

When Corporates Give

A scan of philanthropy
by private businesses in
Uganda.

May 2022



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About CivSource Africa

CivSource Africa is a philanthropy support and advisory organization committed to nurturing a more sustainable, effective and connected civil society that advances the dignity and voices of all people. We do this by promoting reflective, responsive, and accountable philanthropic practice.

CivSource Africa is also passionate about promoting African philanthropy and telling the stories of African giving and generosity.

Our interventions span the areas of developing and supporting grantee relationships, grantmaking, and providing space for conversations on cutting edge development issues.

We foster collaboration among Civil Society Organizations and facilitate leadership strengthening. We provide technical advice for resourcing models that place a premium on the dignity of both stewards and intended beneficiaries. In so doing, we champion good stewardship of entrusted resources for civil society.

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List of Acronyms

AKF	Aga Khan Foundation
APN	African Philanthropy Network
CSI	Corporate Social Investment
CSOs	Civil Society Organizations
CSR	Corporate Social Responsibility
EAPN	East Africa Philanthropy Network
EU	European Union
KII	Key Informant Interview
MTN	Mobile Telecommunication Network
NGO	Non-Governmental Organization
PFU	Philanthropy Forum Uganda
PSOs	Philanthropy Support Organizations
PWDs	Persons with Disabilities
UGX	Uganda Shillings
UNNGOF	Uganda National NGO Forum

Background

In 2020, CivSource Africa undertook a two-part study exploring the landscape of philanthropy in Uganda. The first part, was a scan on the regulatory framework of local philanthropy in Uganda and the second explored the practice of giving for public good, specifically, local philanthropy initiatives in different parts of Uganda. The scan on philanthropy by private businesses further explores giving by corporate entities in the different regions in Uganda.

Presently, there is limited funding of civil society organizations by the private businesses in Uganda. The private sector and civil society are both giving to community projects in Uganda, albeit through different methods. However, civil society organizations largely receive funding from foreign donors to support their philanthropic work in communities. The private sector on the other hand, through their corporate social responsibility programs use part of their profits to give back to the communities where their businesses operate. The scan examines giving by private corporations and private foundations based in Uganda, and or owned by Ugandans and the different parameters that govern this giving.

Enabling environment, one of the key pillars for growing philanthropy in Uganda is hampered majorly by the paucity of information on philanthropy, the lack of regulatory framework to support the sector and the stringent measures on donor funding by the governments within the region. There is also a knowledge gap on how the enabling environment can act as a driver or hindrance in maximizing the true potential of giving. As an organization committed to fostering and bolstering local philanthropy, we know that part of the scaffolding for such an enterprise, is to build a body of knowledge on philanthropy in Uganda. This scan contributes to the existing work that seeks to build the required infrastructure to identify key areas of action for key stakeholders in the philanthropy sector in Uganda.

**A village
united in
fraternity is
prosperous.**

- Bayaka Proverb

”

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Executive Summary

This report presents findings of a study carried out from October 2021 to March 2022 in five districts in Uganda. The focus of this study was to explore philanthropic practices by the private sector in Uganda. The study specifically sought to: i) Examine the characteristics of philanthropic private businesses in Uganda; ii) Ascertain the imperatives that underpin philanthropy of private businesses in Uganda; iii) Identify the channels and mechanisms used by private businesses for philanthropy; and iv) Identify factors that limit private business philanthropy to CSOs. The study focused on three types of organizations namely, private philanthropic businesses (18), Foundations owned by private businesses (6) and CSOs (20).

The study was carried out in five districts in Uganda, namely, Mbarara, Mbale, Jinja, Gulu and Kampala. Data was collected using pre-designed Key Informant Interview (KIIs) guides. The different organizations had a specific guide for businesses, foundations and CSOs. The data was collected through face-to-face interviews with the respondents. The main limitation of the study was the difficulty in identifying philanthropic businesses and foundations. This was due to the lack of a central repository of information on philanthropy and limited data on philanthropic businesses in Uganda. Once they were identified, the team had to contend with the other limitation which was the refusal to respond to the interview by businesses and foundations. The third limitation was the refusal by some respondents to provide responses to questions they deemed sensitive. Even where responses to these sensitive questions were provided, there was no verification and therefore the accuracy of the information could not be verified. This was alleviated by including checks in the tools. These checks include questions that validate responses given elsewhere in the tool.

Findings of the study

The findings show that philanthropic businesses are from a wide range of sectors and are of varied sizes ranging from small to large businesses. The longevity, for example, how long the business has been in operation was also diverse ranging from less than five years to over 16 years. Some businesses had a designated center responsible for philanthropy mainly the CSR officer while others did not. In both cases the ownership of the business had an important role to play in determining the beneficiaries, the channels and mechanisms for philanthropy.

By and large, private business philanthropy was underpinned by the objective of marketing and promoting the brand(s) of the company. Other imperatives for business philanthropy include support for specific issues, faith-inspired philanthropy, honoring legacies of founders and spontaneous giving. The channels of philanthropy used include in-kind (time, effort and material things) and funds.

It was not uncommon to find businesses using both channels. The preference for in-kind giving was closely associated with the objective of marketing and brand promotion where products and goods traded by the company are given as charity. The mechanisms used were direct giving and through an intermediary such as Foundations and CSOs. Again, some businesses used both

mechanisms.

There are several factors that limit giving by private businesses to CSOs. However, the major factors identified during the study included, weak accountability structures within the CSOs that make businesses lose confidence that resources given to the former will be put to good use. Secondly, there is limited awareness and appreciation of the activities of CSOs by businesses. Third, the narrowing civic space in Uganda makes funding CSOs risky should the government associate a certain company with what is adjudged to be subversive activity. Fourth, is the limited resource envelope for business philanthropy.

Recommendations

This study was motivated by the desire to generate evidence to inform interventions to grow private business philanthropy. From the findings of the study, there is need to diversify and bolster incentives for local philanthropy, promote engagement between businesses and CSOs, and garner more evidence on different aspects of business philanthropy. Below are some recommendations from the findings.

