



African Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

FINAL STUDY REPORT

**CIVIL SOCIETY ACTORS AND
CORPORATE SOCIAL INVESTMENT
IN UGANDA.**

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List of Abbreviations

- ACOYDE:** Action for Youth Development
- AFIEGO:** Africa Institute for Energy Governance
- APN:** African Philanthropy Network
- ASOU:** Association of Surgeons of Uganda
- CEDO:** Child Rights Empowerment and Development Organization
- CSAs:** Civil Society Actors
- CSI:** Corporate Social Investment
- CSR:** Corporate Social Responsibility
- EEA:** European Environmental Agency
- EIA:** Environmental Impact Assessment
- FIA:** Financial Intelligence Authority
- IMF:** International Monetary Fund
- ISER:** Initiative for Social and Economic Rights
- JSE:** Johannesburg Stock Exchange
- KII:** Key Informant Interview
- LC:** Local Council
- MD:** Managing Director
- NGO:** Non-Governmental Organization
- NPO:** Nonprofit Organization
- NUDIPU:** National Union of Disabled Persons of Uganda
- SANGONeT:** The Southern African NGO Network
- SDGs:** Sustainable Development Goals
- SHU:** Save for Health Uganda
- SYRA:** SYRA Investments Ltd
- UBOS:** Uganda Bureau of Statistics
- UCC:** Uganda Communications Commission
- UCRNN:** Uganda Child Rights NGO Network
- UEA:** International University of East Africa
- ULII:** Uganda Legal Information Institute
- UN:** United Nations
- UNEP:** United Nations Environment Programme
- UNFCC:** United Nations Framework on Climate Change
- URA:** Uganda Revenue Authority

1. Background to the Study

Corporate Social Investment (CSI) is a self-regulating business model designed to ensure a company's social accountability to itself, stakeholders, and the public. When engaging in CSI, a company commits to operating in ways that positively contribute to society and the environment, departing from practices that may have negative impacts. The origin of CSI can be traced back to the early 20th century, evolving as a response to societal expectations for businesses to extend their contributions beyond their primary economic functions. Scholars like Howard Bowen played a significant role in shaping the modern understanding of CSI during the 1950s and 1960s, encapsulating a company's commitment to ethical operations, philanthropy, and societal well-being.

In the African context, CSI has evolved as a response to both global influences and local needs. Post-colonial times witnessed an increased emphasis on corporate contributions to community development and social welfare. Companies operating in Africa recognized the importance of addressing environmental, social, and governance issues to foster sustainable development and positive stakeholder relations. CSI initiatives in Africa often encompass projects addressing pressing social and environmental challenges, ranging from community development and education to healthcare and environmental conservation. Moreover, businesses in Africa are increasingly integrating CSI into their core strategies, acknowledging the potential for long-term success through responsible and sustainable practices.

The implementation of CSI in Africa varies across industries and regions, influenced by factors such as regulatory frameworks, cultural considerations, and the specific needs of local communities. Governments and non-governmental organizations play pivotal roles in shaping CSI practices through policy frameworks and advocacy for responsible business conduct.

Concurrently, civil society Actors (CSAs) in Africa are actively forming partnerships with corporations to collaboratively implement Corporate Social Investment (CSI) projects. This collaborative trend is driven by the realization that the combined resources and expertise of both sectors can lead to more impactful and sustainable initiatives.

Between 2021 and 2022, The African Philanthropy Network (APN) collaborated with ten organizations eight (8) countries in Africa and two (2) in the global majority to conduct a Legal Assessment Study. This study aimed to investigate the supportive legal frameworks for Civil Society Organizations (CSOs), including philanthropy support organizations. The findings revealed that almost all countries studied possess conducive legal environments for implementing Corporate Social Investment as a philanthropic practice, despite limited awareness among civil societies.

2. Objectives

- a. To assess the state and practice of CSI in Uganda.
- b. To establish the knowledge gaps of Civil Society Actors (CSAs) including the philanthropy development support organizations (PSAs) on CSI.
- c. To identify instances of CSAs accessing and benefitting from CSI to implement social justice causes, if any, as well as from the study findings;

d. To propose an effective mechanisms and tools to enable CSAs to access CSI funding for social justice work.

3. Scope and Limitations

Due to access limitations and participants' availability constraints, we conducted interviews with less entities than previously planned but we made sure that the interviewed sample is statistically big enough to generate reliable estimates of the findings

4. Methodology

This study employed a qualitative research design to examine the complex dynamics of Corporate Social Investment (CSI) in Uganda. We conducted a comprehensive review of secondary data. The consultant identified up-to-date literature (published within the last 10 years) to analyze the political, social, economic, environmental, and legal landscape affecting CSI in Uganda, with particular emphasis on relevant tax regimes.

