



Africa Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY



WOMEN AND PHILANTHROPY IN UGANDA

APN, 2023.



TABLE OF CONTENTS

LIST OF ABBREVIATIONS	iii
ACKNOWLEDGEMENTS	iv
1. OVERVIEW OF THE WOMEN'S PHILANTHROPY SECTOR IN UGANDA	1
1.1. Introduction	1
1.2. The Conceptualization of Philanthropy	1
1.3. Women in Philanthropy	4
1.4. Methodology	5
1.5. Gender and Inclusion Dimensions	6
2. INSIGHTS ON WOMEN FOR PHILANTHROPY IN UGANDA	6
2.1. Introduction	6
2.2. The Policy Environment Affecting Women's Philanthropy in Uganda	6
2.3. The Practices and Strategies of Women in Philanthropy	10
2.4. Values and Determinants in Giving	13
2.5. The Actors in Women's Philanthropy in Uganda and Sectors Supported	14
2.6. The Assets, Sources of Revenue, Spending Patterns and Amounts of Donations	15
2.7. Sources of Revenue	15
2.8. The Spending Patterns by the Organisations	16
2.9. The Assets Base	17
2.10. Challenges and Opportunities	17
3. RECOMMENDATIONS, IMPLEMENTATION STRATEGIES AND CONCLUSION	20
3.1. Recommendations	20
3.2. Implementation Strategies	30
3.3. Conclusion	22
REFERENCES	23
Appendix 1: Conceptualisation of philanthropy by the women leaders interviewed	24
Appendix 2: Key Informant Interview Guide	35
Appendix 3: Institutional and Policy Review Guide	36
Appendix 4: Nvivo generated word-tree on the usage of social media by respondents in the 35 interviews	39
TABLES	
Table 1: Sampled non-for-profit women-led organizations	37
Table 2: Women-led community-based enterprises and/or investments	38

LIST OF ABBREVIATIONS

AGN	African Grant-makers Network
APN	African Philanthropy Network
CBO	Community-Based Organisation
CSO	Civil Society Organisation
DNMC	District Non-Government Organisation Monitoring Committee
FIA	Financial Intelligence Authority
GoU	Government of Uganda
HNWI	High Net Worth Individual
LGBTIQ	Lesbian, Gay, Bisexual, Transgender, Queer (or questioning), and Intersex
MFA	Ministry of Foreign Affairs
NGO	Non-Governmental Organisation
NSSF	National Social Security Fund
PAYE	Pay As You Earn
UAF-Africa	Urgent Action Fund – Africa
UNNGOF	Uganda National Non-Governmental Organisations Forum
UGX	Uganda Shillings
URSB	Uganda Registration Services Bureau
UWONET	Uganda Women’s Network
VAT	Value Added Tax
WASH	Water, Sanitation, and Hygiene

ACKNOWLEDGEMENTS

APN expresses sincere appreciation for the invaluable support from everyone involved in bringing the Women and Philanthropy study to fruition. We deeply appreciate your dedication and efforts in planning, organizing, and executing this project and recognize the significance of your contributions.

Specifically, we thank the Dutch Ministry of Foreign Affairs (MFA) or its generous funding through the Giving for Change (GfC) program. Special recognition is also extended to Ms. Marion Olga Alina (Ph.D) and William Tayeebwa (Ph.D) the consultants, for their unwavering commitment and commendable work in researching and preparing this report. We acknowledge the heads of Uganda National NGOs Forum (UNNGOF) under the GfC program for their invaluable technical guidance in commissioning and supervising the consultant's work.

Our thanks extend to all members of the GfC consortium for their advice and input, crucial in ensuring the timely and high-quality completion of this assignment. Your collective input has added depth and substance to this publication, highlighting fundamental community philanthropy issues that you have shared. We recognize that without your collaboration, this report would not have achieved the impactful insights it now presents.

1. OVERVIEW OF THE WOMEN'S PHILANTHROPY SECTOR

1.1. Introduction

The philanthropy sector has over the years been expanding in the country. Organisations such as the Uganda National NGO Forum (UNNGOF) in partnership with others, particularly the African Philanthropy Network (APN), have engaged in a deliberate effort to document and engage with the philanthropy sector with the view of ensuring that its contribution to national development is understood and appreciated. Out of the multiple efforts, the Uganda National Philanthropy Forum has been formed to streamline and advance the sector.

While there have been studies on the health of the philanthropy sector in the country (Ssewakiryanga 2022a-e), this report responds to a particular identified gap whereby the contribution of women, especially women-led organisations and enterprises, has not been recognized. For instance, the APN (2021) as well as the AGN (2013) have indicated that while there is an ever-increasing number of women in rural and urban areas engaged with different forms of philanthropy, their impact has not been well documented. This report, therefore, is one effort towards the recognition and documentation of the sector.

The report provides insights on the women and philanthropy landscape in Uganda as evidence of women's contribution to national development. It provides evidence of some of the women-led organisations and enterprises across the country that are actively mobilising domestic resources to drive development in their respective communities towards systemic change in the country. It highlights philanthropic activity being pursued in Uganda by individuals, communities, and organisations. It also provides insights into existing innovations of philanthropic giving as well as the policies and practices of women in the philanthropy landscape in Uganda. The report provides an overview of some actors in women's philanthropy in the country, within the formal and non-formal sectors. It also analyses some of the legal and fiscal policies that impact women philanthropists; and catalogues key strategies and innovations the women use in philanthropic giving. Ultimately, the report provides additional insights on some of the models of African philanthropy.

Within the breadth of the report, some role models of women contributing to positive change in the country are discernible from the 35 organisations and enterprises that were profiled across the country. There are opportunities for learning from the philanthropic innovations the 35 organisations and enterprises represented in the most part by their leaders referred to variously as directors, chief executive officers and managers. It is hoped that the insights from the report provide sufficient evidence of the contribution of women in philanthropic giving towards national development. Such evidence is key for government and other actors to create an enabling environment for women to effectively engage.

1.2. The Conceptualization of Philanthropy

The scholarship indicates that the practices and philosophies of philanthropy differ in scope from geography to institutions and have significantly evolved over time and space. For instance, Ssewakiryanga (2022c) points out that "in its numerous historical epochs, philanthropy has been posited as a tool for addressing the social deficits in society by helping the poor, contributing to social causes and many such interventions" (p.4). He traces the etymology of the concept of 'philanthropy' dating from its Western epistemological Greek formulations as "love for humankind", through the contemporary reformulations as "charity, generosity and selfless love" as practised especially through religious institutions (Ssewakiryanga 2022a, p.5). The concept has continued to evolve to its prevailing understanding of wealthy individuals or organisations in the global North (Europe and North America)

giving part of their wealth towards causes in the global South (p.5-6). All taken together, philanthropy applies broadly to anyone giving time, talent or treasure to make the world a better place (Baxter and Mackenzie, 2008, p.2). In its key characteristics, philanthropy remains rooted in values and social norms such as “reciprocity, solidarity, trust, obligation, social cohesion, self-reliance, and interdependence” (Ssewakiryanga 2022a, p.6).

However, the dominant conceptualisation of philanthropy based on the Western models has veiled other forms that are manifest especially in the global South. For instance, the African Grantmakers Network (AGN) in a 2013 publication notes how the extensive informal philanthropic activity taking place around the continent has not been recognized and documented (p.4). The AGN points out that “almost all literature about philanthropy on the African continent is concerned with either external or Western-based philanthropy directed towards the continent” (p.4). The AGN notes how the lack of attention to indigenous African efforts leads to a focus on “the poor” as purely recipients of philanthropy, rather than part of a class from which the largest volumes of philanthropy in Africa likely flow (Ibid.). The publication calls for a focus on “organic philanthropy that occurs on a daily basis in community and family ecosystems across the continent” as well as newer or innovative forms of philanthropy that are often left out (p. 5).

In the continued call for refocusing on African models of philanthropy, the African Philanthropy Network (APN) notes how the “desire to promote the welfare of others or private initiatives for the public good, has a deep history in Africa” (APN, 2022). Further, the AGN (2013) notes that African philanthropy is grounded on the fact that “Africa’s people share deep-rooted values of social solidarity, human dignity, and inter-personal connectedness” (p.2). The APN summarises the various manifestations of African philosophy thus:

From individual, through family, to institutional philanthropy, community fundraising to religious tithing, philanthropy occupies a key place across the continent as a sustainable mechanism for domestic resource mobilization requisite to meet critical public needs and respond to the demands of social good (p.2).

In the case of Uganda, Ssewakiryanga (2022a) points out how for a longtime people “depended on each other - through building strong social networks and systems of giving, gifting and community philanthropy built on the norms of reciprocity, solidarity, obligation, and trust” (p.6). However, philanthropy has also continued to evolve to include charitable “giving with the heart” as well as more strategic “giving with the head” (Ssewakiryanga 2022d, p.3). He writes:

It includes giving by institutional foundations and individual donors; small givers and large ones; private foundations, family foundations, donor-advised funds, giving circles, community foundations, corporate foundations and many more (p.3-4).

One of the contemporary examples that encapsulates the outpouring of philanthropy, particularly in Africa, has been documented by CivSource (2021) as well as the APN (2021) during the COVID-19 pandemic. Both catalogue multiple instances where individuals, groups, communities and institutions pulled together resources to assist those most impacted by the pandemic. Another case in Uganda has been the 2022 drought in the Karamoja region in the North East part of the country that has led to several institutions and individuals across the country to pull resources, financial and physical, to help those affected by hunger and other human conditions such as disease (Monitor Reporter, 2022).

During the study, the interviewed 35 women leaders defined the concept of philanthropy in different ways as presented in Appendix 1 below.