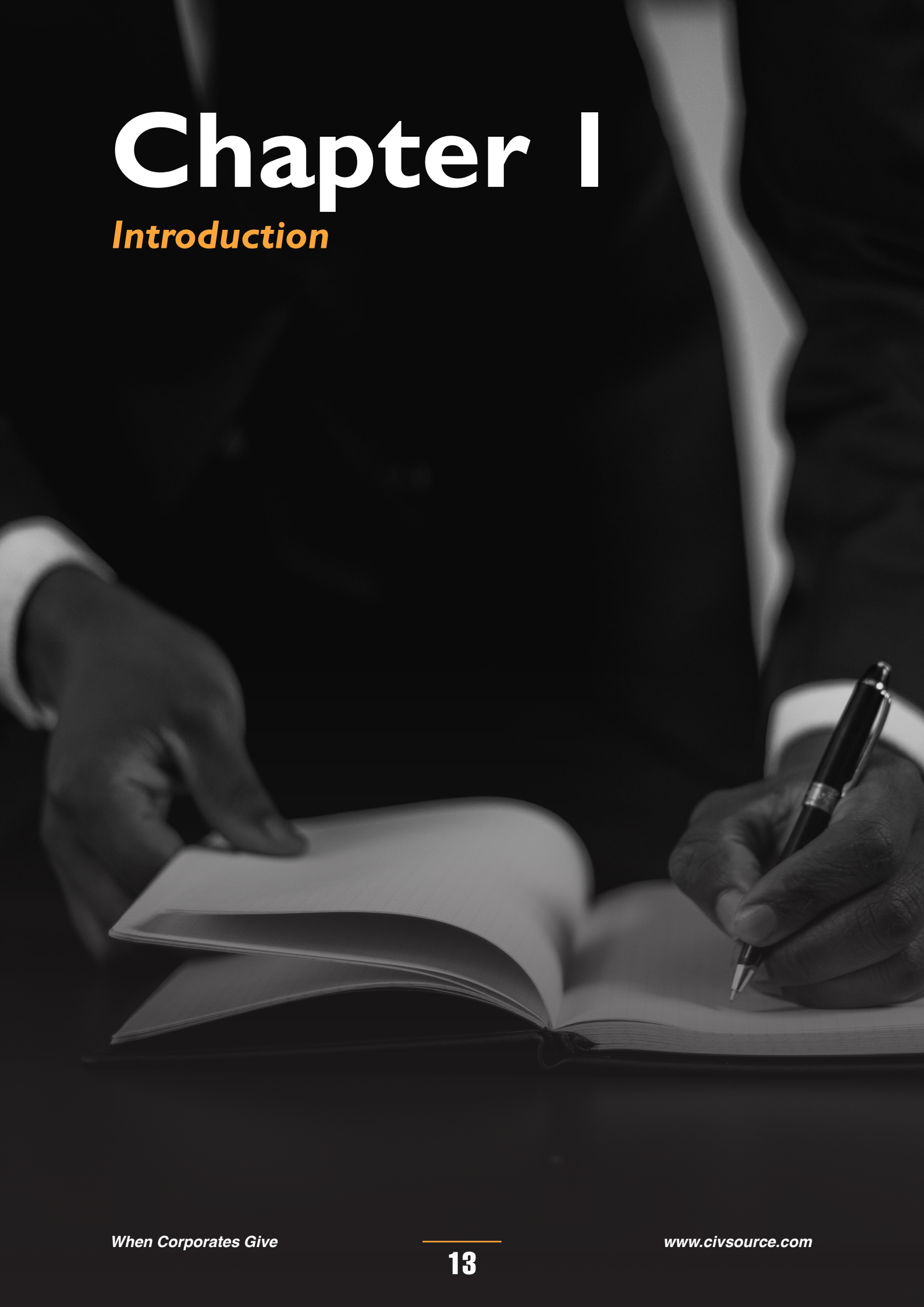
- a) To bolster giving by private businesses in Uganda, there is need to widen the eligibility of tax incentives and benefits beyond the existing regimes. This should include giving and partnerships with established CSOs within the communities.
- b) The PSOs need to leverage existing philanthropic platforms and partnerships to promote business philanthropy to CSOs. Such platforms and partnerships include, Philanthropy Forum Uganda, Rotary Club of Uganda, the National NGO Forum, the East Africa Philanthropic Forum to mention a few.
- c) The CSOs need to develop better strategies to create awareness of their activities to private business actors. The strategies should be aligned to the impact of their work and indicate how private businesses would benefit from these partnerships.
- d) To enhance their image, CSOs need to improve on their accountability to stake holders and partners. This should not be only through financial accountability but also through the implementation of more impactful activity within their communities.

Definitions of key study terms

1. **Philanthropy** – is defined as acts of doing charitable work or an activity designed to improve human welfare in form of giving money, time or volunteering.
2. **Philanthropy Support Organizations** – these are non-profit nongovernmental entities that utilize donated assets and income to support good causes in their communities.
3. **Philanthropic activities** – these are acts that include donating money to a worthy cause or volunteering time, effort and other forms of altruism.
4. **Private Businesses** – these are independent profit-making entities that are owned by an individual or group of people.
5. **Private Foundations** - these are independent non-profit organizations which receive funding from private businesses and are involved in giving for public good.

Chapter I

Introduction



1.1 Preamble

This report presents findings of a study done from October 2021 to March 2022, whose focus was to explore philanthropic practices by the private sector in Uganda. The study was carried out in five districts in Uganda: Mbarara, Mbale, Jinja, Gulu and Kampala. The report presents the characteristics of philanthropic private businesses, the imperatives that underpin philanthropy of private businesses/companies in Uganda, channels/mechanisms used by private businesses/companies for philanthropy and the factors that limit private business/company philanthropy, foundations and CSOs. This study is exploratory in nature using qualitative methods to study this nascent research area that links private sector and philanthropy in Uganda. While there is significant work done by the private sector through corporate giving, popularly known as Corporate Social Responsibility (CSR), the researchers did not encounter any prior studies in Uganda that detail philanthropy by private sector organizations.

1.2. The context of Private Sector Philanthropy

The private sector is increasingly becoming a prominent and influential actor on the global development stage. With this trend, companies and investors are becoming increasingly engaged in solving development problems and challenges. There is now a noticeable shift within the private sector, towards development efforts that create both business value and social good. Uganda has seen a rise in institutional philanthropy with the establishment and growth of various foundations (faith-based, corporate, family, and public foundations) and registered community philanthropy organizations.¹ Uganda, like many African countries, also has a long tradition of religious charity and pro-social behavior generosity mostly influenced by culture and religious practices.²

It should be noted that a significant percentage of giving in Uganda happens informally and therefore remains largely undocumented.³ Local philanthropy in Uganda focuses mostly on addressing the immediate needs of people, such as food, education, health, access to social amenities, and empowerment of marginalized groups.⁴ This has seen the emergence of philanthropic initiatives by private companies in various sectors, such as Mobile Telecommunication Network (MTN) and commercial banks (for example Equity Bank and Standard Chartered Bank). These initiatives are usually organized as charity events related to their CSR interests. There are also several business leaders/personalities establishing philanthropy foundations to support giving, such as the Ruparelia Foundation, Patrick and Carol Bitature Foundation and Nnabagereka Development Foundation.