The research design incorporated a systematic approach to secondary data collection and analysis. First, we established thematic areas directly aligned with the study objectives. We then identified authoritative sources providing recent and relevant information for each thematic area, including official publications, academic journals, policy documents, and institutional reports. This systematic review provided essential context for understanding the CSI landscape in Uganda.

Primary data collection involved in-depth interviews with key stakeholders from corporate entities operating in Uganda. We stratified the sample by size: large (50+ employees), medium (20-49 employees), and small (less than 20 employees). We further employed purposive sampling to ensure representation across diverse sectors, including Telecommunication, Banking and Finance, Health, Social Work, Education, Consumer goods, Manufacturing, Insurance, Transport and Communications, Real estate, and Hospitality

The sample comprised three primary institutional or organizational categories: private limited companies, public limited companies, and government-owned profit-making entities. The latter included established institutions such as Housing Finance Bank, Kiira Motors Corporation, National Housing and Construction Company, National Social Security Fund (Uganda), and National Water and Sewerage Corporation, among others. The geographic scope of the study was limited to the Kampala metropolitan area, the commercial hub of Uganda, where most corporate headquarters are located.

Following methodological assessment and participant feedback, we determined that a purely qualitative approach would yield the most comprehensive insights given the exploratory nature of the research questions. We conducted Key Informant Interviews with leaders from government institutions, Public Limited Companies, and Private Limited Companies. The sampling strategy ensured proportional representation across industry types and organizational sizes. Due to access limitations and participants' availability constraints, we conducted interviews with 30 entities. We developed semi-structured interview protocols specifically tailored for both CSAs and corporate representatives. These were validated through expert review and pilot testing prior to field implementation. The instruments contained questions aligned to the research objectives of the study.

5. Literature Review

5.1 Legal landscape

Tekleab et al., (2021) and Kobo & Ngwakwe, (2017) agree that CSI has not been promoted due to inadequate legislation and enforcement in Africa. Uganda is one of several African countries that has legislated restrictions on legitimate activities of CSOs and philanthropy organizations (UNNGOF, 2021).

The 1995 constitution, as amended in 2005, forms the cornerstone of the legal framework governing various aspects of governance, including provisions that implicitly support the development and engagement in philanthropy and CSI (CivSource Africa, 2020).

5.2 Economic landscape

As a subcomponent of CSR, Corporate Social Investment aims to elevate communities' quality of life through targeted interventions. Also, the return for CSI could be a return for the business or industry itself, hence, many of the stock exchange listed players have expressed the need to build a more collaborative CSI initiatives (Trialogue, 2017).

Uganda Vision 2040, which aims to transform the country from a peasant society to a modern and prosperous nation within 30 years, highlights the potential role of the private sector with special attention to a projected decline in donor funding from 27% to 5% by 2040 (CivSource Africa, 2020).

5.3 Political landscape

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5.4 Social landscape

The National Development Plan (NDP) III acknowledges the role of the private sector in development through philanthropy and collaboration with CSOs (CivSource Africa, 2020). Now more than ever, corporate partners and funders in the sector can strengthen the role non-profits play by assisting them to build the capacity they need through financial and non-financial support (Trailogue, 2020). As agents of society's voice, CSOs advocate for policy reforms and drive societal change (Moyo, 2012).

6. Study Findings

5.1 The State and Practise of CSI in Uganda

5.1.1 Corporate Engagement Overview

The study findings reflect a positive perception of corporate engagement in CSI activities within Uganda. Corporate entities like Centenary Bank and Housing Finance Bank not only perceive CSR as a regulatory requirement but also as an integral part of their organisational identity and responsibility towards society. Their practices demonstrate a commitment to fulfilling their CSI obligations and contributing to the betterment of Ugandan society.

For instance, a respondent at Centenary Bank acknowledges that CSR is seen as a mandate within their organisation and most likely within the broader legal framework governing corporate entities in Uganda. The respondent quoted: *"The experience with my organisation when it comes to CSR, the institution I work for, I think it is part of their mandate to engage in social activities within their communities."*

The respondent also emphasises that CSR is deeply rooted in the organisation's objectives, operating as a core element within its structure. Adding that: *"So, as a bank, there is always going to be a budget for that corporate social responsibility, and the fact that we are a corporate, I don't know whether it is one of the regulatory requirements."*

Additionally, institutions like Housing Finance Bank's direction for CSR is more towards environmental conservation efforts. From the findings, a respondent at Housing Finance Bank outlined specific CSI activities practiced within their institution. These activities include efforts to reduce the carbon footprint through initiatives like tree planting and partnerships with environmental conservation organisations.

A respondent at Jubilee Holdings explains that the company has distinct CSR responsibilities for its life insurance and medical insurance segments. Specifically, for the medical company, they conduct free eye care check-ups in government-aided schools and provide free glasses to children with eyesight challenges whose parents cannot afford them.