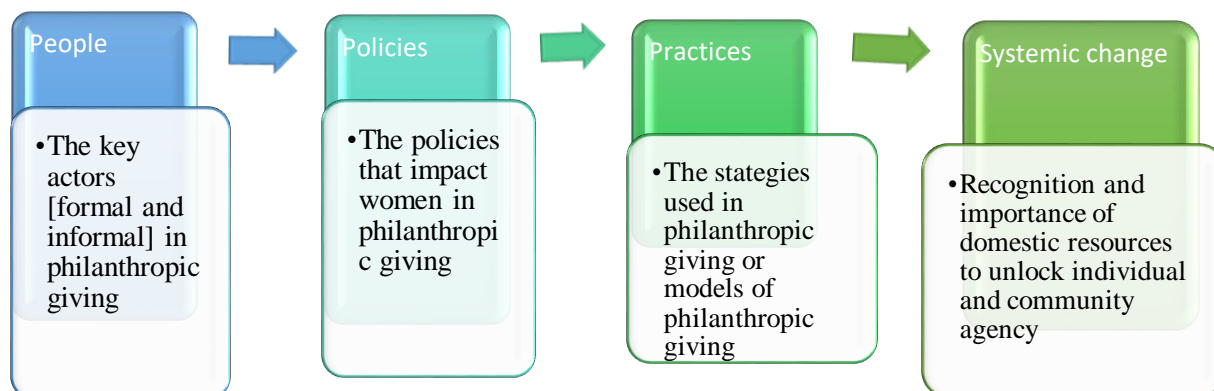
1.3. Women in Philanthropy

Within the broad field of philanthropy, organisations such as Philanthropy UK have recorded the specific contribution of women in the sector. In a 2021 Chapbook, the APN, in conjunction with Urgent Action Fund - Africa (UAF-Africa), highlight the primacy of African philanthropy, particularly focusing on the growing influence and place of “women’s rights advocacy and the feminist agenda”; and how they are “central to addressing social justice issues and in transforming the world for everyone to live in dignity and freedom in a fair and equal world” (p.24). The APN (2021) further highlights the key contributions of women-in-philanthropy through responses that “span different themes and issues, such as poverty and related inequalities, sexual and reproductive health and rights, gender-based violence and violence against women, climate catastrophe and access to health and education, amongst others” (p.15). Baxter and Mackenzie (2008) note that women are often “very connected, strategic and involved” in the causes they support; in addition to seeking “deeper involvement and connection” (p.6). More over, “women are typically quite emotionally attached to the causes they engage in, with time and expertise being just as important as financial support” (Ibid.). At impacts level, the authors note that women are more likely to fund “harder causes” and individuals “on the margins of society” (p.6). They add that: “While men may often be more structured and results-oriented, women can be more process-oriented, often selecting smaller projects, where they feel they can make more impact” (p.6-7).

While there are notable advancements as per the above reports, the authors note that the representation of women in philanthropy remains minimal or superficial in nature and that the growing involvement and influence of women in philanthropy has gone largely unrecognized (Baxter and Mackenzie, 2008; APN, 2021). Further, the authors note that the impact of women philanthropic giving models is under-represented in statistics, which reflects how wealth is attributed in African communities (AGN, 2013). The APN (2021) as well as the AGN (2013) have showed that w ce as well as the opportunities for effective participation in African philanthropy. The report provides insights from some women enterprises/investments by assessing their assets, spending patterns and in some instances the amounts of donations. Their strategies for donating are also captured as well as the sectors they support and how decisions are made in what to invest in. Ultimately, the report provides a road map that includes recommendations and potential partnerships and implementation strategies for concrete actions to harness women-led philanthropy in Uganda.

The thesis of this report is the recognition that women have the capacity to unlock the mobilisation of domestic resources through mainly community philanthropy to drive systemic change in Uganda. The proposed theory of change is also based on the philosophy of the Giving for Change Alliance Programme’s vision, which is to transform how “development is done” by focusing specifically on the recognition and importance of domestic resources in increasing local ownership, unlocking agency and strengthening communities’ ability to claim entitlements from different actors, especially government (Ssewakiryanga, 2022a, p.3).

Figure 2: Theory of Change to Unlock Opportunities of Women and Philanthropy



The above theory of change informs the thinking and structure of the information generated from the 35 organisations and enterprises. The ultimate goal of organising the philanthropy sector is to contribute to systemic change in the country through unlocking domestic resource mobilisation by women. Such can be achieved if all the practices of philanthropy e.g.; mobilised, community, net worth individuals and the in-kind or service are harnessed and documented. Systemic change is also possible if the policies (legal and fiscal) that impact women in philanthropic giving are streamlined since the existing ones are burdensome. When the legal and policy environment is a conducive one, it follows that the full potential of the many women engaged in philanthropic giving will be unlocked to fully contribute to national development.

While there is an ever-increasing number of women in rural and urban areas engaged with different forms of philanthropy, their impact is not well documented. In his work, Ssewakiryanga (2022c) notes the glaring “absence of the documentation on gender and philanthropy” as well as “a visible absence of women in philanthropy discussions” (p.33). He highlights the need to document examples of women-in-philanthropy in Africa so as to “ensure visibility and recognition of the role of female philanthropists in Africa and the revolutionary giving informed by - sisterhood, feminist approaches and challenge to patriarchy” (p.35).

The APN (2021) discusses the concept of “African feminist philanthropy” and highlights its valuable contribution in critically analysing and making visible the “vast power imbalances, huge inequality gaps, and adverse effects of declining global economies, which facilitate the feminisation of poverty in Africa” (p.36). The APN argues that ‘African feminist philanthropy’ challenges the current dominant world view and contributes to the dismantling of “the vestiges of colonialism, neo - liberalism, capitalism, racism and patriarchy that exist in systems and structures of global philanthropy” (Ibid.).

In this report, we contribute to the work that the APN and the UAF-Africa 2021 Chapbook address by “connecting African Philanthropy and feminist philanthropy” (p.24). We present evidence of how women as individuals or in groups and organisations have practiced philanthropy in Uganda. The report provides information that will help to increase the understanding and amplify the role of women as actors in community philanthropy. The report provides insights from women-led organizations and enterprises that represent a diversity of the key population groups; and documents their good practices and values in giving, the sectors they support and how decisions are made on what to support. The report also notes the challenges they fa

1.4. Methodology

The scope of the study was geared towards obtaining information from two groups of women leaders. First, information was sought from women-led organizations, representing a diversity of the key population groups to document their good practices, values in giving, supported sectors, how decisions are made on what to support, challenges and opportunities for effective women's participation in African philanthropy. From an initial list of 55 women-led organisations and enterprises drawn from stakeholders and/or respondents of previous work by CivSource and UNNGOF, 20 women leaders agreed to be interviewed within the limited timeframe physically and via online platforms especially Zoom and Google Meeting. Table 2, in the annex shows the list of what we discerned to fall within the above category.

The second group was women enterprises or investments in view of assessing their assets, spending patterns, amounts of donations, strategies for donation/giving, sectors supported, and how decisions are made and their investments, as well as challenges and opportunities for effective women's participation in African philanthropy. It ought to be pointed out that due to time constraints, and the ability to access information on the theme of philanthropy, we preferred to focus on organised enterprises or investments than conventional businesses. We also noted the significant conflation of roles between the category in Table 2 annexed and those in Table 3, in the annexed. Our determining criteria for women leaders in the enterprises or investments category was their focus on economic empowerment and deliberate emphasis on creation of jobs for their groups. However, in terms of operations, there was significant similarity between the two groups.

In both study groups above, information was obtained through in-depth interviews from identified women leaders. Due to the limited timeframe for physical interviews, we interviewed most of the respondents via online platforms, especially Zoom and Google Meeting. Fully aware of some ethical considerations with regard to disclosure of personal information, we opted to use respondents' names in recognition of their agency and as an act of empowerment. However, we did not include quotations we considered to be sensitive based on factors such as personal security, sexuality and ethnicity.

Given the national scope of the study and the need to record all the interviews, a reliable group of research assistants drawn from the Uganda Radio Network (URN) pool that have undertaken similar assignments assisted with a few upcountry interviews and sent recordings for transcription. The vast qualitative material from the 35 KIIs was initially coded manually to clean the transcriptions. Subsequently, the 35 interviews were analysed using the Nvivo version 20 computer software for thematic deduction of key issues on philanthropy practices in Uganda. The data captured by Nvivo is presented in various visualisations such as word tree maps, word clouds and cluster analyses. Given the volume of the interviews and the limited space of the report, we have not been able to quote each of the 35 respondents. However, the views of each are captured in the visualised data.

Additional information in this report was obtained from the review of institutional documents to assess the state of the enabling fiscal and legal environment that affects women's participation in philanthropic giving with regard to five key policy areas notably: registration, taxation, resource mobilization, policy engagement and government oversight. Since there is no articulated legal framework in Uganda on philanthropy, the institutional review provides useful insights as to the current status as well as recommendations on how government should provide oversight on and an enabling policy framework over such a growing sector.

1.5. Gender and Inclusion Dimensions

As noted above, several authors notably the AGN (2013), the APN (2021) and Ssewakiryanga (2022c) have highlighted the paucity in documentation of women's efforts in philanthropy. The design of the study was specific on capturing the contributions, real and potential, of women in philanthropic giving in Uganda. In that regard, women as individuals and women's organisations were prioritized as respondents. However, in the few instances where male respondents were the option, the questions revolved on the specific role of women in philanthropy in Uganda.

2. INSIGHTS ON WOMEN FOR PHILANTHROPY IN UGANDA

2.1. Introduction

The focus of the study was a duo one to assess the contribution to philanthropy by women-led organisations as well as women-led enterprises or investments. In the execution of the assignment, there was evident conflation of roles whereby several NGOs and CBOs function as investments of the women leaders that founded them and/or lead them. In that regard, a decision was made whereby all women leaders were asked the same questions relating to ownership of assets and investments. The information provided in this report, therefore, applies to women-led organisations and women-led enterprises or investments in a combined manner. Further, the discussion in the report is also cognizant of the significant conflation of roles and activities between NGOs and CBOs, especially in the philanthropy sector.

2.2. The Policy Environment Affecting Women's Philanthropy

The philanthropy sector in Uganda is not yet streamlined in terms of laws and policies to govern it. However, the definition of NGOs and CBOs in the legal frameworks has obvious linkages to philanthropy since it is "a private voluntary grouping of individuals or associations established to provide voluntary services to the community, but not for profit or commercial purposes" (UNNGOF 2022, p.7). Based on such close linkages in the definition, the regulation of philanthropy falls under the same legal regime that governs the civil society sector, particularly NGOs and CBOs.

Several policy analysts have observed that the policy and legal environment that governs civil society in Uganda is restrictive (UNNGOF 2021, p.9). The laws that govern operations of civil society, including philanthropy organisations, impose obligations that the women-led organisations we interacted with must comply with to operate legally. We analyse such a framework based on five policy areas: registration, taxation, resource mobilization, policy engagement and government oversight.