On the other hand, the growth of giving for the public good, has also seen the establishment of supporting platforms such as the Philanthropy Forum of Uganda (PFU).

¹ Mwendwa, C., (2015). East African Association of Grantmakers, A Report of the Uganda National Philanthropy Forum, Achieving More; Harnessing the Power of Philanthropy in Uganda, 2015.

² Tendai Murisa (2020), Global Philanthropy Tracker: Uganda. SIVIO Institute, Harare, Zimbabwe; Centre on African Philanthropy and Social Investment (CAPSI), Wits Business School, Johannesburg, South Africa, October 2020

³ Pascal, O. (2015). Philanthropy in Uganda, in Catherine Mwendwa (ed.) Uganda National Philanthropy Forum 'Achieving more; harnessing the power of philanthropy in Uganda' report. EAAG.

⁴ See CivSource Africa (2020) Finding Philanthropy: Exploring the Practice of Giving for Public Good in Uganda, CivSource Africa and Robert Bosch Stiftung, Kampala

This forum's objectives are to share best practices and enhance the operating environment for philanthropy in Uganda while generating knowledge on philanthropy practices in Uganda. This forum among other platforms focusing on generosity, giving and philanthropy, do indicate the growth of interest in philanthropy.

Private giving has always been an important source of financing for social development and meeting community needs. Further, for-profit organizations are now embracing social impact as part of their mission.⁵ It's worth noting that research on Ugandan philanthropy is only emerging and therefore the practice of giving (to who and for what purpose) is still not well explored. Consequently, philanthropic organizations' strategic approaches are constrained because of the need to tread carefully and not put partners at political risk.⁶ Thus, at times, some givers are viewed to be on opposing sides with government actors.⁷

A number of studies have been conducted on philanthropy by business entities from a corporate social responsibility (CSR) angle.⁸ These studies highlight the obligations of businesses to society and affirm that many businesses in Uganda practice philanthropy even though it is not formalized or institutionalized.⁹ Understanding how the private sector engages with these questions of philanthropy is important as a contribution to the broadening of our understanding of the intersection between philanthropy and private businesses in Uganda.

1.3. The legal framework governing the private business philanthropy ecosystem in Uganda

This section provides for the legal framework governing the ecosystem of philanthropy by private businesses in Uganda. The ecosystem includes the regulators, private businesses, the vehicles used for philanthropy and the beneficiaries.

While the term 'philanthropy' is not explicitly mentioned in Uganda's legislation and there is no specific law on philanthropy, there are numerous laws which cover philanthropic activity including the governance and operation of philanthropic entities. These include the Constitution of the Republic of Uganda 1995, NGOs Act 2016, Trustees Incorporation Act Cap 165, the Companies Act 2012, Institution of Traditional or Cultural Leaders Act 2011, the Cooperative Societies (Amendment) Act 2020, and the Tier 4 Microfinance Institutions and Money Lenders Act (2016). Other laws which have an impact on philanthropy include the Anti-Money Laundering Act and the Income Tax Act.

There is no regulation on corporate social responsibility (CSR), a concept which is often confused with corporate accountability. The former refers to the voluntary efforts of companies to meet social and environmental objectives (Yan & Zhang, 2020).

⁵ Michael Moody (2019). Trends in Philanthropy 2019.

⁶ Uganda National NGO Forum and CivSource, (2020). Legal Assessment of Civil Society Including Philanthropic Organizations in Uganda: Analyzing Options for How to Engage.

⁷ CivSource, (2020). Finding Philosophy: Exploring the practice of giving for public good.

⁸ Institutionalizing corporate social responsibility (CSR) in Uganda: Does it matter? Social Responsibility Journal · October 2011

⁹ Bos B, Slaa A-M, Katamba D (2016) Country scan CSR in Uganda. MVO Nederland

Corporate accountability, on the other hand, refers to holding companies accountable for their negative impact on people and the environment (Yan & Zhang, 2020). As such, while CSR is self-regulated through internal codes of conduct, enforceable claims can be brought against companies for their behavior such as human rights abuse. While progress has been made in drawing the distinction between the two concepts, including in the recently adopted National Action Plan on Business and Human Rights, this is an area that can be expounded upon in a specific legislation and policy on philanthropy.

While Uganda's legislation is silent on the meaning of philanthropy, it defines some of the vehicles through which philanthropic activity is conducted including non-government organizations (NGOs) and trusts. The NGOs Act defines organizations according to the purpose of formation. Foundations can be established and registered under two laws; the Trustees Incorporation Act Cap 165 or as companies limited by guarantee under the Companies Act 2012. The Trustees Act Cap 164 and the Trustees Incorporation Act Cap 165 govern trusts and foundations. Trusts may be established by any person or association for any "religious, educational, literary, scientific, social or charitable purpose" upon issuance of a certificate of registration by the Minister of Lands, Housing and Urban Development per Trustees Incorporation Act Section 1(1). Trusts and foundations are established to provide grants and, in some cases, loan financing at a more affordable rate to NGOs, community-based organizations, and private organizations in support of their goals and objectives¹⁰.

Previously, the Income Tax Act provided exemptions for organizations or trusts established for the purposes stated in the Trustees Incorporation Act. However, the definition of an exempt organization has been amended. Previously, an exempt organization was defined as a religious, charitable or education institution of public nature. The Income Tax Amendment Act, 2022 has revised the definition to read as follows; "a religious, charitable or education institution whose objective is not for profit." This would imply that for foundations to benefit from this amendment, they should not in any way possess an objective to make profit.

Section 41 provides that where an association about to be formed as a limited liability company is to be formed for promoting commerce, art, science, religion, charity or any other useful object; and intends to apply its profit or other income in promoting the above objectives and prohibits payment of dividends to its members, it may be registered as a company with limited liability. The registrar is not required to add the word "limited" while registering such an organization.¹¹ It is under this section that a company may incorporate such an association to promote charity or channel some of the company's profits to philanthropic causes.

¹⁰ Council for Foundations, 2020, Non-profit law in Uganda, <https://www.cof.org/sites/default/files/documents/files/Uganda/Uganda-Nonprofit-Law-Oct2020.pdf>

¹¹ Section 41, Companies Act, 2012

I.4. Objectives of the Study

The overall objective of the study was to explore the philanthropy practices of private businesses in Uganda. Specifically, the study sought to:

1. Examine the characteristics of philanthropic private businesses in Uganda.
2. Ascertain the imperatives that underpin philanthropy of private businesses in Uganda.
3. Identify the channels and mechanisms used by private businesses for philanthropy.
4. Identify factors that limit private business philanthropy to CSOs.