UMEME recognizes the importance of healthcare in ensuring the well-being of its staff and the communities it serves. They have been actively involved in supporting health services in Uganda for the past five years. They collaborate with the Association of Surgeons of Uganda (ASOU) to organize health camps aimed at providing surgical interventions and general health services in various regions of the country.

"Then in the area of health, we're quite vibrant. Just last year, for the past about five years, back-to-back, we are very strong proponents of health services in the country."

—quote from a respondent from UMEME

The CSR activities UMEME undertakes extend beyond immediate interventions; they focus on sustainability by supporting initiatives that address long-term healthcare needs. This includes supporting children in need of brain surgery due to conditions like hydrocephalus, which require specialised medical attention. The respondent at UMEME quoted, *"Why do we go here? Because we believe there is sustainability. You know, these are people who are going to take over from us. If we are not taking care of the youngsters..."*

This perception supports the broader trends in corporate social responsibility, where companies increasingly prioritise initiatives that drive meaningful and lasting change within society.

Similarly, Roofings Uganda Ltd has also adopted a comprehensive approach to CSR, encompassing a wide range of initiatives. The respondent highlights that: *“We have been supporting the Uganda Sea Coaster Rescue Foundation. We recently supported an NGO in Fort Portal, which is establishing a workshop locally. So, you could say we are contributing towards increasing access to affordable, adaptable wheelchairs. We have a crosscutting activity, which we donate building materials towards the construction and renovation of schools and hospitals...”*

5.2 The Knowledge Gaps of CSAs

5.1.1 Knowledge Gaps and Needs

As corporate entities in Uganda continue to expand their influence, the dynamics of CSI have evolved, reflecting a clear understanding of social impact and stakeholder engagement. However, amidst these developments, there remains a need to assess the effectiveness and inclusivity of CSI programs, as well as identify knowledge gaps and areas where Civil Society Actors (CSAs) require more understanding regarding accessing Corporate Social Investment.

From the study, findings suggest that CSAs lack knowledge on how to structure their projects in a way that makes them appealing and sustainable for private sector involvement.

Additionally, the private sector is more likely to support initiatives that are well-organized, sustainable, and aligned with their goals and interests. For projects to be appealing to the private sector for CSI funding, they need to demonstrate sustainability and clarity in their objectives, outcomes, and potential impact.

This issue is highlighted in an interview with a respondent at ACOYDE. The respondent noted that: *“There is a knowledge gap on how NGOs can organize their projects and transform them into products that are sustainable and understandable by the private sector.”*

Additionally, many CSAs lack knowledge regarding effective identification and engagement with potential partners for their initiatives or activities. There is difficulty in mapping out potential partners for their initiatives. A respondent at Naguru Youth Health Network notes that: *“Yeah, there is a very big knowledge gap. One is, how do you even reach? Okay, how do you map? How do you scoop out who your target is?”*

More so, CSAs lack knowledge in understanding the interests and priorities of the different corporate entities to effectively position themselves for CSI funding. For instance, a respondent at Naguru Youth Health Network shared: *“So, when we reached out to them, we did not have that information that they told us, given that this is an activity that is targeting young people, it does not necessarily fit within the Uganda Breweries mandate.”*

Also, from the study findings, there was a knowledge gap witnessed regarding the concept of Corporate Social Investment (CSI) and its execution compared to Corporate Social Responsibility (CSR) among CSAs.

Many people in CSAs do not fully comprehend the concept of Corporate Social Investment (CSI), which may

lead to the ineffective implementation of CSI initiatives. Additionally, CSR initiatives are often perceived as primarily serving branding purposes, potentially lacking depth or genuine social impact. In contrast, CSI is viewed as requiring a deeper understanding and commitment to executing meaningful social investment strategies. A key informant at Reach a Hand Uganda stressed this knowledge gap by pointing out that: *“I think the knowledge gap is in the concept itself. Most people do not comprehend and only do CSR for branding.”*

The Communications Officer at Strong Minds Uganda echoed this point. The Officer stated that: *“...the sector and the concept of CSR is not well understood.”*

CSI initiatives demand knowledgeable individuals who understand the concepts and possess the skills to execute them effectively. CSI goes beyond the surface-level branding associated with CSR; it requires a clearer understanding of social investment strategies aimed at creating tangible and sustainable positive impacts in communities. A deeper understanding of CSI concepts and effective execution strategies among CSAs can lead to more impactful and sustainable social investments.

From the study, some respondents pointed out a lack of efficient knowledge and skills on how to operate NGOs, which leaves loopholes regarding accessing information about available CSI funding by corporate entities. The respondent at Storehouse of Hope emphasised this, stating that: *“Many individuals who start NGOs are driven by passion and a desire to make a positive impact in their communities or address specific social issues. However, they may lack the necessary knowledge and expertise in NGO management and administration.”*

There is a need for capacity-building initiatives to empower CSAs and their leaders to operate more effectively, efficiently, and sustainably to maximize their impact and contribute more meaningfully to their respective causes, including CSI collaborations and partnerships.