Registration

The registration of NGOs, in which most philanthropy organisations fall, is a dual one. In the first instance, Section 4(2) (b) of the Companies Act 2021 requires them to register as a company limited by guarantee. Thereafter, the NGO is then registered under Section 29 of the NGO Act 2016 through the issuance of a periodic operating license.

Many women-led organisations we interviewed noted how bureaucratic the registration process can be. They pointed out that the operating permit issued upon registration has to be renewed every three or five years, which is a cumbersome and costly process, especially for organisations based upcountry.

So now when you want to register as an organization, there is a lot of bureaucracy; there is a lot of procedure; there are so many processes that you to go through that make the thought of registering an

organization very difficult. Although there is a clear layout of how things should happen, but sometimes it is even hard to access these offices. One, they are not easily accessible; then two, sometimes it's not friendly inside; three, in Uganda everything comes at a cost even when that cost isn't mentioned anywhere you just have to part with a certain amount in order for you to get past anything. So, those are some of the things if they could be bloated out of the system, it would make the environment much better (Teopista Onzia, Community Empowerment for Peace and Development).

Further, several respondents pointed out the multiple layers of registration to different authorities at national and local/regional levels. They noted the requirement under Section 20 of the NGO Act that requires civil society organisations (CSOs) to have memoranda of understanding (MOUs) with each district in which they operate through the District NGO Monitoring Committee (DNMC). The interviewees noted how such processes are burdensome, and how they give unfettered discretionary powers to authorities responsible for registration that are open for abuse especially in instances where the work of some organisations does not align with some political positions of the respective authorities. One of the respondents made the following suggestion:

For example, this kind of registration can be put under one body. I think it would be okay. We face challenges; for example for you to register an organization as a charity organization, you go through different departments, you go through the NGO Board, you go through financial reporting, you go through the community base. My argument is, if it can be one body responsible for everything, irrespective of whatever that kind of a body is, I think it would make our work easier (Christine Aumo, Soroti Girls Rights).

Taxation

The key legal frameworks that govern how philanthropy organisations should mobilize funding, spend it in government acceptable activities, while paying the requisite taxes include the Anti-Money Laundering Act 2020, the Financial Institutions Act 2004, the Income Tax Act 2021, and the NGO (Fees) Regulations 2017. Each of these fiscal policies require reporting by organisations to different government agencies.

With specific reference to taxation, Section 2 (b) of the Income Tax Act makes NGOs and CBOs eligible for tax exemption. However, the interviewed women-led organisations pointed out that acquiring the tax exemption status is cumbersome leading to many organisations to miss out. One of the key requirements for tax exemption is to apply to the Commissioner General of the Uganda Revenue Authority, who uses discretionary powers to grant the status. It is noted that the law is silent on the criteria used to select NGOs for tax exemption status.

Further, some of the women-led organisations and enterprises interviewed noted how income tax on commercial activities of NGOs and CSOs discourages social enterprise. They noted that the cost of operations of their work increases thus depleting some of the funds that would be used for philanthropy activities.

Almost all the women leaders interviewed referred to the heavy tax burden on organisations and enterprises. The major taxes mentioned were VAT (Value Added Tax), PAYE (Pay as You Earn) and the mandatory contributions to the National Social Security Fund (NSSF). The women leaders proposed the purging of some taxes. A quotation below captures the issue:

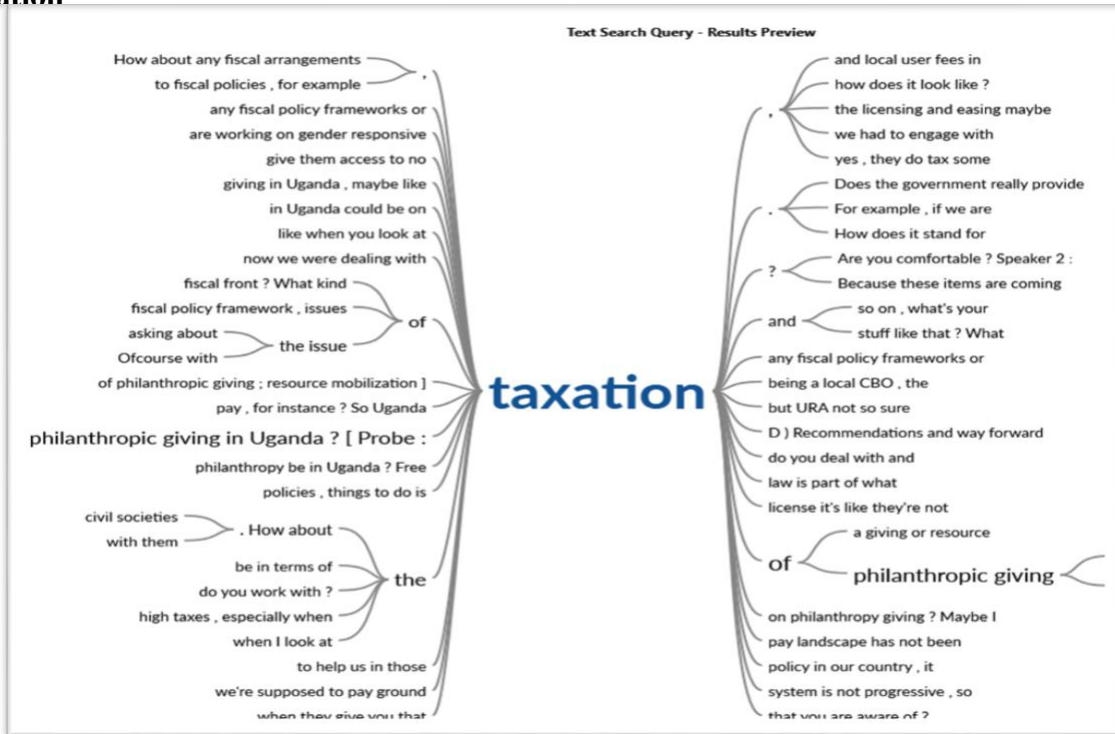
I think one of the things that we would really want to see is exemption from some taxes like VAT (Value Added Tax).... There's a lot of tax and it's very heavy. So, I would really want to have the processes to exempt some taxes from NGOs (Agnes Mirembe, Action for Rural Women's Empowerment).

Another respondent added that the various layers of financial reporting are cumbersome:

We file returns with the Uganda Registration Bureau; then we file with NGO Bureau; and of course we submit monthly returns with URA and monthly returns with NSSF (Monica Emiru Enyou, National Association of Women's Organizations in Uganda).

An Nvivo generated word-tree in Figure 3 below reveals the complexity of the tax regime as discussed by the respondents.

Figure 3: Nvivo generated word-tree showing instances respondents discussed the issue of taxation



Resource mobilization

The women-led organisations and enterprises interviewed pointed to the obvious sensitivities on discussions about wealth and ownership of properties that is linked to taxation and other legal requirements. It was also apparent that there are still significant aid flows from abroad to the organisations.

However, the legal and fiscal policy framework in Uganda hampers the avenues for resource mobilisation. One of the laws that was widely cited by the respondents as hampering resource mobilization is the Anti-Money Laundering Act. Section 8 of the Act provides for recording and reporting of cash and monetary transactions involving domestic or foreign currency exceeding UGX 20,000,000 (approximately USD 5,300 in 2022). This requirement is limiting to operations of organisations that routinely receive foreign funding that is often much higher.

In the same law under Section 61 and 63, mandated government agencies are allowed to search and seize any property considered to be geared towards anti-government activities. One of the key features of the law was the creation of the Financial Intelligence Authority (FIA), which mandates all NGOs and CBOs to declare their sources

of funding to the FIA with the objective of reportedly ensuring transparency, preventing money laundering and terrorism financing. Some of the interviewed organisations noted how such stringent reporting requirements are often weaponised to disrupt the work of NGOs and CBOs.

In the case of Uganda, we learnt from the interviewed organisations that several NGOs such as the UNNGOF, the UWONET, Action Aid and others had their accounts closed by government due to their advocacy work on what government considered sensitive policy and political issues, including accusations of funding terrorism activities in the country (Har 2017; Mukhaye 2020). At the climax of such accusations, the Government of Uganda announced in August 2021 the suspension of 54 CSOs supported under the European Union basket-fund known as the Democratic Governance Facility (DGF) (Al Jazeera, 2021). Several of the closed NGOs and CSOs were involved in work that fits the bill of philanthropy in Uganda. Such an environment makes the mobilization of resources, especially from foreign funders, to support philanthropy quite arduous. Several organisations interviewed pointed out how donors have pulled out of Uganda citing an unsupportive political environment and restrictive legal and fiscal policies.

Policy Engagement

There are visible efforts by agencies such as the UNNGOF to bring together actors in the philanthropy sector to engage. In such engagements, several stakeholders come onto the table, including government. The Ministry of Labour, Gender and Social Development has been involved in such engagements towards streamlining the philanthropy sector. The formation of the Uganda National Philanthropy Forum is an effort in the right direction. Several of the organisations interviewed pointed to the participatory nature of the policy engagement with various actors from donors to the central and local governments. In most instances, the policy engagement takes place in an inclusive nature as the comment below indicates:

We start from the grassroots level, because the affected must be part of the decision-makers... So we involve the community and the stakeholders as well, the community leaders, the church leaders, and even the policymakers to be part of our decision-making; including the beneficiaries like the youth leaders, church leaders, women leaders, cultural leaders. All the people have to be involved in the decision-making that is from the top to the bottom (Christine Aumo, Soroti Girls Rights).

Government Oversight

The various legal and policy frameworks noted above provide for government oversight. At the national level, Section 41 of the NGO Act 2016 provides for the NGO Bureau, which has powers for impromptu inspection of premises of NGOs and CSOs. Moreover, the Bureau is also under Section 7 granted broad powers to revoke the operating permit of any non-compliant NGO or CBO.

Since the philanthropy sector is still operated by or in cooperation with international actors, the law under Section 20 of the NGO Act requires that International NGOs obtain recommendations from the relevant line or sectoral ministry in Uganda. Several women-led organisations interviewed pointed to their direct linkages with international partners. For those organisations that employ foreign staff, Section 45 of the NGO Act directs that they must submit their credentials to the Ministry of Foreign Affairs before being permitted to work in the country. Some organisations interviewed pointed out how some foreigners perceived to support some causes that government identifies as against the political or social-cultural norms have had travel bans and in some instances deportation invoked.