I.5. Methodology

This pilot study employed a qualitative design to examine the practices of private philanthropic businesses in Uganda. The study covered Kampala, the capital city and four regional cities of Jinja, Mbale, Gulu and Mbarara. The pilot focused on four dimensions of philanthropic private businesses namely, the characteristics of the businesses that took part in the study, the imperatives for business philanthropy, the channels and mechanisms used for private business philanthropy and the factors that limit giving by private businesses. In this section/chapter, we describe the methods and procedures used for data collection and analysis. We also cite the limitations of the study.

I.6. Selection of respondents

The study focused on three types of organizations namely, philanthropic businesses, foundations owned by private businesses, and CSOs. The focus on foundations was due to their role as vehicles of philanthropy for private business. The CSOs in the context of this study are potential beneficiaries of private business philanthropy.

Initially, attempts were made to identify philanthropic private businesses through the Uganda Revenue Authority's (URA) records of tax exemptions. This hit a dead end due to the inaccessibility of data/records from the officers in charge. The team resorted to purposive sampling based on recommendations from actors in philanthropy and acceptance by the target business and foundation. The NGOs too were purposively selected on recommendation from the Uganda National NGO Forum which has a presence in the study districts of Kampala, Jinja, Mbale, Gulu and Mbarara. The study covered a total of forty-four (44) organizations as shown below.

Table I Summary of organizations covered by the pilot study

Type of Organization	Kampala	Mbarara	Mbale	Gulu	Jinja	TOTAL
Private Businesses	4	5	3	4	2	18
Civil Society Organizations	4	4	4	6	2	20
Foundations	5	-	-	-	1	6
TOTAL	13	9	7	10	5	44

I.7. Data collection methods

The study primarily used pre-designed Key Informant Interview (KIIs) guides. Each type of organization had a specific guide i.e. businesses, foundations and CSOs. The data was collected through face-to-face interviews with the respondents.

I.8. Limitations of the study

This study faced three major limitations. First was the failure to objectively identify philanthropic businesses and their foundations amid the search for a credible register. This is due to the lack of a central repository of information on philanthropy in Uganda. The second was the low response levels, especially from businesses. Despite several attempts to make appointments with the businesses, the team failed to secure interviews with the potential respondents. The third limitation was the refusal by some respondents to provide responses to questions they deemed sensitive. Even where responses to the sensitive questions were provided, their accuracy could not be verified. This was alleviated by including checks in the tools. These checks included questions that validated responses given elsewhere in the tool.

Chapter 2

Organizations covered by the study

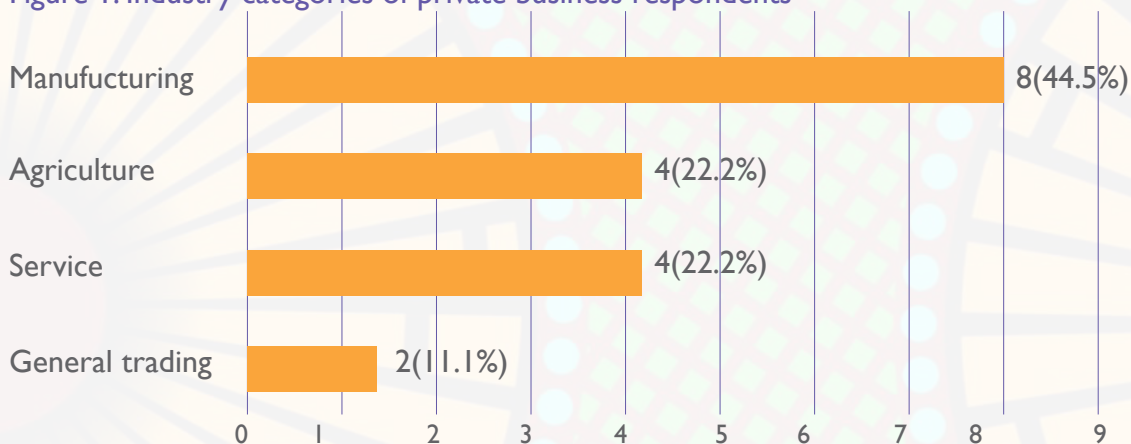
2.1. Profile of the organizations

This section presents the profiles of organizations covered by the study. For philanthropic private businesses, the profile focuses on the longevity of the company, size in terms of employees, type of business and the type of giving structure i.e. formal, or informal. For the foundations, the profile focuses on the longevity and source of funding. For CSOs, the focus is on longevity of the organization and area (sector) of work.

2.2. Profile of philanthropic private business

The 18 private businesses covered by the study were engaged in different businesses namely manufacturing (8), agriculture (4), service industry (4), and general trading (2) as shown in Figure 1.

Figure 1: Industry categories of private business respondents



Source: Author's computations

On the longevity of the businesses, one had been in existence for four years or less as shown in table 2. There are two businesses that had been in existence for 5 to 9 years and the other two for 10 to 15 years. The majority (13) had been in existence for 16 years and over.

The size of businesses as depicted by number of employees ranged from small with 1 to 5 employees (one business), followed by medium with 21 to 50 employees (seven businesses). Majority (ten businesses) were large with over 50 employees. Only seven (7) of the businesses reported having formal giving structures.

Table 2 Summary of private business characteristics

CHARACTERISTIC OF BUSINESS	COUNT	PERCENT
Longevity of business		
0-4	1	6
0-5	2	11
10-15	2	11
16 and over	13	72
Total	18	100
Size of business		

Small (11 – 20 employees)	1	6
Medium (21 – 50 employees)	7	39
Large (50 employees)	10	56
Total	18	100
Existence of formal giving structure		
Yes	7	39
No	11	61
Total	18	100

Source: Mapping Philanthropy Scoping Study

2.3. Profile of foundations

Out of the six (6) foundations that took part in the study, two (2) had been in existence for 10 to 15 years while four (4) had existed for at least 16 years as shown in Table 3. On sources of funding, two (2) relied solely on the parent business while four (4) reportedly received funding from multiple sources.

Table 3: Profile of foundations

Characteristics	Count	Percent (%)
Longevity of business		
10-15	2	33
16 and over	4	67
Total	6	100
Source of funding		
Parent business	2	33
Multiple funding sources	4	67
Total	6	100

Source: Mapping Philanthropy Scoping Study

The foundations that participated in the study were;

Aga Khan Foundation

It was established in 1967 to address challenges faced by the poorest and most marginalized communities in the world. The foundation focuses on interventions in health, education and social development with a special focus on gender. Aga Khan Foundation is a fundraising and grantmaking philanthropic foundation. It has received grants from bodies such as the EU, The LEGO Foundation, The ELMA Foundation, etc. The foundation is managed by a Board of Trustees.

