
| PL0000000034 | 19/12/2019 | Michael Ogwal                                     |
| PL0000000035 | 19/12/2019 | Nkabidwa General Traders Limited                  |
| PL0000000036 | 19/12/2019 | Baremman Mining Company Limited                   |
| PL0000000037 | 20/12/2019 | James Karimutumye                                 |
| PL0000000038 | 22/12/2019 | Seven Hills Exploration and Mining Group Limited  |
| PL0000000039 | 24/12/2019 | Farmstone Limited                                 |
| PL0000000040 | 30/12/2019 | Inventive Capacity Consults Limited               |
| PL0000000041 | 30/12/2019 | CEM Enterprises (U) Limited                       |
| PL0000000042 | 31/12/2019 | Samta Mines and Minerals Uganda Limited           |
| PL0000000043 | 06/01/2020 | Gwihwa Investments Limited                        |
| PL0000000044 | 09/01/2020 | Zaika Mining Company Limited                      |
| PL0000000045 | 09/01/2020 | Nsumba Rapex Limited                              |
| PL0000000046 | 10/01/2020 | Alfred Oguti                                      |
| PL0000000047 | 10/01/2020 | Jiemeng Energy and Mineral Investment (U) Limited |
| PL0000000048 | 22/01/2020 | Agastya Resources-SMC Limited                     |

| Ref Licence  | Granting   | Recipient/Awarded license holder                      |
|--------------|------------|---|
| PL0000000049 | 23/01/2020 | Mary Timanywa Asiimwe                                 |
| PL0000000050 | 24/01/2020 | Unique Clay Works Ltd                                 |
| PL0000000051 | 24/01/2020 | Tororo Cement Limited                                 |
| PL0000000052 | 24/01/2020 | USP Marketing Resources International Company Limited |
| PL0000000053 | 25/01/2020 | Consolidated African Resources Limited                |
| PL0000000054 | 27/01/2020 | Grace Kobusinyge                                      |
| PL0000000055 | 30/01/2020 | Moses Ndege Bbosa                                     |
| PL0000000056 | 30/01/2020 | Aretha Uwera Musingo                                  |
| PL0000000057 | 30/01/2020 | David Biika   |
| PL0000000058 | 30/01/2020 | Multiplex Limited                                     |
| PL0000000059 | 30/01/2020 | Tom Samuel Magezi                                     |
| PL0000000060 | 30/01/2020 | Bouch (U) Limited                                     |
| PL0000000061 | 30/01/2020 | Alom Mining and Geohydro Services                     |
| PL0000000062 | 31/01/2020 | Cratus Resources Limited                              |
| PL0000000063 | 04/02/2020 | Ssezibwa Falls Resort Limited                         |
| PL0000000064 | 06/02/2020 | East Africa Natural Resources Limited                 |
| PL0000000065 | 06/02/2020 | Mitch Mining Co. Ltd                                  |
| PL0000000066 | 13/02/2020 | Osprey Capital Investments Limited                    |
| PL0000000067 | 17/02/2020 | Hua Hao International Group Limited                   |
| PL0000000068 | 25/02/2020 | Naburri Matthew Lorika                                |
| PL0000000069 | 12/03/2020 | Kwaka Mines and Minerals Uganda Limited               |
| PL0000000070 | 12/03/2020 | K.B Finance (U) Limited                               |
| PL0000000071 | 12/03/2020 | Nina Ndibaza Lugumba                                  |
| PL0000000072 | 12/03/2020 | Nkazajabits Limited                                   |
| PL0000000073 | 13/03/2020 | International University of East Africa               |
| PL0000000074 | 15/03/2020 | Joseph Amukun Aburek                                  |
| PL0000000075 | 17/03/2020 | VAJ VENTURES LTD                                      |
| PL0000000076 | 18/03/2020 | Mulin Mines and Minerals Limited                      |
| PL0000000077 | 21/03/2020 | Prestige Mining Co. Ltd                               |
| PL0000000078 | 23/03/2020 | IPIK Gold Company Limited                             |

| Ref Licence  | Granting   | Recipient/Awarded license holder                            |
|--------------|------------|---|
| PL0000000079 | 24/03/2020 | His Will Mining Company Ltd                                 |
| PL0000000080 | 25/03/2020 | Shining Mines Limited                                       |
| PL0000000081 | 27/03/2020 | BioFertilizer Africa Limited                                |
| PL0000000082 | 07/04/2020 | Buhweju District United Miners Co-operative Society Limited |
| PL0000000083 | 06/05/2020 | Kamusenene Mineral Processers Ltd                           |
| PL0000000084 | 14/05/2020 | Grace Ayugi   |
| PL0000000085 | 02/06/2020 | Mechanized Agro (U) Limited                                 |
| PL0000000086 | 12/06/2020 | FRANK NTAMBI  |
| PL0000000087 | 30/06/2020 | Heyday International Group Company Limited                  |
| PL00011254   | 06/09/2019 | Haraambe Development Agencies Ltd                           |
| PL00011279   | 02/07/2019 | Megha Stone Quarry Namubiru Limited                         |
| PL00011280   | 02/07/2019 | Sunday Emmanuel   |
| PL00011281   | 02/07/2019 | Gersa Holdings (U) Limited                                  |
| PL00011282   | 02/07/2019 | Raremet (U) Ltd   |
| PL00011285   | 10/07/2019 | Christine Nyaruwa   |
| PL00011286   | 10/07/2019 | Alpha International Mining Co. (SMC) Limited                |
| PL00011287   | 10/07/2019 | United African Mines Company Limited                        |
| PL00011288   | 10/07/2019 | Jimde Limited   |
| PL00011289   | 10/07/2019 | Chaka Minerals Limited                                      |
| PL00011291   | 10/07/2019 | Rwenzori Investments Limited                                |
| PL00011293   | 11/07/2019 | Asli Energy Limited   |
| PL00011294   | 15/07/2019 | Rebekah Talemwa Gwaliwa                                     |
| PL00011295   | 15/07/2019 | China-Uganda Ranchun Investment Limited                     |
| PL00011296   | 15/07/2019 | Pitman Mining Consult Limited                               |
| PL00011298   | 15/07/2019 | Kamuntu Investments Limited                                 |
| PL00011300   | 15/07/2019 | China-Uganda Ranchun Investment Limited                     |
| PL00011301   | 29/07/2019 | Peter Mukiza  |
| PL00011302   | 29/07/2019 | Stephen Turyahikayo   |
| PL00011304   | 31/07/2019 | Martin Lutayisire   |
| PL00011305   | 31/07/2019 | lugongwe kitumbi gold miners ltd                            |

| Ref Licence | Granting   | Recipient/Awarded license holder |
|-------------|------------|----------------------------------|
| PL00011306  | 13/08/2019 | Stekob Investment Limited        |
| PL00011307  | 13/08/2019 | R & R Services Limited           |
| PL00011308  | 13/08/2019 | Shaft & FB Minerals Limited      |
| PL00011309  | 13/08/2019 | Alfred Chesak Mangusho           |
| PL00011310  | 13/08/2019 | Roraima (U) Limited              |
| PL00011311  | 13/08/2019 | Twetuka Minerals Co. Limited     |
| PL00011312  | 13/08/2019 | Standby Security Uganda Limited  |
| PL00011313  | 13/08/2019 | Kaab Capital Ltd                 |
| PL00011314  | 19/08/2019 | ROBUST STRUCTURES UGANDA LIMITED |
| PL00011315  | 11/09/2019 | TINDIBAKIRA BARUGAHARE FRED      |
| PL00011316  | 19/08/2019 | Nayovi Minings Limited           |
| PL00011317  | 19/08/2019 | Geula Mining Ltd                 |
| PL00011318  | 19/08/2019 | Genuine Ceranic Ltd              |
| PL00011319  | 20/08/2019 | Ngireka Mining Co.Ltd            |
| PL00011320  | 02/09/2019 | Bagye Minerals Ltd               |
| PL00011321  | 20/08/2019 | RichRev Mining Ltd               |
| PL00011322  | 20/08/2019 | Trinity Minerals Limited         |
| PL00011323  | 21/08/2019 | Lwaloka Investments Limited      |
| PL00011324  | 21/08/2019 | Keza Technical Services Limited  |
| PL00011325  | 05/09/2019 | Nakayima Mining Co.Ltd           |
| PL00011326  | 05/09/2019 | Mulindwa Robert                  |
| PL00011327  | 05/08/2019 | M.M. MINING (UGANDA) LIMITED     |
| PL00011328  | 05/09/2019 | STEMON MINING LIMITED            |
| PL00011329  | 11/09/2019 | Mopo Mining Experts Limited      |
| PL00011331  | 09/09/2019 | ADT Africa Limited               |
| PL00011332  | 09/09/2019 | East African Geological Services |
| PL00011333  | 24/09/2019 | Vanris Mineral Company Limited   |
| PL00011334  | 30/09/2019 | JM Mining Works Limited          |
| PL00011336  | 11/10/2019 | Godness Company Limited          |
| PL00011337  | 07/10/2019 | Gaajjil Co Limited               |

| Ref Licence | Granting   | Recipient/Awarded license holder |
|-------------|------------|----------------------------------|
| PL0138      | 12/09/2019 | Lutayisire Martin                |
| RL00007     | 27/11/2019 | Rwenzori Rare Metals Limited     |



## Annex 2: Register of oil and gas licences active during fiscal year 2019-20

| N° | Petroleum companies Holding licences during FY 2019-20                                | Type of licence and licence number   | Period of the licences:<br>Years | Status :<br>Active / Pending |
|----|---|--|----------------------------------|------------------------------|
| 1  | Tullow Uganda Ltd (*)<br><br>TOTALENERGIES E&P UGANDA B.V<br><br>CNOOC Uganda Limited | 1. Production Licence No.1/201 over (BLOCK 3A) Kingfisher Development Area.                            | 25                               | Active                       |
|    |   | 2. Production License 1/2016 (Kasamene- Wahrindi) 30th August 2016.                                    | 25                               | Active                       |
|    |   | 3. Production Licence No 02/2016 Kigogole- Ngara 30th August 2016.                                     | 25                               | Active                       |
|    |   | 4. Production Licence No 3/2016 (Nsoga) dated 30th August 2016.  | 25                               | Active                       |
|    |   | 5. Production Licence No. 4/2016 (Ngege) dated 30th August 2016.                                       | 25                               | Active                       |
|    |   | 6. Production Licence No. 5/2016 (Mputa- Nzizi and Waraga).  | 25                               | Active                       |
|    |   | 7. Petroleum Production Licence 06/2016 (Ngiri) dated 30 August 2016.                                  | 25                               | Active                       |
|    |   | 8. Petroleum Production Licence 07/2016 (Jobi-Rii) dated 30 August 2016.                               | 25                               | Active                       |
|    |   | 9. Petroleum Production Licence No. 08/2016 (Gunya) dated 30 August 2016.                              | 25                               | Active                       |
| 2. | Oranto Petroleum Ltd  | Exploration Licence- Ngassa Shallow Play and Ngassa Deep Play Contract Areas (EL- 2/2017 & EL-3/2017). | 2                                | Active                       |
| 3. | Armour Energy Ltd   | Exploration Licence-Kanywataba contract Area (EL-1/2017)   | 2                                | Active                       |

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

### Annex 3: Detail of royalties transferred during FY 2019-20

| Date of transfer | Name of the recipient                | Amount in (UGX)    |
|------------------|--------------------------------------|--------------------|
| 03/07/2019       | Isingiro District                    | 1,157,289          |
| 03/07/2019       | Kabarole District                    | 1,524,301          |
| 03/07/2019       | Kamwenge District                    | 27,787,630         |
| 03/07/2019       | Kapchorwa District                   | 28,375,708         |
| 03/07/2019       | Kasese District                      | 84,146,517         |
| 03/07/2019       | Manafwa District                     | 10,000             |
| 03/07/2019       | Moroto District                      | 39,484,572         |
| 03/07/2019       | Rubanda District                     | 3,241,755          |
| 03/07/2019       | Tororo District                      | 16,963,527         |
| 03/07/2019       | Karita Sub County                    | 1,017,047          |
| 03/07/2019       | Kikagate Sub County                  | 25,463             |
| 03/07/2019       | Kicwamba Sub County                  | 1,067,011          |
| 03/07/2019       | Kamwenge Sub County                  | 18,651,341         |
| 03/07/2019       | Kawowo Sub County                    | 13,525,323         |
| 03/07/2019       | Kapsinda Sub County                  | 4,223,338          |
| 03/07/2019       | Kitumbi Sub County                   | 1,478,620          |
| 03/07/2019       | Hima Town Council                    | 58,902,562         |
| 03/07/2019       | Tapac Sub County                     | 26,369,109         |
| 03/07/2019       | Ruhama Sub County                    | 52,161             |
| 03/07/2019       | Muko Sub County                      | 2,269,228          |
| 03/07/2019       | Tororo Municipal Council             | 11,874,469         |
| 03/07/2019       | Barya Wilberforce                    | 10,913             |
| 03/07/2019       | Bwanika United Pozzolana Association | 228,645            |
| 03/07/2019       | Harugongo Pozzolana Association      | 228,645            |
| 03/07/2019       | Nkongoro Parish Council              | 5,336,289          |
| 03/07/2019       | Tororo Cement Limited                | 1,772,403          |
| 03/07/2019       | Hima Town Council                    | 24,814,200         |
| 03/07/2019       | Tapac Initiative Cooperative         | 5,158,260          |
| 03/07/2019       | Katikeile Action Development         | 150,000            |
| 03/07/2019       | Ki3r Mineral Limited                 | 972,526            |
| 03/07/2019       | Tororo Cement Limited                | 1,772,403          |
| 03/07/2019       | Ki3r Mineral Limited                 | 5,652,657          |
| 03/07/2019       | Bank charge                          | 68,000             |
|                  | <b>Subtotal</b>                      | <b>388,311,912</b> |
| 20/8/2019        | Busia District                       | 1,167,493          |
| 20/8/2019        | Kabarole District                    | 9,488,940          |

| Date of transfer | Name of the recipient                | Amount in (UGX)    |
|------------------|--------------------------------------|--------------------|
| 20/8/2019        | Kamwenge District                    | 7,060,670          |
| 20/8/2019        | Kapchorwa District                   | 7,290,483          |
| 20/8/2019        | Kasese District                      | 34,492,377         |
| 20/8/2019        | Moroto District                      | 15,050,555         |
| 20/8/2019        | Rubanda District                     | 1,612,585          |
| 20/8/2019        | Rubirizi District                    | 932,319            |
| 20/8/2019        | Tororo District                      | 1,863,102          |
| 20/8/2019        | Kicwamba Sub County                  | 6,642,258          |
| 20/8/2019        | Kamwenge Sub County                  | 4,942,469          |
| 20/8/2019        | Kawowo Sub County                    | 5,103,338          |
| 20/8/2019        | Kitumbi Sub County                   | 102,112            |
| 20/8/2019        | Hima Town Council                    | 24,144,664         |
| 20/8/2019        | Tapac Sub County                     | 10,535,389         |
| 20/8/2019        | Muko Sub County                      | 1,128,810          |
| 20/8/2019        | Tororo Municipal Council             | 1,304,171          |
| 20/8/2019        | Barya Wilberforce                    | 33,615             |
| 20/8/2019        | Bwanika United Pozzolana Association | 1,423,341          |
| 20/8/2019        | Harugongo Pozzolana Association      | 1,423,341          |
| 20/8/2019        | Nkongoro Parish Council              | 2,118,201          |
| 20/8/2019        | Tororo Cement Limited                | 1,783,648          |
| 20/8/2019        | Hima Town Council                    | 10,347,713         |
| 20/8/2019        | Tapac Initiative Cooperative         | 4,515,167          |
| 20/8/2019        | Ki3r Mineral Limited                 | 483,776            |
| 20/8/2019        | Tororo Cement Limited                | 558,931            |
| 20/8/2019        | Tororo Cement Limited                | 3,316,655          |
| 20/8/2019        | Bank charge                          | 58,000             |
|                  | <b>Subtotal</b>                      | <b>158,924,123</b> |
| 04/09/2019       | Buhweju District                     | 20,027,582         |
| 04/09/2019       | Busia District                       | 2,294,691          |
| 04/09/2019       | Kabarole District                    | 3,635,815          |
| 04/09/2019       | Kamwenge District                    | 103,571,880        |
| 04/09/2019       | Kapchorwa District                   | 35,265,938         |
| 04/09/2019       | Kasese District                      | 105,155,518        |
| 04/09/2019       | Moroto District                      | 63,679,931         |
| 04/09/2019       | Rubanda District                     | 6,801,855          |
| 04/09/2019       | Rubirizi District                    | 4,073,932          |
| 04/09/2019       | Tororo District                      | 15,305,056         |
| 04/09/2019       | Bihanga Sub County                   | 1,557,701          |
| 04/09/2019       | Engaju Sub County                    | 1,557,701          |
| 04/09/2019       | Bitsya Sub County                    | 1,557,701          |

| Date of transfer | Name of the recipient                        | Amount in (UGX)    |
|------------------|--|--------------------|
| 04/09/2019       | Karungu Sub County                           | 1,557,701          |
| 04/09/2019       | Burere Sub County                            | 1,557,701          |
| 04/09/2019       | Nyakishana Sub County                        | 1,557,701          |
| 04/09/2019       | Rwengwe Sub County                           | 1,557,701          |
| 04/09/2019       | Nsiika Town Council                          | 1,557,701          |
| 04/09/2019       | Kashenyi Kajani                              | 1,557,701          |
| 04/09/2019       | Kicwamba Sub County                          | 2,545,071          |
| 04/09/2019       | Kamwenge Sub County                          | 72,500,316         |
| 04/09/2019       | Kawowo Sub County                            | 22,692,007         |
| 04/09/2019       | Kapsinda Sub County                          | 1,994,148          |
| 04/09/2019       | Kitumbi Sub County                           | 588,653            |
| 04/09/2019       | Hima Town Council                            | 73,373,790         |
| 04/09/2019       | Tapac Sub County                             | 43,126,846         |
| 04/09/2019       | Muko Sub County                              | 4,761,297          |
| 04/09/2019       | Tororo Municipal Council                     | 10,713,539         |
| 04/09/2019       | Nyakishana Community Development Association | 1,001,379          |
| 04/09/2019       | Karuhanga Bam                                | 1,001,379          |
| 04/09/2019       | Asiimwe Raymond                              | 1,001,379          |
| 04/09/2019       | Kamukama Lawrence                            | 1,001,379          |
| 04/09/2019       | Aineembabazi Jackline                        | 1,001,379          |
| 04/09/2019       | Ahisibwe Phoebe                              | 1,001,379          |
| 04/09/2019       | Bwanika United Pozzolana Association         | 545,372            |
| 04/09/2019       | Harugongo Pozzolana Association              | 545,372            |
| 04/09/2019       | Nkongoro Parish Council                      | 31,071,564         |
| 04/09/2019       | Tororo Cement Limited                        | 7,819,925          |
| 04/09/2019       | Hima Town Council                            | 31,445,910         |
| 04/09/2019       | Tapac Initiative Cooperative                 | 18,482,934         |
| 04/09/2019       | Katikekile Action Development                | 195,900            |
| 04/09/2019       | Ki3r Mineral Limited                         | 2,040,557          |
| 04/09/2019       | Tororo Cement Limited                        | 4,591,517          |
| 04/09/2019       | Bank charge                                  | 88,000             |
|                  | <b>Subtotal</b>                              | <b>708,962,499</b> |
| 15/11/2019       | Buhweju District                             | 927,244            |
| 15/11/2019       | Busia District                               | 377,150            |
| 15/11/2019       | Kabarole District                            | 1,676,798          |
| 15/11/2019       | Kamwenge District                            | 42,985,270         |
| 15/11/2019       | Kapchorwa District                           | 13,775,830         |
| 15/11/2019       | Kasese District                              | 45,540,000         |
| 15/11/2019       | Manafwa District                             | 5,387,460          |
| 15/11/2019       | Moroto District                              | 27,027,416         |

| Date of transfer | Name of the recipient                        | Amount in (UGX)    |
|------------------|--|--------------------|
| 15/11/2019       | Tororo District                              | 10,306,666         |
| 15/11/2019       | Bihanga Sub County                           | 72,119             |
| 15/11/2019       | Engaju Sub County                            | 72,119             |
| 15/11/2019       | Bitsya Sub County                            | 72,119             |
| 15/11/2019       | Karungu Sub County                           | 72,119             |
| 15/11/2019       | Burere Sub County                            | 72,119             |
| 15/11/2019       | Nyakishana Sub County                        | 72,119             |
| 15/11/2019       | Rwengwe Sub County                           | 72,119             |
| 15/11/2019       | Nsiika Town Council                          | 72,119             |
| 15/11/2019       | Kashenyi Kajani                              | 72,119             |
| 15/11/2019       | Sikuda Sub County                            | 264,005            |
| 15/11/2019       | Kicwamba Sub County                          | 1,173,759          |
| 15/11/2019       | Kamwenge Sub County                          | 30,089,689         |
| 15/11/2019       | Kapsinda Sub County                          | 2,589,716          |
| 15/11/2019       | Kawowo Sub County                            | 7,053,365          |
| 15/11/2019       | Kitumbi Sub County                           | 3,802,700          |
| 15/11/2019       | Hima Town Council                            | 31,878,000         |
| 15/11/2019       | Bogobero Sub County                          | 3,771,222          |
| 15/11/2019       | Tapac Sub County                             | 17,884,871         |
| 15/11/2019       | Tororo Municipal Council                     | 7,214,666          |
| 15/11/2019       | Nyakishana Community Development Association | 46,362             |
| 15/11/2019       | Karuhanga Bam                                | 46,362             |
| 15/11/2019       | Asiimwe Raymond                              | 46,362             |
| 15/11/2019       | Kamukama Lawrence                            | 46,362             |
| 15/11/2019       | Aineembabazi Jackline                        | 46,362             |
| 15/11/2019       | Ahisibwe Phoebe                              | 46,362             |
| 15/11/2019       | George Onega                                 | 113,145            |
| 15/11/2019       | Bwanika United Pozzolana Association         | 251,520            |
| 15/11/2019       | Harugongo Pozzolana Association              | 251,520            |
| 15/11/2019       | Nkongoro Parish Council                      | 12,895,581         |
| 15/11/2019       | Tororo Cement Limited                        | 2,157,668          |
| 15/11/2019       | Hima Town Council                            | 13,662,000         |
| 15/11/2019       | Edward Senkusu                               | 1,629,729          |
| 15/11/2019       | Katikekile Action Development                | 309,000            |
| 15/11/2019       | Tororo Cement Limited                        | 3,092,000          |
| 15/11/2019       | Bank charge                                  | 88,000             |
|                  | <b>Subtotal</b>                              | <b>289,103,233</b> |
| 07/01/2020       | Buhweju District                             | 152,700            |
| 07/01/2020       | Busia District                               | 4,276              |
| 07/01/2020       | Isingiro District                            | 2,934,885          |

| Date of transfer | Name of the recipient                        | Amount in (UGX) |
|------------------|--|-----------------|
| 07/01/2020       | Kabarole District                            | 2,023,871       |
| 07/01/2020       | Kamwenge District                            | 29,552,953      |
| 07/01/2020       | Kapchorwa District                           | 14,933,030      |
| 07/01/2020       | Kasese District                              | 54,493,671      |
| 07/01/2020       | Moroto District                              | 18,057,800      |
| 07/01/2020       | Rubanda District                             | 6,783,676       |
| 07/01/2020       | Tororo District                              | 8,252,140       |
| 07/01/2020       | Bihanga Sub County                           | 11,877          |
| 07/01/2020       | Engaju Sub County                            | 11,877          |
| 07/01/2020       | Bitsya Sub County                            | 11,877          |
| 07/01/2020       | Karungu Sub County                           | 11,877          |
| 07/01/2020       | Burere Sub County                            | 11,877          |
| 07/01/2020       | Nyakishana Sub County                        | 11,877          |
| 07/01/2020       | Rwengwe Sub County                           | 11,877          |
| 07/01/2020       | Nsiika Town Council                          | 11,877          |
| 07/01/2020       | Kashenyi Kajani                              | 11,877          |
| 07/01/2020       | Sikuda Sub County                            | 2,993           |
| 07/01/2020       | Kikagate Sub County                          | 2,054,420       |
| 07/01/2020       | Kamwenge Sub County                          | 20,687,067      |
| 07/01/2020       | Kapsinda Sub County                          | 2,603,516       |
| 07/01/2020       | Kawowo Sub County                            | 7,849,605       |
| 07/01/2020       | Hima Town Council                            | 37,867,900      |
| 07/01/2020       | Kitumbi Sub County                           | 262,486         |
| 07/01/2020       | Tapac Sub County                             | 12,059,110      |
| 07/01/2020       | Muko Sub County                              | 4,748,573       |
| 07/01/2020       | Tororo Municipal Council                     | 5,776,498       |
| 07/01/2020       | Namayumba Sub County                         | 2,271,549       |
| 07/01/2020       | Nyakishana Community Development Association | 7,635           |
| 07/01/2020       | Karuhanga Bam                                | 7,635           |
| 07/01/2020       | Asiimwe Raymond                              | 7,635           |
| 07/01/2020       | Kamukama Lawrence                            | 7,635           |
| 07/01/2020       | Aineembabazi Jackline                        | 7,635           |
| 07/01/2020       | Ahisibwe Phoebe                              | 7,635           |
| 07/01/2020       | Barya Wilberforce                            | 880,466         |
| 07/01/2020       | Bwanika United Pozzolana Association         | 303,581         |
| 07/01/2020       | Harugongo Pozzolana Association              | 303,581         |
| 07/01/2020       | Nkongoro Parish Council                      | 8,865,886       |
| 07/01/2020       | Tororo Cement Limited                        | 2,502,929       |
| 07/01/2020       | Hima Town Council                            | 16,229,100      |
| 07/01/2020       | Katikekile Action Development                | 175,950         |

| Date of transfer | Name of the recipient                        | Amount in (UGX)    |
|------------------|--|--------------------|
| 07/01/2020       | Tapac Initiative Cooperative                 | 5,168,190          |
| 07/01/2020       | Tapac Initiative Cooperative                 | 7,664,645          |
| 07/01/2020       | Ki3r Minerals Limited                        | 2,035,103          |
| 07/01/2020       | Tororo Cement Limited                        | 2,475,642          |
| 07/01/2020       | Evigira Godfrey                              | 973,521            |
| 07/01/2020       | Bank charge                                  | 100,000            |
|                  | <b>Subtotal</b>                              | <b>281,204,016</b> |
| 12/05/2020       | Buhweju District                             | 2,572,165          |
| 12/05/2020       | Busia District                               | 597,964            |
| 12/05/2020       | Kamwenge District                            | 24,427,290         |
| 12/05/2020       | Kapchorwa District                           | 16,463,228         |
| 12/05/2020       | Kasese District                              | 9,321,174          |
| 12/05/2020       | Manafwa District                             | 938,200            |
| 12/05/2020       | Mtotooma District                            | 92,050             |
| 12/05/2020       | Moroto District                              | 13,539,579         |
| 12/05/2020       | Rubanda District                             | 41,221             |
| 12/05/2020       | Tororo District                              | 11,736,586         |
| 12/05/2020       | Wakiso District                              | 3,843,059          |
| 12/05/2020       | Bihanga Sub County                           | 200,057            |
| 12/05/2020       | Engaju Sub County                            | 200,057            |
| 12/05/2020       | Bitsya Sub County                            | 200,057            |
| 12/05/2020       | Karungu Sub County                           | 200,057            |
| 12/05/2020       | Burere Sub County                            | 200,057            |
| 12/05/2020       | Nyakishana Sub County                        | 200,057            |
| 12/05/2020       | Rwengwe Sub County                           | 200,057            |
| 12/05/2020       | Nsiika Town Council                          | 200,057            |
| 12/05/2020       | Kashenyi Kajani                              | 200,057            |
| 12/05/2020       | Kamwenge Sub County                          | 17,099,103         |
| 12/05/2020       | Kawowo Sub County                            | 11,524,260         |
| 12/05/2020       | Hima Town Council                            | 6,132,700          |
| 12/05/2020       | Kitumbi Sub County                           | 1,470,949          |
| 12/05/2020       | Bogobero Sub County                          | 656,740            |
| 12/05/2020       | Tapac Sub County                             | 9,311,681          |
| 12/05/2020       | Muko Sub County                              | 28,854             |
| 12/05/2020       | Tororo Municipal Council                     | 8,215,610          |
| 12/05/2020       | Namayumba Sub County                         | 2,690,141          |
| 12/05/2020       | Nyakishana Community Development Association | 128,608            |
| 12/05/2020       | Karuhanga Bam                                | 128,608            |
| 12/05/2020       | Asiimwe Raymond                              | 128,608            |
| 12/05/2020       | Kamukama Lawrence                            | 128,608            |

| Date of transfer | Name of the recipient                        | Amount in (UGX)    |
|------------------|--|--------------------|
| 12/05/2020       | Aineembabazi Jackline                        | 128,608            |
| 12/05/2020       | Ahisibwe Phoebe                              | 128,608            |
| 12/05/2020       | George Onega                                 | 179,389            |
| 12/05/2020       | Nkongoro Parish Council                      | 7,328,187          |
| 12/05/2020       | Hima Town Council                            | 2,628,300          |
| 12/05/2020       | Tororo Cement Limited                        | 3,520,976          |
| 12/05/2020       | Evigira Godfrey                              | 1,152,918          |
| 12/05/2020       | Bank charge                                  | 82,000             |
|                  | <b>Subtotal</b>                              | <b>158,166,485</b> |
| 26/6/2020        | Buhweju District                             | 869,163            |
| 26/6/2020        | Busia District                               | 328,812            |
| 26/6/2020        | Kamwenge District                            | 34,260,430         |
| 26/6/2020        | Kapchorwa District                           | 20,554,126         |
| 26/6/2020        | Kasese District                              | 100,445,500        |
| 26/6/2020        | Manafwa District                             | 5,354,900          |
| 26/6/2020        | Mitooma District                             | 15,150             |
| 26/6/2020        | Moroto District                              | 9,734,775          |
| 26/6/2020        | Tororo District                              | 4,721,350          |
| 26/6/2020        | Wakiso District                              | 814,000            |
| 26/6/2020        | Bihanga Sub County                           | 67,602             |
| 26/6/2020        | Engaju Sub County                            | 67,602             |
| 26/6/2020        | Bitsya Sub County                            | 67,602             |
| 26/6/2020        | Karungu Sub County                           | 67,602             |
| 26/6/2020        | Burere Sub County                            | 67,602             |
| 26/6/2020        | Nyakishana Sub County                        | 67,602             |
| 26/6/2020        | Rwengwe Sub County                           | 67,602             |
| 26/6/2020        | Nsiika Town Council                          | 67,602             |
| 26/6/2020        | Kashenyi Kajani                              | 67,602             |
| 26/6/2020        | Kamwenge Sub County                          | 23,982,301         |
| 26/6/2020        | Kapsinda Sub County                          | 3,559,517          |
| 26/6/2020        | Kawowo Sub County                            | 10,828,372         |
| 26/6/2020        | Hima Town Council                            | 70,311,850         |
| 26/6/2020        | Nyakatonzi Sub County                        | 38,589,858         |
| 26/6/2020        | Kitumbi Sub County                           | 486,673            |
| 26/6/2020        | Bogobero Sub County                          | 3,748,430          |
| 26/6/2020        | Tapac Sub County                             | 6,681,692          |
| 26/6/2020        | Tororo Municipal Council                     | 3,304,945          |
| 26/6/2020        | Namayumba Sub County                         | 569,800            |
| 26/6/2020        | Nyakishana Community Development Association | 43,458             |
| 26/6/2020        | Karuhanga Bam                                | 43,458             |



| Date of transfer | Name of the recipient   | Amount in (UGX)      |
|------------------|-------------------------|----------------------|
| 26/6/2020        | Asiimwe Raymond         | 43,458               |
| 26/6/2020        | Kamukama Lawrence       | 43,458               |
| 26/6/2020        | Aineembabazi Jackline   | 43,458               |
| 26/6/2020        | Ahisibwe Phoebe         | 43,458               |
| 26/6/2020        | George Onega            | 52,800               |
| 26/6/2020        | Tororo Cement Limited   | 2,398,381            |
| 26/6/2020        | Nkongoro Parish Council | 10,278,129           |
| 26/6/2020        | Hima Town Council       | 30,133,650           |
| 26/6/2020        | Tororo Cement Limited   | 1,416,405            |
| 26/6/2020        | Evigira Godfrey         | 244,200              |
| 26/6/2020        | Bank charge             | 84,000               |
|                  | <b>Subtotal</b>         | <b>384,638,375</b>   |
|                  | <b>Total</b>            | <b>2,369,310,643</b> |