5.3 Challenges and Opportunities

5.3.1 Knowledge Gaps and Needs

Accessing Corporate Social Investment (CSI) funding poses significant challenges for Civil Society Actors (CSAs) in Uganda.

A primary challenge identified is the limited capacity among CSAs to develop compelling proposals for private sector engagement. Respondents emphasized the need for proposals that clearly articulate project sustainability, return on investment potential, and comprehensive impact assessments—elements that many CSAs struggle to develop effectively. Study respondents attest to this. A representative from Action for Youth Development (ACOYDE) stated: *“There is a challenge when it comes to writing and submitting strong proposals and engaging the private sector. It requires going the extra mile, detailing how the project is sustainable, the return on investment, and so on. It is a bit more complex.”*

A respondent from NUDIPU further emphasised: *“Then the other one is the gap of capacity to write winning proposals...It's a very big gap in CSOs. So, you find like us here, we write our proposals internally. But you find that other CSOs and their staff don't have that capacity”*

Another significant challenge is the lack of feedback on submitted applications. Despite actively seeking CSI opportunities and submitting proposals, many CSAs report receiving no communication regarding application status, creating uncertainty and hampering their ability to improve future submissions. Multiple respondents highlighted the communication gap. One respondent noted: *“I would think one of the challenges is that we hardly get feedback when we respond to calls.”*

Another respondent from SYRADO also expressed frustration: *“...You can write and write and keep writing your proposal and nothing gets done.”*

5.3.2 Knowledge Gaps and Needs

Despite these challenges, significant opportunities exist for CSAs to access CSI/CSR resources in Uganda. Firstly, Uganda’s expanding economy presents a substantial opportunity. With Real GDP growth projected to reach 6.6% in FY26 (World Bank, 2024), businesses are likely to experience increased revenues and enhanced capacity for social and environmental investments. This economic expansion could translate to greater funding availability and deeper corporate engagement with CSAs programs.

A respondent from Centenary Rural Development Bank stated: *“You know, as an institution, people will come and open accounts with you. People will start holding money with you as deposits. People will start taking loans from you, which all speaks to your brand strength as an institution.”*

This favorable business environment creates income-generation opportunities that enable corporate entities to allocate more resources to CSI/CSR activities.

Secondly, there is growing awareness and recognition of CSI/CSR value among corporate entities. Companies increasingly understand how sustainable and responsible business practices enhance community standing and long-term viability, which makes them more receptive to strategic CSA partnership. A respondent from Stanbic Bank reflects this awareness and desire for collaborations: *“We are always open to collaboration and partnership because we know that when we come together as entities, when we come together as individuals, lending different aspects, we can achieve so much.”*

This collaborative mindset among corporate entities creates potential for expanded CSI/CSR resource allocation and partnership opportunities.

Thirdly, the evolving regulatory landscape provides structural support for CSI/CSR initiatives. The Government of Uganda and relevant regulatory bodies are developing and implementing frameworks that incentivise- and in some cases mandate - corporate investments in social and environmental programs. One respondent from MTN Foundation Uganda stated: *“Policies enabling us to do CSI. I think there is that of the Rural Communication Fund. We contribute to the Rural Communication Fund.”*

Another respondent pointed out: *“The group has a CSI policy, which also as a country, Uganda has. In this CSI policy, it lays out the terms of reference, in terms of engagement, partnership, collaboration, but also funding... we follow those policies.”*

Fourth, CSAs can work under a common umbrella. This collaborative approach not only increases the impact through pooled resources and shared expertise but also ensures that corporate investments are directed

towards meaningful, community-driven causes.

“...if we work together under a big umbrella, we create a bigger pool and therefore we can actually make a bigger impact in whichever area we decide to go to.”

—quote from a respondent from UMEME

5.4 Accessing CSI for Social Justice Causes

5.4.1 Collaborative Initiatives

In the realm of CSI, collaboration extends beyond financial contributions to encompass shared expertise, resources, and strategic alignment. The National Union of Disabled Persons of Uganda (NUDIPU) has established collaborative CSI initiatives with corporations such as Coca-Cola, Total Energies, and MTN Uganda to drive positive change for persons with disabilities. Through these partnerships, businesses provide financial support, expertise, and resources to enable NUDIPU to implement projects, training programs, and awareness campaigns tailored to the needs of disabled individuals.

A respondent from SYRADO Uganda mentioned that they successfully collaborated with clinics and private hospitals to organize medical camps aimed at providing healthcare services to underserved communities. These collaborative initiatives involved the joint efforts of SYRADO Uganda and healthcare facilities, which contributed medicine, qualified personnel such as doctors, and other resources.

Reach a Hand Uganda has collaborated with various corporate entities such as Movit, John Walker, and several universities including International University of East Africa (IUEA) and Victoria University. These partnerships are founded on the principle of Corporate Social Responsibility (CSR), where the corporate entities give back to the communities that have supported them, while the organization engages and empowers young people.