The interviewed women leaders further pointed to the many filters at several levels that create uncertainty for most of the organisations involved in what are considered to be highly political issues. In the case of Uganda, such issues include mainly human rights, accountability, governance and democracy. However, other issues such as land rights and discussions around gas and oil have also become sensitive. Organisations that work in the sector of human rights, particularly the LGBTIQ rights, often face challenges in registration and renewal of permits.

Further, the registration requirements noted in 2.1.1 above provide for oversight roles by government. For instance, Section 39 of the NGO Act mandates all NGOs and CSOs to keep and submit financial records every year to the NGO Bureau to ensure compliance. The same law mandates all organisations operating in a district to declare and submit to the District Technical Planning Committee their annual budgets and work plans at least once every year. There are other multiple annual returns that organisations are required to undertake to other government agencies notably the Uganda Revenue Authority (URA), the Uganda Registration Services Board (URSB) and the Financial Intelligence Authority (FIA). The comment below captures the complexity and frustration of most respondents:

No, [the license] can be issued after five years or three years. So at times the years may elapse when you have not got the funding. So you may not manage to go and subscribe, as you're still looking for money to subscribe, they have already imposed a penalty fee on you (Nakusi Sylvia, Budadiri Women Progressive Association, Manafwa).

2.3. The Practices and Strategies of Women in Philanthropy

At a general macro-conceptual level, the AGN (2013) provides an analytical framework for documenting and highlighting the different types of philanthropic activity being pursued in Africa by individuals, communities, and organisations (p.5). The philanthropy sector in Uganda has been growing with notable expansion of 'mobilized philanthropy', 'institutional' giving, and 'High Net Worth Individuals' (HNWI). Depending on need and cause, almost all the organisations studied have engaged in the different forms of philanthropy at one point in their engagements. Based on the interviews we conducted, the most prevalent was the "in-kind" and "community philanthropy".

Mobilized Philanthropy

According to the AGN (2013), 'mobilized philanthropy' derives from the category where institutional structures continually mobilize resources from a range of sources to channel towards defined charitable aims in the broader society that is not in the community's immediate circle (p.9). A key characteristic of 'mobilised philanthropy' is that it starts with an articulated aim and seeks to raise the requisite resources (p.15). At one point in their work cycles, each of the women-led organisations we interviewed noted how they have engaged in mobilising resources towards helping other people outside their communities. In addition to the many cases cited during the COVID-19 pandemic, another notable example was mobilisation of food and clothing towards helping people in Karamoja (Monitor Reporter, 2022).

I think the Covid-19 period showed us a lot and people took care of each other. For the first time we were seeing people sending us food from the villages and people were really taking care of each other. And it is carrying on and it is a culture in Africa whereby people give but don't document their acts so people think more giving is coming from the global north (Rita Aciro, Uganda Women's Network).

Within the mobilized kind, both groups studied (non-for-profit organisations and the enterprises) indicated a prevalent use of social media to mobilize individuals to contribute to the causes as well as an ability for

contributions to be made to the organisations or enterprises through mobile money transfers. It was also indicated that formal structures, particularly the religious institutions remained a central feature in operationalising the giving towards people outside the respective communities. Other avenues for mobilising resources towards e.g Karamoja were schools at all levels.

High Net Worth Individuals (HNWIs)

The AGN (2013) notes that HNWI philanthropy is where centrally controlled resources are directed towards a set of defined charitable aims in the broader society (p.9). It is the type of giving often characterized by wealthy donors who dedicate resources to causes of their choosing (p.11). The AGN notes that unlike other models that depend on aggregating money and in-kind contributions from a range of sources, the HNWI type allows for a single decision-maker to direct contributions with a degree of autonomy (p. 11). It is noted that one of the key weaknesses of the HNWI model is that such wealthy individuals tend to be disconnected from the community and their needs. Thus, their giving may not have impact. The solution is for such HNWIs to collaborate with community-based philanthropy initiatives to better understand the wants and needs of the community (p.11). They further advise that engaging with grassroots community foundations would ensure that strategies of the HNWIs are grounded in local realities towards better leveraging of intangible community resources (p.12).

Some of the interviewed women-led organisations and enterprises pointed out that they are progressively identifying more HNWIs within their respective communities/regions to support philanthropy. The findings show that for the studied organisations, almost all of the founders engage in philanthropy as HNWIs or often commit their organisations to giving to causes (Appendix 1). As noted by the AGN, some of the weaknesses of HNWI philanthropy, such as lack of formal structures or strategies for giving, was noted in some of the women-led organisations we interviewed. However, it was evident that the HNWIs studied had a good grasp of the day-to-day dynamics of their communities and understood the needs.

While there are many HNWIs in the respective regions, an example provided from Soroti in the North Eastern part of the country provides some insights not only to the issue of HNWIs, but also to the new models of philanthropy in Africa/Uganda:

We have seen that over the past five years, different people create a business, but with the idea of resolving a problem that the community has and not necessarily for the profits because that way, there is continuity in giving to the community without having to depend on a one time donation. So that is like one of the leading models that I can point out today in Africa. Maybe we can talk about for example what Tony Elumelu is doing, offering funding and grants to different businesses, to different organizations to enable them to address the problems that their communities are facing (Mary Edyegu Apolot, Youths with a Focus).

Community Philanthropy

The AGN (2013) defines “community philanthropy” as one “where givers pool resources to tackle challenges in their own immediate community that any one individual would have been unable to address” (p.9). The AGN notes that community foundations and faith-based community organizations account for the bulk of the observed examples of ‘community philanthropy’ (p.9).

By default, the women-led organisations and enterprises we interviewed are situated within communities in which they feel an obligation to address the various challenges by mobilising resources. As the scholarship notes, there

is a strong element of self-help in the 'community philanthropy' category, in what Ssewakiryanga (2022d) refers to as "Ubuntu, Harambee, Obwaseruganda" (p.33). He states that:

The use of mutual funds, community digging groups in rural Africa, burial groups, brigades that transport the sick and exchange of gifts for a diversity of lifecycle functions from birth to death are all important ways in which community philanthropy has existed for centuries and expanded and grown (p.33).

Several of the organisations and enterprises we interviewed were involved in local fundraising work from mainly donors abroad. However, some were engaged in community fundraising especially through religious institutions. The philanthropy activities within the organisations were as varied as the quotations below demonstrate:

Actually community local mobilization is the best. Because once you tell them what you want to do and previously they've seen what you've done, they will embrace it very fast. And immediately some of them will use their social media pages to solicit for funds than waiting for donors because you can write to a donor and they can even take two years without funding but a community within two to three weeks you will have something on table to keep moving (Sylvia Nakusi, Budadiri Women Progressive Association).

We do not wait for international donors to come and help. Our work is surrounded by what can we do? How can we use the existing resources to create impact and to reach our mandates? I won't say we did not have any other donor come in, but our initial partner is the community and the families that we have back here at home. And for the partners we have worked with like the Rotary Clubs around here in Fort Portal, Kabarole and Kasese. We have worked with individual businesses; we have worked with banks around Kabarole (Bridget Kaligirwa Kigambo, Girls Potential Care Centre).

It was noted from the interviews that for "community philanthropy" to be successful, there was need for organisations to identify individuals with good fundraising and interpersonal skills. For instance where items are sold in Churches to support a particular cause, some individuals have ability to sell an item very highly than others. It was also noted that philanthropy organisations should devise mechanisms of personally acknowledging the contribution of every individual giver, small and big. Such acknowledgement would encourage them to give more. There should also be more improved accountability mechanisms to always report back to the community what their contribution was able to achieve.

In-kind and service philanthropy

The AGN (2013) points out that 'in-kind and service' philanthropy includes provision of specific proprietary services or application of non-financial personal resources towards philanthropic purposes (p.9). It is whereby the organisations or some individuals therein donate time, labour, knowledge, influence and visibility in support of causes (Ibid.). Many African authors have indicated how philanthropy is embedded in the life system of Africa; and that African lives are in themselves an encapsulation of the diversity of philanthropic gestures from helping relatives, to contributing to weddings, to giving to religious functions and most of all giving time to each other (Ssewakiryanga 2022d). In a campaign towards assisting people affected by the COVID-19 pandemic, Carol Owashaba said:

For food, we targeted the communities like Churches... the LC 5 of Rubirizi District gave us matooke. Sometimes people give because someone else has given so some other woman saw and gave food stuff like matooke, cassava and others. And the mothers of some of the girls in the community also provided some services like peeling the bananas. And then SACCOs in the area decided to give us drinks.

By virtue of being situated in communities, all the organisations and enterprises we interviewed practiced the “in-kind and service” philanthropy at many instances in their work. Being organised groups, it was easier to mobilize individuals and small groups within the communities to offer their time and effort to assist others.

And this is a home [Lira Babies Home] that has been founded by the Catholic Diocese of Lira. So, it is being supported by the diocese, and the parishes around it. Then also well-wishers that come on ground. The well-wishers, different institutions within the locality and other friends who come in. It has been locally funded, and they are the main people who are really supporting this home to stand... you find they have come today, they have swept, they have washed for babies, they have fed them, and they go back, so, they do that work. Sometimes even they come and we tell them that we are going to the garden to dig for the children, they join us. (Rev. Sr. Leocardia Turyahebwa, Lira Babies Home).

While noticeably the most prevalent, the “in-kind and service” philanthropy was the least documented.

2.4. Values and Determinants in Giving

As noted above, the values in giving by most of the women leaders interviewed were grounded in their religious and cultural norms. A few quotations in Table 4 below encapsulate the broad array of responses from the 35 organizations and enterprises on what motivates the work they do in the various sectors.

Table 4: Sampled values and determinants in giving by women’s organizations and enterprises

For us it is the denouncement of injustice that is the drive. Once you have that drive against injustice, then you are able to give, you are able to give your information and educate through capacity development. So, it's basically about denouncing injustice and discrimination among the girls and women in particular (Rita Aciro, Uganda Women’s Network).
We are gifted differently and many factors determine a person’s vulnerability; therefore the need to use what we have to improve the life of those that do not have. This should be free will - voluntary. There is blessings in giving than receiving. It’s good to reciprocate, and that’s a value I cherish (Elizabeth Alyabo, Centre for Women and Children Reintegration).
I was touched way back that was five years ago, when he had a very alarming hunger in Teso, we saw our girls being sold with a bag of cassava as a way of rescuing their family... when I saw girls, you remember Soroti was really a place, especially in Aloito market, where girls were being ferried even from Karamoja and they were being exchanged for cassava (Christine Aumo, Soroti Girls Rights).
So that's where we come from that because of the nature of society and its associated social norms that discriminate against women and girls. So they are not able to fully exercise their rights like not able to have education, not able to participate in decision-making processes to basically thrive because the society we live in allocated everything to one gender (Frances Birungi-Odong, Uganda Community Based Association for Women and Children Welfare).
The key values and norms that define giving for me mainly depend on the need to enhance social cohesion and interdependence. In every situation, for society to thrive well, it is prudent to value each other and have a sense of belonging (Emily Drijaru, Integrated Child Services, Arua).