Source: UGEITI Reporting templates

## Annex 4: Legal ownership reported

| N <sup>o</sup> | Companies                     | N <sup>o</sup> | Name/Entity                                | Level of Ownership | Nationality of the Owner | Stock exchange quotations (Yes/No) | Stock Exchange                   | Owner (if the company's shares are not quoted) | link to the stock exchange filings where they are listed (if the Company's shares are quoted)   |
|----------------|-------------------------------|----------------|--|--------------------|--------------------------|------------------------------------|----------------------------------|--|---|
| 1              | TOTALENERGIES E&P UGANDA B.V. | 1              | TOTAL ENERGIES HOLDINGS INTERNATIONAL B.V. | 100%               | NETHERLANDS              | Yes                                | EN PARIS, EN BRUSSELS, LSE, NYSE | NA   | <a href="https://live.euronext.com/en/product/equities/FR0000120271-XPAP">https://live.euronext.com/en/product/equities/FR0000120271-XPAP</a> |
| 2              | CNOOC UGANDA LTD              | 1              | CNOOC NETHERLANDS B.V.                     | 99,99%             | NC                       | Yes                                | Yes                              | CNOOC LIMITED                                  | <a href="https://www1.hkexnews.hk/search/titles_earch.xhtml">https://www1.hkexnews.hk/search/titles_earch.xhtml</a>                           |
|                |                               | 2              | CNOOC UGANDA (BVI) LIMITED                 | 0.01%              | NC                       | NA                                 | NA                               |  |   |
| 3              | ORANTO PETROLEUM LTD          | 1              | Prince Arthur Ikpechukwu Eze (Chairman)    | 70%                | Nigerian                 | NA                                 | NA                               | Prince Arthur Ikpechukwu Eze                   | NA  |
|                |                               | 2              | Ikpechukwu Eze (Jnr)                       | 7,5%               | Nigerian                 | NA                                 | NA                               | Ikpechukwu Eze                                 | NA  |
|                |                               | 3              | Walter Chukwuzor Eze                       | 7,5%               | Nigerian                 | NA                                 | NA                               | Walter Chukwuzor Eze                           | NA  |
|                |                               | 4              | Odera Chinyelum Eze                        | 15%                | Nigerian                 | NA                                 | NA                               | Odera Chinyelum Eze                            | NA  |
| 4              | ARMOUR ENERGY LTD             |                | NC   | NC                 | NC                       | NC                                 | NC                               | NC   |   |

Source: UGEITI Reporting templates

NC: Not Communicated

## Annex 5: Beneficial ownership reported

| Companies                     | Full name as it appears on national identify card | Politically exposed person (PEP) ( | Applicable from | Applicable to | Nationality | By direct shares | Number of shares | % of shares | By direct voting rights | Number of votes | % of voting rights | Date when beneficial interest was aquired |
|-------------------------------|---|------------------------------------|-----------------|---------------|-------------|------------------|------------------|-------------|-------------------------|-----------------|--------------------|---|
| TOTALENERGIES E&P UGANDA B.V. | N/A   | N/A                                | N/A             | N/A           | N/A         | N/A              | N/A              | N/A         | N/A                     | N/A             | N/A                | N/A                                       |
| CNOOC UGANDA LTD              | N/A   | N/A                                | N/A             | N/A           | N/A         | N/A              | N/A              | N/A         | N/A                     | N/A             | N/A                | N/A                                       |
| ORANTO PETROLEUM LTD          | PRINCE ARTHUR IKPECHUKWU EZE                      | NO                                 | NC              | NC            | NIGERIAN    | YES              | 139,300,000      | 70.00%      | NC                      | NC              | NC                 | 25/11/2016                                |
|                               | ODERA CHINYELUM EZE                               | NO                                 | NC              | NC            | NIGERIAN    | YES              | 29,850,000       | 15.00%      | NC                      | NC              | NC                 | 25/11/2016                                |
|                               | IKPECHUKWU ARTHUR EZE                             | NO                                 | NC              | NC            | NIGERIAN    | YES              | 14,925,000       | 7.50%       | NC                      | NC              | NC                 | 25/11/2016                                |
|                               | WALTER CHUKWUZOR CHUKWUNWEZE EZE                  | NO                                 | NC              | NC            | NIGERIAN    | YES              | 14,925,000       | 7.50%       | NC                      | NC              | NC                 | 25/11/2016                                |
| ARMOUR ENERGY LTD             | Paul Cozzi  | No                                 | 30/06/2020      | 30/06/2020    | Australian  | Yes              | 41,715,487       | 5.35%       | Yes                     | 41,715,487      | 5.35%              | 30/06/2020                                |

Source: UGEITI Reporting templates

NC: Not Communicated

N/A: Not applicable because the company is publicly listed as detailed in Annex 4 of this report

## Annex 6: List of Mineral Rights in existence during FY 2019-20

| No | Licence No. | Company                                 | Type | Status        | Grant Date | Expiry Date | Area                     | District                                    |
|----|-------------|---|------|---------------|------------|-------------|--------------------------|---|
| 1  | EL 1815     | GoodWill Uganda Ceramic Company Limited | EL   | Active        | 04/10/2018 | 03/10/2021  | 124.8409 Km <sup>2</sup> | Western Region, Kanungu, Mitooma, Rukungiri |
| 2  | EL 1822     | Nama Mining Company - SMC Limited       | EL   | Active        | 19/09/2018 | 18/09/2021  | 50.0347 Km <sup>2</sup>  | Western Region, Hoima                       |
| 3  | EL 1823     | Nama Mining Company - SMC Limited       | EL   | Non-compliant | 21/09/2018 | 20/09/2021  | 157.8247 Km <sup>2</sup> | Eastern Region, Bugiri, Mayuge, Namayingo   |
| 4  | EL 1824     | Nama Mining Company - SMC Limited       | EL   | Active        | 19/09/2018 | 18/09/2021  | 50.0000 Km <sup>2</sup>  | Western Region, Kiryandongo                 |
| 5  | EL 1839     | Glencoe Technologies Limited            | EL   | Active        | 15/10/2018 | 14/10/2021  | 9.2402 Km <sup>2</sup>   | Eastern Region, Busia                       |
| 6  | EL 1840     | Richard Bakojja                         | EL   | Active        | 15/10/2018 | 14/10/2021  | 30.0000 Km <sup>2</sup>  | Central Region, Mubende                     |
| 7  | EL 1841     | Turi Limited                            | EL   | Active        | 15/10/2018 | 14/10/2021  | 70.0000 Km <sup>2</sup>  | Central Region, Gomba, Mubende              |
| 8  | EL 1842     | Samta Mines and Minerals Uganda Limited | EL   | Active        | 15/10/2018 | 14/10/2021  | 292.3452 Km <sup>2</sup> | Northern Region, Amuru, Gulu                |
| 9  | EL 1845     | Samta Mines and Minerals Uganda Limited | EL   | Active        | 15/10/2018 | 14/10/2021  | 358.3516 Km <sup>2</sup> | Northern Region, Adjumani, Amuru            |
| 10 | EL 1847     | Ramji Mavji Jeshani                     | EL   | Active        | 17/10/2018 | 16/10/2021  | 55.9416 Km <sup>2</sup>  | Eastern Region, Sironko                     |
| 11 | EL 1848     | Ace Mineral Resources Limited (100%)    | EL   | Active        | 17/10/2018 | 16/10/2021  | 437.0000 Km <sup>2</sup> | Northern Region, Moroto, Napak              |
| 12 | EL 1849     | Mulin Mines and Minerals Limited        | EL   | Active        | 19/10/2018 | 18/10/2021  | 225.2500 Km <sup>2</sup> | Western Region, Kibaale                     |
| 13 | EL 1850     | Bresun Enterprises (U) Limited          | EL   | Active        | 25/10/2018 | 24/10/2021  | 72.9312 Km <sup>2</sup>  | Northern Region, Moroto                     |
| 14 | EL 1851     | Bresun Enterprises (U) Limited          | EL   | Active        | 25/10/2018 | 24/10/2021  | 39.3204 Km <sup>2</sup>  | Northern Region, Abim, Napak                |
| 15 | EL 1852     | Alfred Chesak Mangusho                  | EL   | Active        | 25/10/2018 | 24/10/2021  | 0.6945 Km <sup>2</sup>   | Eastern Region, Bulambuli, Kapchorwa        |
| 16 | EL 1854     | Nama Mining Company - SMC Limited       | EL   | Non-compliant | 01/11/2018 | 31/10/2021  | 176.7531 Km <sup>2</sup> | Eastern Region, Busia, Namayingo            |

| No | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area                     | District                                  |
|----|-------------|---|------|--------|------------|-------------|--------------------------|---|
| 17 | EL 1855     | Direct Tin Investors (U) Limited                                | EL   | Active | 01/11/2018 | 31/10/2021  | 12.9000 Km <sup>2</sup>  | Western Region, Isingiro                  |
| 18 | EL 1856     | Glencoe Technologies Limited                                    | EL   | Active | 01/11/2018 | 31/10/2021  | 4.1515 Km <sup>2</sup>   | Eastern Region, Busia                     |
| 19 | EL 1857     | Glencoe Technologies Limited                                    | EL   | Active | 01/11/2018 | 31/10/2021  | 4.2855 Km <sup>2</sup>   | Eastern Region, Busia                     |
| 20 | EL 1858     | Mulin Mines and Minerals Limited                                | EL   | Active | 01/11/2018 | 31/10/2021  | 123.0000 Km <sup>2</sup> | Western Region, Kabarole, Kasese          |
| 21 | EL 1859     | Sun Disk Limited  | EL   | Active | 06/11/2018 | 05/11/2021  | 492.7680 Km <sup>2</sup> | Northern Region, Arua, Nebbi, Zombo       |
| 22 | EL 1868     | Sunbelt Mining Group Limited                                    | EL   | Active | 03/12/2018 | 02/12/2021  | 45.0000 Km <sup>2</sup>  | Northern Region, Moroto                   |
| 23 | EL 1870     | HPA Mutono Mining Uganda Limited                                | EL   | Active | 03/12/2018 | 02/12/2021  | 220.2015 Km <sup>2</sup> | Northern Region, Kaabong                  |
| 24 | EL 1909     | Rockfill International (U) Limited                              | EL   | Active | 25/02/2019 | 24/02/2022  | 428.0346 Km <sup>2</sup> | Northern Region, Nebbi, Zombo             |
| 25 | EL00001     | Rebekah Talemwa Gwaliwa   | EL   | Active | 04/10/2019 | 03/10/2022  | 19.7161 Km <sup>2</sup>  | Central Region, Mityana                   |
| 26 | EL00002     | Godness Company Limited (100%)                                  | EL   | Active | 28/10/2019 | 27/10/2022  | 22.3000 Km <sup>2</sup>  | Western Region, Mbarara, Sheema           |
| 27 | EL00003     | MK Gold Corp (U) Limited  | EL   | Active | 04/11/2019 | 03/11/2022  | 65.6971 Km <sup>2</sup>  | Western Region, Buhweju                   |
| 28 | EL00004     | Tiira Small Scale Mining Company (U) Limited                    | EL   | Active | 05/11/2019 | 04/11/2022  | 27.0000 Km <sup>2</sup>  | Eastern Region, Bugiri, Namayingo         |
| 29 | EL00005     | Hua Hui International Group Company Limited                     | EL   | Active | 27/11/2019 | 26/11/2022  | 119.9296 Km <sup>2</sup> | Central Region, Gomba, Mubende            |
| 30 | EL00006     | Samta Mines and Minerals Uganda Limited                         | EL   | Active | 02/12/2019 | 01/12/2022  | 94.8915 Km <sup>2</sup>  | Western Region, Mitooma, Ntungamo, Sheema |
| 31 | EL00008     | Raremet (U) Ltd   | EL   | Active | 02/12/2019 | 01/12/2022  | 16.0000 Km <sup>2</sup>  | Western Region, Ntungamo                  |
| 32 | EL00012     | M/S Eurasian Capital SMC Limited                                | EL   | Active | 28/11/2019 | 27/11/2022  | 37.3298 Km <sup>2</sup>  | Western Region, Kasese                    |
| 33 | EL00013     | Tian Tang Group limited   | EL   | Active | 05/12/2019 | 04/12/2022  | 20.8500 Km <sup>2</sup>  | Western Region, Kabale                    |
| 34 | EL00017     | Federation of Artisanal and Small Scale Miners (Uganda) Limited | EL   | Active | 17/12/2019 | 16/12/2022  | 4.6356 Km <sup>2</sup>   | Central Region, Mubende                   |
| 35 | EL00019     | Malibu Holdings Limited   | EL   | Active | 23/12/2019 | 22/12/2022  | 20.0000 Km <sup>2</sup>  | Northern Region, Moroto, Napak            |
| 36 | EL00021     | Itimo Egatu Uganda Limited                                      | EL   | Active | 23/12/2019 | 22/12/2022  | 22.3560 Km <sup>2</sup>  | Northern Region, Moroto                   |

| No | Licence No. | Company                                      | Type | Status | Grant Date | Expiry Date | Area                     | District   |
|----|-------------|--|------|--------|------------|-------------|--------------------------|--|
| 37 | EL00022     | Rwenzori Investments Limited                 | EL   | Active | 21/01/2020 | 20/01/2023  | 86.9499 Km <sup>2</sup>  | Western Region, Kyenjojo                         |
| 38 | EL00023     | Riowork Mining Company Limited (100%)        | EL   | Active | 10/01/2020 | 09/01/2023  | 80.0000 Km <sup>2</sup>  | Northern Region, Abim                            |
| 39 | EL00024     | Roseburg International (U) Limited (100%)    | EL   | Active | 21/01/2020 | 20/01/2023  | 196.5499 Km <sup>2</sup> | Northern Region, Moyo                            |
| 40 | EL00025     | JM Mining Works Limited (100%)               | EL   | Active | 31/01/2020 | 30/01/2023  | 3.2500 Km <sup>2</sup>   | Eastern Region, Busia                            |
| 41 | EL00026     | JM Mining Works Limited (100%)               | EL   | Active | 31/01/2020 | 30/01/2023  | 4.2800 Km <sup>2</sup>   | Eastern Region, Bugiri, Namayingo                |
| 42 | EL00027     | HAMC Minerals Uganda -SMC-Limited            | EL   | Active | 28/01/2020 | 27/01/2023  | 30.8319 Km <sup>2</sup>  | Eastern Region, Manafwa                          |
| 43 | EL00028     | Victoria Enviros Consult Limited             | EL   | Active | 21/01/2020 | 20/01/2023  | 18.5852 Km <sup>2</sup>  | Western Region, Kisoro                           |
| 44 | EL00029     | Begumisa Boaz Kayondo Enterprise             | EL   | Active | 31/01/2020 | 30/01/2023  | 67.6543 Km <sup>2</sup>  | Western Region, Kyenjojo                         |
| 45 | EL00030     | Sunbelt Mining Group Limited (100%)          | EL   | Active | 31/01/2020 | 30/01/2023  | 0.3200 Km <sup>2</sup>   | Northern Region, Moroto                          |
| 46 | EL00032     | Bresun Enterprises (U) Limited               | EL   | Active | 17/02/2020 | 16/02/2023  | 21.1244 Km <sup>2</sup>  | Western Region, Kisoro                           |
| 47 | EL00033     | Kara Gold (U) Limited                        | EL   | Active | 13/03/2020 | 12/03/2023  | 44.4918 Km <sup>2</sup>  | Western Region, Buhweju                          |
| 48 | EL00035     | Bresun Enterprises (U) Limited               | EL   | Active | 16/03/2020 | 15/03/2023  | 13.2978 Km <sup>2</sup>  | Western Region, Kanungu                          |
| 49 | EL00036     | Inventive Capacity Consults Limited (100%)   | EL   | Active | 20/03/2020 | 19/03/2023  | 12.5400 Km <sup>2</sup>  | Western Region, Kisoro                           |
| 50 | EL00037     | Lead way Group Limited (100%)                | EL   | Active | 13/03/2020 | 12/03/2023  | 53.4700 Km <sup>2</sup>  | Central Region, Mubende; Western Region, Kibaale |
| 51 | EL00038     | Hima Cement Limited                          | EL   | Active | 13/03/2020 | 12/03/2023  | 1.1434 Km <sup>2</sup>   | Western Region, Kasese                           |
| 52 | EL00039     | Nayovi Minings Limited (100%)                | EL   | Active | 13/03/2020 | 12/03/2023  | 58.8100 Km <sup>2</sup>  | Central Region, Mubende                          |
| 53 | EL00040     | Megha Stone Quarry Namubiru Limited (100%)   | EL   | Active | 20/03/2020 | 19/03/2023  | 12.5400 Km <sup>2</sup>  | Northern Region, Moroto                          |
| 54 | EL00041     | 2M Capital Limited                           | EL   | Active | 07/04/2020 | 06/04/2023  | 44.9600 Km <sup>2</sup>  | Western Region, Rubirizi                         |
| 55 | EL00042     | Alpha International Mining Co. (SMC) Limited | EL   | Active | 23/07/2020 | 22/07/2023  | 8.6398 Km <sup>2</sup>   | Eastern Region, Busia                            |

| No | Licence No. | Company                                       | Type | Status          | Grant Date | Expiry Date | Area                     | District                                 |
|----|-------------|---|------|-----------------|------------|-------------|--------------------------|--|
| 56 | EL00043     | Uga Mines Limited                             | EL   | Active          | 08/05/2020 | 07/05/2023  | 36.7642 Km <sup>2</sup>  | Western Region, Bushenyi, Mitooma        |
| 57 | EL00047     | Uganda Development Corporation                | EL   | Active          | 02/07/2020 | 01/07/2023  | 117.4780 Km <sup>2</sup> | Central Region, Masaka, Rakai            |
| 58 | EL00048     | China-Uganda Ranchun Investment Limited       | EL   | Active          | 02/07/2020 | 01/07/2023  | 1.0112 Km <sup>2</sup>   | Western Region, Ntungamo                 |
| 59 | EL00049     | China-Uganda Ranchun Investment Limited       | EL   | Active          | 02/07/2020 | 01/07/2023  | 0.5000 Km <sup>2</sup>   | Western Region, Ntungamo                 |
| 60 | EL00050     | Royal Transit Limited                         | EL   | Active          | 17/06/2020 | 16/06/2023  | 8.6444 Km <sup>2</sup>   | Western Region, Kabarole                 |
| 61 | EL00051     | Standby Security Uganda Limited (100%)        | EL   | Active          | 01/07/2020 | 30/06/2023  | 477.8030 Km <sup>2</sup> | Central Region, Kiboga, Mityana, Mubende |
| 62 | EL00053     | Alom Mining and Geohydro Services (100%)      | EL   | Active          | 28/07/2020 | 27/07/2023  | 7.2900 Km <sup>2</sup>   | Western Region, Kabarole                 |
| 63 | EL00059     | Mubende United Miners Assembly Limited (100%) | EL   | Active          | 30/07/2020 | 29/07/2023  | 1.0087 Km <sup>2</sup>   | Central Region, Mubende                  |
| 64 | EL1019      | Universal Granites and Marble Limited (100%)  | EL   | Pending Renewal | 10/08/2012 | 09/08/2017  | 5.0000 Km <sup>2</sup>   | Eastern Region, Soroti                   |
| 65 | EL1066      | Gimnat International (U) Limited (100%)       | EL   | Active          | 03/10/2017 | 02/10/2020  | 55.0000 Km <sup>2</sup>  | Eastern Region, Kween                    |
| 66 | EL1229      | Sipa Exploration (U) Limited (100%)           | EL   | Active          | 15/11/2013 | 14/11/2020  | 98.5597 Km <sup>2</sup>  | Northern Region, Pader                   |
| 67 | EL1270      | Sipa Exploration (U) Limited (100%)           | EL   | Active          | 21/01/2014 | 20/01/2021  | 120.5770 Km <sup>2</sup> | Northern Region, Kitgum, Lamwo, Pader    |
| 68 | EL1271      | Sipa Exploration (U) Limited (100%)           | EL   | Active          | 21/01/2014 | 20/01/2021  | 121.0640 Km <sup>2</sup> | Northern Region, Lamwo                   |
| 69 | EL1274      | Rockinol (U) Limited (100%)                   | EL   | Active          | 21/01/2014 | 20/01/2021  | 41.7500 Km <sup>2</sup>  | Western Region, Hoima                    |
| 70 | EL1346      | 3M MINING LIMITED (100%)                      | EL   | Pending Renewal | 19/06/2014 | 18/06/2019  | 9.1200 Km <sup>2</sup>   | Eastern Region, Manafwa                  |
| 71 | EL1347      | 3M MINING LIMITED (100%)                      | EL   | Pending Renewal | 19/06/2014 | 18/06/2019  | 6.1600 Km <sup>2</sup>   | Eastern Region, Manafwa                  |
| 72 | EL1354      | Rift Valley Mines Limited (100%)              | EL   | Pending Renewal | 01/07/2014 | 30/06/2017  | 7.7166 Km <sup>2</sup>   | Central Region, Lyantonde                |
| 73 | EL1362      | ASKL MINERAL PROSPECTORS LIMITED (100%)       | EL   | Active          | 03/10/2014 | 02/10/2019  | 64.9232 Km <sup>2</sup>  | Western Region, Kyenjojo                 |
| 74 | EL1380      | African Panther Resources (U) Ltd (100%)      | EL   | Pending Renewal | 25/09/2014 | 24/09/2019  | 8.8480 Km <sup>2</sup>   | Western Region, Isingiro                 |

| No | Licence No. | Company                                      | Type | Status           | Grant Date | Expiry Date | Area                     | District                                 |
|----|-------------|--|------|------------------|------------|-------------|--------------------------|--|
| 75 | EL1407      | Richard Henry Kaijuka (100%)                 | EL   | Renewal Approved | 09/12/2014 | 08/12/2019  | 100.0851 Km <sup>2</sup> | Eastern Region, Bugiri, Busia, Namayingo |
| 76 | EL1412      | East Africa Natural Resources Limited (100%) | EL   | Pending Renewal  | 09/01/2015 | 08/01/2018  | 58.2327 Km <sup>2</sup>  | Western Region, Kabale, Ntungamo         |
| 77 | EL1457      | Ascort Mining (U) Limited (100%)             | EL   | Renewal Approved | 16/03/2015 | 15/03/2018  | 17.4484 Km <sup>2</sup>  | Western Region, Kisoro                   |
| 78 | EL1462      | Raremet (U) Ltd (100%)                       | EL   | Pending Renewal  | 24/03/2015 | 23/03/2020  | 13.5000 Km <sup>2</sup>  | Western Region, Ntungamo                 |
| 79 | EL1504      | Kabale Diocese (100%)                        | EL   | Pending Renewal  | 30/07/2015 | 29/07/2020  | 4.7265 Km <sup>2</sup>   | Western Region, Kisoro                   |
| 80 | EL1509      | Bhansali Granites Limited                    | EL   | Pending Renewal  | 06/08/2015 | 05/08/2018  | 46.0000 Km <sup>2</sup>  | Northern Region, Arua, Nebbi             |
| 81 | EL1523      | Bithaba Foundation Investment Ltd (100%)     | EL   | Renewal Approved | 05/10/2015 | 04/10/2018  | 7.8668 Km <sup>2</sup>   | Western Region, Rubirizi                 |
| 82 | EL1531      | Uganded Holdings Limited (100%)              | EL   | Active           | 29/12/2015 | 28/12/2020  | 43.7450 Km <sup>2</sup>  | Northern Region, Moyo                    |
| 83 | EL1538      | Sunbird Resources Limited (100%)             | EL   | Pending Renewal  | 25/11/2015 | 24/11/2018  | 289.0080 Km <sup>2</sup> | Northern Region, Kaabong, Kotido, Moroto |
| 84 | EL1539      | National Cement Co. Uganda Limited (100%)    | EL   | Active           | 30/11/2015 | 29/11/2020  | 20.9066 Km <sup>2</sup>  | Eastern Region, Kapchorwa                |
| 85 | EL1544      | Yusumuga Autos (U) Ltd (100%)                | EL   | Pending Renewal  | 15/12/2015 | 14/12/2018  | 36.3389 Km <sup>2</sup>  | Western Region, Ibanda, Kamwenge         |
| 86 | EL1575      | Charles Buyinza (100%)                       | EL   | Active           | 11/05/2016 | 10/05/2021  | 4.7803 Km <sup>2</sup>   | Eastern Region, Busia                    |
| 87 | EL1583      | C31 Uganda SMC Limited                       | EL   | Pending Renewal  | 26/07/2016 | 25/07/2019  | 47.8430 Km <sup>2</sup>  | Western Region, Bushenyi                 |
| 88 | EL1592      | Universal Granites and Marble Limited (100%) | EL   | Pending Renewal  | 31/08/2016 | 30/08/2019  | 58.0000 Km <sup>2</sup>  | Northern Region, Gulu                    |
| 89 | EL1599      | Raghv Investments Limited                    | EL   | Renewal Approved | 27/09/2016 | 26/09/2019  | 16.0000 Km <sup>2</sup>  | Western Region, Kisoro                   |
| 90 | EL1605      | Nationwide Construction Services Ltd (100%)  | EL   | Active           | 25/10/2016 | 24/10/2019  | 67.5000 Km <sup>2</sup>  | Eastern Region, Bugiri                   |
| 91 | EL1606      | Salt Plus Limited                            | EL   | Active           | 25/10/2016 | 24/10/2021  | 0.6315 Km <sup>2</sup>   | Western Region, Kasese                   |
| 92 | EL1608      | Universal Granites and Marble Limited        | EL   | Pending Renewal  | 09/11/2016 | 08/11/2019  | 8.4000 Km <sup>2</sup>   | Northern Region, Lira                    |
| 93 | EL1612      | Consolidated African Resources Limited       | EL   | Pending Renewal  | 14/11/2016 | 13/11/2019  | 101.4087 Km <sup>2</sup> | Northern Region, Kaabong, Kitgum, Kotido |