Ruparelia Foundation

It was established in 2012 by the Ruparelia family with a vision to create a positive and transformative change in the community, through enriching lives. Its areas of focus include health, education and sports, talent growth and development, cultural events, wildlife and environment conservation, disaster relief, and start-ups. It also supports PWDs, particularly targeting those with visual impairment. Ruparelia Foundation is a corporate foundation managed by a Board of Trustees.

The Muljibhai Madhvani Foundation

It is one of the oldest charitable organizations in Uganda having been established in 1962 to honor the vision and legacy of the founder of Madhvani Group - Muljibhai Prabhudas Madhvani. It offers education scholarships to Ugandans pursuing undergraduate and graduate studies. It also operates an apprenticeship scheme. The Muljibhai Madhvani Foundation is a corporate foundation managed by a Board of Directors.

The MTN Foundation

It was established in 2007 as a philanthropic arm of MTN Uganda through which it implements its Corporate Social Investments (CSI). The foundation's primary mission is to improve the quality of life, through caring partnerships, in communities where MTN operates. The areas of focus for the MTN Foundation include education, health, environment, and community development. The Foundation is a corporate foundation managed by a Board of Trustees. MTN Uganda allocates 1% of its profits after taxation to MTN Foundation for philanthropic activities.

Nnabagereka Development Foundation

It was established in 2000 and focuses on leveraging culture to improve the quality of life for children, youth and women. The foundation strives to tap into youth industriousness for employability and self-employment as a means of breaking the cycle of poverty.

Seroma Foundation

The foundation was established in 2018, focusing on skilling vulnerable children through education. The foundation also has interventions in the areas of livelihoods and community mobilization. The foundation is managed by an Executive Board.

2.4. Profile of civil society organizations

The longevity of the CSOs covered by the study ranged from 0 to 4 years (4), followed by 5 to 9 years (7), 10 to 15 years (4), and 16 years and over (5) as shown in Table 4. The CSOs also provide a multiplicity of services. Table 4 also shows the categorization of the responses of the CSOs under different areas (sectors) of operation. The most prevalent areas of operation include health (70%), livelihood (65%) and education (50%).

Table 4: Profile of CSOs

Characteristics	Count	Percent
Longevity of CSO		
0-4	4	20
5-9	7	35
10-15	4	20
16 and over	5	25
Total	20	100
Area (sector) of operation*		
Health	14	70
Livelihood	13	65
Education	10	50
Human rights	8	40
Advocacy	6	30
Entrepreneurship	5	25
Environment	4	20
Civic space	2	10
Water and sanitation	1	5
Psychological support	1	5
Humanitarian support	1	5

*Multiple responses

Source: Mapping Philanthropy Scoping Study

Chapter 3

Imperatives For Business Philanthropy

Growing business philanthropy requires understanding the imperatives for giving by businesses. As such, this study sought to understand the reasons why businesses give. The responses given can be grouped under four interrelated aspects namely marketing and brand promotion, honoring legacies, support for certain causes, faith inspired philanthropy, and spontaneous giving.

3.1. Marketing and brand promotion

Philanthropy has for long been used by companies as a form of public relations, advertising and marketing. There was a recognition of the symbiotic relationship between business and philanthropy. Through philanthropy, companies can expand their reach across communities and regions. Thus, companies expected benefits from their charity as demonstrated by the response below.

“...when companies are ‘seen’ as compassionate and caring for the needs of the vulnerable at the community level. Community members can associate the product of that company with compassion and in some cases become more willing to consume the products of such a company.” - Business owner, Kampala city.

“... this business has been engaged in giving activities since its inception in 1996. As managers in the business, the owners put up strategies on how to promote and market their brand. They realized that giving back to the communities has more advantages.....,” - Business manager, Mbarara City.

It is because of the recognition of the potential benefits of charity that companies look out for opportunities to promote their brand through strategic actions that may also respond to community needs. For example, a company packaging milk in Mbarara provided milk and yogurt, thereby responding to the need to feed participants during sports events. It also seized the opportunity to popularize its brand and products. This is what one respondent had to say:

“During sports, we support universities and primary schools with milk and yogurt. Not only schools but even youth in this community who are involved in sports bring their requests, and they are supported. The motivation for giving back to the community is to influence social connection, expand markets and sell our brand as well.” - A milk processing company, Mbarara City.

3.2. Support for specific causes

Some individuals have the conviction to support specific causes by giving time, money and other efforts. To these individuals, giving to these causes is the right thing to do. In Gulu city, one of the respondents of the study owns a hardware company that was involved in giving after disaster struck the community. The owners said that they were compelled to help in this situation when communities were suffering. The respondent had this to say:

“Giving back to the community started as a way of responding to natural disasters, also as a way of contributing to the welfare of community members. For example, when there was a fire outbreak in Amuru district in 2020, the company donated several basic items to community members, which included iron sheets, hoes, blankets, mattresses, and bed sheets among others. In addition, knowing that the Acholi sub-region was characterised by wars which left many victims and the majority are women and children. Therefore, giving back to the community is always necessary.” - a business owner dealing in General Hardware, Gulu City.

In the case above, the business responded to a community in distress and provided some of the materials that the business was dealing in like iron sheets, hoes and several others. The company was also aware of the conditions in the communities in which they operated and that is why they were ready to engage in philanthropic activities that ameliorate the suffering at the community level.

Another view shared was that some companies and people respond because, ‘it is the right thing to do’. One respondent shared,

“There are those people who believe in the value of philanthropy; it is the right thing to do. Private assets should be used for public benefit. Private assets can be a powerful resource that shapes our society for the better. That alone is an encouragement for us to keep giving,” - private business respondent, Gulu City.

This was a view that was held by several respondents. When they mentioned that giving was the ‘right thing to do’, it was about the point that one cannot see suffering and look away, especially when a business has customers in these communities where suffering exists. As a respondent in Kampala put it,

“Some companies just want to give back to communities and help those around them because how can you make money when those around you are suffering. The right thing to do is to help in any way you can.”
- private business respondent, Kampala Capital City.