These collaborations create a mutually beneficial relationship, as they allow the organization to reach a larger audience of young people while promoting the goals of the corporate partners. Additionally, the organization has formed partnerships with radio stations such as Next Media Services and NGR radio.

Apart from a few successful collaborative initiatives, other CSAs reported having never gained from CSI at all.

For instance, the key informant at ISER reported that despite efforts to engage with corporate entities, there has been no direct contribution or support from these entities towards funding the organization's work. The respondent notes: *“We've not gotten any resources from corporate actors in Uganda to fund the work that we do.”*

Another respondent from another CSO reported about the organization's unsuccessful attempts to get CSI funding from corporate entities. The respondent notes: *“I'm not sure that I even relate with them. First and foremost, they don't fund any of our work.”*

A respondent at Naguru Youth Health Network denied having successful collaboration with any corporate entity in Uganda but mentioned that as a CSA, they are looking forward to engaging these entities in the following year.

“So far, we've not yet reached out to most of the corporate entities. One is that we look at what we are putting on table and why we need the corporate entities.”

—a quote from a respondent at Naguru Youth Health Network

Other CSAs have at least tried applying for collaborations with corporate entities, although they turned out unsuccessful. This is the case with Sensitize Uganda. A respondent from reports as follows; *“At some point we attempted to do so, I remember that must have been like 2016 but we did not succeed. I remember we had applied to NSSF. Because I think, it has a strong arm of the corporate social responsibility. But we applied for a certain project and it didn't go through.”*

Some CSAs have had unsuccessful collaborations because many corporate companies do not prioritize CSR activities or may not be receptive to external efforts to involve them in such initiatives. A point in case is noted by a respondent at Touch the Heart Uganda. The respondent mentions: *“Ideally, companies do not really have that will for corporate responsibility, because we have tried to reach out to several of them and most of the engagements have not been really fruitful.”*

In light of the successful collaborations between CSAs and Corporate entities regarding CSI in Uganda, most CSAs have actually had unsuccessful engagements. This calls for establishing appropriate mechanisms to enhance collaborations between CSAs and corporate entities regarding CSI activities in Uganda.

5.4.2 Perception of Corporate Commitment

Apart from the legal and regulatory frameworks, including the influence of the tax regime, there is limited reliable information showing how committed corporate entities are to CSI engagements. The findings outlined below, however, illustrate the varying factors influencing corporate entities' commitment to aligning with CSAs for impactful CSI projects in Uganda:

- **Budget Allocation and Timeframe.**

Corporate entities' commitment to CSI projects often depends on the budget allocated for CSR/CSI in a particular year and the timeframe allocated to the intended project. This suggests that financial resources and project timelines play a significant role in determining corporate commitment. A respondent at Action for Youth Development confirms this: *“...Their level of commitment depends on the budget allocated to CSR/CSI for that particular year. This is also dependent on the time frame allocated to the intended project.”*

- **Political Environment**

The political environment within the country also influences corporate entities' commitment to projects, especially within organizations interested in democracy and governance activities. A respondent at ACOYDE mentioned this: *“The political environment within the country is another dependent on how committed these entities can be toward projects especially within organizations that are quite interested in democracy.”* This implies that political factors may affect corporate engagement with CSAs for CSI initiatives.

- **Origin of Corporate Entity**

Findings from Key Informant Interviews suggest that the origin of corporate entities influences their level of commitment to working with civil society. Entities with origins in Europe and the Americas are more likely to collaborate with civil society, even if they disagree on certain issues. On the contrary, corporate entities with Chinese origin are perceived as not caring about civil society and, therefore, CSI. This finding was articulated in a discussion with a respondent at ISER. The respondent noted: *“It depends on the origin of the corporate entity. work closely with civil society even when they are disagreeing on a particular issue. For example, when you look at Total Energies and the project they have in Tilinga.”*

- **Public Engagement and Transparency**

The study findings show that corporate entities that demonstrate transparency by publicly disclosing the services they support through their Corporate Social Investment (CSI) initiatives exhibit a deeper commitment to undertaking CSR activities. This transparency not only enhances accountability but also encourages public engagement by allowing stakeholders to understand and appreciate the contributions made by the corporation toward social and environmental causes. A respondent at SHU suggested this observation: *“In my own opinion, this is a good idea for the companies. And it’s also a good idea for us people in the civil society space who are trying to bring services to these community members.”*

- **Volunteering and Strategic Partnerships**

From the study findings, some corporate entities are actively engaged in volunteering efforts and are willing to support CSOs through community service projects. These efforts demonstrate the high level of commitment for such corporate entities to engage in CSI activities. A respondent at UCRNN noted: *“There is also a lot of volunteering when it comes to corporate companies. They always encourage their people to volunteer their time and skills, to support some of the CSOs through the community service projects.”*