| No  | Licence No. | Company  | Type | Status          | Grant Date | Expiry Date | Area                     | District                                  |
|-----|-------------|--|------|-----------------|------------|-------------|--------------------------|---|
| 94  | EL1614      | Jamester Investments Limited (100%)                | EL   | Pending Renewal | 16/11/2016 | 15/11/2019  | 5.2498 Km <sup>2</sup>   | Central Region, Buikwe                    |
| 95  | EL1626      | Hubei Jiu Zhou Geological Exploration Co. Limited  | EL   | Pending Renewal | 08/12/2016 | 07/12/2019  | 88.6463 Km <sup>2</sup>  | Western Region, Buhweju                   |
| 96  | EL1627      | Uganda Sino-Watson Minerals Company Limited (100%) | EL   | Pending Renewal | 20/12/2016 | 19/12/2019  | 201.1500 Km <sup>2</sup> | Western Region, Ntungamo                  |
| 97  | EL1650      | Kitomi Gold and Base Metals Company Limited        | EL   | Pending Renewal | 28/04/2017 | 27/04/2020  | 67.7875 Km <sup>2</sup>  | Western Region, Buhweju, Ibanda           |
| 98  | EL1651      | Bantu Energy Uganda Limited                        | EL   | Pending Renewal | 03/05/2017 | 02/05/2020  | 92.5878 Km <sup>2</sup>  | Northern Region, Nebbi                    |
| 99  | EL1662      | Treadstone Limited                                 | EL   | Pending Renewal | 28/07/2017 | 27/07/2020  | 3.7743 Km <sup>2</sup>   | Western Region, Kisoro                    |
| 100 | EL1663      | C - Asian Mining and Minerals Limited              | EL   | Pending Renewal | 06/07/2017 | 05/07/2020  | 63.9616 Km <sup>2</sup>  | Western Region, Buhweju, Ibanda, Rubirizi |
| 101 | EL1665      | M/S Eurasian Capital SMC Limited                   | EL   | Active          | 25/08/2017 | 24/08/2020  | 207.9000 Km <sup>2</sup> | Central Region, Kiboga, Mubende           |
| 102 | EL1666      | M/S Eurasian Capital SMC Limited                   | EL   | Active          | 25/08/2017 | 24/08/2020  | 82.9687 Km <sup>2</sup>  | Central Region, Kiboga, Mityana, Nakaseke |
| 103 | EL1667      | Intrepid Minerals Limited                          | EL   | Active          | 25/08/2017 | 24/08/2020  | 108.1500 Km <sup>2</sup> | Western Region, Ntungamo                  |
| 104 | EL1668      | Mulin Mines and Minerals Limited                   | EL   | Active          | 29/08/2017 | 28/08/2020  | 105.5845 Km <sup>2</sup> | Western Region, Kasese                    |
| 105 | EL1669      | East African Geological Services                   | EL   | Pending Renewal | 05/10/2016 | 04/10/2019  | 23.2655 Km <sup>2</sup>  | Eastern Region, Busia                     |
| 106 | EL1671      | National Cement Co. Uganda Limited                 | EL   | Active          | 07/09/2017 | 06/09/2020  | 28.0885 Km <sup>2</sup>  | Northern Region, Moroto                   |
| 107 | EL1672      | National Cement Co. Uganda Limited                 | EL   | Active          | 07/09/2017 | 06/09/2020  | 62.5011 Km <sup>2</sup>  | Northern Region, Moroto                   |
| 108 | EL1673      | M/S Eurasian Capital SMC Limited                   | EL   | Active          | 07/09/2017 | 06/09/2020  | 95.3650 Km <sup>2</sup>  | Western Region, Kabarole, Kasese          |
| 109 | EL1674      | M/S Eurasian Capital SMC Limited                   | EL   | Active          | 07/09/2017 | 06/09/2020  | 97.9200 Km <sup>2</sup>  | Western Region, Kasese                    |
| 110 | EL1675      | Beta Minerals Limited                              | EL   | Active          | 07/09/2017 | 06/09/2020  | 298.6200 Km <sup>2</sup> | Western Region, Kiryandongo               |
| 111 | EL1676      | Beta Minerals Limited                              | EL   | Active          | 07/09/2017 | 06/09/2020  | 54.6850 Km <sup>2</sup>  | Western Region, Ntungamo                  |

| No  | Licence No. | Company                                 | Type | Status            | Grant Date | Expiry Date | Area                     | District  |
|-----|-------------|---|------|-------------------|------------|-------------|--------------------------|---|
| 112 | EL1677      | Beta Minerals Limited                   | EL   | Active            | 07/09/2017 | 06/09/2020  | 103.3920 Km <sup>2</sup> | Western Region, Bushenyi                            |
| 113 | EL1678      | Kakiri Stone Quarry Limited             | EL   | Active            | 12/10/2017 | 11/10/2020  | 489.7500 Km <sup>2</sup> | Central Region, Mityana, Mpigi, Wakiso              |
| 114 | EL1679      | Optima Mines & Minerals Ltd             | EL   | Active            | 03/10/2017 | 02/10/2020  | 17.3250 Km <sup>2</sup>  | Western Region, Bulisa                              |
| 115 | EL1680      | Yusumuga Autos (U) Ltd                  | EL   | Active            | 05/10/2017 | 04/10/2020  | 60.3200 Km <sup>2</sup>  | Western Region, Ibanda, Kamwenge, Rubirizi          |
| 116 | EL1681      | Gondwana Geoscience Consulting Limited  | EL   | Active            | 11/10/2017 | 10/10/2020  | 17.1966 Km <sup>2</sup>  | Western Region, Kamwenge, Kasese, Rubirizi          |
| 117 | EL1682      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 06/10/2017 | 05/10/2020  | 479.4150 Km <sup>2</sup> | Central Region, Kiboga, Kyankwanzi                  |
| 118 | EL1683      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 06/10/2017 | 05/10/2020  | 246.4000 Km <sup>2</sup> | Central Region, Kiboga, Mubende                     |
| 119 | EL1684      | Intrepid Minerals Limited               | EL   | Active            | 18/10/2017 | 17/10/2020  | 24.0000 Km <sup>2</sup>  | Western Region, Kanungu                             |
| 120 | EL1685      | Beta Minerals Limited                   | EL   | Active            | 18/10/2017 | 17/10/2020  | 224.5000 Km <sup>2</sup> | Eastern Region, Bugiri, Iganga                      |
| 121 | EL1686      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 18/10/2017 | 17/10/2020  | 354.3400 Km <sup>2</sup> | Western Region, Kibaale                             |
| 122 | EL1687      | C31 Uganda SMC Limited                  | EL   | Pending Surrender | 18/10/2017 | 17/10/2020  | 414.4600 Km <sup>2</sup> | Eastern Region, Iganga, Jinja, Luuka, Mayuge        |
| 123 | EL1688      | Sun Disk Limited (100%)                 | EL   | Active            | 18/10/2017 | 17/10/2020  | 48.0000 Km <sup>2</sup>  | Central Region, Kyankwanzi; Western Region, Kibaale |
| 124 | EL1689      | Faithable International Company Limited | EL   | Active            | 19/10/2017 | 18/10/2020  | 15.0000 Km <sup>2</sup>  | Western Region, Kasese                              |
| 125 | EL1690      | Tian Tang Group limited                 | EL   | Active            | 20/10/2017 | 19/10/2020  | 6.3742 Km <sup>2</sup>   | Western Region, Kabale, Kisoro                      |
| 126 | EL1691      | Tian Tang Group limited                 | EL   | Active            | 20/10/2017 | 19/10/2020  | 4.7323 Km <sup>2</sup>   | Western Region, Kabale, Kisoro                      |
| 127 | EL1692      | Ndiga Foundation Uganda Limited         | EL   | Active            | 26/10/2017 | 25/10/2020  | 126.0000 Km <sup>2</sup> | Northern Region, Kotido, Napak                      |
| 128 | EL1694      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 08/11/2017 | 07/11/2020  | 54.9900 Km <sup>2</sup>  | Eastern Region, Manafwa                             |
| 129 | EL1696      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 08/11/2017 | 07/11/2020  | 56.9700 Km <sup>2</sup>  | Western Region, Kabale, Ntungamo                    |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area                     | District                                    |
|-----|-------------|---|------|--------|------------|-------------|--------------------------|---|
| 130 | EL1697      | Samta Mines and Minerals Uganda Limited                 | EL   | Active | 08/11/2017 | 07/11/2020  | 40.0825 Km <sup>2</sup>  | Western Region, Mitooma, Sheema             |
| 131 | EL1699      | Samta Mines and Minerals Uganda Limited                 | EL   | Active | 08/11/2017 | 07/11/2020  | 14.8415 Km <sup>2</sup>  | Western Region, Ntungamo                    |
| 132 | EL1700      | Samta Mines and Minerals Uganda Limited                 | EL   | Active | 08/11/2017 | 07/11/2020  | 9.6857 Km <sup>2</sup>   | Western Region, Rubirizi                    |
| 133 | EL1701      | Samta Mines and Minerals Uganda Limited                 | EL   | Active | 08/11/2017 | 07/11/2020  | 129.2000 Km <sup>2</sup> | Western Region, Ntungamo                    |
| 134 | EL1702      | BR Agrofood Industries Limited                          | EL   | Active | 10/11/2017 | 09/11/2020  | 1.0000 Km <sup>2</sup>   | Eastern Region, Luuka                       |
| 135 | EL1703      | BR Agrofood Industries Limited                          | EL   | Active | 10/11/2017 | 09/11/2020  | 2.0900 Km <sup>2</sup>   | Eastern Region, Kamuli                      |
| 136 | EL1704      | Medicare Health Professionals College Limited           | EL   | Active | 22/11/2017 | 21/11/2020  | 81.7860 Km <sup>2</sup>  | Western Region, Kabale                      |
| 137 | EL1705      | Shining Rock Investments Uganda Limited                 | EL   | Active | 05/12/2017 | 04/12/2020  | 26.1650 Km <sup>2</sup>  | Western Region, Hoima, Kibaale              |
| 138 | EL1706      | GLOBAL OROEX INVESTMENT - SMC LIMITED                   | EL   | Active | 06/12/2017 | 05/12/2020  | 41.4291 Km <sup>2</sup>  | Central Region, Mubende                     |
| 139 | EL1708      | Hummerston Minerals Limited                             | EL   | Active | 31/01/2018 | 30/01/2021  | 56.2386 Km <sup>2</sup>  | Western Region, Kisoro                      |
| 140 | EL1709      | Olsen East African International Investment Company Ltd | EL   | Active | 05/01/2018 | 04/01/2021  | 102.0000 Km <sup>2</sup> | Northern Region, Kaabong                    |
| 141 | EL1710      | Luyimbazi Zake Estates Limited                          | EL   | Active | 15/01/2018 | 14/01/2021  | 1.2371 Km <sup>2</sup>   | Central Region, Buikwe                      |
| 142 | EL1711      | Guangzhou Dong Song Energy Group Co. (U) Limited        | EL   | Active | 12/01/2018 | 11/01/2021  | 10.6250 Km <sup>2</sup>  | Eastern Region, Namayingo                   |
| 143 | EL1712      | Guangzhou Dong Song Energy Group Co. (U) Limited        | EL   | Active | 12/01/2018 | 11/01/2021  | 63.8400 Km <sup>2</sup>  | Eastern Region, Bugiri, Butaleja, Namutumba |
| 144 | EL1713      | China-Uganda Ranchun Investment Limited                 | EL   | Active | 31/01/2018 | 30/01/2021  | 93.0000 Km <sup>2</sup>  | Western Region, Buhweju, Ibanda, Mbarara    |
| 145 | EL1714      | Jiemeng Energy and Mineral Investment (U) Limited       | EL   | Active | 22/01/2018 | 21/01/2021  | 53.0338 Km <sup>2</sup>  | Western Region, Ibanda, Kamwenge            |
| 146 | EL1716      | GoodWill Uganda Ceramic Company Limited                 | EL   | Active | 20/02/2018 | 19/02/2021  | 45.5000 Km <sup>2</sup>  | Central Region, Rakai                       |

| No  | Licence No. | Company                                 | Type | Status            | Grant Date | Expiry Date | Area                     | District                           |
|-----|-------------|---|------|-------------------|------------|-------------|--------------------------|------------------------------------|
| 147 | EL1717      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 22/02/2018 | 21/02/2021  | 67.5000 Km <sup>2</sup>  | Central Region, Mubende            |
| 148 | EL1718      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 22/02/2018 | 21/02/2021  | 171.0000 Km <sup>2</sup> | Central Region, Luwero, Mukono     |
| 149 | EL1719      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 22/02/2018 | 21/02/2021  | 93.0000 Km <sup>2</sup>  | Central Region, Mubende            |
| 150 | EL1720      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 22/02/2018 | 21/02/2021  | 89.7528 Km <sup>2</sup>  | Northern Region, Arua, Zombo       |
| 151 | EL1721      | Samta Mines and Minerals Uganda Limited | EL   | Pending Surrender | 22/02/2018 | 21/02/2021  | 0.9260 Km <sup>2</sup>   | Western Region, Kabale             |
| 152 | EL1722      | Samta Mines and Minerals Uganda Limited | EL   | Active            | 22/02/2018 | 21/02/2021  | 114.3364 Km <sup>2</sup> | Northern Region, Arua              |
| 153 | EL1723      | Mortada Transporters (U) Limited        | EL   | Active            | 22/02/2018 | 21/02/2021  | 9.0000 Km <sup>2</sup>   | Central Region, Nakaseke           |
| 154 | EL1727      | MHK GENERAL AGENCIES LIMITED            | EL   | Active            | 22/02/2018 | 21/02/2021  | 2.0852 Km <sup>2</sup>   | Central Region, Mukono             |
| 155 | EL1730      | Majest-com Limited                      | EL   | Active            | 13/03/2018 | 12/03/2021  | 0.2712 Km <sup>2</sup>   | Central Region, Lyantonde          |
| 156 | EL1731      | Majest-com Limited                      | EL   | Active            | 16/03/2018 | 15/03/2021  | 42.0000 Km <sup>2</sup>  | Eastern Region, Bududa, Manafwa    |
| 157 | EL1732      | GoodWill Uganda Ceramic Company Limited | EL   | Active            | 23/03/2018 | 22/03/2021  | 102.0000 Km <sup>2</sup> | Western Region, Kanungu, Rukungiri |
| 158 | EL1733      | Ekone Group Limited                     | EL   | Active            | 26/03/2018 | 25/03/2021  | 49.6502 Km <sup>2</sup>  | Northern Region, Moroto            |
| 159 | EL1734      | Gondwana Geoscience Consulting Limited  | EL   | Active            | 16/04/2018 | 15/04/2021  | 27.5450 Km <sup>2</sup>  | Eastern Region, Bugiri, Namayingo  |
| 160 | EL1735      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 10/04/2018 | 09/04/2021  | 85.7250 Km <sup>2</sup>  | Western Region, Kabarole, Kasese   |
| 161 | EL1736      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 10/04/2018 | 09/04/2021  | 89.9000 Km <sup>2</sup>  | Western Region, Kasese             |
| 162 | EL1737      | M/S Eurasian Capital SMC Limited        | EL   | Active            | 10/04/2018 | 09/04/2021  | 339.5035 Km <sup>2</sup> | Western Region, Ibanda, Kamwenge   |
| 163 | EL1738      | Twinomujuni Arthur                      | EL   | Active            | 16/04/2018 | 15/04/2021  | 20.0000 Km <sup>2</sup>  | Central Region, Rakai              |
| 164 | EL1740      | Kamuntu Investments Limited             | EL   | Active            | 16/04/2018 | 15/04/2021  | 27.5798 Km <sup>2</sup>  | Western Region, Kabale             |
| 165 | EL1741      | Tian Tang Group limited                 | EL   | Active            | 20/04/2018 | 19/04/2021  | 194.0529 Km <sup>2</sup> | Central Region, Buikwe             |

| No  | Licence No. | Company                               | Type | Status | Grant Date | Expiry Date | Area                     | District                                     |
|-----|-------------|---------------------------------------|------|--------|------------|-------------|--------------------------|--|
| 166 | EL1742      | Tian Tang Group limited               | EL   | Active | 20/04/2018 | 19/04/2021  | 20.0000 Km <sup>2</sup>  | Northern Region, Amudat                      |
| 167 | EL1743      | Tian Tang Group limited               | EL   | Active | 20/04/2018 | 19/04/2021  | 126.2133 Km <sup>2</sup> | Central Region, Masaka                       |
| 168 | EL1746      | Acholi Resources Limited              | EL   | Active | 19/04/2018 | 18/04/2021  | 350.8417 Km <sup>2</sup> | Northern Region, Amudat, Nakapiripirit       |
| 169 | EL1749      | East Africa Natural Resources Limited | EL   | Active | 04/05/2018 | 03/05/2021  | 11.8500 Km <sup>2</sup>  | Western Region, Kabale, Ntungamo             |
| 170 | EL1751      | Sun Disk Limited                      | EL   | Active | 10/05/2018 | 09/05/2021  | 499.2536 Km <sup>2</sup> | Northern Region, Nebbi, Zombo                |
| 171 | EL1752      | Sun Disk Limited                      | EL   | Active | 10/05/2018 | 09/05/2021  | 402.6221 Km <sup>2</sup> | Eastern Region, Busia, Namayingo             |
| 172 | EL1753      | Sunbelt Mining Group Limited          | EL   | Active | 14/05/2018 | 13/05/2021  | 212.5000 Km <sup>2</sup> | Northern Region, Moroto, Nakapiripirit       |
| 173 | EL1754      | Ronald Wanjala Shikuku                | EL   | Active | 23/07/2018 | 22/07/2021  | 212.5550 Km <sup>2</sup> | Western Region, Bundibugyo, Kabarole, Kasese |
| 174 | EL1755      | Ronald Wanjala Shikuku                | EL   | Active | 23/07/2018 | 22/07/2021  | 120.0000 Km <sup>2</sup> | Eastern Region, Kaliro, Namutumba            |
| 175 | EL1757      | Tian Tang Group limited               | EL   | Active | 25/05/2018 | 24/05/2021  | 41.0000 Km <sup>2</sup>  | Central Region, Mukono                       |
| 176 | EL1758      | Tian Tang Group limited               | EL   | Active | 25/05/2018 | 24/05/2021  | 6.8400 Km <sup>2</sup>   | Central Region, Wakiso                       |
| 177 | EL1760      | Armia Lubega                          | EL   | Active | 30/05/2018 | 29/05/2021  | 40.0000 Km <sup>2</sup>  | Central Region, Lwengo, Rakai                |
| 178 | EL1762      | Direct Reduced Iron (DRI) Limited     | EL   | Active | 31/05/2018 | 30/05/2021  | 120.9284 Km <sup>2</sup> | Western Region, Kabale                       |
| 179 | EL1765      | Sun Disk Limited                      | EL   | Active | 11/05/2018 | 10/05/2021  | 492.0000 Km <sup>2</sup> | Northern Region, Arua                        |
| 180 | EL1766      | Rwenzori Rare Metals Limited          | EL   | Active | 06/07/2018 | 05/07/2021  | 47.0250 Km <sup>2</sup>  | Eastern Region, Bugiri, Iganga               |
| 181 | EL1767      | Robert Tibenda                        | EL   | Active | 17/07/2018 | 16/07/2021  | 38.4629 Km <sup>2</sup>  | Northern Region, Nebbi                       |
| 182 | EL1768      | Mulin Mines and Minerals Limited      | EL   | Active | 05/04/2018 | 04/04/2021  | 6.5678 Km <sup>2</sup>   | Western Region, Kasese                       |
| 183 | EL1769      | Mulin Mines and Minerals Limited      | EL   | Active | 05/04/2018 | 04/04/2021  | 8.6592 Km <sup>2</sup>   | Eastern Region, Busia                        |
| 184 | EL1770      | Kadam Transitech Services Limited     | EL   | Active | 04/07/2018 | 03/07/2021  | 50.0000 Km <sup>2</sup>  | Northern Region, Moroto                      |

| No  | Licence No. | Company  | Type | Status | Grant Date | Expiry Date | Area                     | District   |
|-----|-------------|--|------|--------|------------|-------------|--------------------------|--|
| 185 | EL1771      | African Panther Resources (U) Ltd              | EL   | Active | 04/07/2018 | 03/07/2021  | 0.1517 Km <sup>2</sup>   | Western Region, Isingiro                                     |
| 186 | EL1772      | African Panther Resources (U) Ltd              | EL   | Active | 20/06/2018 | 19/06/2021  | 30.0000 Km <sup>2</sup>  | Western Region, Isingiro                                     |
| 187 | EL1773      | East Asia Land & Mining Company Uganda Limited | EL   | Active | 06/08/2018 | 05/08/2021  | 38.3543 Km <sup>2</sup>  | Western Region, Buhweju, Bushenyi, Rubirizi                  |
| 188 | EL1774      | Robert Tibenda                                 | EL   | Active | 02/08/2018 | 01/08/2021  | 12.5000 Km <sup>2</sup>  | Western Region, Masindi                                      |
| 189 | EL1775      | Gold Disk Limited                              | EL   | Active | 02/08/2018 | 01/08/2021  | 250.4000 Km <sup>2</sup> | Central Region, Kyankwanzi, Mubende; Western Region, Kibaale |
| 190 | EL1776      | Samakula Nooh                                  | EL   | Active | 23/07/2018 | 22/07/2021  | 15.0000 Km <sup>2</sup>  | Central Region, Kyankwanzi, Mubende; Western Region, Kibaale |
| 191 | EL1778      | Ronald Wanjala Shikuku                         | EL   | Active | 23/07/2018 | 22/07/2021  | 12.2000 Km <sup>2</sup>  | Western Region, Ntungamo                                     |
| 192 | EL1779      | Joseph Birungi Mutembuzi                       | EL   | Active | 23/07/2018 | 22/07/2021  | 31.0601 Km <sup>2</sup>  | Western Region, Kabale                                       |
| 193 | EL1780      | Summit Group Limited                           | EL   | Active | 26/07/2018 | 25/07/2021  | 80.5442 Km <sup>2</sup>  | Northern Region, Moroto                                      |
| 194 | EL1783      | Samta Mines and Minerals Uganda Limited        | EL   | Active | 29/06/2018 | 28/06/2021  | 46.5000 Km <sup>2</sup>  | Northern Region, Arua, Zombo                                 |
| 195 | EL1784      | Samta Mines and Minerals Uganda Limited        | EL   | Active | 29/06/2018 | 28/06/2021  | 210.0000 Km <sup>2</sup> | Western Region, Buhweju, Mbarara, Sheema                     |
| 196 | EL1787      | Delta Refractories Limited                     | EL   | Active | 16/08/2018 | 15/08/2021  | 2.0000 Km <sup>2</sup>   | Western Region, Kasese                                       |
| 197 | EL1788      | Heyday International Group Company Limited     | EL   | Active | 14/08/2018 | 13/08/2021  | 166.8169 Km <sup>2</sup> | Western Region, Buhweju, Bushenyi                            |
| 198 | EL1790      | Hua Teng Mining Investments Limited            | EL   | Active | 14/08/2018 | 13/08/2021  | 56.2500 Km <sup>2</sup>  | Central Region, Luwero                                       |
| 199 | EL1791      | Ronald Wanjala Shikuku                         | EL   | Active | 14/08/2018 | 13/08/2021  | 23.0666 Km <sup>2</sup>  | Western Region, Ntungamo                                     |
| 200 | EL1792      | Hua Teng Mining Investments Limited            | EL   | Active | 14/08/2018 | 13/08/2021  | 44.1953 Km <sup>2</sup>  | Central Region, Kiboga, Mityana                              |
| 201 | EL1794      | National Cement Co. Uganda Limited             | EL   | Active | 14/08/2018 | 13/08/2021  | 67.1438 Km <sup>2</sup>  | Western Region, Kabale, Kanungu                              |
| 202 | EL1795      | Heyday International Group Company Limited     | EL   | Active | 24/08/2018 | 23/08/2021  | 55.5540 Km <sup>2</sup>  | Western Region, Buhweju, Mbarara, Sheema                     |
| 203 | EL1796      | Heyday International Group Company Limited     | EL   | Active | 24/08/2018 | 23/08/2021  | 51.1573 Km <sup>2</sup>  | Western Region, Kisoro                                       |

| No  | Licence No. | Company                                    | Type | Status | Grant Date | Expiry Date | Area                     | District                                    |
|-----|-------------|--|------|--------|------------|-------------|--------------------------|---|
| 204 | EL1797      | GoodWill Uganda Ceramic Company Limited    | EL   | Active | 04/10/2018 | 03/10/2021  | 155.0000 Km <sup>2</sup> | Central Region, Masaka                      |
| 205 | EL1799      | Moses Sserunjogi                           | EL   | Active | 04/09/2018 | 03/09/2021  | 14.9846 Km <sup>2</sup>  | Western Region, Ntungamo                    |
| 206 | EL1800      | Sipa Exploration (U) Limited               | EL   | Active | 14/09/2018 | 13/09/2021  | 132.3710 Km <sup>2</sup> | Northern Region, Lamwo                      |
| 207 | EL1801      | Sipa Exploration (U) Limited               | EL   | Active | 14/09/2018 | 13/09/2021  | 490.7910 Km <sup>2</sup> | Northern Region, Lamwo, Pader               |
| 208 | EL1802      | Virat Alloys Limited                       | EL   | Active | 10/09/2018 | 09/09/2021  | 38.5362 Km <sup>2</sup>  | Western Region, Ntungamo                    |
| 209 | EL1803      | Sipa Exploration (U) Limited               | EL   | Active | 10/09/2018 | 09/09/2021  | 29.8611 Km <sup>2</sup>  | Northern Region, Pader                      |
| 210 | EL1804      | Sipa Exploration (U) Limited               | EL   | Active | 10/09/2018 | 09/09/2021  | 30.3891 Km <sup>2</sup>  | Northern Region, Lamwo                      |
| 211 | EL1805      | Sipa Exploration (U) Limited               | EL   | Active | 10/09/2018 | 09/09/2021  | 30.3844 Km <sup>2</sup>  | Northern Region, Pader                      |
| 212 | EL1807      | Sunbelt Mining Group Limited               | EL   | Active | 10/09/2018 | 09/09/2021  | 0.1728 Km <sup>2</sup>   | Northern Region, Moroto                     |
| 213 | EL1808      | Lomongin Zulhaq                            | EL   | Active | 10/09/2018 | 09/09/2021  | 12.0000 Km <sup>2</sup>  | Northern Region, Moroto                     |
| 214 | EL1810      | MEM Trading (pty) Limited                  | EL   | Active | 11/09/2018 | 10/09/2021  | 34.1406 Km <sup>2</sup>  | Western Region, Ibanda, Kamwenge            |
| 215 | EL1812      | RUSLA MINING AND MINERALS LIMITED          | EL   | Active | 06/09/2018 | 05/09/2021  | 10.4841 Km <sup>2</sup>  | Western Region, Kisoro                      |
| 216 | EL1813      | C31 Uganda SMC Limited                     | EL   | Active | 07/09/2018 | 06/09/2021  | 9.2500 Km <sup>2</sup>   | Western Region, Bushenyi                    |
| 217 | EL1814      | Intrepid Minerals Limited                  | EL   | Active | 07/09/2018 | 06/09/2021  | 44.8834 Km <sup>2</sup>  | Western Region, Kanungu                     |
| 218 | EL1817      | RUSLA MINING AND MINERALS LIMITED          | EL   | Active | 11/09/2018 | 10/09/2021  | 15.8562 Km <sup>2</sup>  | Western Region, Kabale, Kisoro              |
| 219 | EL1818      | Hua Teng Mining Investments Limited        | EL   | Active | 19/09/2018 | 18/09/2021  | 271.2000 Km <sup>2</sup> | Northern Region, Abim                       |
| 220 | EL1819      | Singo Artisanal Gold Miners Limited        | EL   | Active | 14/09/2018 | 13/09/2021  | 44.8500 Km <sup>2</sup>  | Central Region, Mubende                     |
| 221 | EL1820      | Heyday International Group Company Limited | EL   | Active | 14/09/2018 | 13/09/2021  | 440.0000 Km <sup>2</sup> | Northern Region, Kaabong                    |
| 222 | EL1825      | Wilberforce Muwonge Mutebi                 | EL   | Active | 18/09/2018 | 17/09/2021  | 110.0000 Km <sup>2</sup> | Western Region, Hoima, Kibaale              |
| 223 | EL1827      | M/S Eurasian Capital SMC Limited           | EL   | Active | 21/09/2018 | 20/09/2021  | 334.5900 Km <sup>2</sup> | Central Region, Kiboga, Kyankwanzi, Mubende |