In general terms, private businesses with formal structures of giving were mostly engaged in social service-related giving. Like the case above, Kakira Sugar Works (Jinja) and Bugisu Cooperative Union (Mbale) were both involved in giving through education sponsorship. Education was also seen as an attractive and more sustainable approach to private business philanthropy. The private businesses saw this as a way of impacting society on a more permanent basis and as a contribution to building a skilled labor force that can be available to the business community in the future. In several cases, we found that sponsorship was not limited to the university level, but it cut across all levels of education. This respondent from Bugisu Cooperative Union makes the point about education:

“This was a strategy from the staff members on how best we could keep-up with the stiff competition of people who deal in coffee products. As a way of motivating

farmers to join as members to supply coffee to the union, offering scholarships to their children at the University was a good approach to motivate them.’

- Private business respondent, Mbale district.

One can see a conflation of interests here. The cooperative wanted to ensure that it continues with a loyal base of farmers and decided to develop a philanthropic package to entice the farmers but also support the community. Again, here one can see the symbiotic relationship at play between philanthropy and private business.

3.3. Faith-inspired philanthropy

A faith-based social enterprise is a ‘social purpose business venture motivated and driven by faith-based values and principles that have an intention to change the lives of people spiritually, socially and economically through profit-seeking business initiatives in the community in which it operates’.¹² In the same way, African philanthropy has a long history and association with the spiritual goals of communities. These goals are not only limited to religious organizations but have broadened enough to influence different sectors within the community. These motivations have also spread into businesses.

During the research, some of the respondents corroborated that they participated in philanthropy as driven by their spiritual obligations. One of these respondents was of the view that:

When you are a member of a rotary club, you are supposed to be generous. We are encouraged to give from the little we have so that others can also have a better life. This was one of the major reasons that made me to start supporting those in need. Apart from that, Christianity also encourages us to support and help each other, so this was another reason for me to start blessing others through giving. It really hurts to see someone suffering yet you can do something, the Rotary encourages us to reach a hand, however, there are very many needy people whose needs cannot be met but still, you do what you can because you cannot reach out to everyone.’- a private business owner, Mbarara City.

Private business respondents also reported being involved in giving as an organizational vision for spiritual and benevolence purposes. Some business owners noted that because God has been ‘good’ to them they also have to give back as a way of appreciating what God has done in their lives. This was not a view limited to one type of religion but to all religions. Among the Moslems, during the Holy Month of Ramadhan, they were involved in intentional giving to support those who cannot go through the fasting period.

“...our company gives cash and food items to Mosques during Ramadhan season. This is in line with the pillars of Islam but also it is in line with our commitment to giving back to fellow Muslims in the community. We come from God and we have

¹² See Faith Based Social entrepreneurship. <https://research.cbs.dk/en/studentProjects/6512a1ca-ceb2-40a5-9249-fcb-0cd3909f8>

to return to God by appreciating what God has done in our business.”

- private business respondent, Jinja City.

For some of the religious business owners they viewed their giving as an important part of fulfilling their religious obligations to ‘love their neighbors as they love themselves’. This was mostly true for those who gave to vulnerable groups for example those who gave to orphanages.

“At the end of every year, I empty my wardrobe and give out all materials which I no longer use, things like clothes and shoes. Why would someone continue keeping a shirt that has spent six (6) months in the wardrobe without putting it on? Give it to someone who needs it, you have food and water but that doesn’t mean that everybody has, why don’t you support someone if you can?” - Hardware business, Mbarara.

Spirituality, therefore, plays a role in shaping philanthropy of the private sector. The business owners saw it fit and of great importance to link spirituality to their businesses. The best way to express their love for humanity was through giving to the poor and vulnerable. This would put them in right standing with their communities and God.

3.4. Honoring legacies

Legacy is a fundamental consideration in the practice of philanthropy. The responses on imperatives for philanthropy during the study show that honoring the legacy of founders was an important imperative for giving by businesses. For instance, the case of Kakira Sugar Works which channels its giving through the Muljibhai Madhvani Foundation. Another respondent from the Aga Khan Foundation also noted that the foundation is in line with the long legacy of His Highness the Aga Khan who has been part of community development in East Africa for over five (5) decades. There were also other foundations that had legacy as part of their objectives including organizations like Seroma Foundation and the Ruparelia Foundation. Legacy was mostly about the founding members of the company who were both deceased and remembered for their work or alive and being recognized for their ongoing work.

3.5. Spontaneous giving

There were reports of spontaneous giving by companies i.e. sudden giving because of impulse or inclination and without premeditation. A business owner had this to say:

“One day in 2015 as I was watching a TV programme, a lady told a story of how she got ill and needed financial help from the public to rescue her life. She needed a blood transfusion which she could not afford and as I watched her story on TV, I was moved. I decided to visit that TV Station to get more details about that lady. I visited the lady in Mbale Hospital where she had been admitted and paid all her medical bills including the blood transmission she was to undergo. When she was fully recovered, I sat with my staff in a meeting and shared with them the idea of

donating blood to the Blood Bank to help other people too. The staff bought the idea and they began donating blood.”- Transport business owner, Mbale City.

3.6. Civil Society perspectives on the imperatives of philanthropy by private businesses

Since philanthropy has largely been within the domain of CSO work, the attitude of CSOs toward philanthropy by private businesses is guarded. This is because of the perception that private businesses are self-serving entities whose main motivation is profit-making. However, there is need to build trust not only in philanthropic institutions but also in private businesses. During the research to establish the perception of CSOs on why private businesses give, the responses reflected this cautious standpoint. The same reasons highlighted earlier are covered here. CSOs reiterated that private businesses give more to serve their self-interest of maximizing profits as they give back to society. They further observed that private businesses give to create visibility and as a marketing strategy as one civil society respondent notes:

“For visibility, most private businesses use philanthropy activities as a tool to market products to the community; that’s to say most of the private businesses give for public show,” - CSO respondent, Gulu City.

Another CSO respondent also observed:

“Private businesses have one goal for giving, to attract more customers. If private businesses were genuine in their giving, they would channel their donations through existing non-profit structures such as churches, CSOs or CBOs, etc. to extend their support. This would be genuine giving since these structures do not have profit motives. Therefore, many of the private businesses do give because they want to be visible or even penetrate the market.”

- CSO respondent, Mbale City.

From the analysis, there is a need for a meeting of minds between the private businesses and CSOs so that private business giving is clearly understood and appreciated by CSOs. There is need for diversity in private business philanthropy whose focus is not singularly the private sector interests but also on community level interest. Such a diversity of views can be reconciled when philanthropy is discussed in a holistic manner and the interests and objectives of the different stakeholders are understood and appreciated.