- **Perception of Cooperation**

Findings indicate varying perceptions of corporate commitment. While some respondents, like one at Touch the Heart Uganda, perceive corporate entities’ level of cooperation to be low, others, like one at SYRADO Uganda, acknowledged positive engagement experiences with entities such as MTN, Airtel, Century Bottling Company, and Crown Beverages. The respondent from SYRADO Uganda shared: *“Their level of cooperation is almost one percent and, in my opinion, so they are highly non-cooperative...I’ve seen MTN, I’ve seen Airtel, and I’ve seen the Century bottling company, even Crown Beverages Uganda.”*

5.5 Mechanism and Tools to Enable Funding

5.5.1 Strategies for Improved Access

Accessing CSI funding can often be challenging for CSOs due to various barriers, including limited awareness, insufficient capacity, and a lack of formalised partnerships. In this context, it becomes vital to explore strategies that can enhance access to CSI funding and strengthen the collaboration between corporate entities and CSOs.

First, there is need to promote collaboration and partnership between corporate entities and NGOs. This collaboration involves integrating efforts and supporting each other’s initiatives. Building partnerships can enhance the impact of CSI funding by leveraging the strengths of both sectors.

“In my view, corporate entities and NGOs exist in separate realms. If we can discover ways for them to collaborate harmoniously- integrating and building together, supporting each other- that would be ideal.”

–quote from a respondent at Action for Youth Development

Similarly, a respondent at SHU, emphasized establishment of strong partnerships between the corporate entities and the CSAs by stating: *“I think the first thing that can be done is to strengthen the partnerships between civil society actors and these corporate companies.”*

In addition, the key informant at SYRADO Uganda noted: *“So there could be partnership and also like the NGO bureau mandated to see that NGOs in Uganda work together.”*

Secondly, there is need to strengthen governance and legal frameworks to improve access to CSI funding for CSA in Uganda. As the key informant at AFIEGO stated: *“I think it begins with the governance. If these institutions do not have good governance, they cannot do those investments. Because it is only the good governance that will allow every entity, whether they are profit companies or non-profit or public entities, to make sure to respect people.”*

Third, there is a need to establish platforms for learning and sharing so as to improve CSI funding for CSAs in Uganda. These will be forums where corporate entities and civil society organizations can share ideas and challenges. Such platforms facilitate mutual understanding and enable both sectors to learn from each other’s experiences. A respondent at Naguru Youth Health Network noted: *“We need a forum that brings together these two parties to share ideas, to share challenges on what is existing.”*

Another Key Informant at SHU also noted: *“So the Ugandan NGO Forum can help to galvanize that partnership and then there could be another entity for the corporate companies. So, those ones at that level can network and...we could be beneficiaries under that partnership.”*

Another respondent from Strong Minds Uganda mentioned the desire for a forum to improve access to CSI funding by CSAs in Uganda. The respondent noted: *“We also need to create platforms and forums to enhance the engagement between the civil society which is typically the NGO and the private sector and corporate companies.”*

Fourth, there is a need to set up a local fund like the renowned civil society fund for CSI activities. Setting up a civil society fund can provide a sustainable source of funding for CSOs. As noted by a respondent at Naguru Youth Health network: *“Previously, there was what they call the civil society fund, but the civil society fund was funded by, I think, development departments, and they put resources in one basket, and an organisation manages it. Civil society organisations within Uganda would apply.”*

A respondent at Sensitize Uganda, spoke to this, and said: *“Collaborating with the government, we can establish a mechanism such as a fund, a resource pool sourced from various contributors. Its management could involve representatives from civil society organizations, members of the business community, and government representatives.”*

Fifth, it is necessary to build capacity and awareness for both corporate entities and CSOs. By investing in training and skill development, organizations can enhance their ability to effectively utilize CSI funding.

“Capacity building; making sure you’re on the same page in terms of reasoning and trying to solve these challenges. Creating awareness; some of these things go beyond just being talked about.”

—quote from a respondent at Reach a Hand Uganda

Another respondent from Strong Minds Uganda affirmed this noting that: *“There’s a lot of need for awareness raising, capacity building in terms of training...”* The same respondent added: *“Bringing back the award ceremonies like the Tumaini awards where we recognize and appreciate these entities that support CSOs.”*

Note: *The Tumaini Awards were organized by the Tumaini Foundation, which is a non-profit organization based in Uganda. The awards ceremony provided a platform to showcase these achievements and promote a culture of excellence and innovation in Uganda (Gloria, 2013).*

5.5.2 Future Strategies

From the study, several future strategies or approaches can be outlined for Civil Society Actors (CSAs) to better position themselves for accessing Corporate Social Investment (CSI) funding.

First, CSAs need to build relationships and partnerships with corporate entities. This involves working within Memoranda of Understanding (MOUs) and equipping themselves with expertise to effectively convince corporate entities to collaborate and partner on CSI initiatives.