| No  | Licence No. | Company                                      | Type | Status | Grant Date | Expiry Date | Area                     | District                                    |
|-----|-------------|--|------|--------|------------|-------------|--------------------------|---|
| 224 | EL1828      | Samta Mines and Minerals Uganda Limited      | EL   | Active | 26/09/2018 | 25/09/2021  | 49.8662 Km <sup>2</sup>  | Eastern Region, Bugiri, Namayingo           |
| 225 | EL1829      | Sipa Exploration (U) Limited                 | EL   | Active | 02/10/2018 | 01/10/2021  | 146.0978 Km <sup>2</sup> | Northern Region, Lamwo                      |
| 226 | EL1830      | Universal Granites and Marble Limited (100%) | EL   | Active | 05/10/2018 | 04/10/2021  | 52.5000 Km <sup>2</sup>  | Central Region, Luwero, Nakaseke            |
| 227 | EL1831      | Busia Sugar and Allied Limited               | EL   | Active | 05/10/2018 | 04/10/2021  | 53.1682 Km <sup>2</sup>  | Central Region, Buikwe                      |
| 228 | EL1832      | International Energy Group Agencies          | EL   | Active | 08/10/2018 | 07/10/2021  | 20.9192 Km <sup>2</sup>  | Eastern Region, Mayuge                      |
| 229 | EL1833      | Muwanguzi Johnson Kato (100%)                | EL   | Active | 08/10/2018 | 07/10/2021  | 10.0403 Km <sup>2</sup>  | Central Region, Mityana                     |
| 230 | EL1834      | Heyday International Group Company Limited   | EL   | Active | 08/10/2018 | 07/10/2021  | 49.8401 Km <sup>2</sup>  | Northern Region, Abim                       |
| 231 | EL1835      | Heyday International Group Company Limited   | EL   | Active | 08/10/2018 | 07/10/2021  | 295.0000 Km <sup>2</sup> | Northern Region, Kaabong                    |
| 232 | EL1836      | Hua Teng Mining Investments Limited          | EL   | Active | 10/10/2018 | 09/10/2021  | 6.2500 Km <sup>2</sup>   | Central Region, Nakasongola                 |
| 233 | EL1837      | Hua Teng Mining Investments Limited          | EL   | Active | 10/10/2018 | 09/10/2021  | 56.0000 Km <sup>2</sup>  | Central Region, Butambala, Mityana          |
| 234 | EL1838      | Hua Teng Mining Investments Limited          | EL   | Active | 10/10/2018 | 09/10/2021  | 20.7500 Km <sup>2</sup>  | Central Region, Mukono                      |
| 235 | EL1843      | Samta Mines and Minerals Uganda Limited      | EL   | Active | 15/10/2018 | 14/10/2021  | 208.5500 Km <sup>2</sup> | Northern Region, Gulu, Nwoya                |
| 236 | EL1844      | Samta Mines and Minerals Uganda Limited      | EL   | Active | 15/10/2018 | 14/10/2021  | 401.7140 Km <sup>2</sup> | Western Region, Kabarole, Kibaale, Kyenjojo |
| 237 | EL1846      | Samta Mines and Minerals Uganda Limited      | EL   | Active | 15/10/2018 | 14/10/2021  | 317.2540 Km <sup>2</sup> | Central Region, Mubende                     |
| 238 | EL1853      | Robinah Nakasi Sengendo                      | EL   | Active | 29/10/2018 | 28/10/2021  | 49.9911 Km <sup>2</sup>  | Eastern Region, Bukwo, Kween                |
| 239 | EL1861      | Moroto Ateker Cement Company Ltd             | EL   | Active | 09/11/2018 | 08/11/2021  | 219.4974 Km <sup>2</sup> | Northern Region, Kaabong                    |
| 240 | EL1862      | Sipa Exploration (U) Limited                 | EL   | Active | 13/11/2018 | 12/11/2021  | 433.0046 Km <sup>2</sup> | Northern Region, Lamwo                      |



| No  | Licence No. | Company                                 | Type | Status | Grant Date | Expiry Date | Area                     | District                                     |
|-----|-------------|---|------|--------|------------|-------------|--------------------------|--|
| 241 | EL1863      | Wynstock (U) Limited                    | EL   | Active | 21/11/2018 | 20/11/2021  | 38.6550 Km <sup>2</sup>  | Northern Region, Moroto                      |
| 242 | EL1865      | Rwenzori Shining Star Limited           | EL   | Active | 27/11/2018 | 26/11/2021  | 403.9626 Km <sup>2</sup> | Western Region, Kasese                       |
| 243 | EL1866      | Samta Mines and Minerals Uganda Limited | EL   | Active | 03/12/2018 | 02/12/2021  | 175.3320 Km <sup>2</sup> | Northern Region, Amuru                       |
| 244 | EL1867      | GoodWill Uganda Ceramic Company Limited | EL   | Active | 03/12/2018 | 02/12/2021  | 272.9000 Km <sup>2</sup> | Central Region, Luwero, Nakaseke, Wakiso     |
| 245 | EL1869      | Samta Mines and Minerals Uganda Limited | EL   | Active | 03/12/2018 | 02/12/2021  | 91.6000 Km <sup>2</sup>  | Western Region, Buhweju, Rubirizi            |
| 246 | EL1871      | Sunbelt Mining Group Limited            | EL   | Active | 10/12/2018 | 09/12/2021  | 8.1332 Km <sup>2</sup>   | Northern Region, Moroto                      |
| 247 | EL1872      | Sunbelt Mining Group Limited            | EL   | Active | 10/12/2018 | 09/12/2021  | 18.0000 Km <sup>2</sup>  | Northern Region, Moroto                      |
| 248 | EL1873      | Hoima Minerals Company Limited          | EL   | Active | 10/12/2018 | 09/12/2021  | 10.0000 Km <sup>2</sup>  | Western Region, Hoima                        |
| 249 | EL1874      | Samta Mines and Minerals Uganda Limited | EL   | Active | 11/12/2018 | 10/12/2021  | 32.4646 Km <sup>2</sup>  | Eastern Region, Bugiri, Namayingo            |
| 250 | EL1875      | Sunbelt Mining Group Limited            | EL   | Active | 24/12/2018 | 23/12/2021  | 5.6000 Km <sup>2</sup>   | Northern Region, Moroto                      |
| 251 | EL1876      | GoodWill Uganda Ceramic Company Limited | EL   | Active | 24/12/2018 | 23/12/2021  | 400.8000 Km <sup>2</sup> | Western Region, Mitooma, Ntungamo, Rukungiri |
| 252 | EL1877      | Victoria Enviro Consult Limited         | EL   | Active | 24/12/2018 | 23/12/2021  | 26.2213 Km <sup>2</sup>  | Western Region, Kabale, Kisoro               |
| 253 | EL1878      | ARRM Investments Limited                | EL   | Active | 24/12/2018 | 23/12/2021  | 3.8058 Km <sup>2</sup>   | Western Region, Mitooma                      |
| 254 | EL1879      | Joraro Minerals Uganda Limited          | EL   | Active | 03/01/2019 | 02/01/2022  | 4.9427 Km <sup>2</sup>   | Western Region, Ntungamo                     |
| 255 | EL1880      | C - Asian Mining and Minerals Limited   | EL   | Active | 03/01/2019 | 02/01/2022  | 81.4478 Km <sup>2</sup>  | Western Region, Buhweju, Rubirizi            |
| 256 | EL1881      | Access Mining Uganda SMC Limited        | EL   | Active | 07/01/2019 | 06/01/2022  | 306.0000 Km <sup>2</sup> | Western Region, Kabarole                     |
| 257 | EL1883      | Hillmarks Limited                       | EL   | Active | 18/01/2019 | 17/01/2022  | 16.1327 Km <sup>2</sup>  | Western Region, Kabarole                     |
| 258 | EL1884      | C31 Uganda SMC Limited                  | EL   | Active | 28/01/2019 | 27/01/2022  | 0.5500 Km <sup>2</sup>   | Western Region, Bushenyi                     |
| 259 | EL1885      | C31 Uganda SMC Limited                  | EL   | Active | 28/01/2019 | 27/01/2022  | 2.8358 Km <sup>2</sup>   | Western Region, Bushenyi                     |
| 260 | EL1886      | C31 Uganda SMC Limited                  | EL   | Active | 29/01/2019 | 28/01/2022  | 0.2930 Km <sup>2</sup>   | Western Region, Bushenyi                     |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area                     | District  |
|-----|-------------|---|------|--------|------------|-------------|--------------------------|---|
| 261 | EL1887      | Moses Katongole   | EL   | Active | 29/01/2019 | 28/01/2022  | 7.6950 Km <sup>2</sup>   | Central Region, Masaka  |
| 262 | EL1888      | Javan Tukesiga  | EL   | Active | 01/02/2019 | 31/01/2022  | 13.6000 Km <sup>2</sup>  | Western Region, Rubirizi                                      |
| 263 | EL1889      | Mechanized Agro (U) Limited (100%)                              | EL   | Active | 01/02/2019 | 31/01/2022  | 35.0000 Km <sup>2</sup>  | Central Region, Kyankwanzi; Western Region, Hoima             |
| 264 | EL1892      | Atwooki Deograscious Mugenyi                                    | EL   | Active | 06/02/2019 | 05/02/2022  | 0.9992 Km <sup>2</sup>   | Central Region, Mukono  |
| 265 | EL1903      | Federation of Artisanal and Small-scale Miners (Uganda) Limited | EL   | Active | 25/02/2019 | 24/02/2022  | 42.9638 Km <sup>2</sup>  | Central Region, Mubende                                       |
| 266 | EL1910      | Tian Tang Group limited   | EL   | Active | 04/03/2019 | 03/03/2022  | 24.4400 Km <sup>2</sup>  | Western Region, Kabale  |
| 267 | EL1911      | Eastern Consultants Company Limited                             | EL   | Active | 04/03/2019 | 03/03/2022  | 88.0000 Km <sup>2</sup>  | Northern Region, Napak  |
| 268 | EL1912      | Sunbelt Mining Group Limited                                    | EL   | Active | 15/03/2019 | 14/03/2022  | 33.0000 Km <sup>2</sup>  | Eastern Region, Amuria  |
| 269 | EL1917      | Uga Mines Limited   | EL   | Active | 15/03/2019 | 14/03/2022  | 33.0000 Km <sup>2</sup>  | Central Region, Mubende                                       |
| 270 | EL1928      | Kilembe Mines Limited   | EL   | Active | 25/03/2019 | 24/03/2022  | 205.5962 Km <sup>2</sup> | Western Region, Kasese  |
| 271 | EL1931      | Otafire Kahinda   | EL   | Active | 09/04/2019 | 08/04/2022  | 200.0000 Km <sup>2</sup> | Western Region, Kiruhura                                      |
| 272 | EL1936      | Lomongin Zulhaq   | EL   | Active | 09/04/2019 | 08/04/2022  | 2.7044 Km <sup>2</sup>   | Northern Region, Moroto                                       |
| 273 | EL1937      | C - Asian Mining and Minerals Limited                           | EL   | Active | 10/04/2019 | 09/04/2022  | 104.2625 Km <sup>2</sup> | Western Region, Ibanda, Kamwenge, Rubirizi                    |
| 274 | EL1941      | GoodWill Uganda Ceramic Company Limited                         | EL   | Active | 26/04/2019 | 25/04/2022  | 499.9890 Km <sup>2</sup> | Central Region, Kiboga, Luwero, Mityana, Nakaseke             |
| 275 | EL1943      | Access Mining Uganda SMC Limited                                | EL   | Active | 08/05/2019 | 07/05/2022  | 487.7300 Km <sup>2</sup> | Western Region, Hoima, Kibaale, Kyenjojo                      |
| 276 | EL1944      | Access Mining Uganda SMC Limited                                | EL   | Active | 08/05/2019 | 07/05/2022  | 495.0000 Km <sup>2</sup> | Central Region, Kyankwanzi, Nakaseke; Western Region, Masindi |
| 277 | EL1945      | Access Mining Uganda SMC Limited                                | EL   | Active | 08/05/2019 | 07/05/2022  | 216.4949 Km <sup>2</sup> | Western Region, Kanungu, Rukungiri                            |
| 278 | EL1946      | Access Mining Uganda SMC Limited                                | EL   | Active | 08/05/2019 | 07/05/2022  | 136.1850 Km <sup>2</sup> | Western Region, Mitooma                                       |
| 279 | EL1950      | Prosperi Ndyabahika   | EL   | Active | 10/05/2019 | 09/05/2022  | 15.0000 Km <sup>2</sup>  | Western Region, Mitooma, Rukungiri                            |

| No  | Licence No. | Company  | Type | Status | Grant Date | Expiry Date | Area                     | District  |
|-----|-------------|--|------|--------|------------|-------------|--------------------------|---|
| 280 | EL1952      | Susan Ssuubi   | EL   | Active | 28/05/2019 | 27/05/2022  | 88.1400 Km <sup>2</sup>  | Central Region, Kyankwanzi; Western Region, Hoima |
| 281 | EL1953      | Ukutulu Limited  | EL   | Active | 30/05/2019 | 29/05/2022  | 293.4045 Km <sup>2</sup> | Northern Region, Adjumani                         |
| 282 | EL1958      | Great Lakes Lime Limited   | EL   | Active | 19/06/2019 | 18/06/2022  | 2.6740 Km <sup>2</sup>   | Northern Region, Moroto                           |
| 283 | EL1962      | John Brown Muwonge   | EL   | Active | 26/06/2019 | 25/06/2022  | 111.6203 Km <sup>2</sup> | Central Region, Mubende                           |
| 284 | EL1963      | Seb Concretes Limited  | EL   | Active | 26/06/2019 | 25/06/2022  | 2.0738 Km <sup>2</sup>   | Central Region, Butambala                         |
| 285 | EL1964      | Sky Eagle International Investments Limited  | EL   | Active | 27/06/2019 | 26/06/2022  | 8.8725 Km <sup>2</sup>   | Central Region, Mubende                           |
| 286 | EL1966      | Kakiri Stone Quarry Limited  | EL   | Active | 04/07/2019 | 03/07/2022  | 61.0000 Km <sup>2</sup>  | Central Region, Mubende                           |
| 287 | EL1971      | Kest Investments (U) Limited   | EL   | Active | 09/07/2019 | 08/07/2022  | 9.8921 Km <sup>2</sup>   | Central Region, Mityana                           |
| 288 | EL1972      | C31 Uganda SMC Limited   | EL   | Active | 10/07/2019 | 09/07/2022  | 28.0423 Km <sup>2</sup>  | Western Region, Buhweju, Bushenyi                 |
| 289 | EL1974      | Bresun Enterprises (U) Limited   | EL   | Active | 15/07/2019 | 14/07/2022  | 14.5586 Km <sup>2</sup>  | Western Region, Kabale, Kisoro                    |
| 290 | EL1976      | Alfred Chesak Mangusho   | EL   | Active | 18/07/2019 | 17/07/2022  | 2.2873 Km <sup>2</sup>   | Eastern Region, Bulambuli, Kapchorwa              |
| 291 | EL1977      | Nama Mining Company - SMC Limited  | EL   | Active | 24/07/2019 | 23/07/2022  | 50.0683 Km <sup>2</sup>  | Eastern Region, Bugiri, Iganga, Mayuge            |
| 292 | EL1978      | Kilembe Mines Limited  | EL   | Active | 29/07/2019 | 28/07/2022  | 389.3577 Km <sup>2</sup> | Western Region, Kasese                            |
| 293 | EL1979      | Gimnat International (U) Limited (100%)  | EL   | Active | 06/08/2019 | 05/08/2022  | 99.0745 Km <sup>2</sup>  | Eastern Region, Bukwo                             |
| 294 | EL1981      | Saranja Group of Companies SMC Limited   | EL   | Active | 06/08/2019 | 05/08/2022  | 0.5938 Km <sup>2</sup>   | Central Region, Mubende                           |
| 295 | EL1984      | Q3 Holdings limited  | EL   | Active | 06/08/2019 | 05/08/2022  | 2.7750 Km <sup>2</sup>   | Western Region, Bulisa                            |
| 296 | EL1985      | Bresun Enterprises (U) Limited   | EL   | Active | 06/08/2019 | 05/08/2022  | 11.7949 Km <sup>2</sup>  | Eastern Region, Namayingo                         |
| 297 | EL1986      | Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited | EL   | Active | 06/08/2019 | 05/08/2022  | 9.9975 Km <sup>2</sup>   | Central Region, Mubende                           |
| 298 | EL1987      | Ndiga Investments Limited  | EL   | Active | 07/08/2019 | 06/08/2022  | 216.0000 Km <sup>2</sup> | Northern Region, Kotido                           |

| No  | Licence No. | Company  | Type | Status | Grant Date | Expiry Date | Area                     | District                                      |
|-----|-------------|--|------|--------|------------|-------------|--------------------------|---|
| 299 | EL1989      | Bresun Enterprises (U) Limited                 | EL   | Active | 12/08/2019 | 11/08/2022  | 12.0362 Km <sup>2</sup>  | Western Region, Kisoro                        |
| 300 | EL1990      | Samta Mines and Minerals Uganda Limited        | EL   | Active | 12/08/2019 | 11/08/2022  | 112.0000 Km <sup>2</sup> | Northern Region, Amuru                        |
| 301 | EL1993      | Uganded Holdings Limited                       | EL   | Active | 14/08/2019 | 13/08/2022  | 130.1596 Km <sup>2</sup> | Northern Region, Moroto                       |
| 302 | EL1994      | Great Season-SMC Limited                       | EL   | Active | 14/08/2019 | 13/08/2022  | 11.7399 Km <sup>2</sup>  | Central Region, Mubende                       |
| 303 | EL1995      | Mortada Transporters (U) Limited               | EL   | Active | 20/08/2019 | 19/08/2022  | 34.3250 Km <sup>2</sup>  | Western Region, Ibanda                        |
| 304 | EL1996      | China-Uganda Ranchun Investment Limited        | EL   | Active | 20/08/2019 | 19/08/2022  | 107.7000 Km <sup>2</sup> | Western Region, Ibanda, Kiruhura              |
| 305 | EL2000      | Tian Tang Group limited                        | EL   | Active | 03/09/2019 | 02/09/2022  | 17.9381 Km <sup>2</sup>  | Northern Region, Moroto                       |
| 306 | EL2001      | Kandopix Uganda Limited                        | EL   | Active | 03/09/2019 | 02/09/2022  | 55.0000 Km <sup>2</sup>  | Central Region, Mubende                       |
| 307 | EL2002      | Kandopix Uganda Limited                        | EL   | Active | 03/09/2019 | 02/09/2022  | 28.8778 Km <sup>2</sup>  | Central Region, Mubende                       |
| 308 | EL2003      | Kiyaga Joseph                                  | EL   | Active | 03/09/2019 | 02/09/2022  | 208.7961 Km <sup>2</sup> | Eastern Region, Bulambuli, Kapchorwa, Sironko |
| 309 | EL2005      | Alistan Engineering Limited (AEL)              | EL   | Active | 03/09/2019 | 02/09/2022  | 239.0700 Km <sup>2</sup> | Central Region, Kiboga, Mityana               |
| 310 | EL2009      | Hicar Mining Company Limited                   | EL   | Active | 09/09/2019 | 08/09/2022  | 28.4102 Km <sup>2</sup>  | Eastern Region, Busia                         |
| 311 | EL2010      | Alexis Engineering Company Limited             | EL   | Active | 11/09/2019 | 10/09/2022  | 9.9000 Km <sup>2</sup>   | Northern Region, Nebbi                        |
| 312 | EL2011      | Alexis Engineering Company Limited             | EL   | Active | 11/09/2019 | 10/09/2022  | 37.3327 Km <sup>2</sup>  | Western Region, Hoima                         |
| 313 | EL2012      | East Asia Land & Mining Company Uganda Limited | EL   | Active | 11/09/2019 | 10/09/2022  | 5.0000 Km <sup>2</sup>   | Western Region, Kabale                        |
| 314 | EL2014      | Camel Mining Company Limited                   | EL   | Active | 25/09/2019 | 24/09/2022  | 209.4300 Km <sup>2</sup> | Western Region, Ibanda, Kamwenge              |
| 315 | EL2015      | Diogo Mines & Energy Limited                   | EL   | Active | 25/09/2019 | 24/09/2022  | 4.9827 Km <sup>2</sup>   | Western Region, Kabale                        |
| 316 | EL2016      | Diogo Mines & Energy Limited                   | EL   | Active | 25/09/2019 | 24/09/2022  | 18.2378 Km <sup>2</sup>  | Western Region, Kabale, Kanungu               |
| 317 | EL2017      | Section One Limited                            | EL   | Active | 25/09/2019 | 24/09/2022  | 22.6473 Km <sup>2</sup>  | Central Region, Mubende                       |

| No  | Licence No. | Company   | Type  | Status           | Grant Date | Expiry Date | Area                     | District  |
|-----|-------------|---|-------|------------------|------------|-------------|--------------------------|---|
| 318 | EL2019      | Guangzhou Dong Song Energy Group Co. (U) Limited  | EL    | Active           | 04/10/2019 | 03/10/2022  | 36.1018 Km <sup>2</sup>  | Western Region, Kabale                          |
| 319 | EL2020      | Victoria Enviro Consult Limited                   | EL    | Active           | 04/10/2019 | 03/10/2022  | 15.0000 Km <sup>2</sup>  | Northern Region, Moroto                         |
| 320 | EL2023      | Guangzhou Dong Song Energy Group Co. (U) Limited  | EL    | Active           | 10/10/2019 | 09/10/2022  | 20.5064 Km <sup>2</sup>  | Western Region, Ntungamo                        |
| 321 | EL2024      | Guangzhou Dong Song Energy Group Co. (U) Limited  | EL    | Active           | 10/10/2019 | 09/10/2022  | 31.0126 Km <sup>2</sup>  | Western Region, Kabale                          |
| 322 | EL2025      | Guangzhou Dong Song Energy Group Co. (U) Limited  | EL    | Active           | 10/10/2019 | 09/10/2022  | 344.1300 Km <sup>2</sup> | Eastern Region, Katakwi; Northern Region, Napak |
| 323 | EL2026      | Guangzhou Dong Song Energy Group Co. (U) Limited  | EL    | Active           | 10/10/2019 | 09/10/2022  | 336.9278 Km <sup>2</sup> | Eastern Region, Amuria; Northern Region, Napak  |
| 324 | EL2027      | Bresun Enterprises (U) Limited                    | EL    | Active           | 10/10/2019 | 09/10/2022  | 78.1727 Km <sup>2</sup>  | Northern Region, Amudat                         |
| 325 | EL2028      | Mustafex Investment (U) Limited                   | EL    | Active           | 14/10/2019 | 13/10/2022  | 4.2231 Km <sup>2</sup>   | Central Region, Mubende                         |
| 326 | LL 1860     | Tiira Landlords and Artisanal Miners' Association | LLII  | Active           | 06/11/2018 | 05/11/2020  | 0.1597 Km <sup>2</sup>   | Eastern Region, Busia                           |
| 327 | LL 1913     | Yusumuga Autos (U) Ltd                            | LLIV  | Active           | 15/03/2019 | 14/03/2021  | 0.1595 Km <sup>2</sup>   | Western Region, Ibanda, Kamwenge                |
| 328 | LL 1915     | Lomongin Zulhaq                                   | LLIV  | Active           | 15/03/2019 | 14/03/2021  | 0.1500 Km <sup>2</sup>   | Northern Region, Moroto                         |
| 329 | LL 1927     | Section One Limited                               | LLIII | Active           | 25/03/2019 | 24/03/2021  | 0.1599 Km <sup>2</sup>   | Central Region, Mubende                         |
| 330 | LL00009     | Rebekah Talemwa Gwaliwa                           | LLIII | Active           | 02/12/2019 | 01/12/2021  | 15.0000 Ha               | Northern Region, Moroto                         |
| 331 | LL00010     | Rebekah Talemwa Gwaliwa                           | LLIII | Active           | 02/12/2019 | 01/12/2021  | 15.0000 Ha               | Northern Region, Moroto                         |
| 332 | LL00016     | Yusumuga Autos (U) Ltd                            | LLIV  | Active           | 23/12/2019 | 22/12/2021  | 0.1596 Km <sup>2</sup>   | Western Region, Kamwenge                        |
| 333 | LL00018     | Stephen Mugeni Wasike                             | LLIV  | Active           | 23/12/2019 | 22/12/2021  | 0.1600 Km <sup>2</sup>   | Eastern Region, Namayingo                       |
| 334 | LL00031     | Begumisa Boaz Kayondo Enterprise                  | LLIV  | Active           | 31/01/2020 | 30/01/2022  | 0.1600 Km <sup>2</sup>   | Western Region, Kyenjojo                        |
| 335 | LL00044     | Kamuntu Investments Limited                       | LLIII | Active           | 02/07/2020 | 01/07/2022  | 0.1412 Km <sup>2</sup>   | Western Region, Kabale                          |
| 336 | LL00046     | Kamuntu Investments Limited                       | LLIII | Active           | 02/07/2020 | 01/07/2022  | 0.1595 Km <sup>2</sup>   | Western Region, Kabale                          |
| 337 | LL00052     | Lontaro Investments Limited                       | LLIV  | Active           | 02/07/2020 | 01/07/2022  | 10.8484 Ha               | Central Region, Mubende                         |
| 338 | LL0380      | Nawata Mines Limited (100%)                       | LLVI  | Renewal Rejected | 23/10/2008 | 22/10/2018  | 15.9818 Ha               | Western Region, Buhweju                         |

| No  | Licence No. | Company  | Type  | Status           | Grant Date | Expiry Date | Area                   | District                  |
|-----|-------------|--|-------|------------------|------------|-------------|------------------------|---------------------------|
| 339 | LL0710      | Mate Mines Limited (100%)                                  | LLVI  | Renewal Approved | 20/12/2010 | 19/12/2014  | 14.9506 Ha             | Western Region, Buhweju   |
| 340 | LL0989      | Busia United Small Scale Mining Association Limited (100%) | LLIV  | Renewal Approved | 25/05/2012 | 24/05/2018  | 0.1324 Km <sup>2</sup> | Eastern Region, Busia     |
| 341 | LL1039      | George Onega (100%)  | LLIII | Pending Renewal  | 23/08/2012 | 22/08/2020  | 0.1600 Km <sup>2</sup> | Eastern Region, Busia     |
| 342 | LL1171      | Jinja Marble Products (U) Limited (100%)                   | LLIII | Active           | 24/06/2013 | 23/06/2021  | 0.1592 Km <sup>2</sup> | Northern Region, Moroto   |
| 343 | LL1260      | Peter Lokwang (100%)                                       | LLVI  | Active           | 10/12/2013 | 09/12/2021  | 7.9600 Ha              | Northern Region, Moroto   |
| 344 | LL1261      | Peter Lokwang (100%)                                       | LLIII | Active           | 10/12/2013 | 09/12/2021  | 7.8600 Ha              | Northern Region, Moroto   |
| 345 | LL1374      | Kitumbi Kayonza Miners Association Limited (100%)          | LLIV  | Active           | 23/09/2014 | 22/09/2020  | 0.1336 Km <sup>2</sup> | Central Region, Mubende   |
| 346 | LL1375      | Kitumbi Kayonza Miners Association Limited (100%)          | LLIV  | Active           | 23/09/2014 | 22/09/2020  | 0.1336 Km <sup>2</sup> | Central Region, Mubende   |
| 347 | LL1376      | Kitumbi Kayonza Miners Association Limited (100%)          | LLIV  | Active           | 23/09/2014 | 22/09/2020  | 0.1364 Km <sup>2</sup> | Central Region, Mubende   |
| 348 | LL1467      | Mechanized Agro (U) Limited (100%)                         | LLVI  | Renewal Approved | 17/04/2015 | 16/04/2017  | 0.1600 Km <sup>2</sup> | Northern Region, Moroto   |
| 349 | LL1468      | Mechanized Agro (U) Limited (100%)                         | LLVI  | Renewal Approved | 17/04/2015 | 16/04/2017  | 0.1600 Km <sup>2</sup> | Northern Region, Moroto   |
| 350 | LL1499      | George Onega (100%)  | LLIV  | Pending Renewal  | 31/07/2015 | 30/07/2019  | 0.1593 Km <sup>2</sup> | Eastern Region, Namayingo |
| 351 | LL1533      | Optima Mines & Minerals Ltd (100%)                         | LLIII | Renewal Approved | 01/12/2015 | 30/11/2017  | 0.1594 Km <sup>2</sup> | Western Region, Kabarole  |
| 352 | LL1602      | Ionic Builders Limited                                     | LLIII | Pending Renewal  | 21/10/2016 | 20/10/2020  | 0.1348 Km <sup>2</sup> | Eastern Region, Bukedea   |
| 353 | LL1615      | Sikander Meghani   | LLIV  | Pending Renewal  | 24/11/2016 | 23/11/2018  | 0.1500 Km <sup>2</sup> | Northern Region, Moroto   |
| 354 | LL1616      | Sikander Meghani   | LLIV  | Renewal Approved | 24/11/2016 | 23/11/2018  | 0.1500 Km <sup>2</sup> | Northern Region, Moroto   |
| 355 | LL1624      | Alex Nambajimana   | LLIII | Active           | 08/12/2016 | 07/12/2020  | 0.1598 Km <sup>2</sup> | Western Region, Kabale    |
| 356 | LL1630      | Ndiwa Property Consultants Limited                         | LLIII | Active           | 21/02/2017 | 20/02/2021  | 0.1600 Km <sup>2</sup> | Northern Region, Moroto   |
| 357 | LL1631      | Ndiwa Property Consultants Limited                         | LLIII | Active           | 21/02/2017 | 20/02/2021  | 0.1600 Km <sup>2</sup> | Northern Region, Moroto   |