The social values I think, for me it is empathy, like putting myself in someone else's shoes; how they live, if they are living, how can their lives be improved? (Rosette Kyakyo, Slum Youth Rehabilitation and Development Organization).

Well, it's just to empower women (Moreen Kyokusiima, Hope Partners Mbarara).

Okay, in terms of the values, we draw heavily from the African charter of feminist principles, since we are a feminist organization. And to highlight some of the values, it is love, inclusiveness, integrity, excellence, professionalism (Eunice Musiime, Akina Wa Mama).

But now, our focus is one; on lucrative jobs, lucrative high paying employment. And we look at it from two perspectives; One, the micro small enterprises should be able to practice ways of managing business...We are also now looking at employability for better self-reliance. So, now we have started focusing on adolescents to prepare them for better employment in the future (Florence Kuteesa, Council for Economic Empowerment for Women of Africa-Uganda Chapter).

2.5. The Actors in Women's Philanthropy in Uganda and Sectors Supported

Within the scope of this report, the main actors in women's philanthropy in the country are the women leaders as presented in Table 2 and 3 above. During the interviews with the 35 women leaders, many local community actors as individuals and organised groups were identified in philanthropic giving, but also several international actors. In Figure 4 below, the main formal and informal actors as identified by the 35 women leaders are discernible in the Nvivo generated word-cloud. In addition to the women, other key actors include donors, youth, children, girls, community, government and organisations. In section 2.5.1 below that discusses the sources of funding, the organisations that donate towards women's philanthropy are further acknowledged.

Figure 4: Nvivo generated word-cloud of the fifteen most commonly used words in the 35 interviews identifying key formal and informal actors in the sector



The supported sectors by the women's organisations and enterprises studied are varied as the two quotations below demonstrate:

Our aim really is to strengthen women's leadership so that collectively, they can break the chains of poverty, the day-to-day challenges they experience such as patriarchy in communities that we work in, class and sex segregation. And so we are doing this through advocating for women's economic justice, that's one of the areas that we are very passionate about but also sexual and reproductive health and rights because we so much work with women and girls, and that is really pertinent to their social economic development. We also work around promoting education and lifelong learning; but also very important this year and last year for communities to adapt to climate change (Agnes Mirembe, Action for Rural Women's Empowerment).

We do support mostly education that is enabling the girls to go back to school, but all mostly hands on skills because these are mostly girls who have dropped out of school....vocational skillscapacity building (Christine Aumo, Soroti Girls Rights).

It was also reassuring to note one organisation that was engaged in the sensitive sector of holding government agencies to account. The Rwenzori Anti-Corruption Coalition works in ten districts with a workforce of up to 7,080 monitors that are mainly youths. The organisation's Executive Director, Angela Byanagwa said their work had saved the central and the local governments billions of shillings. She provided several examples, one of them being a supermarket in Fort Portal in which their monitoring team led to the discovery and reporting of government free sanitary mama kits being sold:

So, I organized a meeting with police, we went and raided the super market and arrested the Chinese and he was given bond by police and they did not want to prosecute him, they did not want to do anything you know, all the bribery things. I contacted the DPP in Kampala, she came on ground and she ordered for that file to be taken to court and that's how the Chinese was able to be prosecuted and brought to book (Angela Byanagwa, Rwenzori Anti-Corruption Coalition).

However, Byanagwa noted that their work had suffered a major blow since it was supported mainly by the DGF that was suspended in Uganda in late 2021, leading to the eventual closure of the facility in December 2022.

2.6. The Assets, Sources of Revenue, Spending Patterns and Amounts of Donations

Whereas this question was specific to the women-led enterprises, it was also key to get a sense of how the non-profit organisations manage resources. However, due to the fact that most interviews were conducted remotely, several organisations and enterprises were not comfortable to share what is considered sensitive information on sources of revenue, spending patterns and amounts of donations.

2.7. Sources of Revenue

As discussed in section 2.2 and 2.3 above, it is evident that the women's philanthropy sector in Uganda is financed from many local (community) sources, but is also still dependent on significant foreign donor funding. The disclosed sources of funding included: individual donors, group donors or institutions, and several foreign donor agencies. Quotations from four organisations below encapsulate the nature of the funding:

Mainly our partners are international... I think I should say that over 90-95% is donation from Europe. We have partners from USA, Canada like Stephen Lewis Foundation from Canada. We have from US Global Fund for Women who are supporting a lot of the economic justice programs; but we also have One-Girl Australia also supporting a lot of our health safe space, supporting vocational skilling around improving lifelong learning.... (Agnes Mirembe, Action for Rural Women's Empowerment).

We have partnered with a number of organizations; I will speak to the ones that we currently have; like I mentioned our first partner was UNICEF that came to support the work of the organization, currently we have; Canadian Feed the Children, GIZ, UN Habitat, GLTN (Global Land Tool Network), AWO International, Wellspring Philanthropy Fund and that is in Karamoja sub-region and Kabong (Frances Birungi-Odong).

So, I would say individuals, Ugandan companies like NSSF reached out to us and bought machines for the social enterprise worth 16 million [Uganda shillings] and we had not written to them. Stanbic Bank, actually most companies have supported us both materially and financially depending on what we are going to do. Then we have had international donors such as United Nations Office of Drugs and Crime (UNODC), Harvard International, United States African Development Fund, African Women Entrepreneurs and the Private Sector Foundation Uganda (Caroline Owashaba, Action for Youth Development).

Being a very young organization, we have so far received 3000 Euros, a one off from Haela Foundation and 97,000 USD from AWDF (African women Development Fund) being implemented in partnership with the National Association of Women's Organizations (Elizabeth Alyabo, Centre for Women and Children Reintegration).

The national funding entities mentioned as sources of revenue by mainly the 20 non-for-profit organizations include: The AIDS Support Organization (TASO), Mercy Corps Uganda, Uplift Uganda, Uganda Muslim Youth Development Forum, Ssenyange Uplift Projects, Raising Teenagers Uganda, Movement for Community-Led Development (MCLD), Girls Not Brides Uganda (GNBU), Private Sector Foundation Uganda, UWONET, Bugisu Civil Society Network, Koboko Municipal Council, National Civil Society Organization, Center for Human Rights and Development (CEHURD).

The international entities mentioned include: UNDP, UNFPA, UN Women, Oxfam, the Netherlands Embassy in Uganda, Embassy of Ireland, European Union, British High Commission, the Dutch Ministry of Foreign Affairs, GIZ, DGF, DANIDA, USAID, IRISE International, IRISE East Africa, Digital Human Rights Love, Red Cross Society, Ford Foundation and Hewlett Foundation.

Others mentioned are: Independent Development Fund of Saudi Arabia, BMZ, Terre des Hommes, IFA from Germany, CARE International, World Vision, ECO, World University Services Canada, Global Green Grant (GGF), The Giving Exchange (TGE), and Young Agro-Green Africa Network (YAGANET).

2.8. The Spending Patterns by the Organisations

The spending patterns of the organisations and enterprises also vary based on the resource basket. While some are dependent on what they get from the local communities, others have grown over the years as the two quotations below demonstrate:

We started with little money; less than 10 million but as time went on, people continued contributing. We at least were able to raise some good money but currently as we stand, our spending threshold is below \$48,000 per quarter, which is about 98 million per year that's an estimate of 30,000 dollars. I am talking in terms of the donation which is external then the local contribution comes to like 10 million [Uganda shillings]. So basically 30,000 dollars from out, then 10 million which is locally contributed (Christine Aumo, Soroti Girls Rights).

Well, it has been a very slow and steady growth I would say. In 2019, our annual budget was about 12,000 Euros. Then in 2020 it went up to 20,000 Euros and 2021 we closed the year at 86,000 Euros (Teopista Onzia, Community Empowerment for Peace and Development).

Overall, the spending patterns by the organizations and enterprises depend on the number of activities or sectors supported, the geographical area of coverage and the number of project or organization's staff to be remunerated.

2.9. The Assets Base

Since the organisations and enterprises that we interviewed work in different fields, the ownership of assets differs based on the nature of work. An Nvivo generated list of assets from the 27 organisations and enterprises that responded to the question shows ownership of: vehicles, motor cycles, bicycles, computers/laptops/tablets and office equipment such as printers, cameras, smart phones, sewing machines, furniture, land and buildings. Two quotations below give a general indication as to the various uses the physical assets are put to:

Yes, we have land which is titled amounting to 12 and a half acres. Our plan is to build a peace education center where we will have both formal and informal section of the institution focusing so much on agriculture; and then innovation and also maybe we shall have a section where we can take up children who are really disadvantaged... (Jane Ekayu, Children of Peace Uganda).

We have of course movable assets like we have three vehicles, we have up to 21 motorcycles, and we have laptops that are like 15. And then we also have the non-movable. We have an office space that is owned by the organization. And then we have the human resource that of course supports most of the organization work, coupled with other tools of work that maybe I could not have mentioned such as cameras, printers. We have those that are written documents that direct our work like the policies, strategic plan... (Ropani Sauda, Partners in Community Transformation).

However, some respondents put a nuanced analysis to the assets and resources they give in philanthropy:

Let me start with myself; one of the biggest assets that I offer to philanthropy in our community is my time and my skills. I am a full-time volunteer in the work in the organization. But I also have skills in different areas. For example, I am a life coach. I am a facilitator by practice and training. And these are assets that I give in my work (Mary Edyegu Apolot, Youths with a Focus).

It is, therefore, evident among the 20 organisations and 15 enterprises interviewed that the assets base is not limited to tangible physical ones only, but also the skills and knowledge people offer.

In terms of sustainability, an outstanding example is what was shared by Florence Tumuheirwe, the CEO of Kigezi Women in Development:

Then on our sustainability plan, we also came up with a savings and credit scheme where we mobilized our members to save 5000 shillings per month. Then at the end of the year, each had a share of 60,000 [Uganda] shillings. We started this small, but now we have 16 million [shillings] and we loan on 2% decreasing rate. We started at 4.2 million now we are at 16 million plus.