From the foregoing analysis of findings, Corporate Social Responsibility, specifically, corporate philanthropy, in this case, is increasingly becoming a managerial strategy for both formal and informal businesses in Uganda. Regardless of the underlying intentions of the respective businesses, giving by private businesses plays a significant role in addressing social issues in the community. The research highlights the various ways in which giving by private businesses is informed by the need to address gaps in social service delivery, make known their products, sustain business legacies as well as keep in line with the personal spiritual and religious obligations of the owners of these businesses. Thus, the interdependency of private businesses and the communities in which they operate underpins the relevance of local philanthropy.

Chapter 4

*Channels and mechanisms
used for business
philanthropy*

The study further sought to identify the channels and mechanisms used for business philanthropy in Uganda. The term, channel, is used here to mean the forms of giving by companies in terms of goods and services (in-kind) and funds. The term, mechanisms, here refers to whether the company gives directly to beneficiaries or through an intermediary including foundations.

4.1. Channels used for business philanthropy

A total of 12 out of 18 private businesses that responded to the applicable question indicated that they give in-kind while six (6) used a mix of in-kind and funds. The in-kind donations mentioned include clothes, food, equipment, training, capacity building, construction of buildings, scholastic materials, contribution to medical camps and radio airtime among others. A hardware business owner in Gulu City expounded on the in-kind giving that his business extends to the community.

“Our company extends its support to community causes through in-kind giving. We usually give hardware materials that may include, farming tools, construction, and housing materials. These are given to vulnerable communities that we identify and that have this need. For example, in August 2020, we gave farming tools like hoes, pangas, jerry cans and several others to a community that was affected by floods. In this initiative, we were targeting about 200 community members.”

-Hardware business owner, Gulu city.

The in-kind donations cited were often closely associated with the goods and services produced or traded by the company. One business owner who runs a transport business gives towards fuel and buses for schools' educational trips. The business was explicit about the criteria of giving being donation of products associated with their business. The business also channeled its philanthropy to needs that could utilize the products or materials that the business was dealing in. He had this to say:

“For years, schools had been going for educational tours like; sports competitions and Music, Dance and Drama. At first, they used to come to my office to hire my buses. I used to make money, but later I chose to give two buses for free. I sometimes fuel the buses depending on the financial situation. I am not quite educated but I like to help children get an education. I may not give much but at least the little I give can change the life of a boy and girl. I also support Football, Netball, Volleyball, Basketball and Athletics Clubs with balls and uniforms. Two clubs are handled at a given time.” -Transport business owner, Mbale City.

While donating in-kind may be related to the products and services of the philanthropic business, it may be born out of necessity. For instance, companies reported donating basic household items such as blankets, jerry cans, hoes, and food to disaster survivors. Companies also reported facilitating health camps in response to the increased prevalence of certain diseases such as cancer and ophthalmic diseases. There were also cases in which the business gave in-kind donations that were not in line with its products or services if they met the need

of the community. To this, a business owner in Gulu city had this to say:

“Ours is a business franchise dealing in many businesses. The owner of the business thought of how well he could appreciate the people who have continuously supported his business. These include our pharmacy, hotel and real estate businesses. Giving back to the community members of Acholi community, especially the vulnerable women and children is very important to us. We therefore give and target those who are suffering at the community level and through giving in-kind basic need items like sugar, soap, milk, and household utensils.” - private business owner, Gulu city.

4.2. Mechanisms used for business philanthropy

A total of seven (7) out of 18 companies that responded to the applicable question indicated that they gave directly to their beneficiaries, six (6) reported giving through intermediaries while five (5) attested to using both mechanisms. The affinity to giving directly can be linked to the marketing and brand promotion imperative for business philanthropy. The intermediaries for business philanthropy mentioned include CSOs, philanthropic organizations (e.g. Rotary Club) and foundations, local leaders, and community groups. For companies with distinct CSR functions, the management of philanthropy lies with the office. The office has a say on what causes to give to. A Kampala-based private business respondent said,

“The company’s CSR is under the welfare department which handles the giving activities. The department has an annual budget to support its activities and makes decisions on which are the best causes or on the best causes to associate with that will promote the company’s brand identity...” -private business manager, Kampala city.

Nevertheless, higher-level management including managers, directors and owner (s) of the business has a big role in determining what causes are supported and the applicable mechanism. For companies without a distinct CSR function, owners may be the ultimate decision-makers, and at times conveyors of charity. One of the respondents had this to say:

“...it’s the top directors who determine who and how we give. Whoever needs support, directly approaches them. The directors are good people they like seeing people in the community having a good life and most of their children have studied in Uganda and mostly in schools around Jinja, so they decide to give back to communities,” - business respondent Jinja, City.

Another respondent had this to say:

“For years, schools had been going for educational tours like; sports competitions and Music, Dance and Drama. At first, they used to come to my office to hire my buses. I used to make money, but later I chose to give two buses for free. I sometimes fuel the buses depending on the financial situation. I am not quite

educated but I like to help children get an education. I may not give much but at least the little I give can change the life of a boy and girl. I also support Football, Netball, Volleyball, Basketball and Athletics Clubs with balls and uniforms. Two clubs are handled at a given time.” -Transport business owner, Mbale City.

Chapter 5

Factors that limit giving by private businesses to CSOs in Uganda



International private foundations formed by private businesses have had a significant influence on the shape and structure of civil society across the globe and in Uganda. Results from this study indicate that four (4) out of six (6) private foundations work with CSOs as implementing partners and/or grantees. However, this study identified five key factors that limit business philanthropy to CSOs namely: i) weak accountability structures within most CSOs; ii) limited awareness of CSO activities; iii) varying perceptions between private businesses and CSOs on their core operations; iv) narrowing civic space in Uganda; and v) limited resource envelop designated by most businesses for philanthropy related work.

5.1. Weak accountability structures within most CSOs

From the study, all the private businesses indicated a lack of trust in the systems and methods of operation within CSOs. 14 out of the 18 businesses stated that most CSOs receive money from funders and were therefore not acquainted with proper systems that detail generation of revenue or income but are rather focused on expenditure and operations.

“There is a clear difference between how we run our businesses and how those community organizations operate. We account for every coin and often sacrifice personal benefit for future business rewards. I often just see these organizations spend on one thing after another,”- business respondent, Kampala city.

The weak accountability mechanisms have undermined members’ trust and commitment to these organizations. This is particularly common with cooperative organizations. Although most CSOs have existing boards, many struggle to hold the executive or secretariats accountable. As stated by a CSO leader,

“The general assembly often turns into sessions of calling out corrupt leadership instead of discussing strategy, and occasionally ends without any conclusive decisions being reached for further action. ¹³”

5.2. Limited awareness of CSO activities

From the pilot study, private businesses have a limited understanding of the key focus areas of operation for most CSOs. Unlike businesses which establish clarity on the goods and services they offer, most CSOs spread their operations across different sectors of the community like health, poverty eradication, youth and women empowerment among others.