| No  | Licence No. | Company  | Type  | Status           | Grant Date | Expiry Date | Area                   | District                    |
|-----|-------------|--|-------|------------------|------------|-------------|------------------------|-----------------------------|
| 358 | LL1632      | Ndiwa Property Consultants Limited               | LLIII | Active           | 21/02/2017 | 20/02/2021  | 0.1600 Km <sup>2</sup> | Northern Region, Moroto     |
| 359 | LL1661      | Begumisa Boaz Kayondo                            | LLIV  | Pending Renewal  | 15/06/2017 | 14/06/2019  | 0.1464 Km <sup>2</sup> | Western Region, Buhweju     |
| 360 | LL1670      | Tiira Small Scale Mining Association             | LLII  | Renewal Approved | 02/11/2017 | 01/11/2019  | 0.1597 Km <sup>2</sup> | Eastern Region, Busia       |
| 361 | LL1724      | Joseph Kizito                                    | LLIII | Pending Renewal  | 22/02/2018 | 21/02/2020  | 0.1600 Km <sup>2</sup> | Northern Region, Nebbi      |
| 362 | LL1725      | Joseph Kizito                                    | LLIII | Pending Renewal  | 22/02/2018 | 21/02/2020  | 0.1599 Km <sup>2</sup> | Northern Region, Nebbi      |
| 363 | LL1726      | Joseph Kizito                                    | LLIII | Pending Renewal  | 22/02/2018 | 21/02/2020  | 0.1599 Km <sup>2</sup> | Northern Region, Nebbi      |
| 364 | LL1739      | Tiira Small Scale Mining Association             | LLII  | Pending Renewal  | 16/04/2018 | 15/04/2020  | 0.1590 Km <sup>2</sup> | Eastern Region, Busia       |
| 365 | LL1747      | Lokeris Modester Nasur                           | LLIV  | Pending Renewal  | 04/05/2018 | 03/05/2020  | 0.1565 Km <sup>2</sup> | Western Region, Buhweju     |
| 366 | LL1763      | Hills Resources Limited                          | LLIII | Pending Renewal  | 25/05/2018 | 24/05/2020  | 0.1598 Km <sup>2</sup> | Western Region, Ntungamo    |
| 367 | LL1781      | Kigeito and Robert Mining Company (KRMC) Limited | LLIII | Pending Renewal  | 30/07/2018 | 29/07/2020  | 0.1600 Km <sup>2</sup> | Western Region, Kabale      |
| 368 | LL1786      | Michael Ogwal                                    | LLIII | Pending Renewal  | 31/07/2018 | 30/07/2020  | 0.1600 Km <sup>2</sup> | Central Region, Wakiso      |
| 369 | LL1789      | Michael Ogwal                                    | LLIII | Active           | 14/08/2018 | 13/08/2020  | 0.1600 Km <sup>2</sup> | Central Region, Mubende     |
| 370 | LL1793      | Ngurusi & Sons (U) Limited                       | LLIV  | Active           | 14/08/2018 | 13/08/2020  | 0.1599 Km <sup>2</sup> | Western Region, Mitooma     |
| 371 | LL1798      | Moses Sserunjogi                                 | LLIII | Active           | 04/09/2018 | 03/09/2020  | 0.0154 Km <sup>2</sup> | Western Region, Ntungamo    |
| 372 | LL1806      | Mugume George                                    | LLIII | Active           | 10/09/2018 | 09/09/2020  | 0.1591 Km <sup>2</sup> | Western Region, Rukungiri   |
| 373 | LL1809      | Charles Buyinza                                  | LLII  | Active           | 10/09/2018 | 09/09/2020  | 0.1599 Km <sup>2</sup> | Eastern Region, Busia       |
| 374 | LL1811      | Kitamwa David                                    | LLIII | Active           | 10/09/2018 | 09/09/2020  | 0.1600 Km <sup>2</sup> | Central Region, Nakasongola |
| 375 | LL1821      | Isa Kakonge                                      | LLIV  | Active           | 14/09/2018 | 13/09/2020  | 0.1500 Km <sup>2</sup> | Central Region, Mubende     |
| 376 | LL1826      | Kara Gold (U) Limited                            | LLV   | Active           | 18/09/2018 | 17/09/2020  | 0.2826 Km <sup>2</sup> | Western Region, Buhweju     |
| 377 | LL1864      | Kabuzimbe Enterprises Limited                    | LLIV  | Active           | 27/11/2018 | 26/11/2020  | 0.1600 Km <sup>2</sup> | Western Region, Kibaale     |
| 378 | LL1882      | ARRM Investments Limited                         | LLIII | Active           | 09/01/2019 | 08/01/2021  | 0.1320 Km <sup>2</sup> | Western Region, Mitooma     |
| 379 | LL1891      | Cannan Grinders and Minners Co. Limited          | LLIV  | Active           | 04/02/2019 | 03/02/2021  | 0.1500 Km <sup>2</sup> | Western Region, Rubirizi    |
| 380 | LL1893      | Kandopix Uganda Limited                          | LLIV  | Active           | 06/02/2019 | 05/02/2021  | 0.1591 Km <sup>2</sup> | Central Region, Mubende     |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area                   | District                |
|-----|-------------|---|------|--------|------------|-------------|------------------------|-------------------------|
| 381 | LL1894      | Kafene Treasure Mineral Dealers Limited                             | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1596 Km <sup>2</sup> | Central Region, Mubende |
| 382 | LL1895      | Kandopix Uganda Limited   | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1300 Km <sup>2</sup> | Central Region, Mubende |
| 383 | LL1896      | Aminah Treasure Minerals & Jewellery Limited                        | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 384 | LL1897      | Aminah Treasure Minerals & Jewellery Limited                        | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.0995 Km <sup>2</sup> | Central Region, Mubende |
| 385 | LL1898      | The Expendables Miners & Traders Limited                            | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.0928 Km <sup>2</sup> | Central Region, Mubende |
| 386 | LL1899      | Mubende Women Gold Miners Association                               | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 387 | LL1900      | Mubende Trust Gold Buyers & Traders Association Limited             | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1599 Km <sup>2</sup> | Central Region, Mubende |
| 388 | LL1901      | Kandopix Uganda Limited   | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1160 Km <sup>2</sup> | Central Region, Mubende |
| 389 | LL1902      | Mubende Gold Traders and Miners Co-operative Society Limited        | LLIV | Active | 06/02/2019 | 05/02/2021  | 0.1144 Km <sup>2</sup> | Central Region, Mubende |
| 390 | LL1904      | Bukuya Kagaba Gold Miners Association Limited                       | LLIV | Active | 25/02/2019 | 24/02/2021  | 0.1599 Km <sup>2</sup> | Central Region, Mubende |
| 391 | LL1905      | Standard Gold Miners and Processors Uganda Limited                  | LLIV | Active | 25/02/2019 | 24/02/2021  | 0.1599 Km <sup>2</sup> | Central Region, Mubende |
| 392 | LL1906      | Ssingo Artisanal and Small Scale Miners Association Limited         | LLIV | Active | 25/02/2019 | 24/02/2021  | 0.1593 Km <sup>2</sup> | Central Region, Mubende |
| 393 | LL1907      | Mubende Lulongo Artisanal Mines and Traders Cooperative Society Ltd | LLIV | Active | 25/02/2019 | 24/02/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 394 | LL1908      | Bukuya Traders Mining Group   | LLIV | Active | 25/02/2019 | 24/02/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 395 | LL1920      | The Expendables Miners & Traders Limited                            | LLIV | Active | 15/03/2019 | 14/03/2021  | 0.1157 Km <sup>2</sup> | Central Region, Mubende |
| 396 | LL1921      | Earth Movers Mining Limited   | LLIV | Active | 15/03/2019 | 14/03/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 397 | LL1922      | Lugingi Small Scale Miners Association Limited                      | LLIV | Active | 15/03/2019 | 14/03/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |



| No  | Licence No. | Company  | Type  | Status | Grant Date | Expiry Date | Area                   | District                |
|-----|-------------|--|-------|--------|------------|-------------|------------------------|-------------------------|
| 398 | LL1923      | Lugingi_Kitumbi Bakibuuka Small Scale Gold Miners, Processors & Traders Co-operative Society Limited | LLIV  | Active | 15/03/2019 | 14/03/2021  | 0.1596 Km <sup>2</sup> | Central Region, Mubende |
| 399 | LL1924      | Single Miner Uganda Limited  | LLIV  | Active | 15/03/2019 | 14/03/2021  | 0.1599 Km <sup>2</sup> | Central Region, Mubende |
| 400 | LL1925      | Continous Miners (U) Limited.  | LLIV  | Active | 15/03/2019 | 14/03/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 401 | LL1926      | Bask Mines Limited   | LLIII | Active | 25/03/2019 | 24/03/2021  | 0.1598 Km <sup>2</sup> | Western Region, Sheema  |
| 402 | LL1929      | Kandopix Uganda Limited  | LLIV  | Active | 04/04/2019 | 03/04/2021  | 0.1500 Km <sup>2</sup> | Central Region, Mubende |
| 403 | LL1930      | Dan Bekunda  | LLIII | Active | 05/04/2019 | 04/04/2021  | 0.1600 Km <sup>2</sup> | Western Region, Kabale  |
| 404 | LL1932      | Mubende Gold Traders and Miners Co-operative Society Limited   | LLIV  | Active | 09/04/2019 | 08/04/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 405 | LL1933      | Ssingo Artisanal and Small Scale Miners Association Limited  | LLIV  | Active | 09/04/2019 | 08/04/2021  | 0.1598 Km <sup>2</sup> | Central Region, Mubende |
| 406 | LL1934      | Ssingo Artisanal and Small Scale Miners Association Limited  | LLIV  | Active | 09/04/2019 | 08/04/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |
| 407 | LL1935      | Kafene Treasure Mineral Dealers Limited  | LLIV  | Active | 09/04/2019 | 08/04/2021  | 0.1457 Km <sup>2</sup> | Central Region, Mubende |
| 408 | LL1938      | Sky Eagle International Investments Limited  | LLIV  | Active | 11/03/2019 | 10/04/2021  | 0.1599 Km <sup>2</sup> | Northern Region, Abim   |
| 409 | LL1939      | Stekob Investment Limited  | LLIV  | Active | 26/04/2019 | 25/04/2021  | 0.1598 Km <sup>2</sup> | Western Region, Sheema  |
| 410 | LL1940      | Stekob Investment Limited  | LLIV  | Active | 26/04/2019 | 25/04/2021  | 0.1598 Km <sup>2</sup> | Western Region, Sheema  |
| 411 | LL1942      | Stephen Mugeni Wasike  | LLIV  | Active | 26/04/2019 | 25/04/2021  | 0.1590 Km <sup>2</sup> | Eastern Region, Busia   |
| 412 | LL1947      | Consolidated Precious ARM Limited  | LLIV  | Active | 08/05/2019 | 07/05/2021  | 0.1600 Km <sup>2</sup> | Eastern Region, Busia   |
| 413 | LL1949      | Great Lakes Lime Limited (100%)  | LLIII | Active | 10/05/2019 | 09/05/2021  | 0.1594 Km <sup>2</sup> | Northern Region, Moroto |
| 414 | LL1951      | Lomongin Zulhaq  | LLIV  | Active | 10/05/2019 | 09/05/2021  | 0.1590 Km <sup>2</sup> | Northern Region, Moroto |
| 415 | LL1956      | Mubende Kitumbi Gold Land Owners and Miners Association Limited                                      | LLIV  | Active | 13/06/2019 | 12/06/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende |

| No  | Licence No. | Company   | Type  | Status | Grant Date | Expiry Date | Area                   | District                        |
|-----|-------------|---|-------|--------|------------|-------------|------------------------|---------------------------------|
| 416 | LL1957      | Pozzolana Miners Transporters and Drivers Association Limited | LLIII | Active | 17/06/2019 | 16/06/2021  | 0.1600 Km <sup>2</sup> | Western Region, Kabarole        |
| 417 | LL1960      | Bukuya Traders Mining Group (100%)                            | LLIV  | Active | 26/06/2019 | 25/06/2021  | 0.1600 Km <sup>2</sup> | Central Region, Kiboga, Mubende |
| 418 | LL1961      | Aminah Treasure Minerals & Jewellery Limited                  | LLIV  | Active | 26/06/2019 | 25/06/2021  | 0.1580 Km <sup>2</sup> | Central Region, Mubende         |
| 419 | LL1965      | Narayan Ramchander Reddy Gollapalli                           | LLII  | Active | 27/06/2019 | 26/06/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende         |
| 420 | LL1967      | Lomongin Zulhaq   | LLIV  | Active | 09/07/2019 | 08/07/2021  | 0.1385 Km <sup>2</sup> | Northern Region, Moroto         |
| 421 | LL1968      | Lomongin Zulhaq   | LLIV  | Active | 09/07/2019 | 08/07/2021  | 0.1521 Km <sup>2</sup> | Northern Region, Moroto         |
| 422 | LL1969      | Abasi Balinda Transporters Limited                            | LLIII | Active | 09/07/2019 | 08/07/2021  | 0.1600 Km <sup>2</sup> | Western Region, Kabarole        |
| 423 | LL1970      | Turi Limited  | LLI   | Active | 09/07/2019 | 08/07/2021  | 0.1598 Km <sup>2</sup> | Central Region, Mubende         |
| 424 | LL1973      | Bukana Mining and Exporting Company Limited                   | LLIV  | Active | 15/07/2019 | 14/07/2021  | 0.1600 Km <sup>2</sup> | Eastern Region, Namayingo       |
| 425 | LL1975      | The Expendables Miners & Traders Limited                      | LLIV  | Active | 15/07/2019 | 14/07/2021  | 0.1599 Km <sup>2</sup> | Central Region, Mubende         |
| 426 | LL1980      | BRN International Limited                                     | LLVI  | Active | 06/08/2019 | 05/08/2021  | 6.9767 Ha              | Northern Region, Moroto         |
| 427 | LL1982      | Kamanzi Kaijuka   | LLIII | Active | 06/08/2019 | 05/08/2021  | 15.8957 Ha             | Central Region, Mubende         |
| 428 | LL1983      | Kamanzi Kaijuka   | LLIII | Active | 06/08/2019 | 05/08/2021  | 16.0000 Ha             | Central Region, Mubende         |
| 429 | LL1988      | ARRM Investments Limited                                      | LLIII | Active | 07/08/2019 | 06/08/2021  | 0.1600 Km <sup>2</sup> | Western Region, Mitooma         |
| 430 | LL1991      | Rural Development Consult                                     | LLIII | Active | 12/08/2019 | 11/08/2021  | 0.1575 Km <sup>2</sup> | Western Region, Buhweju         |
| 431 | LL1997      | Rural Development Consult                                     | LLIII | Active | 22/08/2019 | 21/08/2021  | 0.1593 Km <sup>2</sup> | Western Region, Buhweju         |
| 432 | LL1998      | Joraro Minerals Uganda Limited                                | LLIII | Active | 22/08/2019 | 21/08/2021  | 0.1585 Km <sup>2</sup> | Western Region, Ntungamo        |
| 433 | LL2004      | Lydia Musundi   | LLIII | Active | 03/09/2019 | 02/09/2021  | 0.1600 Km <sup>2</sup> | Central Region, Mubende         |
| 434 | LL2006      | Remigius Kasibante  | LLIV  | Active | 03/09/2019 | 02/09/2021  | 0.1600 Km <sup>2</sup> | Northern Region, Nakapiripirit  |
| 435 | LL2007      | Benon Burora Kuteesa  | LLIV  | Active | 09/09/2019 | 08/09/2021  | 0.1600 Km <sup>2</sup> | Northern Region, Kaabong        |
| 436 | LL2008      | Uchimba Investments Limited (100%)                            | LLVI  | Active | 09/09/2019 | 08/09/2021  | 0.0798 Km <sup>2</sup> | Western Region, Kasese          |

| No  | Licence No. | Company  | Type | Status | Grant Date | Expiry Date | Area                    | District                         |
|-----|-------------|--|------|--------|------------|-------------|-------------------------|----------------------------------|
| 437 | LL2018      | Great Solomon Mining Company Limited               | LLIV | Active | 04/10/2019 | 03/10/2021  | 0.1590 Km <sup>2</sup>  | Western Region, Ibanda           |
| 438 | LL2022      | Isa Kakonge  | LLII | Active | 10/10/2019 | 09/10/2021  | 0.1500 Km <sup>2</sup>  | Western Region, Kibaale          |
| 439 | ML00014     | Mechanized Agro (U) Limited                        | ML   | Active | 12/12/2019 | 11/12/2040  | 0.1600 Km <sup>2</sup>  | Northern Region, Moroto          |
| 440 | ML00015     | Mechanized Agro (U) Limited                        | ML   | Active | 12/12/2019 | 11/12/2040  | 0.1600 Km <sup>2</sup>  | Northern Region, Moroto          |
| 441 | ML00034     | Treadstone Limited                                 | ML   | Active | 24/02/2020 | 23/02/2041  | 69.9094 Ha              | Western Region, Kisoro           |
| 442 | ML00045     | Alfred Chesak Mangusho (100%)                      | ML   | Active | 22/05/2020 | 21/05/2041  | 24.6000 Ha              | Eastern Region, Kapchorwa        |
| 443 | ML0061      | Tororo Cement Limited (100%)                       | ML   | Active | 21/11/2005 | 20/11/2026  | 9.2390 Ha               | Eastern Region, Kapchorwa        |
| 444 | ML0248      | Hima Cement Limited (100%)                         | ML   | Active | 02/10/2007 | 01/10/2028  | 536.3932 Ha             | Western Region, Kamwenge         |
| 445 | ML0593      | Tororo Cement Limited (100%)                       | ML   | Active | 16/04/2010 | 15/04/2031  | 51.8175 Km <sup>2</sup> | Northern Region, Moroto          |
| 446 | ML0594      | Kigezi Steel Company Limited (100%)                | ML   | Active | 13/06/2011 | 12/06/2032  | 3.0617 Km <sup>2</sup>  | Western Region, Kabale, Kisoro   |
| 447 | ML0702      | Great Lakes Iron and Steel Company Limited (100%)  | ML   | Active | 08/11/2010 | 07/11/2031  | 4.5250 Km <sup>2</sup>  | Western Region, Kisoro           |
| 448 | ML0706      | Hima Cement Limited (100%)                         | ML   | Active | 01/12/2010 | 30/11/2031  | 0.5411 Km <sup>2</sup>  | Western Region, Kasese           |
| 449 | ML0762      | Zarnack Holdings (U) Limited (100%)                | ML   | Active | 17/05/2011 | 16/05/2032  | 202.2000 Ha             | Western Region, Ntungamo         |
| 450 | ML0886      | Shaft Sinkers (U) Limited (100%)                   | ML   | Active | 28/10/2011 | 27/10/2032  | 4.5131 Km <sup>2</sup>  | Western Region, Ibanda, Kamwenge |
| 451 | ML1110      | Hima Cement Limited (100%)                         | ML   | Active | 13/03/2013 | 12/03/2034  | 4.1221 Km <sup>2</sup>  | Western Region, Kasese           |
| 452 | ML1117      | Building Majesties Limited (100%)                  | ML   | Active | 19/04/2013 | 18/04/2034  | 47.2024 Ha              | Central Region, Mubende          |
| 453 | ML1170      | Uganda International Mining Company Limited (100%) | ML   | Active | 20/06/2013 | 19/06/2034  | 1.0552 Km <sup>2</sup>  | Western Region, Kanungu          |
| 454 | ML1209      | East Asia Land & Mining Company Uganda Limited     | ML   | Active | 15/11/2013 | 14/11/2034  | 3.2414 Ha               | Western Region, Kabale           |
| 455 | ML1291      | Dao Marble Limited (100%)                          | ML   | Active | 25/02/2014 | 24/02/2035  | 4.0000 Km <sup>2</sup>  | Northern Region, Moroto          |
| 456 | ML1297      | Sino Minerals Investments Company Limited (100%)   | ML   | Active | 14/03/2014 | 13/03/2035  | 4.4940 Ha               | Western Region, Kabale           |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area                   | District                             |
|-----|-------------|---|------|--------|------------|-------------|------------------------|--------------------------------------|
| 457 | ML1355      | East Asia Land & Mining Company Uganda Limited          | ML   | Active | 15/09/2014 | 14/09/2035  | 9.8877 Ha              | Western Region, Bushenyi             |
| 458 | ML1381      | Sun and Sand Mines and Minerals Limited (100%)          | ML   | Active | 29/10/2014 | 28/10/2035  | 2,000.0000 Ha          | Western Region, Isingiro             |
| 459 | ML1393      | Guangzhou Dong Song Energy Group Co. (U) Limited (100%) | ML   | Active | 29/10/2014 | 28/10/2035  | 1.1220 Km <sup>2</sup> | Eastern Region, Tororo               |
| 460 | ML1413      | BNT Mining Limited (100%)                               | ML   | Active | 18/12/2014 | 17/12/2035  | 0.2739 Km <sup>2</sup> | Western Region, Ntungamo             |
| 461 | ML1433      | African Panther Resources (U) Ltd (100%)                | ML   | Active | 02/02/2015 | 01/02/2036  | 2.0020 Km <sup>2</sup> | Western Region, Isingiro             |
| 462 | ML1466      | Euro Minerals Limited (100%)                            | ML   | Active | 15/04/2015 | 14/04/2036  | 4,000.0000 Ha          | Western Region, Ntungamo             |
| 463 | ML1530      | Kampala Cement Company Ltd (100%)                       | ML   | Active | 06/11/2015 | 05/11/2036  | 0.1313 Km <sup>2</sup> | Eastern Region, Kapchorwa            |
| 464 | ML1604      | Eastern Mining Ltd (100%)                               | ML   | Active | 24/10/2016 | 23/10/2037  | 34.7705 Ha             | Eastern Region, Bulambuli, Kapchorwa |
| 465 | ML1607      | National Cement Co. Uganda Limited                      | ML   | Active | 28/10/2016 | 27/10/2037  | 12.0418 Ha             | Eastern Region, Kapchorwa            |
| 466 | ML1744      | Hima Cement Limited                                     | ML   | Active | 20/04/2018 | 19/04/2039  | 37.7286 Ha             | Eastern Region, Kapchorwa            |
| 467 | ML1750      | Simba Mines and Mineral Resources Limited (100%)        | ML   | Active | 04/05/2018 | 03/05/2023  | 0.1600 Km <sup>2</sup> | Western Region, Ibanda               |
| 468 | ML1782      | Ascort Mining (U) Limited                               | ML   | Active | 30/07/2018 | 29/07/2039  | 581.8733 Ha            | Western Region, Kisoro               |
| 469 | ML1816      | Hima Cement Limited (100%)                              | ML   | Active | 10/09/2018 | 09/09/2039  | 31.9763 Ha             | Western Region, Kabarole             |
| 470 | ML1890      | Shining Rock Investments Uganda Limited                 | ML   | Active | 04/02/2019 | 03/02/2040  | 10.9486 Ha             | Central Region, Mityana              |
| 471 | ML1948      | METRO CEMENT LIMITED                                    | ML   | Active | 08/05/2019 | 07/05/2040  | 8.1228 Ha              | Eastern Region, Bulambuli, Kapchorwa |
| 472 | ML1954      | Sunbelt Mining Group Limited                            | ML   | Active | 30/05/2019 | 29/05/2040  | 331.8462 Ha            | Northern Region, Moroto              |
| 473 | ML1959      | Consolidated African Resources Limited                  | ML   | Active | 20/06/2019 | 19/06/2040  | 2,073.0649 Ha          | Northern Region, Kitgum              |
| 474 | ML2151      | TIBET HIMA MINING CO. LIMITED (100%)                    | ML   | Active | 01/01/1974 | 01/01/2031  | 3,249.4711 Ha          | Western Region, Kasese               |
| 475 | ML4063      | AUC Mining (U) Limited (100%)                           | ML   | Active | 03/01/1994 | 02/01/2030  | 580.6816 Ha            | Central Region, Mubende              |
| 476 | ML4128      | Greenstone Resources Limited (100%)                     | ML   | Active | 12/12/1994 | 11/12/2030  | 0.5610 Km <sup>2</sup> | Eastern Region, Busia                |

| No  | Licence No.  | Company   | Type | Status           | Grant Date | Expiry Date | Area                    | District                               |
|-----|--------------|---|------|------------------|------------|-------------|-------------------------|--|
| 477 | ML4474       | Tororo Cement Limited (100%)                                  | ML   | Pending Renewal  | 03/05/1999 | 02/05/2020  | 0.4052 Km <sup>2</sup>  | Eastern Region, Tororo                 |
| 478 | ML4478       | KI3R Minerals Limited (100%)                                  | ML   | Active           | 08/02/1999 | 07/02/2035  | 176.7826 Ha             | Western Region, Kabale                 |
| 479 | ML4603       | Kisita Mining Company Limited (100%)                          | ML   | Active           | 06/08/2002 | 05/08/2023  | 871.6025 Ha             | Central Region, Mubende                |
| 480 | ML4622       | Tororo Cement Limited (100%)                                  | ML   | Active           | 20/12/2002 | 19/12/2023  | 2,001.9060 Ha           | Northern Region, Moroto                |
| 481 | ML4623       | Marubeg Company Limited (100%)                                | ML   | Active           | 15/08/2003 | 14/08/2024  | 0.1242 Km <sup>2</sup>  | Western Region, Ntungamo               |
| 482 | ML4647       | 3T Mining Limited (100%)                                      | ML   | Active           | 13/01/2003 | 12/01/2024  | 6.5512 Ha               | Central Region, Wakiso                 |
| 483 | ML4651       | Namekara Mining Company Ltd (100%)                            | ML   | Active           | 15/05/2003 | 14/05/2024  | 17.2498 Km <sup>2</sup> | Eastern Region, Manafwa                |
| 484 | ML4684       | Tororo Cement Limited (100%)                                  | ML   | Active           | 26/03/2004 | 25/03/2025  | 71.9459 Ha              | Eastern Region, Tororo                 |
| 485 | RL00007      | Rwenzori Rare Metals Limited                                  | RL   | Active           | 27/11/2019 | 26/11/2022  | 43.3875 Km <sup>2</sup> | Eastern Region, Iganga, Mayuge         |
| 486 | RL1582       | Guangzhou Dong Song Energy Group Co. (U) Limited              | RL   | Renewal Approved | 18/07/2016 | 17/07/2019  | 25.3452 Km <sup>2</sup> | Eastern Region, Tororo                 |
| 487 | RL1693       | Rwenzori Rare Metals Limited (100%)                           | RL   | Active           | 02/11/2017 | 01/11/2020  | 43.7875 Km <sup>2</sup> | Eastern Region, Bugiri, Iganga, Mayuge |
| 488 | RL1745       | Gids Consults Limited   | RL   | Active           | 23/04/2018 | 22/04/2021  | 69.1449 Km <sup>2</sup> | Western Region, Bundibugyo             |
| 489 | PL0000000002 | Minimax Enterprises Limited (100%)                            | PL   | Active           | 24/10/2019 | 23/10/2020  |                         |  |
| 490 | PL0000000003 | Gold Pebble International Limited (100%)                      | PL   | Active           | 24/10/2019 | 23/10/2020  |                         |  |
| 491 | PL0000000004 | Buhweju Artisanal & Small Scale Mining Association Ltd (100%) | PL   | Active           | 30/10/2019 | 29/10/2020  |                         |  |
| 492 | PL0000000005 | Murhuue Mining Company Limited (100%)                         | PL   | Active           | 30/10/2019 | 29/10/2020  |                         |  |
| 493 | PL0000000006 | Robert Kyokora Badede (100%)                                  | PL   | Active           | 08/11/2019 | 07/11/2020  |                         |  |
| 494 | PL0000000007 | Sparrowhawk Pearl of Africa Enterprises Limited (100%)        | PL   | Active           | 01/11/2019 | 31/10/2020  |                         |  |
| 495 | PL0000000008 | Imagele Limited (100%)  | PL   | Active           | 01/11/2019 | 31/10/2020  |                         |  |

| No  | Licence No.  | Company  | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|--------------|--|------|--------|------------|-------------|------|----------|
| 496 | PL0000000009 | Grasam Mining Limited (100%)                                   | PL   | Active | 06/11/2019 | 05/11/2020  |      |          |
| 497 | PL0000000010 | KB Dunamis Minerals (U) Limited (100%)                         | PL   | Active | 06/11/2019 | 05/11/2020  |      |          |
| 498 | PL0000000011 | Nyineka Mining Company Limited (100%)                          | PL   | Active | 07/11/2019 | 06/11/2020  |      |          |
| 499 | PL0000000012 | Kairos Natural Resources Limited (100%)                        | PL   | Active | 08/11/2019 | 07/11/2020  |      |          |
| 500 | PL0000000013 | Olsen East African International Investment Company Ltd (100%) | PL   | Active | 11/11/2019 | 10/11/2020  |      |          |
| 501 | PL0000000014 | Dott Service Limited (100%)                                    | PL   | Active | 11/11/2019 | 10/11/2020  |      |          |
| 502 | PL0000000015 | Mubingo Artisanal Miners Limited (100%)                        | PL   | Active | 11/11/2019 | 10/11/2020  |      |          |
| 503 | PL0000000016 | Sino Minerals Investments Company Limited (100%)               | PL   | Active | 13/11/2019 | 12/11/2020  |      |          |
| 504 | PL0000000017 | Herbert Akampwera (100%)                                       | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 505 | PL0000000018 | Deogratias Ikemere (100%)                                      | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 506 | PL0000000019 | Mkap Mining Company Limited (100%)                             | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 507 | PL0000000020 | Fuda Mining Co. Ltd (100%)                                     | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 508 | PL0000000021 | Mulago Hill Diagnostics Limited (100%)                         | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 509 | PL0000000022 | Royal Transit Limited (100%)                                   | PL   | Active | 21/11/2019 | 20/11/2020  |      |          |
| 510 | PL0000000023 | CHARITY ARYEMO (100%)  | PL   | Active | 25/11/2019 | 24/11/2020  |      |          |
| 511 | PL0000000024 | Lontaro Investments Limited (100%)                             | PL   | Active | 25/11/2019 | 24/11/2020  |      |          |
| 512 | PL0000000025 | Abubakar Wantante Busuulwa (100%)                              | PL   | Active | 02/12/2019 | 01/12/2020  |      |          |
| 513 | PL0000000026 | Ibanda Artisanal Miners Co-operative Society (100%)            | PL   | Active | 04/12/2019 | 03/12/2020  |      |          |
| 514 | PL0000000027 | Kibasha Mining Ltd (100%)                                      | PL   | Active | 09/12/2019 | 08/12/2020  |      |          |
| 515 | PL0000000028 | Taayaze Minerals Limited (100%)                                | PL   | Active | 11/12/2019 | 10/12/2020  |      |          |