2.10. Challenges and Opportunities

There are notable challenges facing the philanthropy sector in general and the women-in-philanthropy one in particular. Most of the notable challenges are institutional linked to government's oversight roles. However, other challenges are due to organisations' lack of robust internal accountability mechanisms. There are also many opportunities to harness to improve the philanthropy sector in Uganda.

Challenges to Surmount

By their design, most philanthropy organisations are geared towards working to support the advancement of social justice and inequality. Such work enjoins organisations to support individuals whose basic human rights are being

infringed upon. In Uganda, organisations that work in the sector of human rights monitoring and advancement, particularly of sexual minorities and opposition politics, have been targeted by functionaries of the State.

The registration requirements at central and local government levels continue to pose a challenge. The organisations interviewed pointed to the many layers of registration as well as the cumbersome renewal requirements. For those whose work cuts across several districts, signing MOUs with each and submitting to the requisite reporting demands is not only cumbersome, but also costly in time and resources.

The lack of information about tax exemption and the discretionary powers by the Commissioner General of the Uganda Revenue Authority on deciding which organisations qualify for tax exemption was also noted as a challenge to operate philanthropy organisations in Uganda. Paying income tax by some organisations reduces the resource envelop and takes away from activities that would benefit communities.

The requirements of the FIA under the Anti-money Laundering Act 2020 have continued to pose a challenge to organisations, particularly those that receive funding from international donors. Almost all organisations transact more than the minimum set amount for declaration to the FIA of UGX 20,000,000. Such requirements have led to many foreign donor organisations pulling out of Uganda due to the burdensome nature of doing work.

Besides, increasingly GoU has gotten overly involved in the activities of NGOs and CSOs, including philanthropy ones. The closure of 54 organisations in August 2021 was a blow to the work of civil society organisations in Uganda. Such government action sent a message around the world that western donors are not welcome to operate in Uganda. The closure affected dozens of organisations involved in the philanthropy sector.

In this report, we have confirmed the observation by Ssewakiryanga (2022e) about the politics of patronage whereby community members routinely interpret the acts of generosity by women-led organisations as transactional. This has led to women leaders involved in philanthropy work to conflict with local politicians who view them as competitors in the political spaces.

Some women raised the issue of sexual harassment especially in cases where the women leaders were demanding for services. The quote below summarises the experiences of many women leaders we interviewed:

I being a lady comes with a lot of things. You will have people making passes at you. You have a partner that you really need, but the only condition for you to get that partnership would be a sexual transaction and sexual exchange. And sometimes it's very hard to reach your goals or reach the organization goals if the leader is somehow being harassed (Bridget Kaligirwa Kigambo, Girls Potential Care Centre).

Another noted challenge was the lack of a culture of transparency by most organisations to publish their finances and donations received. In the interviews, several organisations and enterprises were hesitant to declare their worth in terms of assets, sources of donations or revenue and spending.

While there have been noticeable advances on the women's empowerment front, several organisations noted a persistent culture of giving rooted in patriarchy whereby women philanthropists were often linked to their spouses or male colleagues. As a matter of fact, many women in communities would not engage in any forms of philanthropy without the permission of their spouses. The challenge and mitigation was presented by one respondent thus:

Of course [there are several challenges that accrue to the fact that you are a woman], given the fact that women are supposed to, like how culture places women in a particular context, may be in a particular box. They look at you and the way you behave; like me am given all sorts of names; arrogant, rude because they don't expect a woman like me to take on the men and be able to make them account. It will be undermining the men and yet the society expects a women to be obedient, quiet; you know those socio-cultural aspects. I face a lot of those but, of course, I know my goal. I know, the reason why I'm doing this is to support the community, the bigger picture (Angella Byanagwa, Rwenzori Anti-Corruption).

While the formation of the Uganda National Philanthropy Forum is a move in the right direction, the philanthropy sector is still conflated with the work of CSOs and NGOs. There are still not many institutional structures to support the philanthropy sector as an independent player in the development of the country.

Opportunities

In the case of 'mobilized philanthropy', the major opportunity that exists for women philanthropists in Uganda is to know the sectors they each support to avoid duplication of roles and wastage of resources. The National NGO Forum has played a role of bringing the organisations together, but there is still work to be done by organisations to streamline their operations. One of the respondents offered a solution:

And so, one of the biggest things that I see as the ways we can encourage cultural and local participation is by first of all, addressing the mind-set because so many of us, including different organizations have a dependency mind-set; and not many believe it's possible for us ourselves to be able to contribute to our community both financially or in kind (Mary Edyegu Apolot, Youths with a Focus).

There is also an opportunity by organisations to mobilize communities better and create incentive mechanisms for giving. The recognition of individual donors at community level should not be limited to those who give money and material items, but also those who give time, expertise and other intangible contributions. One of the respondents noted the issue of self-sustainability by local communities in giving:

I feel like we need to tell the people the reason why they have to give and also why they are giving. I realized that some individuals want to give but then they want to be approached... People need to understand actually that the concept of giving is just a collective effort of bringing together funds and then you have the basket (Carol Owashaba, Action for Youth Development).

The increasing hostility of GoU towards foreign donors towards philanthropy should be taken as an opportunity to explore more avenues of indigenous resource mobilisation. There is a growing number of HNWI's in the country as well as a growing middle class that can be harnessed towards more giving towards community development. This will eventually reduce dependency on foreign donors.

Events such as the outbreak of COVID-19 opened up new avenues of conducting business by organisations in innovative ways.

I think after COVID, we actually learned best how to leverage technology and so we are using a lot of social media engagements; the internet, like what we are doing now - the Zoom meeting because I mean initially we would have physical meetings but we also engage a lot of online meetings, webinars, trainings. And we are sharing a lot like I have already mentioned that the reports in terms of accountability uploaded on our website (Agnes Mirembe, Action for Rural Women's Empowerment).

The organisations have also found innovative ways of using information and communication technology, particularly social media in mobilising resources both locally and internationally. An Nvivo generated search for use of social media by the combined file of the 35 organisations and enterprises showed that 32 acknowledged its wide usage in their work such as Facebook, Twitter, YouTube, LinkedIn, WhatsApp and others (Appendix 4).

Other innovative ways include those cited by two respondents below:

So, I opened up an account with MChanga, a Kenyan platform by Safaricom that puts together people who are running campaigns on charity; also maybe for the sick who need transport, who need treatment. You put it online, and then people can see it there and can use their Visa cards to pay to the account or use these lines. We opened an account, and it also worked and we raised money. For me technology helps but also, we've used crowd funding on an online platform (Caroline Owashaba, Action for Youth Development).

CEWOCHR has developed an app; FamLink app to support our activities around family tracing and reunion. This is soon being launched, it's pending developing a privacy policy and linking it to the

website that is as well being redeveloped (Elizabeth Alyabo, Centre for Women and Children Reintegration).

3. RECOMMENDATIONS, IMPLEMENTATION STRATEGIES AND CONCLUSION

3.1. Recommendations

The formation of the Uganda National Philanthropy Forum is a good starting point to streamline the sector. However, there is need to further study how the sector is organised in other countries. For instance, Ssewakiryanga (2022c) refers to the establishment by the government of Liberia of the Liberia Philanthropy Secretariat as a platform for linking national priorities with philanthropic resources (p.16). He further cites other examples such as Kenya and Ghana whereby philanthropy has been leveraged to support development interventions (p.17). In the interviews, most respondents were supportive to the idea of a Secretariat provided it helped in streamlining the current cumbersome processes related to registration and reporting at central and local government levels.

To me this [secretariat] is a great idea as it will play a big role not only in uniting philanthropic organizations but also promote transparency and accountability (Lilian Karutaro, KWETU Investments Club).

However, some noted that the NGO Forum as well as the NGO Board were already doing such work and creation of a Secretariat would be duplication unless the other ones were subsumed.

Unless it's another body coordinating the secretariat, I don't support government being in charge because it has failed many good initiatives started to benefit vulnerable persons through the deeply entrenched corruption (Elizabeth Alyabo, Centre for Women and Children Reintegration).

It is also hoped that such a Secretariat would help in streamlining domestic fundraising and mobilisation of resources by NGOs and CBOs. As Ssewakiryanga (2022e) noted, there is need to build a strong portfolio of organizations that finance the women's movement and gender equality over the long term and not in piece-meal episodes of short-term projects (p.30). Such organisations would agree on areas of focus rather than each working on multiple ones, which leads to wastage of resources.

As the foreign donors' space shrinks in Uganda, there is need to encourage local philanthropy by creating an enabling legal and fiscal policy environment. In addition to amending some of the laws to reduce the burden of registration at multiple levels, there is also need to amend the law governing tax incentives to ensure that domestic organisations have more resources available for community development.

As the AGN (2013) noted, the impact of giving has not been well documented in Africa. The contribution of the various forms of philanthropy to national development ought to be monitored and the impact documented. While some forms such as 'mobilized philanthropy' and the HNWI's can easily be monitored, others such as 'community' and the 'in-kind' are harder to discern. However, with national structures that permeate to the local levels, it is possible to monitor and document most philanthropy activities and gauge their impact to national development as proposed by the AGN (2013).

The table below is a summary of a road-map that includes recommendations, potential partnerships, and implementation strategies to co-create actions to harness women-led philanthropy in Uganda.