Second, clear communication, compliance, and the celebration of milestones in partnership with corporate entities are essential aspects of these strategies. By understanding the priorities of corporate entities and aligning their activities accordingly, CSAs can build stronger relationships and increase their chances of accessing CSI funding. A respondent from UCRNN emphasised this by noting: *“Also celebrating our milestones in partnership with corporate entities as CSOs is crucial, as well as learn[ing] from our failures.”*

Third, CSAs need to advocate for policy support. This involves recognising the influence of global corporate policies on local CSR practices. This requires advocacy efforts to influence policymaking and create an enabling environment that incentivises corporate engagement in CSI activities.

Fourth, CSAs need to transition to social enterprises. CSAs are increasingly exploring the concept of social enterprises as a means of sustainability and reducing dependence on external funding. This shift towards social enterprises reflects a proactive approach to financial sustainability and self-reliance within the NGO sector. A respondent at NUDIPU proposed this strategy. The respondent suggested: *“Most of NGOs are moving towards forming social enterprises, which are impacting the community according to their values, so most of the NGOs right now are moving towards reduction or reducing the donor dependence levels.”*

Fifth, CSAs can explore mechanisms for collaborative resource pooling with government and the business community to establish funds dedicated to social investments. A respondent at Sensitize Uganda suggested: *“If we organize ourselves, for example under NGO forum, we can work with government and put a mechanism in place... like a fund, a resource fund, a pool.”*

Sixth, CSAs should maintain updated databases, communicate effectively with corporate entities, and ensure transparency in their operations to build trust and credibility within the corporate sector.

5.5.3 Future Strategies

From the study, respondents recommend several specific areas of capacity building or support to enhance Civil Society Actors' (CSAs) ability to engage more effectively with corporate entities for Corporate Social Investment (CSI) in Uganda. These areas include but are not limited to the following:

- **Project sustainability and proposal drafting training.** CSAs should receive training in project sustainability and proposal drafting to ensure that their initiatives are designed to have a lasting impact and are presented effectively to potential corporate partners.
- **Capacity building for fundraising.** CSAs require capacity building in fundraising techniques to effectively mobilize resources for their initiatives. Additionally, CSAs should be introduced to the concept that local companies in Uganda can support their causes through corporate social responsibility initiatives.
- **Awareness creation and engagement skills.** CSAs need support in raising awareness between both corporate entities and within their own organizations about the importance and potential benefits of corporate social responsibility partnerships.
- **Building strong domestic companies.** Efforts should be made to create conditions conducive to the development of strong domestic companies in Uganda. This involves improving governance structures, creating a conducive business environment, and empowering local businesses to generate profits, which can then be channeled into corporate social investments.

By addressing these specific areas of capacity building and support, CSAs can enhance their ability to engage more effectively with corporate entities for Corporate Social Investment in Uganda, building meaningful partnerships and driving positive social change.

6. Conclusion

6.1 The state and Practice of CSI in Corporate Uganda

Social Investment (CSI) in Uganda is viewed positively by corporate entities. These entities demonstrate a structured and committed approach to CSI, with initiatives ranging from environmental sustainability to community development. The transition from Corporate Social Responsibility (CSR) to CSI, reflects a strategic shift towards transformative and sustainable social impact. However, regulatory frameworks present both support and challenges, indicating a need for regulatory reforms to enhance the effectiveness of CSI.

6.2 Knowledge Gaps among CSAs

Civil Society Actors (CSAs) and Philanthropy Development Support Organizations (PSAs) in Uganda face significant knowledge gaps in accessing CSI. They lack the skills to structure projects attractively for corporate involvement and to engage potential partners effectively. Misunderstandings about the differences between CSI and CSR further hinder their efforts. This highlights the necessity for capacity-building initiatives to improve CSAs' abilities to design, present, and implement projects aligned with corporate goals, enhancing collaboration and impact.

6.3 Successes and Challenges

Some CSAs have successfully accessed CSI funding, collaborating with corporations to address social justice causes. However, challenges remain, with some CSAs facing difficulties due to limited corporate commitment and political factors. The study suggests the need for improved transparency, mutual understanding, and a dedicated approach from corporate entities to enhance the success of CSI collaborations and maximise their social impact.

6.4 Enabling Mechanisms for CSI Access

Effective mechanisms for CSAs to access CSI funding include fostering collaboration and partnership with corporate entities, strengthening governance frameworks, and advocating for supportive policies. Training CSAs in project sustainability, proposal drafting, and fundraising strategies is essential for developing sustainable projects that attract corporate support. Additionally, building strong domestic companies in Uganda is crucial for creating a conducive environment for sustainable CSI, driving socio-economic development, and addressing societal challenges.