| No  | Licence No.  | Company  | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|--------------|--|------|--------|------------|-------------|------|----------|
| 516 | PL0000000029 | Munaga Mining Company Limited (100%)                     | PL   | Active | 11/12/2019 | 10/12/2020  |      |          |
| 517 | PL0000000030 | Uga Mines Limited (100%)                                 | PL   | Active | 17/12/2019 | 16/12/2020  |      |          |
| 518 | PL0000000032 | Heroe Mining Company Limited (100%)                      | PL   | Active | 19/12/2019 | 18/12/2020  |      |          |
| 519 | PL0000000033 | Hua Hui International Group Company Limited (100%)       | PL   | Active | 19/12/2019 | 18/12/2020  |      |          |
| 520 | PL0000000034 | Michael Ogwal (100%)                                     | PL   | Active | 19/12/2019 | 18/12/2020  |      |          |
| 521 | PL0000000035 | Nkabadwa General Traders Limited (100%)                  | PL   | Active | 19/12/2019 | 18/12/2020  |      |          |
| 522 | PL0000000036 | Baremman Mining Company Limited (100%)                   | PL   | Active | 19/12/2019 | 18/12/2020  |      |          |
| 523 | PL0000000037 | James Karimutumye (100%)                                 | PL   | Active | 20/12/2019 | 19/12/2020  |      |          |
| 524 | PL0000000038 | Seven Hills Exploration and Mining Group Limited (100%)  | PL   | Active | 22/12/2019 | 21/12/2020  |      |          |
| 525 | PL0000000039 | Farmstone Limited (100%)                                 | PL   | Active | 24/12/2019 | 23/12/2020  |      |          |
| 526 | PL0000000040 | Inventive Capacity Consults Limited (100%)               | PL   | Active | 30/12/2019 | 29/12/2020  |      |          |
| 527 | PL0000000041 | CEM Enterprises (U) Limited (100%)                       | PL   | Active | 30/12/2019 | 29/12/2020  |      |          |
| 528 | PL0000000042 | Samta Mines and Minerals Uganda Limited (100%)           | PL   | Active | 31/12/2019 | 30/12/2020  |      |          |
| 529 | PL0000000043 | Gwihwa Investments Limited (100%)                        | PL   | Active | 06/01/2020 | 05/01/2021  |      |          |
| 530 | PL0000000044 | Zaika Mining Company Limited (100%)                      | PL   | Active | 09/01/2020 | 08/01/2021  |      |          |
| 531 | PL0000000045 | Nsumba Rapex Limited (100%)                              | PL   | Active | 09/01/2020 | 08/01/2021  |      |          |
| 532 | PL0000000046 | Alfred Oguti (100%)                                      | PL   | Active | 10/01/2020 | 09/01/2021  |      |          |
| 533 | PL0000000047 | Jiemeng Energy and Mineral Investment (U) Limited (100%) | PL   | Active | 10/01/2020 | 09/01/2021  |      |          |
| 534 | PL0000000048 | Agastya Resources-SMC Limited (100%)                     | PL   | Active | 22/01/2020 | 21/01/2021  |      |          |

| No  | Licence No.  | Company  | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|--------------|--|------|--------|------------|-------------|------|----------|
| 535 | PL0000000049 | Mary Timanywa Asiimwe (100%)                                 | PL   | Active | 23/01/2020 | 22/01/2021  |      |          |
| 536 | PL0000000050 | Unique Clay Works Ltd (100%)                                 | PL   | Active | 24/01/2020 | 23/01/2021  |      |          |
| 537 | PL0000000051 | Tororo Cement Limited (100%)                                 | PL   | Active | 24/01/2020 | 23/01/2021  |      |          |
| 538 | PL0000000052 | USP Marketing Resources International Company Limited (100%) | PL   | Active | 24/01/2020 | 23/01/2021  |      |          |
| 539 | PL0000000053 | Consolidated African Resources Limited (100%)                | PL   | Active | 25/01/2020 | 24/01/2021  |      |          |
| 540 | PL0000000054 | Grace Kobusinyge (100%)                                      | PL   | Active | 27/01/2020 | 26/01/2021  |      |          |
| 541 | PL0000000055 | Moses Ndege Bbosa (100%)                                     | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 542 | PL0000000056 | Aretha Uwera Muyingo (100%)                                  | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 543 | PL0000000057 | David Biika (100%)   | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 544 | PL0000000058 | Multiplex Limited (100%)                                     | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 545 | PL0000000059 | Tom Samuel Magezi (100%)                                     | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 546 | PL0000000060 | Bouch (U) Limited (100%)                                     | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 547 | PL0000000061 | Alom Mining and Geohydro Services (100%)                     | PL   | Active | 30/01/2020 | 29/01/2021  |      |          |
| 548 | PL0000000062 | Cratus Resources Limited (100%)                              | PL   | Active | 31/01/2020 | 30/01/2021  |      |          |
| 549 | PL0000000063 | Ssezibwa Falls Resort Limited (100%)                         | PL   | Active | 04/02/2020 | 03/02/2021  |      |          |
| 550 | PL0000000064 | East Africa Natural Resources Limited (100%)                 | PL   | Active | 06/02/2020 | 05/02/2021  |      |          |
| 551 | PL0000000065 | Mitch Mining Co. Ltd (100%)                                  | PL   | Active | 06/02/2020 | 05/02/2021  |      |          |
| 552 | PL0000000066 | Osprey Capital Investments Limited (100%)                    | PL   | Active | 13/02/2020 | 12/02/2021  |      |          |
| 553 | PL0000000067 | Hua Hao International Group Limited (100%)                   | PL   | Active | 17/02/2020 | 16/02/2021  |      |          |
| 554 | PL0000000068 | Naburri Matthew Lorika (100%)                                | PL   | Active | 25/02/2020 | 24/02/2021  |      |          |



| No  | Licence No.  | Company  | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|--------------|--|------|--------|------------|-------------|------|----------|
| 555 | PL0000000069 | Kwaka Mines and Minerals Uganda Limited (100%)                     | PL   | Active | 12/03/2020 | 11/03/2021  |      |          |
| 556 | PL0000000070 | K.B Finance (U) Limited (100%)                                     | PL   | Active | 12/03/2020 | 11/03/2021  |      |          |
| 557 | PL0000000071 | Nina Lugumba Musanje (100%)  | PL   | Active | 12/03/2020 | 11/03/2021  |      |          |
| 558 | PL0000000072 | Nkazajabits Limited (100%)   | PL   | Active | 12/03/2020 | 11/03/2021  |      |          |
| 559 | PL0000000073 | International University of East Africa (100%)                     | PL   | Active | 13/03/2020 | 12/03/2021  |      |          |
| 560 | PL0000000074 | Joseph Amukun Aburek (100%)  | PL   | Active | 15/03/2020 | 14/03/2021  |      |          |
| 561 | PL0000000075 | VAJ VENTURES LTD (100%)  | PL   | Active | 17/03/2020 | 16/03/2021  |      |          |
| 562 | PL0000000076 | Mulin Mines and Minerals Limited (100%)                            | PL   | Active | 18/03/2020 | 17/03/2021  |      |          |
| 563 | PL0000000077 | Prestige Mining Co. Ltd (100%)                                     | PL   | Active | 21/03/2020 | 20/03/2021  |      |          |
| 564 | PL0000000078 | IPIK Gold Company Limited (100%)                                   | PL   | Active | 23/03/2020 | 22/03/2021  |      |          |
| 565 | PL0000000079 | His Will Mining Company Ltd. (100%)                                | PL   | Active | 24/03/2020 | 23/03/2021  |      |          |
| 566 | PL0000000080 | Shining Mines Ltd (100%)   | PL   | Active | 25/03/2020 | 24/03/2021  |      |          |
| 567 | PL0000000081 | BioFertilizer Africa Limited (100%)                                | PL   | Active | 27/03/2020 | 26/03/2021  |      |          |
| 568 | PL0000000082 | Buhweju District United Miners Co-operative Society Limited (100%) | PL   | Active | 07/04/2020 | 06/04/2021  |      |          |
| 569 | PL0000000083 | Kamusenene Mineral Processors Ltd (100%)                           | PL   | Active | 06/05/2020 | 05/05/2021  |      |          |
| 570 | PL0000000084 | Grace Ayugi (100%)   | PL   | Active | 14/05/2020 | 13/05/2021  |      |          |
| 571 | PL0000000085 | Mechanized Agro (U) Limited (100%)                                 | PL   | Active | 02/06/2020 | 01/06/2021  |      |          |
| 572 | PL0000000086 | FRANK NTAMBI (100%)  | PL   | Active | 12/06/2020 | 11/06/2021  |      |          |
| 573 | PL0000000087 | Heyday International Group Company Limited (100%)                  | PL   | Active | 30/06/2020 | 29/06/2021  |      |          |
| 574 | PL0000000088 | Exodus Mining (U) Ltd (100%)                                       | PL   | Active | 07/07/2020 | 06/07/2021  |      |          |

| No  | Licence No.  | Company   | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|--------------|---|------|--------|------------|-------------|------|----------|
| 575 | PL0000000089 | Luuka Emirates Fruit and Sugarcane Company (LEFASCO) Limited (100%) | PL   | Active | 08/07/2020 | 07/07/2021  |      |          |
| 576 | PL0000000090 | Lead way Group Limited (100%)                                       | PL   | Active | 15/07/2020 | 14/07/2021  |      |          |
| 577 | PL0000000091 | Mubende United Miners Assembly Limited (100%)                       | PL   | Active | 21/07/2020 | 20/07/2021  |      |          |
| 578 | PL0000000092 | Abasi Balinda Transporters Limited (100%)                           | PL   | Active | 22/07/2020 | 21/07/2021  |      |          |
| 579 | PL0000000093 | AUC Mining (U) Limited (100%)                                       | PL   | Active | 24/07/2020 | 23/07/2021  |      |          |
| 580 | PL0000000094 | Ntungamo Artisan and Small Scale Miners Association Limited (100%)  | PL   | Active | 24/07/2020 | 23/07/2021  |      |          |
| 581 | PL0000000095 | Maikut Group Limited (100%)   | PL   | Active | 25/07/2020 | 24/07/2021  |      |          |
| 582 | PL0000000096 | Evergrande Resources Co. Limited (100%)                             | PL   | Active | 28/07/2020 | 27/07/2021  |      |          |
| 583 | PL0000000100 | Kamboche Investments Limited (100%)                                 | PL   | Active | 30/07/2020 | 29/07/2021  |      |          |
| 584 | PL00011254   | Haraambe Development Agencies Ltd                                   | PL   | Active | 06/09/2019 | 05/09/2020  |      |          |
| 585 | PL00011307   | R & R Services Limited  | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 586 | PL00011308   | Shaft & FB Minerals Limited   | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 587 | PL00011309   | Alfred Chesak Mangusho  | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 588 | PL00011310   | Roraima (U) Limited   | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 589 | PL00011311   | Twetuka Minerals Co. Limited  | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 590 | PL00011312   | Standby Security Uganda Limited                                     | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 591 | PL00011313   | Kaab Capital Ltd  | PL   | Active | 13/08/2019 | 12/08/2020  |      |          |
| 592 | PL00011314   | ROBUST STRUCTURES UGANDA LIMITED                                    | PL   | Active | 19/08/2019 | 18/08/2020  |      |          |
| 593 | PL00011315   | TINDIBAKIRA BARUGAHARE FRED   | PL   | Active | 11/09/2019 | 10/09/2020  |      |          |
| 594 | PL00011316   | Nayovi Minings Limited  | PL   | Active | 19/08/2019 | 18/08/2020  |      |          |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|-------------|---|------|--------|------------|-------------|------|----------|
| 595 | PL00011317  | Geula Mining Ltd                                  | PL   | Active | 19/08/2019 | 18/08/2020  |      |          |
| 596 | PL00011318  | Genuine Ceranic Ltd                               | PL   | Active | 19/08/2019 | 18/08/2020  |      |          |
| 597 | PL00011319  | Ngireka Mining Co.Ltd                             | PL   | Active | 20/08/2019 | 19/08/2020  |      |          |
| 598 | PL00011320  | Bagye Minerals Ltd                                | PL   | Active | 02/09/2019 | 01/09/2020  |      |          |
| 599 | PL00011321  | RichRev Mining Ltd                                | PL   | Active | 20/08/2019 | 19/08/2020  |      |          |
| 600 | PL00011322  | Trinity Minerals Limited                          | PL   | Active | 20/08/2019 | 19/08/2020  |      |          |
| 601 | PL00011323  | Lwaloka Investments Limited                       | PL   | Active | 21/08/2019 | 20/08/2020  |      |          |
| 602 | PL00011324  | Keza Technical Services Limited                   | PL   | Active | 21/08/2019 | 20/08/2020  |      |          |
| 603 | PL00011325  | Nakayima Mining Co.Ltd                            | PL   | Active | 05/09/2019 | 04/09/2020  |      |          |
| 604 | PL00011326  | Mulindwa Robert                                   | PL   | Active | 05/09/2019 | 04/09/2020  |      |          |
| 605 | PL00011328  | STEMON MINING LIMITED                             | PL   | Active | 05/09/2019 | 04/09/2020  |      |          |
| 606 | PL00011329  | Mopo Mining Experts Limited                       | PL   | Active | 11/09/2019 | 10/09/2020  |      |          |
| 607 | PL00011331  | ADT Africa Limited                                | PL   | Active | 09/09/2019 | 08/09/2020  |      |          |
| 608 | PL00011332  | East African Geological Services                  | PL   | Active | 09/09/2019 | 08/09/2020  |      |          |
| 609 | PL00011333  | Vanris Mineral Company Limited                    | PL   | Active | 24/09/2019 | 23/09/2020  |      |          |
| 610 | PL00011334  | JM Mining Works Limited                           | PL   | Active | 30/09/2019 | 29/09/2020  |      |          |
| 611 | PL00011336  | Godness Company Limited (100%)                    | PL   | Active | 11/10/2019 | 10/10/2020  |      |          |
| 612 | PL00011337  | Gaajjil Co Limited (100%)                         | PL   | Active | 07/10/2019 | 06/10/2020  |      |          |
| 613 | PL0138      | Lutayisire Martin                                 | PL   | Active | 12/09/2019 | 11/09/2020  |      |          |
| 614 | GS00002     | Prec - Met Services Limited (100%)                | GL   | Active | 10/01/2020 | 31/12/2020  |      |          |
| 615 | GS00003     | Armaan Jewellers and Goldsmith (U) Limited (100%) | GL   | Active | 13/01/2020 | 31/12/2020  |      |          |
| 616 | GS00004     | Surojit Dhara (100%)                              | GL   | Active | 22/01/2020 | 31/12/2020  |      |          |
| 617 | GS00005     | Star Jewellers Limited (100%)                     | GL   | Active | 18/01/2020 | 31/12/2020  |      |          |
| 618 | GS00006     | RIO Jeweller Limited (100%)                       | GL   | Active | 11/02/2020 | 31/12/2020  |      |          |
| 619 | GS00007     | Marua Group (100%)                                | GL   | Active | 18/02/2020 | 31/12/2020  |      |          |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|-------------|---|------|--------|------------|-------------|------|----------|
| 620 | GS00008     | Euro Group Africa Limited (100%)                  | GL   | Active | 11/02/2020 | 31/12/2020  |      |          |
| 621 | GS00009     | R.M.Y Jewellers Limited (100%)                    | GL   | Active | 25/02/2020 | 31/12/2020  |      |          |
| 622 | GS00010     | All Enterprises Limited (100%)                    | GL   | Active | 17/03/2020 | 31/12/2020  |      |          |
| 623 | GS00011     | Dalilu Mugabi (100%)                              | GL   | Active | 17/03/2020 | 31/12/2020  |      |          |
| 624 | GS00012     | Orange Investments Company Limited (100%)         | GL   | Active | 27/03/2020 | 31/12/2020  |      |          |
| 625 | MDL20191059 | Orzala Export Limited (100%)                      | MDL  | Active | 06/01/2020 | 31/12/2020  |      |          |
| 626 | MDL20191061 | Aim World Services Uganda Limited (100%)          | MDL  | Active | 10/01/2020 | 31/12/2020  |      |          |
| 627 | MDL20191062 | Sam Butsya Ahanya (100%)                          | MDL  | Active | 13/01/2020 | 31/12/2020  |      |          |
| 628 | MDL20191063 | Prec - Met Services Limited (100%)                | MDL  | Active | 13/01/2020 | 31/12/2020  |      |          |
| 629 | MDL20191066 | Rag Exports Limited (100%)                        | MDL  | Active | 14/01/2020 | 31/12/2020  |      |          |
| 630 | MDL20191067 | Metal testing and Smelting Company Limited (100%) | MDL  | Active | 15/01/2020 | 31/12/2020  |      |          |
| 631 | MDL20191068 | Gilbert Ainomugisha (100%)                        | MDL  | Active | 15/01/2020 | 31/12/2020  |      |          |
| 632 | MDL20191069 | Great Lakes Lime Limited (100%)                   | MDL  | Active | 15/01/2020 | 31/12/2020  |      |          |
| 633 | MDL20191070 | Macro Trade Logistics Limited (100%)              | MDL  | Active | 15/01/2020 | 31/12/2020  |      |          |
| 634 | MDL20191071 | Joshua Niwamanya (100%)                           | MDL  | Active | 16/01/2020 | 31/12/2020  |      |          |
| 635 | MDL20200000 | Jambo Tannery (Uganda) Limited (100%)             | MDL  | Active | 24/01/2020 | 31/12/2020  |      |          |
| 636 | MDL20200001 | Star Jewellers Limited (100%)                     | MDL  | Active | 28/01/2020 | 31/12/2020  |      |          |
| 637 | MDL20200002 | BD Commodities - SMC Limited (100%)               | MDL  | Active | 03/02/2020 | 31/12/2020  |      |          |
| 638 | MDL20200003 | A-One Investments (U) Limited (100%)              | MDL  | Active | 03/02/2020 | 31/12/2020  |      |          |
| 639 | MDL20200004 | AURNISH TRADING LIMITED (100%)                    | MDL  | Active | 03/02/2020 | 31/12/2020  |      |          |

| No  | Licence No. | Company                                      | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|-------------|--|------|--------|------------|-------------|------|----------|
| 640 | MDL20200005 | Alpha Metal Uganda Limited (100%)            | MDL  | Active | 03/02/2020 | 31/12/2020  |      |          |
| 641 | MDL20200006 | Pure Exports (U) Limited (100%)              | MDL  | Active | 10/02/2020 | 31/12/2020  |      |          |
| 642 | MDL20200007 | Hima Cement Limited (100%)                   | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 643 | MDL20200008 | Hima Cement Limited (100%)                   | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 644 | MDL20200009 | Golden Ants Mining Limited (100%)            | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 645 | MDL20200010 | M/S Duaf Traders (U) Limited (100%)          | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 646 | MDL20200011 | Euro Group Africa Limited (100%)             | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 647 | MDL20200012 | Peter Lokwang (100%)                         | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 648 | MDL20200013 | ROBERT ANDREW WASIKE (100%)                  | MDL  | Active | 11/02/2020 | 31/12/2020  |      |          |
| 649 | MDL20200014 | Nippon Global Ltd (100%)                     | MDL  | Active | 14/02/2020 | 31/12/2020  |      |          |
| 650 | MDL20200015 | SHREE SHYAM LIMITED (100%)                   | MDL  | Active | 17/02/2020 | 31/12/2020  |      |          |
| 651 | MDL20200016 | Ritz Properties Uganda Limited (100%)        | MDL  | Active | 17/02/2020 | 31/12/2020  |      |          |
| 652 | MDL20200017 | M/S Simba Gold Refinery Limited (100%)       | MDL  | Active | 17/02/2020 | 31/12/2020  |      |          |
| 653 | MDL20200018 | Marua Group (100%)                           | MDL  | Active | 18/02/2020 | 31/12/2020  |      |          |
| 654 | MDL20200019 | East Africa Natural Resources Limited (100%) | MDL  | Active | 19/02/2020 | 31/12/2020  |      |          |
| 655 | MDL20200020 | Belor International Limited (100%)           | MDL  | Active | 21/02/2020 | 31/12/2020  |      |          |
| 656 | MDL20200021 | Uganda Sinomine Resources Co. Limited (100%) | MDL  | Active | 21/02/2020 | 31/12/2020  |      |          |
| 657 | MDL20200022 | East Mineral Solution (EMS) Limited (100%)   | MDL  | Active | 24/02/2020 | 31/12/2020  |      |          |
| 658 | MDL20200023 | Herbert Kabyemera Kasigwa (100%)             | MDL  | Active | 04/03/2020 | 31/12/2020  |      |          |
| 659 | MDL20200024 | Native Power Company (100%)                  | MDL  | Active | 05/03/2020 | 31/12/2020  |      |          |

| No  | Licence No. | Company                                      | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|-------------|--|------|--------|------------|-------------|------|----------|
| 660 | MDL20200025 | Warugwe Ltd (100%)                           | MDL  | Active | 05/03/2020 | 31/12/2020  |      |          |
| 661 | MDL20200026 | Sam Wambi (100%)                             | MDL  | Active | 05/03/2020 | 31/12/2020  |      |          |
| 662 | MDL20200027 | Sakil Trading Africa Limited (100%)          | MDL  | Active | 05/03/2020 | 31/12/2020  |      |          |
| 663 | MDL20200028 | Canary Wharf Limited (100%)                  | MDL  | Active | 06/03/2020 | 31/12/2020  |      |          |
| 664 | MDL20200029 | SBM Global Logistics-SMC Limited (100%)      | MDL  | Active | 06/03/2020 | 31/12/2020  |      |          |
| 665 | MDL20200030 | Kukasi Investments (U) Limited (100%)        | MDL  | Active | 10/03/2020 | 31/12/2020  |      |          |
| 666 | MDL20200031 | Orange Investments Company Limited (100%)    | MDL  | Active | 17/03/2020 | 31/12/2020  |      |          |
| 667 | MDL20200032 | Nkosi Capital Company Limited (100%)         | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 668 | MDL20200033 | Heru Company Limited (100%)                  | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 669 | MDL20200034 | Emba Capital Company Limited (100%)          | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 670 | MDL20200035 | Ernest Kakwano (100%)                        | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 671 | MDL20200036 | Mesu Capital Company Limited (100%)          | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 672 | MDL20200037 | Springwood Capital (U) Limited (100%)        | MDL  | Active | 20/03/2020 | 31/12/2020  |      |          |
| 673 | MDL20200039 | Abasi Balinda Transporters Limited (100%)    | MDL  | Active | 25/03/2020 | 31/12/2020  |      |          |
| 674 | MDL20200040 | Berland Gold Water Limited (100%)            | MDL  | Active | 14/04/2020 | 31/12/2020  |      |          |
| 675 | MDL20200041 | SNB International (U) Ltd (100%)             | MDL  | Active | 24/04/2020 | 31/12/2020  |      |          |
| 676 | MDL20200042 | Richard Asiimwe (100%)                       | MDL  | Active | 06/05/2020 | 31/12/2020  |      |          |
| 677 | MDL20200043 | Done Way Safaris and Car Hire Limited (100%) | MDL  | Active | 19/05/2020 | 31/12/2020  |      |          |
| 678 | MDL20200044 | Eria Lubega (100%)                           | MDL  | Active | 04/06/2020 | 31/12/2020  |      |          |
| 679 | MDL20200045 | Amsterdam Minerals Limited (100%)            | MDL  | Active | 04/06/2020 | 31/12/2020  |      |          |

| No  | Licence No. | Company   | Type | Status | Grant Date | Expiry Date | Area | District |
|-----|-------------|---|------|--------|------------|-------------|------|----------|
| 680 | MDL20200046 | Invicta Minerals Limited (100%)                                     | MDL  | Active | 06/06/2020 | 31/12/2020  |      |          |
| 681 | MDL20200047 | International University of East Africa (100%)                      | MDL  | Active | 17/06/2020 | 31/12/2020  |      |          |
| 682 | MDL20200048 | Mubende Gold Traders and Miners Co-operative Society Limited (100%) | MDL  | Active | 18/06/2020 | 31/12/2020  |      |          |
| 683 | MDL20200049 | Abdala Gulam (100%)   | MDL  | Active | 18/06/2020 | 31/12/2020  |      |          |
| 684 | MDL20200051 | Xavier Rujagaata Mugisha (100%)                                     | MDL  | Active | 14/07/2020 | 31/12/2020  |      |          |
| 685 | MDL20200052 | The Employer Limited (100%)   | MDL  | Active | 18/07/2020 | 31/12/2020  |      |          |
| 686 | MDL20200053 | Henry Zinkuratre Mujurizia Nkwasiwe (100%)                          | MDL  | Active | 22/07/2020 | 31/12/2020  |      |          |
| 687 | MDL20200054 | MWENYI JAMADA (100%)  | MDL  | Active | 24/07/2020 | 31/12/2020  |      |          |