3.2. Implementation strategies

Table 5: Summary of recommendations, implementation strategies and potential partnerships

Recommended actions	Implementation strategies	Potential implementing partner	What will UNNGOF do (in collaboration with APN)	Proposed Timeline of the Actions
Streamline the philanthropy sector by mandating more responsibilities to the Uganda National Philanthropy Forum (UNPF)	<ul style="list-style-type: none"> Bring together all national organizations to agree on action points. Formation of Forum's leadership 	The UNNGOF in partnership with regional offices	<ul style="list-style-type: none"> To provide initial resources to organize the forum, including initial meetings. To provide seed capital to run the Forum 	March 2023 - June 2023
Create an incentives regime to encourage local giving.	Create a list of various incentives e.g. awards, medals, street names etc...	The UNNGOF in partnership with regional offices	To provide leadership in the creation of the various incentives	March 2023 - June 2023
Harness the growing middle class and the HNWLs in the country towards more giving.	Mandate every organization under the UNNGOF to create a list of such individuals in their jurisdictions.	The UNNGOF in partnership with regional offices	To provide initial resources assist in the creation of a list of such individuals in the regions.	March 2023 - June 2023
Ensure that the different forms of philanthropy [mobilized, community, High Net Worth Individuals and the in-kind or service] are documented.	Create a national catalogue at regional level to document the different forms of giving and by whom	<ul style="list-style-type: none"> Initially by the UNNGOF in partnership with regional offices Later by the UNPF 	To provide seed support in the creation of a national catalogue to document different forms of philanthropy in the country	March 2023 - June 2023
Lobby to ensure the legal and fiscal policies that don't favor the sector are amended e.g. the UGX 2,000,000 monthly penalty for failure to renew the registration permit on time.	Engage with the line ministry [Ministry of Labor, Gender and Social Development] to lobby parliament in view of revising the noted legal and fiscal policies	<ul style="list-style-type: none"> The UNNGOF leadership Identified relevant legal organizations 	To draft policy documents with specific requests to the line ministry and to the relevant committee of parliament	June 2023 – December 2023
Reduce on the bureaucracy of registering and operating philanthropy organizations in the country.	Engage with the line ministry to lobby parliament in view of revising the registration laws.	<ul style="list-style-type: none"> The UNNGOF leadership Identified relevant legal organizations 	To draft legal documents with specific requests to the line ministry and to the relevant committee of parliament	June 2023 – December 2023
The relevant taxation law (Income Tax Act 2021) should be amended to specify the criteria for tax exemption to NGOs.	Engage with the line ministry to lobby parliament in view of revising the registration laws	<ul style="list-style-type: none"> The UNNGOF leadership Identified relevant legal organizations 	To draft legal documents with specific amendments to the law for submission to the line ministry and to the relevant committee of parliament	June 2023 – December 2023
Increase the amount to report to the FIA under the Anti-money Laundering Act 2020 since most organizations routinely receive more than the stipulated amount.	Engage with the line ministry to lobby parliament in view of revising the registration laws	<ul style="list-style-type: none"> The UNNGOF leadership Identified relevant legal organizations 	To draft legal documents with specific amendments to the law for submission to the line ministry and to the relevant committee of parliament	June 2023 – December 2023

3.3. Conclusion

This report has presented evidence that there are indeed multiple instances of local philanthropy that often go unnoticed and undocumented (Ssewakiryanga 2021a). It is evident that local giving by individuals and community philanthropy is vibrant in Uganda, especially in the informal sectors such as religious institutions, social-cultural spaces, families and giving-circles. There is a growing number of rural communities in Uganda coming together to form SACCOs (Saving and Credit Cooperatives) that have helped in addressing the most prevalent socio-economic challenges in communities as well as philanthropic causes.

However, there is also growing institutional local philanthropy engineered by the women-led NGOs and CBOs that we studied. Such organisations are involved in 'mobilised philanthropy', but also often facilitate other forms of giving by individuals or in organised groups. Within the interviews of the 35 organisations, there are discernible new models of African philanthropy. A few of such innovative examples were cited by Elizabeth Alyabo of the Centre for Women and Children Reintegration:

Marathons e.g. Kabaka's run, Cancer Run etc. Donations through church collections. Individual contributions or donations to particular causes e.g. Lango Development Fund (LDF) that has to-date supported education of over 200 persons from the Lango Sub-region. Corporate Social Responsibility through corporate organizations or business entities.

Whereas the legal and policy environment remains restrictive to organised civil society, there are structures such as religious and cultural ones that remain open to philanthropy activities without undue monitoring. Such avenues provide opportunities to the women-led organisations to conduct some activities that advance the well-being of the communities in which they work.

Based on the theory of change summarized in Figure 2 above, there is need to harness not only the mobilisation skills of women in the country (people), but also for government (central and local) to work on the policy/legal environment that is currently rather restrictive and burdensome. However, there is also need to document and distinguish better all forms of philanthropic giving, especially the community type as well as the 'in-kind and service' that are most prevalent in Uganda. When the above are achieved, the contribution of the women-in-philanthropy sector to national development will be better acknowledged.

A befitting ending to this report on women-in-philanthropy is a quotation from Florence Kuteesa, the long-time leader of the Council for Economic Empowerment for Women of Africa-Uganda Chapter:

As I noted in my notes, we are born to give; we are born to take care of others. When you have a baby girl playing, she plays with a doll, she plays by giving water to the doll. The boy plays with the cars. So we are groomed by our parents to take care of our homes. When you go to the community, we have these women's groups, and in the past, those used to be very strong, that is the issue of the desire to give, that desire to defend, that desire to counsel.

REFERENCES

African Grantmakers Network (AGN) (2013). Sizing the Field: Frameworks for a New Narrative of African Philanthropy. Warrenton: Virginia. Accessible in July 2022 at [here](#).

African Philanthropy Network (APN) (2021). Steadfast Rising and Ready: The Power and Possibilities of African Feminist Philanthropy in a Persistently Uncertain World. Africa Philanthropy Network & Urgent Action Fund- Africa. Accessible in July 2022 at [here](#).

Asingwiire, Mzee (2022, September 30). Ronald Alimpa accident: Mama Fina offers Shs3 million to support victims. Accessible in October 2022 at [here](#).

Baxter, Maggie and Mackenzie, Susanne (2008). Women & Philanthropy: Inspiring Women, Inspired Giving. London: Philanthropy UK. Accessible in July 2022 at [here](#).

CivSource Africa (2020). Finding Philanthropy: Exploring the Practice of Giving for Public Good in Uganda. CivSource Africa and Robert Bosch Stiftung, Kampala. Accessible in July 2022 at <https://www.civsourceafrica.com/giving-reports>

Creswell, W. John (2014). Research Design: Qualitative, Quantitative and Mixed Methods Approaches. 5th ed. Sage Publications, Inc.

Har, Sophia (2017, October 13). Ugandan Authorities Shut Down ActionAid's Work, Freeze Bank Accounts. Accessible in October 2022 [here](#).

Monitor Reporter (2022, September 21). NGO launches crowdfund to give hunger-hit Karamoja meals. Accessible in October 2022 at [here](#).

Mukhaye, Damali (2020, December 14). NGOs dare govt to prove claims on terror funding. Accessible in October 2022 [here](#).

OECD netFWD (2019). Philanthropy and Gender Equality - Insights on Philanthropy for Gender Equality. OECD Development Centre, Paris. Accessible in 2022 at [here](#).

Sewakiryanga, Richard (2022e). The Shadow Side of Philanthropy. Occasional Working Paper No. 05/2022. Kampala: Uganda National NGO Forum and Centre for Basic Research

Sewakiryanga, Richard (2022a). The Meaning and Practice of Philanthropy in Uganda. Occasional Working Paper No. 01/2022. Kampala: Uganda National NGO Forum and Centre for Basic Research

Sewakiryanga, Richard (2022b). The Nexus between CSOs and Philanthropy in Uganda. Occasional Working Paper No. 02/2022. Kampala: Uganda National NGO Forum and Centre for Basic Research

Sewakiryanga, Richard (2022c). The Philanthropy and Foreign Aid Nexus. Occasional Working Paper No. 03/2022. Kampala: Uganda National NGO Forum and Centre for Basic Research

Sewakiryanga, Richard (2022d). Philanthropy and Mindset Change. Occasional Working Paper No. 04/2022. Kampala: Uganda National NGO Forum and Centre for Basic Research
Uganda National Non-governmental Organisations Forum (UNNGOF) (2022). "Terms of References for engaging a Consultant to Conduct the Study of Women and Philanthropy in Uganda". Kampala: UNNGOF

Uganda NGO Forum (2021). The Legal Environment for Civil Society Organisations in Uganda. Accessible in October 2022 at [here](#).

Uganda NGO Forum (2022). A Simplified Guide on the NGO Regulatory Framework in Uganda: The NGO Act, 2016, the NGO Regulations, 2017 and the NGO Fees Regulations, 2017. Accessible in October 2022 at [here](#).

Uganda NGO Forum (2022). A Simplified Guide on the NGO Regulatory Framework in Uganda: The NGO Act, 2016, the NGO Regulations, 2017 and the NGO Fees Regulations, 2017.

Appendix 1: Conceptualisation of philanthropy by the women leaders interviewed

<ul style="list-style-type: none"> • Many times people look at philanthropy only as money, but philanthropy is based on giving and we give in different ways. As an organization, our main role has been in terms of mobilizing women and giving them knowledge but also sharing information (Rita Aciro, Uganda Women's Network).
<ul style="list-style-type: none"> • Philanthropy means to give support or to meet the people's needs especially the vulnerable people (Susan Aino, Charity Women Association, Soroti).
<ul style="list-style-type: none"> • [Philanthropy is] offering to help vulnerable persons through financial donation, contributing towards a cause, mobilizing people to help others or in-kind support to a vulnerable person (Elizabeth Alyabo, Centre for Women and Children Reintegration).
<ul style="list-style-type: none"> • I can define philanthropy as giving to the community in terms of time, in terms of valuable resources to enable them improve on their welfare (Mary Edyegu Apolot, Youth with a Focus, Soroti).
<ul style="list-style-type: none"> • [Philanthropy is] charitable acts of giving to the under privileged (Ruth Jesca Ataa, Nakere Rural Women Activists, Karamoja)
<ul style="list-style-type: none"> • Philanthropy to me is an ability to give something in kind to people who are in need, especially those who are affected at the community level. It is just giving back to the community (Christine Aumo, Soroti Girls Rights Initiative).
<ul style="list-style-type: none"> • Philanthropy means having a heart of helping people in need (Annet Bakundika, Global Women Empowerment Network)
<ul style="list-style-type: none"> • The act of giving genuinely towards a social cause without expecting a reward in return (Lillian Biira, Inspire Girl Foundation).
<ul style="list-style-type: none"> • I think for me it is the act of giving, or generosity towards another by giving whatever you can to be able to improve the welfare of the other (Frances Birungi- Odong, Uganda Community Based Association for Women and Children Welfare).
<ul style="list-style-type: none"> • Philanthropy is being responsive to the issues of communities, by ensuring that issues of the community are addressed, to improve their livelihood and service delivery (Angella Byanagwa, Rwenzori Anti-Corruption)
<ul style="list-style-type: none"> • Philanthropy means the act of giving to make life better for vulnerable people. It can be in terms of time, efforts and resources (Emily Drijaru, Integrated Child Services).
<ul style="list-style-type: none"> • To me, it is a passion for the wellbeing of humanity to be able to reach another person in need with whatever little or much, or network or connection that one has. For me, I derive it from how my mother raised me; wanting always to give someone else who doesn't have. So, it is passion to improve another person's life, which gives us strength and the beauty of seeing somebody's life being transformed positively is what drives us (Jane Ekayu, Children of Peace Uganda).
<ul style="list-style-type: none"> • Philanthropy is where citizens decide to give towards a cause that they value (Monica Emiru Enyou, National Association of Women's Organizations in Uganda).
<ul style="list-style-type: none"> • Philanthropy to me I would say is the desire to see that the welfare of people around us, is met (Bridget Kaligirwa Kigambo, Girls Potential Care Center).
<ul style="list-style-type: none"> • According to my religion, when you give, you get rewards from Allah. So, if you believe in Islam, you have to give out whatever little you have. And when it comes to Buganda as a tribe, we always share. So according to my culture, and my religion, I see philanthropy as part of someone; given the nurturing styles he or she went through (Shifa Kateregga, Human Rights Defenders Masaka).
<ul style="list-style-type: none"> • Philanthropy in my work is improving livelihoods of the community I look at improving livelihoods mostly through community empowerment (Bridget Kezaabu, Amara Hub Lira).
<ul style="list-style-type: none"> • It is all about giving. I think it is the need; the visible need because sometimes the needs are not visible. But I think philanthropy drives so much on the visible need and visible solution (Rose Kigere, Women Rights Initiative).
<ul style="list-style-type: none"> • The act of giving with the desire to promote the welfare of others (Lillian Korutaro, KWETU Investments Club, Mbarara).