“When we interact with many of these community development organizations, they are often engaged in several activities which may not be narrowed down to one or two services. For example, youth empowerment, what about it? Women empowerment is broad.” - business respondent, Mbarara city.

13 See Reality Check II, civil society in Uganda on binding constraints on Uganda’s civil society.

Business owners indicated the need for CSOs to pool their resources together to avoid duplication of work and to have a greater impact within their communities.

“I have often wondered why community organizations do not have a common financial pool of resources. Take an example of the Rotary clubs, they are many in and around Kampala, however, I see each of them mobilize their own resources. Why can't they pool these efforts and resources together to start a rotary fund?”

- A business manager, Kampala city.

5.3. Varying perceptions of core operations of CSOs

A total of 14 out of 18 business respondents indicated that most CSOs receive funding from international organizations and therefore are not interested in contributions from local private organizations. Similarly, CSO leaders indicated that they had received feedback from different business leaders in their attempts for partnerships.

“Private companies think the CSOs are already funded by foreign donors which is not the case, some private companies have a belief that CSOs are 100% supported, therefore do not need support.” - A Respondent, Mbarara City.

Whereas private businesses indicated that they dedicate a part of their income to giving back to the community, business owners emphasized that they do so with their business interests in mind.

“... when these CSOs reach out to us for support, we always want to know how the business will benefit from our participation. Some organizations can clearly convince us and rally our support while others are not convincing enough with their proposals, to make business sense. We are not a charity organization; we exist to make profit and have priorities.” - A Business owner, Kampala city.

5.4. Narrowing civic space in Uganda

The nature and sensitivity of CSO activities is often perceived as anti-government by business owners. The business respondents from the study pointed to hesitation to support or partner with some CSOs given the negative publicity that some of the events attract within the government agencies and the business regulatory organizations.

“Civil Society Organizations are largely humanitarian organizations. They do not mind how the political leaders perceive their work and often challenge the government on sensitive issues like police brutality, mismanaged funds and corrupt leaders. As a businessman, I also watch the news and I am aware of what is happening, but I will not make mention of my dissatisfaction publicly, this may come back to haunt me and my business.” - A Business owner, Kampala city.

Whereas most CSO respondents indicated that the wellbeing of communities was their priority and that this would attract misunderstandings with some political leaders, private business respondents indicated that in their pursuit of increased market share and revenues, they seek to avoid any political tensions with authorities.

“When we hear that some civil society organizations are under scrutiny or have been closed, we become skeptical of any partnership with the non-profit organizations.” – A Small business owner, Gulu city.

5.5. Limited resource envelope

Private business respondents also indicated that several CSOs rallied for their support at any given time. Despite the need to support or partner with CSOs, the leadership of the businesses must prioritize to whom they give their support, how much support they can give and for how long. As one CSO respondent stated,

“You know, doing business is one of the hardest things. You may look at someone’s business and think they are making a lot of money, but under the surface, a lot of challenges are there and there are many issues in business. Most of these businesses are servicing loans. But as a CSO you may not know what is happening in the business and you may think that so and so just does not want to contribute to the public good.” - A CSO respondent, Mbarara City.

Chapter 6

Conclusions and recommendations



6.1. Overall Conclusion

The study sought to understand: i) characteristics of philanthropic private businesses in Uganda; ii) imperatives that underpin private business philanthropy; iii) channels/ mechanisms used in giving; and iv) the factors that limit private business/company philanthropy to foundations and CSOs/Civic engagement.

The findings show that philanthropic businesses are from a wide range of sectors and are of varied sizes ranging from small to large businesses. The longevity i.e. how long the business has been in operation was also diverse ranging from less than five years to over 16 years. Some businesses had a designated center responsible for philanthropy mainly the CSR officer while others did not. In both cases, the ownership of the business had an important role to play in determining the beneficiaries, the channels and mechanisms for philanthropy.

By and large business philanthropy was underpinned by the objective of marketing and promoting the brand(s) of the company. Other imperatives for business philanthropy include support for specific issues, faith-inspired philanthropy, honoring legacies of founders and spontaneous giving. The channels of philanthropy used include in-kind (time, effort & material things) and funds. It was not uncommon to find businesses using both channels. The preference for in-kind giving was closely associated with the objective of marketing and brand promotion where products and goods traded by the company are given as charity. The mechanisms used included direct giving and giving through an intermediary such as foundations and CSOs. Again, some businesses used both mechanisms.

There are several factors that limit giving by private businesses to CSOs. However, the major factors identified during the study included, weak accountability structures within the CSOs that make businesses lose confidence that resources given to the former will be put to good use. Secondly, there is limited awareness and appreciation of the activities of CSOs by businesses. Thirdly, the narrowing civic space in Uganda makes funding CSOs risky should the government associate a certain company with what is adjudged to be subversive activity. Fourth is the limited resource envelope for business philanthropy.

6.2. Recommendations

This study was motivated by the desire to generate evidence to inform interventions to grow private business philanthropy. From the findings of the study, there is need to diversify and bolster incentives for local philanthropy, promote engagement between businesses and CSOs, and garner more evidence on different aspects of business philanthropy. Below are some recommendations from the findings.

- a) To bolster giving by private businesses in Uganda, there is need to widen the eligibility of tax incentives and benefits beyond the existing regimes. This should include giving and partnerships with established CSOs within the communities.

b) The PSOs need to leverage existing philanthropic platforms and partnerships to promote business philanthropy to CSOs. Such platforms and partnerships include, Philanthropy Forum Uganda, Rotary Club of Uganda, the National NGO Forum, the East Africa Philanthropic Network among others.

c) The CSOs need to develop better strategies to create awareness of their activities to private business actors. The strategies should be aligned to the impact of their work and indicate how private businesses would benefit from these partnerships.

d) To enhance their image, CSOs need to improve on their accountability to stakeholders and partners. This should not be only through financial accountability but also through the implementation of more impactful activity within their communities.

6.2.1 Implications of findings on CivSource Africa's programming

CivSource Africa could contribute towards the recommendations through its programming by undertaking the following interventions.

a) Undertake further research on business philanthropy in Uganda. Particularly an investigation of the implications of the legal framework for business philanthropy in Uganda. The findings of the study would inform advocacy efforts for creating a favorable environment for nurturing and business philanthropy through legal reforms.

b) Leverage existing platforms and partners to further PSO engagements with private businesses, business owners and CSOs on potential strategies to promote private business philanthropy.

c) Regularly convene actors in the ecosystem of private business philanthropy to develop a better understanding on the factors that govern private business philanthropy.

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