Source: DGSM

## Annex 7: Social and environmental expenditure disclosed by extractive entities

| Company                       | Beneficiary<br>(Name & Function)                    | District/Area of<br>the beneficiary | Payments in cash     |                                |             |        | Payment in kind<br>Description of the<br>contribution in kind | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory |
|-------------------------------|---|-------------------------------------|----------------------|--------------------------------|-------------|--------|---|---|---|
|                               |   |                                     | Currency             | Amount<br>Original<br>currency | Amount UGX  | Date   |   |   |   |
| <b>Social expenditure</b>     |   |                                     | <b>6,688,677,823</b> |                                |             |        |   |   |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-OGOLA-Training Advance                          | Education of Government official    | UGX                  | 23,012,025                     | 23,012,025  | Sep-19 | N/A   | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BANDA-Training advance                          | Education of Government official    | UGX                  | 23,012,025                     | 23,012,025  | Sep-19 | N/A   | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-TUGUME-Long duration training                   | Education of Government official    | UGX                  | 23,012,025                     | 23,012,025  | Sep-19 | N/A   | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BANDA-Training expenses                         | Education of Government official    | GBP                  | 11,115                         | 52,727,612  | Oct-19 | Tuition fees  | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-TUGUME-Training & living expenses               | Education of Government official    | GBP                  | 11,115                         | 52,727,612  | Nov-19 | Tuition fees  | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Training fess for AGNES BANDA                       | Education of Government official    | GBP                  | 12,470                         | 59,155,494  | Nov-19 | Tuition fees  | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | AIRTICKETS-BANDA + TUGUME                           | Education of Government official    | NA                   | 2,030                          | 7,541,653   | Nov-19 | Air ticket  | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-KIWANUKA-Training expenses of a Gov't personnet | Education of Government official    | UGX                  | 20,286,750                     | 20,286,750  | Dec-19 | N/A   | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-Nebosh training for a gov't personeel           | Education of Government official    | USD                  | 40,400                         | 150,090,040 | Jan-20 | Tuition fees  | Mandatory                               | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Tuition fees-Gov't official                         | Education of Government official    | GBP                  | 18,650                         | 88,472,331  | Jan-20 | Tuition fees  | Mandatory                               | PSA Art. 21   |



| Company                       | Beneficiary (Name & Function)                      | District/Area of the beneficiary    | Payments in cash |                          |             |        | Payment in kind                         | Specify Mandatory or voluntary | Reference to the law, contract or else if mandatory |
|-------------------------------|--|-------------------------------------|------------------|--------------------------|-------------|--------|---|--------------------------------|---|
|                               |  |                                     | Currency         | Amount Original currency | Amount UGX  | Date   | Description of the contribution in kind |                                |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-KIWANUKA-Training expenses                     | Education of Government official    | GBP              | 9,694                    | 45,986,637  | Feb-20 | Tuition fees                            | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-Training fees for Nebosh training              | Education of Government official    | USD              | 3,960                    | 14,711,796  | Feb-20 | Tuition fees                            | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Air Ticket-CASKEN 18.01.2021                       | Education of Government official    | USD              | 4,198                    | 15,595,990  | Feb-20 | Air ticket                              | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-KIWANUKA's tuition fees                        | Education of Government official    | GBP              | 17,950                   | 85,151,653  | May-20 | Tuition fees                            | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | 5% on Welding Training and Certification (2nd Batc | Q-Training Limited                  | USD              | 4,985                    | 18,519,774  | Sep-19 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | 25% on Welding Training and Certification (2nd Bat | Q-Training Limited                  | USD              | 25,945                   | 96,388,270  | Sep-19 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | 40% mobilisation for Batch 3-Welder training       | Q-Training Limited                  | USD              | 39,880                   | 148,158,188 | Nov-19 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | International welding training for 25 students     | SOLID ROCK LIFE AND BUSINESS SERVIC | USD              | 39,350                   | 146,189,185 | Jan-20 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | 40% Welders & welding QC inspectors                | SUNMAKER ENERGY (UGANDA) LTD        | USD              | 42,300                   | 157,148,730 | Feb-20 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Personal protective wear                           | Welding trainees                    | UGX              | 13,750,000               | 13,750,000  | Oct-19 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Suppliers Awareness Forum                          | Golden Tulip                        | USD              | 1,707                    | 6,342,865   | Dec-19 | Skilling Ugandans                       | Mandatory                      | PSA Art. 21   |
| TOTALENERGIES E&P UGANDA B.V. | Catering services-Community engagements 08.10.2019 | Adonia Hotel                        | UGX              | 580,000                  | 580,000     | Jan-20 | Stakeholder engagements                 | Mandatory                      |   |
| TOTALENERGIES E&P UGANDA B.V. | Catering services-Community engagements            | Adonia Hotel                        | UGX              | 2,635,000                | 2,635,000   | Jan-20 | Stakeholder engagements                 | Mandatory                      |   |
| TOTALENERGIES E&P UGANDA B.V. | PAYMENTS INTO ESCROW ACCOUNTS                      | Land compensation                   | UGX              | 314,919,592              | 314,919,592 | Jul-19 | N/A                                     | Mandatory                      |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BATCH 10- G&G payment of 9 G&G compensation ag | Land compensation                   | UGX              | 9,276,941                | 9,276,941   | Feb-20 | N/A                                     | Mandatory                      |   |

| Company                       | Beneficiary<br>(Name & Function)                         | District/Area of<br>the beneficiary | Payments in cash |                                |             |        | Payment in kind<br>Description of the<br>contribution in kind | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory |
|-------------------------------|--|-------------------------------------|------------------|--------------------------------|-------------|--------|---|---|---|
|                               |  |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX  | Date   |   |   |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP RAP1 BATCH28 PAYMENT<br>1 LAND PURCHASE<br>AGREEMENT | Land compensation                   | UGX              | 595,000                        | 595,000     | Aug-19 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BATCH 7-Payment of 51<br>G&G Compensation Agreeeme   | Land compensation                   | UGX              | 68,971,724                     | 68,971,724  | Aug-19 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BATCH 8-38 G&G<br>compensation agreements            | Land compensation                   | UGX              | 61,329,637                     | 61,329,637  | Nov-19 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-BATCH 9 G&G payment<br>of 27 G&G compensation agr    | Land compensation                   | UGX              | 21,712,022                     | 21,712,022  | Jan-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | G and G Batch 9  | Land compensation                   | UGX              | 20,470,743                     | 20,470,743  | Jan-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | G and G Batch-Bal ance Batch<br>on 9                     | Land compensation                   | UGX              | 1,241,279                      | 1,241,279   | Feb-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | G and G Batch 12   | Land compensation                   | UGX              | 5,721,950                      | 5,721,950   | Feb-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BATCH 28 RAP1 PAPs<br>compensation                       | Land compensation                   | UGX              | 4,069,800                      | 4,069,800   | May-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Land lease at kasinyi village-<br>22.02.19 to 21.02.20   | Land rental                         | UGX              | 20,710,702                     | 20,710,702  | Sep-19 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Bugungu camp extension-<br>10.08.18-09.08.2020           | Land rental                         | UGX              | 15,842,980                     | 15,842,980  | Mar-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Bugungu Camp-01.01-<br>30.06.2020                        | Land rental                         | UGX              | 30,612,312                     | 30,612,312  | Apr-20 | N/A   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | 30 replacement housing for<br>Tilenga PAPs               | Pearl Engineering -<br>PAPs         | USD              | 46,419                         | 172,449,704 | Aug-19 | Housing   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Production and Installation of<br>Concrete Marker Pos    | Pearl Engineering -<br>PAPs         | USD              | 11,075                         | 41,144,733  | Aug-19 | Housing   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for<br>Tilenga project PAPs          | Pearl Engineering -<br>PAPs         | USD              | 96,032                         | 356,769,969 | Sep-19 | Housing   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for<br>Tilenga project PAPs          | Pearl Engineering -<br>PAPs         | USD              | 83,270                         | 309,358,012 | Oct-19 | Housing   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for<br>Tilenga project PAPs          | Pearl Engineering -<br>PAPs         | USD              | 120,171                        | 446,447,802 | Dec-19 | Housing   | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for<br>Tilenga project PAPs          | Pearl Engineering -<br>PAPs         | USD              | 151,496                        | 562,824,499 | Jan-20 | Housing   | Mandatory                               |   |

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|-------------------------------|--|-------------------------------------|------------------|--------------------------------|-------------|--------|--|---|---|
|                               |  |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX  | Date   | Description of the<br>contribution in kind |   |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for Tilenga project PAPs       | Pearl Engineering - PAPs            | USD              | 54,553                         | 202,671,039 | Mar-20 | Housing                                    | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for Tilenga project PAPs       | Pearl Engineering - PAPs            | USD              | 18,792                         | 69,815,348  | Apr-20 | Housing                                    | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Replacement housing for Tilenga project PAPs       | Pearl Engineering - PAPs            | USD              | 30,681                         | 113,982,054 | Jun-20 | Housing                                    | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Drilling of water production wells                 | WIM Services - PAPs                 | UGX              | 117,737,000                    | 117,737,000 | Jan-20 | Water                                      | Mandatory                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Transport & Pocket money for students  |                                     | UGX              | 6,300,000                      | 6,300,000   | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SCHOOL FEES FOR SPONSORED STUDENTS TERM 11 2019    |                                     | UGX              | 6,718,700                      | 6,718,700   | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SCHOOL FEES -SPONSORED STUDENTS TERM II 2019       |                                     | UGX              | 10,755,000                     | 10,755,000  | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | FEES DEMAND NOTE FOR TERM II 2019                  |                                     | UGX              | 11,112,500                     | 11,112,500  | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls education scholarship expenses   |                                     | UGX              | 500,000                        | 500,000     | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Transport & lunch for girls scholarshi |                                     | UGX              | 242,500                        | 242,500     | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC AYESIGA GIRLS EDUCATION EXPENSES               |                                     | UGX              | 5,075,000                      | 5,075,000   | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Medical insurance for sponsored children 29/06/19  |                                     | UGX              | 20,241,900                     | 20,241,900  | Jul-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SCHOOL FEES FOR TOTAL SPONSORED-TERM I-2019        |                                     | UGX              | 10,300,000                     | 10,300,000  | Aug-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-Term Three 2019                        |                                     | UGX              | 5,416,000                      | 5,416,000   | Sep-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees for 3rd Term 2019                      |                                     | UGX              | 10,755,000                     | 10,755,000  | Sep-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-3rd Term 2019                          |                                     | UGX              | 23,705,000                     | 23,705,000  | Sep-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Sponsorship fees-3rd Term 2019                     |                                     | UGX              | 11,118,000                     | 11,118,000  | Sep-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees for 3rd Term 2019                      |                                     | UGX              | 6,185,000                      | 6,185,000   | Sep-19 | School fees                                | Voluntary                               |   |

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|-------------------------------|---|-------------------------------------|------------------|--------------------------------|-------------|--------|--|---|---|
|                               |   |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX  | Date   | Description of the<br>contribution in kind |   |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls education program               |                                     | UGX              | 3,100,000                      | 3,100,000   | Oct-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-LUKWAGO-Girls education program               |                                     | UGX              | 5,675,000                      | 5,675,000   | Oct-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Term III school fees                              |                                     | UGX              | 10,069,700                     | 10,069,700  | Oct-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | TERM III school fees                              |                                     | UGX              | 8,233,100                      | 8,233,100   | Oct-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls Education PROGRAMME             |                                     | UGX              | 540,000                        | 540,000     | Oct-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-LUKWAGO-TPA: Provision of Certificate Paper   |                                     | UGX              | 285,000                        | 285,000     | Nov-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls Education                       |                                     | UGX              | 5,520,000                      | 5,520,000   | Nov-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls Education                       |                                     | UGX              | 300,000                        | 300,000     | Nov-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girls Education programme             |                                     | UGX              | 2,185,000                      | 2,185,000   | Dec-19 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-TERM I 2020                           |                                     | UGX              | 14,464,000                     | 14,464,000  | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SCHOOL FEES FOR SPONSORED STUDENTS TERM 1 2020    |                                     | UGX              | 8,764,500                      | 8,764,500   | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-TERM I 2020                           |                                     | UGX              | 7,108,800                      | 7,108,800   | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-TERM I 2020                           |                                     | UGX              | 3,290,000                      | 3,290,000   | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees Term I 2020                           |                                     | UGX              | 8,925,000                      | 8,925,000   | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | FEES DEMAND NOTE FOR TERM I 2020                  |                                     | UGX              | 9,882,000                      | 9,882,000   | Jan-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | School fees-Term I-2020                           |                                     | UGX              | 3,078,000                      | 3,078,000   | Mar-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Girl's education expenses             |                                     | UGX              | 5,080,000                      | 5,080,000   | Mar-20 | School fees                                | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-COVID-19 Donation to Nwoya & Bulisa           | Uganda Red Cross                    | USD              | 70,000                         | 260,057,000 | May-20 | N/A  | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | UWA SPONSORSHIP during UWA Run                    | Uganda Wildlife Authority           | UGX              | 5,133,000                      | 5,133,000   | Mar-20 | N/A  | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | BEC-AYESIGA-Soccer on site                        |                                     | UGX              | 6,775,000                      | 6,775,000   | Nov-19 | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Sponsorship-Makerere university petroleum seminar | Makerere                            | UGX              | 2,000,000                      | 2,000,000   | Sep-19 | Social Investment                          | Voluntary                               |   |

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|-------------------------------|--|-------------------------------------|------------------|--------------------------------|-------------|---------|--|---|---|
|                               |  |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX  | Date    | Description of the<br>contribution in kind |   |   |
| TOTALENERGIES E&P UGANDA B.V. | Donation to Bulisa District<br>Local government                          | Bulisa District                     | UGX              | 600,000                        | 600,000     | Nov-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-OGAMDHOGWA-Pakwach<br>DLG women's day donation                       | Pakwach DLG                         | UGX              | 12,612,500                     | 12,612,500  | Mar-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-AYESIGA-Soccer on site<br>Qualifiers in Nwoya                        |                                     | UGX              | 3,600,000                      | 3,600,000   | Jul-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Site football league expenses  |                                     | UGX              | 32,658,320                     | 32,658,320  | Aug-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Special Signage - Notice<br>Boards                                       | Fabrication<br>Systems - 15 DLGs    | UGX              | 90,903,000                     | 90,903,000  | Aug-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Site football league expenses  |                                     | UGX              | 4,720,000                      | 4,720,000   | Jan-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Stakeholder Engagement   |                                     | UGX              | 12,880,000                     | 12,880,000  | Dec-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | RFP-Burial contribution to a<br>gov't official                           |                                     | UGX              | 3,500,000                      | 3,500,000   | Jan-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | UGX              | 21,380,000                     | 21,380,000  | Sep-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | UGX              | 1,500,000                      | 1,500,000   | Oct-19  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | UGX              | 18,460,000                     | 18,460,000  | Mar-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Surgical masks   | MEDNET - Bulisa<br>District         | UGX              | 4,500,000                      | 4,500,000   | May-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | Thermometers   | MEDNET - Bulisa<br>District         | UGX              | 2,000,000                      | 2,000,000   | May-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | UGX              | 1,358,000                      | 1,358,000   | May-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | UGX              | 659,000                        | 659,000     | Apr-20  | Social Investment                          | Voluntary                               |   |
| TOTALENERGIES E&P UGANDA B.V. | SUPPLY AND DELIVERY OF<br>ASSORTED MEDICAL ITEMS                         | MEDNET - Bulisa<br>District         | USD              | 340                            | 1,263,134   | Apr-20  | Social Investment                          | Voluntary                               |   |
| CNOOC UGANDA LTD              | Host communities of Hoima<br>and Kikuube Districts -<br>HIVsensitization | Hoima and Kikuube<br>Districts      | USD              | 41,879                         | 155,584,673 | FY 2019 | NA   | Mandatory                               | IMPACT<br>MITIGATION<br>PROGRAM                           |

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|------------------|---|--|------------------|--------------------------------|-------------|---------|--|-----------|---|---|
|                  |   |  | Currency         | Amount<br>Original<br>currency | Amount UGX  | Date    | Description of the<br>contribution in kind |           |   |   |
| CNOOC UGANDA LTD | Host communities of Hoima and Kikuube Districts - HIV/gender sensitization  | Hoima and Kikuube Districts                                | USD              | 33,000                         | 122,598,300 | FY 2020 | NA   | Mandatory | IMPACT MITIGATION PROGRAM - ESIA  |   |
| CNOOC UGANDA LTD | Host communities of Hoima and Kikuube Districts - Road safety awareness   | Hoima and Kikuube Districts                                | USD              | 33,400                         | 124,084,340 | FY 2020 | NA   | Mandatory | IMPACT MITIGATION PROGRAM - ESIA  |   |
| CNOOC UGANDA LTD | Host communities of Hoima and Kikuube Districts - Departments of Education Education Sponsorship- Best Performers Awards- Students who performed well at Primary, ordinary level and Advanced level | Hoima and Kikuube Districts                                | USD              | 8,000                          | 29,720,800  | FY 2019 | NA   | Voluntary | CSR   |   |
| CNOOC UGANDA LTD | Host communities of Hoima and Kikuube Districts - Departments of Education Education Sponsorship- Best Performers Awards- Students who performed well at Primary, ordinary level and Advanced level | Hoima and Kikuube Districts                                | USD              | 8,000                          | 29,720,800  | FY 2020 | NA   | Voluntary | CSR   |   |
| CNOOC UGANDA LTD | TRANSFER OF TECHNOLOGY AND SKILLS(Skilling program)-Welder Training and Certification Program   | Ugandans with priority to host communities in project area | USD              | 90,061                         | 334,585,621 | FY 2020 | NA   | Mandatory | R 18 Petroleum Exploration Development & Production (National Content) Regulations 2016 |   |
| CNOOC UGANDA LTD | TRANSFER OF TECHNOLOGY AND SKILLS(Skilling program)-Heavy Goods Vehicle Drivers Training and licensing Program  | Ugandans with priority to host communities in project area | USD              | 94,346                         | 350,504,825 | FY 2020 | NA   | Mandatory | R 18 Petroleum Exploration Development & Production (National Content) Regulations 2016 |   |

| Company          | Beneficiary<br>(Name & Function)  | District/Area of<br>the beneficiary         | Payments in cash |                                |            |         | Payment in kind                            | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory  |
|------------------|---|---|------------------|--------------------------------|------------|---------|--|---|--|
|                  |   |   | Currency         | Amount<br>Original<br>currency | Amount UGX | Date    | Description of the<br>contribution in kind |   |  |
| CNOOC UGANDA LTD | SUPPLIER DEVELOPMENT-Q1<br>Quarterly Supplier<br>Development E-Conference | Contractors and<br>potential<br>contractors | USD              | 13,513                         | 50,202,146 | FY 2020 | NA   | Mandatory                               | R 12 (2) Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016 |
| CNOOC UGANDA LTD | SUPPLIER DEVELOPMENT-Q2<br>Quarterly Supplier<br>Development E-Conference | Contractors and<br>potential<br>contractors | USD              | 15,350                         | 57,026,785 | FY 2020 | NA   | Mandatory                               | R 12 (2) Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016 |
| CNOOC UGANDA LTD | Supplier Development<br>Conference Q1                                     | Contractors and<br>potential<br>contractors | USD              | 2,708                          | 10,060,491 | FY 2019 | NA   | Mandatory                               | R 12 (2) Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016 |
| CNOOC UGANDA LTD | Supplier Development<br>Conference Q3                                     | Contractors and<br>potential<br>contractors | USD              | 4,000                          | 14,860,400 | FY 2019 | NA   | Mandatory                               | R 12 (2) Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016 |

| Company                          | Beneficiary<br>(Name & Function)  | District/Area of<br>the beneficiary         | Payments in cash |                                |                      |         | Payment in kind                            | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory  |
|----------------------------------|---|---|------------------|--------------------------------|----------------------|---------|--|---|--|
|                                  |   |   | Currency         | Amount<br>Original<br>currency | Amount UGX           | Date    | Description of the<br>contribution in kind |   |  |
| CNOOC UGANDA LTD                 | Supplier Development<br>Conference Q4                                   | Contractors and<br>potential<br>contractors | USD              | 7,350                          | 27,305,985           | FY 2019 | NA   | Mandatory                               | R 12 (2) Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016 |
| CNOOC UGANDA LTD                 | TRAINING OF UGANDAN<br>CITIZENS- Onjob staff training                   | Ugandans                                    | USD              | 22,000                         | 81,732,200           | FY 2020 | NA   | Mandatory                               | R 18Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016      |
| CNOOC UGANDA LTD                 | TRAINING UGANDA GOVT<br>OFFICIALS                                       | Ugandans                                    | USD              | 77,000                         | 286,062,700          | FY 2020 | NA   | Mandatory                               | R 19 Petroleum<br>Exploration<br>Development &<br>Production<br>(National Content)<br>Regulations 2016     |
| ORANTO PETROLEUM LTD             | National Content Workshops  | Hoima & Kikuube<br>Districts                | USD              | 13,571                         | 50,417,622           | Sep-19  | NA   | Mandatory                               | Upstream National<br>Content Regulation<br>Section 12(2)   |
| ARMOUR ENERGY LTD                | Virtual University of Uganda<br>(Education - Oil and gas<br>management) | Kanywataba                                  | USD              | 10,000                         | 37,151,000           | Aug-19  | NA   | Voluntary                               |  |
| <b>Environmental expenditure</b> |   |   |                  |                                | <b>5,293,808,818</b> |         |  |   |  |
| TOTALENERGIES E&P UGANDA B.V.    | Biodiversity and Livelihood<br>Committee                                | Bugungu / Nwoya                             | Euro             | 1,195                          | 5,043,529            | Aug-19  | N/A  | Mandatory                               | BLAC   |
| TOTALENERGIES E&P UGANDA B.V.    | Biodiversity and Livelihood<br>Committee                                | Bugungu / Nwoya                             | Euro             | 7,455                          | 31,454,354           | Aug-19  | N/A  | Mandatory                               | BLAC   |
| TOTALENERGIES E&P UGANDA B.V.    | Biodiversity and Livelihood<br>Committee                                | Bugungu / Nwoya                             | Euro             | 50,004                         | 210,988,366          | Feb-20  | N/A  | Mandatory                               | BLAC   |



| Company                       | Beneficiary<br>(Name & Function)                   | District/Area of<br>the beneficiary | Payments in cash |                                |               |         | Payment in kind                            | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory  |
|-------------------------------|--|-------------------------------------|------------------|--------------------------------|---------------|---------|--|---|--|
|                               |  |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX    | Date    | Description of the<br>contribution in kind |   |  |
| TOTALENERGIES E&P UGANDA B.V. | 1st installment Elephant Collaring Agreement       | Wildlife Conservation Society       | USD              | 75,951                         | 282,165,560   | Oct-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | 2nd installment for elephant collaring exe         | Wildlife Conservation Society       | USD              | 62,559                         | 232,412,495   | Jun-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Environment Assessment-BUGUNGU & TANGI-NGIRI 1 & 2 | Eco & Partner                       | USD              | 38,331                         | 142,401,752   | Jan-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Waste management-TANGI                             | Enviroserve (U)                     | USD              | 6,199                          | 23,030,648    | Nov-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Biodiversity Strategy works                        | Wildlife Conservation Society       | USD              | 2,500                          | 9,287,750     | Aug-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Biodiversity Strategy works                        | Biodiversity UK                     | USD              | 32,367                         | 120,247,979   | Dec-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Biodiversity Action Plan                           | Biodiversity UK                     | USD              | 113,631                        | 422,151,123   | Jan-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Giraffe collar refitting operation                 | Giraffe Conservation Trust          | USD              | 6,102                          | 22,668,091    | Jun-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Baseline Assessment of Stress and Animal Behaviour | Biodiversity Solutions (U)          | USD              | 36,627                         | 136,073,711   | Sep-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | 10% after submission & approval of detailed workpl | Biodiversity Solutions (U)          | USD              | 22,703                         | 84,344,658    | Dec-19  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Submission of Final project report-Stress & animal | Biodiversity Solutions (U)          | USD              | 47,023                         | 174,695,147   | Mar-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | 15% 1st Q4-Mammal Assessments                      | Biodiversity Solutions (U)          | USD              | 34,150                         | 126,872,077   | Jun-20  | N/A  | Mandatory                               |  |
| TOTALENERGIES E&P UGANDA B.V. | Sponsorship grant for improved cooking stoves      | Ecotrust                            | USD              | 3,000                          | 11,145,300    | Dec-19  | Cooking stoves                             | Voluntary                               |  |
| CNOOC UGANDA LTD              | NEMA / KFDA ESIA Certificate Fee                   | Hoima and Kikuube Districts         | USD              | 300,000                        | 1,114,530,000 | FY 2019 | NA   | Mandatory                               | The National Environment Act, Cap 153 Section 19: Subsection (3) The Environmental Impact Assessment Regulation, S.I. No. 13/1998. |

| Company              | Beneficiary<br>(Name & Function)        | District/Area of<br>the beneficiary | Payments in cash |                                |                       |         | Payment in kind                            | Specify<br>Mandatory<br>or<br>voluntary | Reference to the<br>law, contract or<br>else if mandatory   |
|----------------------|---|-------------------------------------|------------------|--------------------------------|-----------------------|---------|--|---|---|
|                      |   |                                     | Currency         | Amount<br>Original<br>currency | Amount UGX            | Date    | Description of the<br>contribution in kind |   |   |
| CNOOC UGANDA LTD     | NEMA / KFDA ESIA Certificate<br>Fee     | Hoima and Kikuube<br>Districts      | USD              | 300,000                        | 1,114,530,000         | FY 2020 | NA   | Mandatory                               | The National<br>Environment Act,<br>Cap 153 Section<br>19: Subsection (3)<br>The Environmental<br>Impact Assessment<br>Regulation, S.I.<br>No. 13/1998. |
| ORANTO PETROLEUM LTD | CoVAE Uganda Limited                    | Ngassa Block,<br>Hoima              | USD              | 35,170                         | 130,660,067           | Jul-19  | NA   | Mandatory                               | National<br>Environment Act,<br>No. 5 of 2019   |
| ORANTO PETROLEUM LTD | Mwitanzigye Energy                      | Hoima                               | USD              | 5,000                          | 18,575,500            | Sep-19  | NA   | Mandatory                               | National<br>Environment Act,<br>No. 5 of 2019   |
| ARMOUR ENERGY LTD    | Environmental Assessment<br>Consult Ltd | Kanywataba                          | USD              | 20,754                         | 77,103,185            | Aug-19  | NA   | Voluntary                               |   |
| ARMOUR ENERGY LTD    | Environmental Assessment<br>Consult Ltd | Kanywataba                          | USD              | 5,940                          | 22,067,694            | Aug-19  | NA   | Voluntary                               |   |
| ARMOUR ENERGY LTD    | Petroleum Authority of<br>Uganda        | Kanywataba                          | USD              | 210,320                        | 781,359,832           | Oct-19  | NA   | Voluntary                               |   |
| <b>TOTAL</b>         |   |                                     |                  |                                | <b>11,982,486,641</b> |         |  |   |   |

### Annex 8: Unilateral disclosures by Government Agencies and presented by company and sector for the fiscal year 2019-20

| N° | Mining company  | Withholding tax | Value added tax | PAYE          | Income tax     | Customs payments | Local excise duty | License fees | Royalties     | Annual mineral rents | Environment impact assessment fees | Application fees | Other fees    | Total           |
|----|---|-----------------|-----------------|---------------|----------------|------------------|-------------------|--------------|---------------|----------------------|------------------------------------|------------------|---------------|-----------------|
| 1  | TORORO CEMENT LTD   | 2,367,936,145   | 62,767,060,249  | 5,117,361,321 | 16,000,000,000 | 51,319,680,439   | 17,329,612,200    | -            | -             | -                    | -                                  | 50,000           | 2,858,149,120 | 157,759,849,474 |
| 2  | HIMA CEMENT LTD   | 6,450,336,765   | 24,740,577,060  | 9,451,592,806 | -              | 22,600,253,977   | 8,624,819,550     | -            | -             | -                    | -                                  | 50,000           | 4,956,649,179 | 76,824,279,337  |
| 3  | NATIONAL CEMENT COMPANY UGANDA LIMITED                            | 2,111,474,991   | 23,137,299,819  | 1,238,963,679 | -              | 19,250,811,755   | 6,209,555,740     | -            | 54,685,000    | -                    | -                                  | -                | 180,488,890   | 52,183,279,874  |
| 4  | KAMPALA CEMENT CO. LIMITED  | 265,975,960     | 9,544,812,312   | 1,553,440,342 | -              | 7,935,313,918    | 2,350,407,400     | -            | 92,044,210    | 1,400,000            | -                                  | -                | 63,024,250    | 21,806,418,392  |
| 5  | TEMBO STEELS (U) LIMITED  | 176,698,091     | 8,773,901,128   | 798,732,743   | 787,629,706    | 6,919,062,987    | -                 | -            | -             | -                    | 2,000,000                          | 50,000           | 693,728,507   | 18,151,803,162  |
| 6  | GOODWILL (UGANDA) CERAMIC CO. LIMITED                             | 2,880,275       | 8,524,735,893   | 409,881,079   | 200,000        | 41,770,828       | -                 | -            | -             | 48,850,000           | -                                  | -                | 22,842,008    | 9,051,160,083   |
| 7  | VIRAT ALLOYS LIMITED  | 265,647,159     | 917,710,925     | 99,855,050    | -              | 3,755,357,163    | -                 | -            | -             | -                    | -                                  | -                | 8,211,160     | 5,046,781,457   |
| 8  | Hima cement   | -               | -               | -             | -              | -                | -                 | 15,500,000   | 4,049,411,701 | 417,579,170          | -                                  | -                | -             | 4,482,490,871   |
| 9  | KASESE COBALT COMPANY LIMITED                                     | 35,194,747      | 1,727,245,336   | 1,456,304,229 | -              | 76,746,887       | -                 | 500,000      | -             | -                    | -                                  | -                | -             | 3,295,991,199   |
| 10 | Tororo Cement Limited   | -               | -               | -             | -              | -                | -                 | 500,000      | 2,392,157,960 | 208,100,000          | -                                  | -                | -             | 2,600,757,960   |
| 11 | THE KAMPALA INDUSTRIES AND INFRASTRUCTURE DEVELOPMENT SMC LIMITED | 12,929,175      | 51,679,500      | 24,892,000    | -              | 1,595,946,555    | -                 | -            | -             | -                    | 1,000,000                          | -                | 72,644,856    | 1,759,092,086   |
| 12 | TIAN TANG GROUP LIMITED   | 3,283,923       | 638,679,959     | 61,619,824    | 20,000,000     | 755,568,364      | -                 | 2,500,000    | -             | 7,850,000            | -                                  | -                | -             | 1,489,502,070   |
| 13 | EURO MINERALS LIMITED   | -               | -               | -             | -              | -                | -                 | 100,000      | -             | 1,360,880,000        | -                                  | -                | -             | 1,360,980,000   |
| 14 | Q3 HOLDINGS LIMITED   | 480,000         | 1,093,501,336   | 27,092,710    | 50,010,000     | 129,565,009      | -                 | 1,000,000    | -             | 650,000              | -                                  | -                | -             | 1,302,299,055   |

| N° | Mining company   | Withholding tax       | Value added tax        | PAYE                  | Income tax            | Customs payments       | Local excise duty     | License fees       | Royalties            | Annual mineral rents | Environment impact assessment fees | Application fees | Other fees           | Total                  |
|----|--|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|--------------------|----------------------|----------------------|------------------------------------|------------------|----------------------|------------------------|
| 15 | KAKIRI STONE QUARRY LIMITED                              | 15,932,932            | 583,539,892            | 308,572,674           | 121,101,629           | 139,726,473            | -                     | 2,000,000          | -                    | -                    | -                                  | -                | -                    | 1,170,873,600          |
| 16 | NAMEKARA MINING COMPANY LIMITED                          | 296,993,771           | 43,912,109             | 320,211,985           | 320,000               | 32,253,749             | -                     | -                  | 116,805,600          | 345,000,000          | -                                  | -                | 9,570,000            | 1,165,067,214          |
| 17 | MHK GENERAL AGENCIES LIMITED                             | -                     | 74,527,373             | 18,792,000            | -                     | 830,906,891            | -                     | 800,000            | -                    | 3,000,000            | -                                  | -                | -                    | 928,026,264            |
| 18 | WOOD MACHINERY LIMITED                                   | -                     | 604,718,089            | 22,138,467            | 27,000,000            | 197,285,923            | -                     | -                  | -                    | 5,000,000            | -                                  | -                | -                    | 856,142,479            |
| 19 | WAGAGAI MINING U LIMITED                                 | 1,244,094             | -                      | 15,475,160            | 2,160,000             | 730,635,276            | -                     | -                  | -                    | 92,800,000           | -                                  | -                | 4,040,000            | 846,354,530            |
| 20 | SUN AND SAND MINES AND MINERALS LIMITED                  | -                     | -                      | -                     | -                     | -                      | -                     | -                  | -                    | 800,960,000          | -                                  | -                | -                    | 800,960,000            |
| 21 | SUBTERRA LTD   | -                     | 618,764,476            | 38,943,032            | 12,000,000            | 74,823,559             | -                     | -                  | -                    | -                    | -                                  | -                | 31,376,425           | 775,907,492            |
| 22 | SAMTA MINES & MINERALS (U) LIMITED                       | 345,470,013           | -                      | 193,234,607           | -                     | 2,333,822              | -                     | 2,500,000          | -                    | 162,150,000          | -                                  | -                | 7,840,205            | 713,528,647            |
| 23 | AFRICAN CONMAT INDUSTRIES LIMITED                        | 24,058,850            | 98,397,077             | 89,837,900            | 301,300,000           | 130,676,398            | -                     | -                  | -                    | -                    | -                                  | -                | 705,792              | 644,976,017            |
| 24 | SIPA EXPLORATION UGANDA LIMITED                          | 356,056,454           | -                      | 121,509,270           | -                     | 1,011,105              | -                     | 4,500,000          | -                    | 99,050,000           | -                                  | -                | 2,767,224            | 584,894,053            |
| 25 | ABASI BALINDA TRANSPORTERS LIMITED                       | 31,351,689            | 329,132,455            | 67,699,438            | 32,814,100            | 94,576,894             | -                     | 2,000,000          | -                    | 1,500,000            | -                                  | -                | -                    | 559,074,576            |
| 26 | Other payers contributing less than UGX 500,000,000 each | 1,772,109,510         | 1,343,778,526          | 7,632,056,205         | 419,069,210           | 1,896,613,013          | 100,766,000           | 749,225,000        | 334,531,862          | 1,277,350,361        | -                                  | -                | 357,941,231          | 15,883,440,918         |
|    | <b>Total</b>   | <b>14,536,054,544</b> | <b>145,613,973,514</b> | <b>29,068,206,521</b> | <b>17,773,604,645</b> | <b>118,510,920,985</b> | <b>34,615,160,890</b> | <b>781,125,000</b> | <b>7,039,636,333</b> | <b>4,832,119,531</b> | <b>3,000,000</b>                   | <b>150,000</b>   | <b>9,269,978,847</b> | <b>382,043,930,810</b> |

## Annex 9: Reconciliation sheets

Company name: TOTAL E&P UGANDA B.V.