<ul style="list-style-type: none"> I think when they talk about philanthropy, they are specifically referring to that desire to give; you may give in terms of a service, you may give in terms of finances, and you may give in other terms (Florence Kuteesa, Council for Economic Empowerment for Women of Africa-Uganda Chapter).
<ul style="list-style-type: none"> To me Philanthropy is like charity whereby someone with a good heart gives to the people who are vulnerable to improve their wellbeing or their livelihood (Rosette Kyakyo, Slum Youth Rehabilitation and Development Organization).
<ul style="list-style-type: none"> I define it as the desire to promote the welfare of others especially by the generous donations, for example money (Maureen Kyokusiima, Hope Partners Africa, Mbarara).
<ul style="list-style-type: none"> For me, I understand it as helping the needy, by being the voice of the voiceless, and empowering the vulnerable people in their communities. So, it rotates around helping them but making sure that you amplify their voices and empowering them to also support themselves (Agnes Mirembe, Action for Rural Women's Empowerment).
<ul style="list-style-type: none"> Philanthropy is giving back to the community to contribute to its development (Eunice Musiime, Akina Mama Wa Afrika).
<ul style="list-style-type: none"> [Philanthropy] is the act of good will (Clamensia Mutonyi, Women's Rights in Development, Mbale).
<ul style="list-style-type: none"> Philanthropy isn't about only giving. It is about empowering the vulnerable or marginalized. Providing a stepping stone for them to come to a level where they can engage meaningfully in development (Margaret Nakato, Katosi Women Development Trust).
<ul style="list-style-type: none"> I can define philanthropy as a desire to give. It can be in form of donation, maybe money (Sylvia Nakusi, Budadiri Women Progressive Association, Manafwa).
<ul style="list-style-type: none"> Philanthropy is charitable giving by individuals and organizations (Maureen Namuhenge, Buteza Women Development Association, Sironko)
<ul style="list-style-type: none"> Philanthropy is more of giving out, to support or being generous to people with the aim of ensuring their wellbeing. For example, it can be food, it can be funds, and it can be mentorship, for my life to change positively (Thomas Odelok, Karamoja Women Umbrella Organization).
<ul style="list-style-type: none"> Philanthropy as an individual, I would define it as a way of pulling resources locally or globally for a common good or particular purpose and we don't just look at philanthropy from money point of view but it goes beyond money. It also comes in the form of the in-kind support, the time somebody gives to a cause, the knowledge sharing, etc... For example in West Nile, people have given land to host refugees unlike in south west where the land belongs to the government. So, this is philanthropy of very high levels of giving as you know land is capital. So, it's not just money but a collection of other resources (Teopista Onzia, Community Empowerment for Peace and Development).
<ul style="list-style-type: none"> Philanthropy is about giving in any way, meaning you can voluntarily offer a service without being paid and give something that is lacking in your community. But also you can provide services in terms of monetary funds, material, and in terms of advice (Caroline Owashaba, Action for Youth Development, Mbarara).
<ul style="list-style-type: none"> Philanthropy means supporting the welfare of marginalized people within the community. And it could be about mobilizing, maybe a community to also respond to the needs of those who are underprivileged, within their own community (Sauda Ropani, Partners in Community Transformation).
<ul style="list-style-type: none"> I think philanthropy is like giving; for example you look at situations and you give in something. It can be giving time, can be given in resources. It can also be scientifically organizing people to identify the causes of the problems that are affecting them (Florence Tumuheirwe, Kigezi Women in Development).
<ul style="list-style-type: none"> Philanthropy, according to me, is having a heart of service, having a heart of compassion to serve, see the need and serve (Rev. Sr. Leocardia Turyahebwa, Lira Babies Home).

Table 2: Sampled non-for-profit women-led organisations

No.	Organization	Name	Telephone	Email
1.	National Association of Women's Organizations in Uganda	Monica Emiru Enyou	0752-213203 0772-630589	ed@nawouganda.ug prod@nawouganda.ug
2.	Akina Mama Wa Afrika	Eunice Musiime	0772-429837 0414-543681	amwa@akinamamawaafrika.org eunice@akinamamawaafrika.org
3.	Uganda Women's Network	Rita Aciro	07593-30002	raciro@uwonet.or.ug
4.	Women Rights Initiative	Rose Kigere	0393-252010 0774-572490	women.r.i@gmail.com
5.	Community Empowerment for Peace and Development (CEPAD)	Teopista Onzia	0771-404875	cepadwestnile@gmail.com
6.	Centre for Women and Children Reintegration (CEWOCHR)	Elizabeth Alyabo	0772-616448	elizabetha@cewochr.org ; lizyano@gmail.com
7.	Children of Peace Uganda (CPU)	Jane Ekayu	0775-133637	jekayucpu@gmail.com
8.	Lira Babies Home	Leocadia Turyahebwa (Rev.Sr.)	0771-424166	lbabiesh44@gmail.com
9.	Girls Potential Care Center (GPCC)	Bridget Kaligirwa Kigambo	0751-316187	gpcc256@gmail.com
10.	Rwenzori Anti-Corruption	Angella Byanagwa	0772-558363	rwenantico@yahoo.com ; rwenantico@gmail.com
11.	Inspire Girl Foundation (IGF)	Lillian Biira	0785-061718	lilbiira22@gmail.com
12.	Women's Rights in Development, Mbale	Clamencia Mutonyi		mutonyiclere@gmail.com
13.	Charity Women Association (CHAWOA), Soroti	Susan Aino	0787-375844	susan_aino@gmail.com susan_aino@yahoo.com chawoa757@gmail.com
14.	Soroti Girls Rights Initiative (SGRI)	Christine Aumo	0772-332280	sorotigirlsrightinitiative@gmail.com
15.	Karamoja Women Umbrella Organization (KAWUO)	Thomas Odelok	0775-197194/ 0772-174660/	thomasodelok@kawuo.org / thomasodelok@gmail.com
16.	Human Rights Defenders Masaka	Shifa Kateregga	0754-124172	kshifah@gmail.com
17.	Integrated Child Services (ICS), Arua	Emily Drijaru	0772-980599	icswestnile.office@gmail.com
18.	Nakere Rural Women Activists, Karamoja	Ruth Jesca Ataa	0782-821170/ 0782-911344/	narwoa2002.org@gmail.com
19.	Youth with a Focus, Soroti	Mary Edyegu Apolot	0787-354515 0787-889109	edyequmary@gmail.com
20.	Brave Initiative Africa	Sharon Amongi	0774-697595	braveinitiative1@gmail.com

Table 3: Women-led community-based enterprises and/or investments

1.	Kigezi Women in Development	Florence Tumuheirwe	0772-428430	kwid1996@gmail.com
2.	Action for Rural Women's Empowerment	Agnes Mirembe	0778-896317 0312-102852	aruwe@aruweug.org aruwe.aruwe@gmail.com
3.	Council for Economic Empowerment for Women of Africa-Uganda Chapter	Florence Kuteesa Miriam Zawedde	0393-287133 0753-656730	info@ceewa.org fnkuteesa@gmail.com
4.	Katosi Women Development Trust	Margaret Nakato	0772-748774 0772-587427	katosiwomen@katosi.org
5.	Slum Youth Rehabilitation and Development Organization	Rossette Kyakyo	0414-660459 0773-634682	syradouganda@gmail.com
6.	Uganda Community Based Association for Women and Children Welfare	Frances Birungi – Odong	0755-949959 0772-926214	info@ucobac.org b.frances@ucobac.org francesbirungi@gmail.com
7.	Partners in Community Transformation (PICOT)	Sauda Ropani	0782-500555	rsauda@picot.or.ug
8.	Action For Youth Development, Mbarara	Caroline Owashaba	0702-065379	owashabacaroline@gmail.com
9.	Global Women Empowerment Network (GWEN)	Annet Bakundika	0772-351383	annetbukundika@gmail.com
10.	Budadiri Women Progressive Association, Manafwa	Sylvia Nakusi	0779-964477 0754-012885	silvianakusi@gmail.com
11.	Buteza Women Development Association, Sironko	Moreen Namuhenge	0786-231079	namuhengemoreen91@gmail.com
12.	Amara Hub Lira	Bridget Kezaabu	0775-882727	bridget@amarahub.org
13.	KWETU Investments Club, Mbarara	Lillian Korutaro	0702-290543	korutarollilian@gmail.com
14.	Ideal Woman Community, Masaka	Elizabeth Bagadal	0700-947613	idealwoman764@gmail.com
15.	Hope Partners Africa (HPA), Mbarara	Maureen Kyokusiima	0775-177552	mkyokusiima@yahoo.com

Appendix 4: Nvivo generated word-tree on usage of social media by respondents