Reporting period: FY 2019-20

| N°   | Description of Payment                               | Per Company           |                      |                       | Per Government        |          |                       | Final difference | Comment                                   |
|--|--|-----------------------|----------------------|-----------------------|-----------------------|----------|-----------------------|------------------|---|
|  |  | Original              | Adjust               | Final                 | Original              | Adjust   | Final                 |                  |   |
| <b>A- Bilateral company disclosures</b>                  |  | <b>25,650,344,494</b> | <b>64,662,773</b>    | <b>25,715,007,267</b> | <b>25,713,022,235</b> | <b>-</b> | <b>25,713,022,235</b> | <b>1,985,032</b> |   |
| Uganda Revenue Authority (URA)                           |  | 25,650,244,494        | 64,662,773           | 25,714,907,267        | 25,713,022,235        | -        | 25,713,022,235        | 1,885,032        |   |
| 1.1  | Pay As You Earn (PAYE)                               | 12,106,734,933        | -                    | 12,106,734,933        | 12,106,734,933        | -        | 12,106,734,933        | -                |   |
| 1.2  | Withholding - Foreign Trans                          | 10,601,239,237        | (178,817,096)        | 10,422,422,141        | 10,422,422,139        | -        | 10,422,422,139        | 2                | Not material difference                   |
| 1.3  | Withholding Tax                                      | 2,225,177,655         | 178,817,096          | 2,403,994,751         | 2,403,994,721         | -        | 2,403,994,721         | 30               | Not material difference                   |
| 1.4  | Withholding - Management fees                        | -                     | -                    | -                     | -                     | -        | -                     | -                |   |
| 1.5  | Customs Payments                                     | 3,563,364             | 28,492,440           | 32,055,804            | 32,045,804            | -        | 32,045,804            | 10,000           | Not material difference                   |
| 1.6  | Value Added Tax                                      | -                     | 14,001,049           | 14,001,049            | 14,001,049            | -        | 14,001,049            | -                |   |
| 1.7  | Income Tax   | -                     | -                    | -                     | -                     | -        | -                     | -                |   |
| 1.8  | Training Fees  | -                     | -                    | -                     | -                     | -        | -                     | -                |   |
| 1.9  | Surface Rentals                                      | -                     | -                    | -                     | -                     | -        | -                     | -                |   |
| 1.10   | Other payment flows                                  | 713,529,305           | 22,169,284           | 735,698,589           | 733,823,589           | -        | 733,823,589           | 1,875,000        | Tax not reported by the Government Agency |
| National Environment Management Authority                |  | 100,000               | -                    | 100,000               | -                     | -        | -                     | 100,000          |   |
| 2.1  | Environmental Impact Assessment (EIA)                | -                     | -                    | -                     | -                     | -        | -                     | -                |   |
| 2.2  | Other payment flows                                  | 100,000               | -                    | 100,000               | -                     | -        | -                     | 100,000          | Not material difference                   |
| <b>Total payments</b>                                    |  | <b>25,650,344,494</b> | <b>64,662,773</b>    | <b>25,715,007,267</b> | <b>25,713,022,235</b> | <b>-</b> | <b>25,713,022,235</b> | <b>1,985,032</b> |   |
| <b>B- Unilateral company disclosures</b>                 |  | <b>7,404,985,737</b>  | <b>(422,724,050)</b> | <b>6,982,261,687</b>  |                       |          |                       |                  |   |
| <b>Social expenditure</b>                                |  | <b>5,340,192,641</b>  | <b>(408,838,493)</b> | <b>4,931,354,147</b>  |                       |          |                       |                  |   |
| 3.1  | Mandatory social expenditure                         | 4,628,708,987         | (408,838,493)        | 4,219,870,493         |                       |          |                       |                  |   |
| 3.2  | Discretionary (voluntary) social expenditure         | 711,483,654           | -                    | 711,483,654           |                       |          |                       |                  |   |
| <b>Environmental expenditure</b>                         |  | <b>2,048,868,096</b>  | <b>(13,885,557)</b>  | <b>2,034,982,540</b>  |                       |          |                       |                  |   |
| 4.1  | Mandatory Environmental expenditure                  | 2,037,722,796         | (13,885,557)         | 2,023,837,240         |                       |          |                       |                  |   |
| 4.2  | Discretionary Environmental expenditure              | 11,145,300            | -                    | 11,145,300            |                       |          |                       |                  |   |
| <b>Infrastructure provisions and Barter arrangements</b> |  | <b>-</b>              | <b>-</b>             | <b>-</b>              |                       |          |                       |                  |   |
| 5.1  | Value of the benefit stream during the FY 2019-20    | -                     | -                    | -                     |                       |          |                       |                  |   |
| <b>Subnational payments</b>                              |  | <b>15,925,000</b>     | <b>-</b>             | <b>15,925,000</b>     |                       |          |                       |                  |   |
| 6.1  | Any significant payment made to regional authorities | 15,925,000            | -                    | 15,925,000            |                       |          |                       |                  |   |

Company name: CNOOC UGANDA LTD

Reporting period: FY 2019-20

| N°   | Description of Payment                               | Per Company           |                      |                       | Per Government        |                        |                       | Final difference Comment          |
|--|--|-----------------------|----------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------------------|
|  |  | Original              | Adjust               | Final                 | Original              | Adjust                 | Final                 |                                   |
| <b>A- Bilateral company disclosures</b>                  |  | <b>13,555,216,917</b> | <b>(105,505,302)</b> | <b>13,449,711,615</b> | <b>14,570,381,962</b> | <b>(1,120,476,179)</b> | <b>13,449,905,783</b> | <b>(194,168)</b>                  |
| Uganda Revenue Authority (URA)                           |  | 13,555,216,917        | (1,225,981,481)      | 12,329,235,436        | 13,449,905,783        | (1,120,476,179)        | 12,329,429,604        | (194,168)                         |
| 1.1  | Pay As You Earn (PAYE)                               | 5,822,300,857         | -                    | 5,822,300,857         | 5,822,300,857         | -                      | 5,822,300,857         | -                                 |
| 1.2  | Withholding - Foreign Trans                          | -                     | -                    | -                     | -                     | -                      | -                     | -                                 |
| 1.3  | Withholding Tax                                      | 6,506,284,579         | -                    | 6,506,284,579         | 6,506,284,579         | -                      | 6,506,284,579         | -                                 |
| 1.4  | Withholding - Management fees                        | 105,505,302           | (105,505,302)        | -                     | -                     | -                      | -                     | -                                 |
| 1.5  | Customs Payments                                     | -                     | -                    | -                     | 54,168                | -                      | 54,168                | (54,168) Not material difference  |
| 1.6  | Value Added Tax                                      | -                     | -                    | -                     | -                     | -                      | -                     | -                                 |
| 1.7  | Income Tax   | -                     | -                    | -                     | -                     | -                      | -                     | -                                 |
| 1.8  | Training Fees  | -                     | -                    | -                     | -                     | -                      | -                     | -                                 |
| 1.9  | Surface Rentals                                      | -                     | -                    | -                     | -                     | -                      | -                     | -                                 |
| 1.10   | Other payment flows                                  | 1,121,126,179         | (1,120,476,179)      | 650,000               | 1,121,266,179         | (1,120,476,179)        | 790,000               | (140,000) Not material difference |
| <b>National Environment Management Authority (NEMA)</b>  |  | <b>-</b>              | <b>1,120,476,179</b> | <b>1,120,476,179</b>  | <b>1,120,476,179</b>  | <b>-</b>               | <b>1,120,476,179</b>  | <b>-</b>                          |
| 2.1  | Environmental Impact Assessment (EIA)                | -                     | 1,120,176,179        | 1,120,176,179         | 1,120,176,179         | -                      | 1,120,176,179         | -                                 |
| 2.2  | Other payment flows                                  | -                     | 300,000              | 300,000               | 300,000               | -                      | 300,000               | -                                 |
| <b>Total payments</b>                                    |  | <b>13,555,216,917</b> | <b>(105,505,302)</b> | <b>13,449,711,615</b> | <b>14,570,381,962</b> | <b>(1,120,476,179)</b> | <b>13,449,905,783</b> | <b>(194,168)</b>                  |
| <b>B- Unilateral company disclosures</b>                 |  | <b>3,866,679,575</b>  | <b>98,546,490</b>    | <b>3,965,226,066</b>  |                       |                        |                       |                                   |
| <b>Social expenditure</b>                                |  | <b>1,678,659,775</b>  | <b>(4,609,710)</b>   | <b>1,674,050,066</b>  |                       |                        |                       |                                   |
| 3.1  | Mandatory social expenditure                         | 1,619,054,495         | (4,446,030)          | 1,614,608,466         |                       |                        |                       |                                   |
| 3.2  | Discretionary (voluntary) social expenditure         | 59,605,280            | (163,680)            | 59,441,600            |                       |                        |                       |                                   |
| <b>Environmental expenditure</b>                         |  | <b>2,125,903,800</b>  | <b>103,156,200</b>   | <b>2,229,060,000</b>  |                       |                        |                       |                                   |
| 4.1  | Mandatory Environmental expenditure                  | 2,125,903,800         | 103,156,200          | 2,229,060,000         |                       |                        |                       |                                   |
| 4.2  | Discretionary Environmental expenditure              | -                     | -                    | -                     |                       |                        |                       |                                   |
| <b>Infrastructure provisions and Barter arrangements</b> |  | <b>-</b>              | <b>-</b>             | <b>-</b>              |                       |                        |                       |                                   |
| 5.1  | Value of the benefit stream during the FY 2019-20    | -                     | -                    | -                     |                       |                        |                       |                                   |
| <b>Subnational payments</b>                              |  | <b>62,116,000</b>     | <b>-</b>             | <b>62,116,000</b>     |                       |                        |                       |                                   |
| 6.1  | Any significant payment made to regional authorities | 62,116,000            | -                    | 62,116,000            |                       |                        |                       |                                   |

Company name: ORANTO PETROLEUM LTD

Reporting period: FY 2019-20

| N°   | Description of Payment                               | Per Company          |                    |                      | Per Government     |                      |                      | Final difference | Comment                                   |
|--|--|----------------------|--------------------|----------------------|--------------------|----------------------|----------------------|------------------|---|
|  |  | Original             | Adjust             | Final                | Original           | Adjust               | Final                |                  |   |
| <b>A- Bilateral company disclosures</b>                  |  | <b>1,620,563,569</b> | <b>99,214,716</b>  | <b>1,719,778,285</b> | <b>142,317,253</b> | <b>1,577,431,460</b> | <b>1,719,748,713</b> | <b>29,572</b>    |   |
| <b>Uganda Revenue Authority (URA)</b>                    |  | <b>1,620,563,569</b> | <b>99,214,716</b>  | <b>1,719,778,285</b> | <b>142,317,253</b> | <b>1,577,431,460</b> | <b>1,719,748,713</b> | <b>29,572</b>    |   |
| 1.1  | Pay As You Earn (PAYE)                               | 80,300,599           | 7,823,256          | 88,123,855           | 88,116,012         | -                    | 88,116,012           | 7,843            | Tax not reported by the Government Agency |
| 1.2  | Withholding - Foreign Trans                          | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| 1.3  | Withholding Tax                                      | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| 1.4  | Withholding - Management fees                        | 53,822,970           | -                  | 53,822,970           | 53,822,970         | -                    | 53,822,970           | -                |   |
| 1.5  | Customs Payments                                     | -                    | -                  | -                    | 178,271            | -                    | 178,271              | (178,271)        | Not material difference                   |
| 1.6  | Value Added Tax                                      | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| 1.7  | Income Tax   | 400,000              | -                  | 400,000              | 200,000            | -                    | 200,000              | 200,000          | Not material difference                   |
| 1.8  | Training Fees  | 1,486,040,000        | -                  | 1,486,040,000        | -                  | 1,486,040,000        | 1,486,040,000        | -                |   |
| 1.9  | Surface Rentals                                      | -                    | 91,391,460         | 91,391,460           | -                  | 91,391,460           | 91,391,460           | -                |   |
| 1.10   | Other payment flows                                  | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| <b>National Environment Management Authority (NEMA)</b>  |  | <b>-</b>             | <b>-</b>           | <b>-</b>             | <b>-</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>         |   |
| 2.1  | Environmental Impact Assessment (EIA)                | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| 2.2  | Other payment flows                                  | -                    | -                  | -                    | -                  | -                    | -                    | -                |   |
| <b>Total payments</b>                                    |  | <b>1,620,563,569</b> | <b>99,214,716</b>  | <b>1,719,778,285</b> | <b>142,317,253</b> | <b>1,577,431,460</b> | <b>1,719,748,713</b> | <b>29,572</b>    |   |
| <b>B- Unilateral company disclosures</b>                 |  | <b>50,417,622</b>    | <b>149,235,567</b> | <b>199,653,189</b>   |                    |                      |                      |                  |   |
| <b>Social expenditure</b>                                |  | <b>50,417,622</b>    | <b>-</b>           | <b>50,417,622</b>    |                    |                      |                      |                  |   |
| 3.1  | Mandatory social expenditure                         | 50,417,622           | -                  | 50,417,622           |                    |                      |                      |                  |   |
| 3.2  | Discretionary (voluntary) social expenditure         | -                    | -                  | -                    |                    |                      |                      |                  |   |
| <b>Environmental expenditure</b>                         |  | <b>-</b>             | <b>149,235,567</b> | <b>149,235,567</b>   |                    |                      |                      |                  |   |
| 4.1  | Mandatory Environmental expenditure                  | -                    | 149,235,567        | 149,235,567          |                    |                      |                      |                  |   |
| 4.2  | Discretionary Environmental expenditure              | -                    | -                  | -                    |                    |                      |                      |                  |   |
| <b>Infrastructure provisions and Barter arrangements</b> |  | <b>-</b>             | <b>-</b>           | <b>-</b>             |                    |                      |                      |                  |   |
| 5.1  | Value of the benefit stream during the FY 2019-20    | -                    | -                  | -                    |                    |                      |                      |                  |   |
| <b>Subnational payments</b>                              |  | <b>-</b>             | <b>-</b>           | <b>-</b>             |                    |                      |                      |                  |   |
| 6.1  | Any significant payment made to regional authorities | -                    | -                  | -                    |                    |                      |                      |                  |   |

Company name: ARMOUR ENERGY LTD

Reporting period: FY 2019-20

| N <sup>*</sup>   | Description of Payment                               | Per Company        |                    |                      | Per Government       |                    |                      | Final difference   | Comment                                    |
|--|--|--------------------|--------------------|----------------------|----------------------|--------------------|----------------------|--------------------|--|
|  |  | Original           | Adjust             | Final                | Original             | Adjust             | Final                |                    |  |
| <b>A- Bilateral company disclosures</b>                  |  | <b>574,049,697</b> | <b>781,359,832</b> | <b>1,355,409,529</b> | <b>1,367,617,991</b> | <b>(6,104,231)</b> | <b>1,361,513,760</b> | <b>(6,104,231)</b> |  |
| Uganda Revenue Authority (URA)                           |  | 574,049,697        | 781,359,832        | 1,355,409,529        | 1,361,513,760        | (6,104,231)        | 1,355,409,529        | -                  |  |
| 1.1  | Pay As You Earn (PAYE)                               | 302,362,697        | -                  | 302,362,697          | 302,362,697          | -                  | 302,362,697          | -                  |  |
| 1.2  | Withholding - Foreign Trans                          | 93,678,388         | -                  | 93,678,388           | 93,678,388           | -                  | 93,678,388           | -                  |  |
| 1.3  | Withholding Tax                                      | 178,008,612        | -                  | 178,008,612          | 178,008,612          | -                  | 178,008,612          | -                  |  |
| 1.4  | Withholding - Management fees                        | -                  | -                  | -                    | -                    | -                  | -                    | -                  |  |
| 1.5  | Customs Payments                                     | -                  | -                  | -                    | -                    | -                  | -                    | -                  |  |
| 1.6  | Value Added Tax                                      | -                  | -                  | -                    | -                    | -                  | -                    | -                  |  |
| 1.7  | Income Tax   | -                  | -                  | -                    | -                    | -                  | -                    | -                  |  |
| 1.8  | Training Fees  | -                  | 743,020,000        | 743,020,000          | 743,020,000          | -                  | 743,020,000          | -                  |  |
| 1.9  | Surface Rentals                                      | -                  | 38,339,832         | 38,339,832           | 38,339,832           | -                  | 38,339,832           | -                  |  |
| 1.10   | Other payment flows                                  | -                  | -                  | -                    | 6,104,231            | (6,104,231)        | -                    | -                  |  |
| <b>National Environment Management Authority (NEMA)</b>  |  | <b>-</b>           | <b>-</b>           | <b>-</b>             | <b>6,104,231</b>     | <b>-</b>           | <b>6,104,231</b>     | <b>(6,104,231)</b> |  |
| 2.1  | Environmental Impact Assessment (EIA)                | -                  | -                  | -                    | 6,104,231            | -                  | 6,104,231            | (6,104,231)        | Tax not reported by the extractive company |
| 2.2  | Other payment flows                                  | -                  | -                  | -                    | -                    | -                  | -                    | -                  |  |
|  | <b>Total payments</b>                                | <b>574,049,697</b> | <b>781,359,832</b> | <b>1,355,409,529</b> | <b>1,367,617,991</b> | <b>(6,104,231)</b> | <b>1,361,513,760</b> | <b>(6,104,231)</b> |  |
| <b>B- Unilateral company disclosures</b>                 |  | <b>917,681,711</b> | <b>-</b>           | <b>917,681,711</b>   |                      |                    |                      |                    |  |
| <b>Social expenditure</b>                                |  | <b>37,151,000</b>  | <b>-</b>           | <b>37,151,000</b>    |                      |                    |                      |                    |  |
| 3.1  | Mandatory social expenditure                         | -                  | -                  | -                    |                      |                    |                      |                    |  |
| 3.2  | Discretionary (voluntary) social expenditure         | 37,151,000         | -                  | 37,151,000           |                      |                    |                      |                    |  |
| <b>Environmental expenditure</b>                         |  | <b>880,530,711</b> | <b>-</b>           | <b>880,530,711</b>   |                      |                    |                      |                    |  |
| 4.1  | Mandatory Environmental expenditure                  | 880,530,711        | -                  | 880,530,711          |                      |                    |                      |                    |  |
| 4.2  | Discretionary Environmental expenditure              | -                  | -                  | -                    |                      |                    |                      |                    |  |
| <b>Infrastructure provisions and Barter arrangements</b> |  | <b>-</b>           | <b>-</b>           | <b>-</b>             |                      |                    |                      |                    |  |
| 5.1  | Value of the benefit stream during the FY 2019-20    | -                  | -                  | -                    |                      |                    |                      |                    |  |
| <b>Subnational payments</b>                              |  | <b>-</b>           | <b>-</b>           | <b>-</b>             |                      |                    |                      |                    |  |
| 6.1  | Any significant payment made to regional authorities | -                  | -                  | -                    |                      |                    |                      |                    |  |



## Annex 10: Restoration of the Environment After Oil and Gas Exploration Activities of Ngiri 5 Well Site in Buliisa District



Source: NEMA

The pictures above show a sequence of the same area during exploration activities and after restoration as reported by NEMA. NEMA considers that: generally, oil and gas activities have been largely compliant with the legal requirements, and that most of the areas that were disturbed during the exploration phase have been fully restored as seen in the pictures above.

## Annex 11: Persons contacted or involved

| <b>UGEITI Independent Administrator</b> |  |
|---|--|
| Ben Toorabally                          | Mission Director   |
| Rached Maalej                           | Senior Manager   |
| Tim Woodward                            | Consultant   |
| Oscar Daniel Mwesigwa                   | Senior Support Staff   |
| <b>UGEITI Secretariat</b>               |  |
| Ms. Gloria Mugambe                      | Head of UGEITI Secretariat   |
| Mr. Saul Ongaria                        | National Coordinator   |
| Ms. Vanessa Ihunde                      | Ass. National Coordinator  |
| Ms. Gertrude Angom                      | Administration officer   |
| Mr. Kanakulya Edwin Kavuma              | Compliance officer   |
| Mr. Edgar Mutungi                       | Finance Officer  |
| Mr. Dan Denis Agaba                     | Statistician   |
| Ms. Bronia Arinda                       | Secretary  |
| Mr. Abbey Gitta                         | Information Management Assistant   |
| Ms. Acom Suzan Angela                   | Office Assistant   |
| Mr. Francis Garvin Okello               | Office Assistant   |
| <b>UGEITI Multi-Stakeholder Group</b>   |  |
| <b>Government</b>                       |  |
| Mr. Moses Kaggwa                        | MSG-Chairperson, Director Economic Affairs, Ministry of Finance, Planning and Economic Development |
| Mr. Robert Tugume                       | Ag. Assistant Commissioner, Ministry of Energy and Mineral Development                             |
| Mr. Francis Elungat                     | Coordinator Oil and Gas, Ministry of Energy and Mineral Development (Proxy)                        |
| Mr. David Ssebagala                     | Senior Inspector of Mines, Ministry of Energy and Mineral Development                              |
| Mr. John Kennedy Okewling               | Mining Engineer, Ministry of Energy and Mineral Development (Proxy)                                |
| Mrs. Allen Bucyana                      | Senior State Attorney, Ministry of Justice and Constitutional Affairs                              |
| Ms. Racheal Rwomushana                  | Senior State Attorney, Ministry of Justice and Constitutional Affairs (Proxy)                      |

| <b>UGEITI Multi-Stakeholder Group</b> |   |
|---------------------------------------|---|
| Mrs. Gloria T Akatuhurira             | Supervisor Legal Affairs, Uganda Revenue Authority  |
| Ms. Tracy Basiima                     | Litigation Officer, Uganda Revenue Authority (Proxy)  |
| Ms. Sandra Kaitare                    | Assistant Commissioner Petroleum and Mining, Uganda Revenue Authority                                     |
| Mr. Evans Mwesigye                    | Manager Mineral Taxation and Revenue Monitoring, Uganda Revenue Authority (Proxy)                         |
| Eng. Timothy Tibesigwa                | Principal Executive Engineer (Mechanical), Ministry of Works and Transport                                |
| Mr. Bright Mutambuzi                  | Senior Mechanical Engineer Ministry of Works and Transport (Proxy)  |
| Mr. Philip Andrew Wabulya             | Executive Director of Petroleum Investment Fund, Bank of Uganda   |
| Mr. Peter Rumanzi                     | Assistant Director Petroleum Investment Fund, Bank of Uganda (Proxy)                                      |
| Mr. Jonan Kandwanaho                  | Senior Planner Chemical Industry, National Planning Authority   |
| Eng. Abraham J.B Muwanguzi (PhD)      | Manager-Science Planning Department, National Planning Authority (Proxy)                                  |
| Mr. Clovice Bright Irumba             | Director Exploration, Petroleum Authority of Uganda   |
| Mr. Kosia Kasibayo                    | Legal Officer, Petroleum Authority of Uganda (Proxy)  |
| Mr. Isaac Ntujju                      | Principal Environment Inspector (Oil Gas), National Environment Management Authority                      |
| Ms. Sarah Aijuka                      | Senior Environment Inspector, National Environment Management Authority (Proxy)                           |
| Dr. Callist Tindimugaya               | Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment                   |
| Mr. Albert Orijabo                    | Assistant Commissioner Water Resources Planning and Regulation, Ministry of Water and Environment (Proxy) |
| <b>Civil Society Organisation</b>     |   |
| Mr. Onesmus Mugenyi                   | Deputy Executive Director, Advocates Coalition for Environment and Development (CSO)                      |
| Ms. Winfred Ngabiirwe                 | Executive Director, Global Rights Alert (CSO)   |
| Mr. Magara Siragi Luyima              | Extractive Industries Coordinator, Oxfam Uganda (CSO)   |
| Ms. Lomonyang Margaret                | Executive Director, Karamoja Women Umbrella Organization (CSO)  |
| Mr. Gard Benda                        | Country Director, World Voices Uganda (CSO)   |
| Mr. Henry Bazira                      | Executive Director, Water Governance Institute, (Proxy)   |
| Ms. Regina Navuga                     | Program Coordinator, Southern & Eastern Africa Trade Information and Negotiations Institute, (Proxy)      |
| Mr. Paul Twebaze                      | Executive Director, Pro-Biodiversity Conservationist of Uganda, (Proxy)                                   |

| <b>UGEITI Multi-Stakeholder Group</b>      |  |
|--|--|
| Mr. Paul Mulindwa                          | Coordinator, Kitara Civil Society Organisations' Network, (Proxy)                                    |
| Mr. Sam Mucunguzi                          | Coordinator, Citizens' Concern Africa, (Proxy)   |
| <b>Industry</b>                            |  |
| Mr. Jeanne Gavalda                         | Business Development and Corporate Affairs Director, TotalEnergies                                   |
| Mr. Faustine Mugisha                       | Joint Ventures & Commercial Manager, TotalEnergies (Proxy)   |
| Mr. Obad Noah                              | Country Representative, Oranto Petroleum Uganda  |
| Mr. Mathius Ssenkaali                      | Accountant, Oranto Petroleum Uganda (Proxy)  |
| Dr. Tom Buringuriza                        | Country Manager, Armour Energy Uganda  |
| Ms. Janet Nayebele                         | Compliance Officer, Armour Energy Uganda (Proxy)   |
| Mr. Emmanuel Mugagga                       | Chief Financial Officer, Uganda National Oil Company   |
| Ms. Emily Nakamya                          | Business Planning and Performance Manager, Uganda National Oil Company (Proxy)                       |
| Yuping Song                                | Manager of the Legal Department, CNOOC Uganda Ltd  |
| Ms. Sandra Mwesigye                        | Legal Adviser, CNOOC Uganda Ltd (Proxy)  |
| Ms. Muhanguzi Ingrid                       | Legal Adviser, CNOOC Uganda Ltd (Proxy)  |
| Dr. Elly Karuhanga                         | Board Chairman, Uganda Chamber of Mines and Petroleum  |
| Mr. Aggrey Ashaba                          | Uganda Chamber of Mines and Petroleum (Proxy)  |
| Dr. Jennifer Hinton                        | Uganda Country Head, Uganda Chamber of Mines and Petroleum, Jervois Mining Limited                   |
| Ms. Catherine. N. Wabomba                  | Ag. Chief Executive Officer, Uganda Chamber of Mines and Petroleum (Proxy)                           |
| Mr. Bukya John Bosco                       | Chairperson, Uganda Association of Artisanal & Small-Scale Miners Limited                            |
| Mr. Kibirige Emmanuel                      | National Coordinator/Secretary, Uganda Association of Artisanal & Small-Scale Miners Limited (Proxy) |
| <b>Office of the Auditor General</b>       |  |
| Mr. John F.S Muwanga                       | Auditor General  |
| Mr. Joseph Hirya                           | Director of Audit  |
| Mr. William Ezama                          | Senior Principal Auditor   |
| Ms. Magdalene Babirye                      | Auditor  |
| Mr. Frank Byaruhanga                       | Auditor  |
| Mr. Robert Muhumuza                        | Auditor  |
| Ms. Banda Agnes                            | Auditor  |
| <b>Uganda Registration Services Bureau</b> |  |
| Ms. Patricia Opoka                         | Manager Document registration and Licensing  |

**Directorate of Geological Survey and Mining**

Mr. Ham Masiko Mubinga Accountant

**Directorate of Geological Survey and Mining**

Mathias Mugere Accountant

**Natural Resource Governance Institute**

Paul Bagabo Country Senior Officer

**Uganda Revenue Authority**

Joseph Kyeyune Ag. Manager Mining

**Directorate of Geological Survey and Mining**

Ms. Jacqueline Nnakirijja Geologist