6.5 Study Significance and Implications

This study underscores the importance of bridging knowledge gaps among CSAs, fostering strategic partnerships, and improving regulatory frameworks to enhance the impact of CSI in Uganda. By addressing these areas, CSAs can better align with corporate goals, secure necessary funding, and contribute to meaningful social change. The findings highlight the potential for CSI to drive positive development and the need for continued efforts to build a collaborative and supportive environment for social investment.

7. Recommendations

Based on the study findings, the following recommendations are proposed to strengthen the CSI landscape in Uganda and enhance collaboration between Civil Society Actors, corporate entities, and relevant stakeholders:

- 1) **Established Multi-Stakeholder Dialogue Platform:** The Uganda National NGO Forum should establish regular forums and networking events specifically designed to facilitate dialogue and strategic partnership development between CSAs and corporate entities. These platforms should include structured opportunities for project showcasing, partnership negotiation, and knowledge exchange.
- 2) **Develop Governance and Compliance Framework:** The National NGO Bureau, in collaboration with relevant government agencies, should develop comprehensive governance frameworks specifically addressing CSI activities. These frameworks should include transparency guidelines, ethical standards, compliance mechanisms, and reporting templates that clarify expectations for both corporate entities and CSAs.
- 3) **Advocate for Enabling Policy Environment:** The Ministry of Gender, Labor, and Social Development should spearhead the development of specific CSI guidelines and incentive structures that align with Uganda's national development priorities. These should include tax incentives, recognition programs, and clear legal frameworks that encourage corporate participation in sustainable social investment.

4) **Promote Social Enterprise Development:** CSAs should be encouraged to establish social enterprises that leverage their expertise while generating sustainable revenue. The Uganda National NGO Forum should facilitate capacity building in social enterprise development, business planning, and market analysis to enable CSAs to reduce dependency on external funding while effectively addressing community needs.

5) **Established Collaborative Social Investment Funds.** The Ministry of Gender, Labor, and Social Development, in partnership with the Uganda National NGO Forum and the Uganda NGO Bureau, should establish a structured Social Investment Fund with pooled resources from government, corporate entities, and development partners. This fund should have transparent governance mechanisms, clear application procedures, and strategic focus areas aligned with national development priorities.

6) **Implemented Targeted Capacity Building Programs:** The Uganda National NGO Forum and relevant stakeholders should offer capacity-building programs tailored to the needs of CSAs. The Forum should provide training and support to CSAs in project sustainability, proposal drafting, fundraising techniques, and awareness creation.

7) **Launch strategic Awareness Campaigns:** The Uganda National NGO Forum and The National NGO Bureau should lead campaigns to highlight the importance of CSI and encourage collaboration.

8) **Strengthen Domestic Private Sector Capacity.** The Ministry of Gender, Labor, and Social Development, in collaboration with the Ministry of Trade and Industry, should implement targeted programs to strengthen domestic companies' capacity for CSI.

1) **Develop Integrated CSI Information System:** The National NGO Bureau and Uganda National NGO Forum should jointly develop a comprehensive digital platform that includes:

- profiles of registered CSAs with their expertise, track record, and project portfolios;
- corporate entities with their CSI priorities and application procedures;
- successful partnership case studies; and
- relevant policy and regulatory information.

This system should have user-friendly search functionality and regular updates to ensure continued relevance. This will facilitate easy communication and collaboration.

8. Annexes

8.1: Table 1: Study Theme and Approach

#	Areas of Study (Theme)	Approach	Possible Data Source
1	Tax Regime	Study tax laws, regulations, and incentives that may influence CSI activities in Uganda.	<ul style="list-style-type: none"> Uganda Revenue Authority (URA) for tax laws and regulations. Tax policy documents and publications. Academic research on the tax implications of CSI.
2	Legal Landscape	Investigate legal frameworks, statutes, and regulations related to Corporate Social Responsibility and CSI in Uganda.	<ul style="list-style-type: none"> Uganda Legal Information Institute (ULII) for legal documents. Reports from legal and business journals. Official government publications
3	Economic Landscape	Analyze economic indicators, reports on economic development, and studies on Uganda's economic climate.	<ul style="list-style-type: none"> Bank of Uganda for economic indicators. World Bank and International Monetary Fund (IMF) reports. Economics journals and publications
4	Political Landscape	Review academic articles, government publications, and reports on Uganda's political landscape, focusing on policies relevant to corporate social responsibility (CSR) and CSI	<ul style="list-style-type: none"> Uganda government websites (e.g., Ministry of Finance, Uganda Revenue Authority). Academic journals on political science and governance.
5	Social Landscape	Explore sociological studies, demographic data, and reports on social issues in Uganda, paying attention to areas where CSI could have had an impact.	<ul style="list-style-type: none"> Uganda Bureau of Statistics (UBOS) for demographic and social indicators. NGO reports on social issues. Academic databases for social science research.
6	Environmental Landscape	Examine environmental reports, studies on ecological impact, and government initiatives related to environmental sustainability	<ul style="list-style-type: none"> Ministry of Water and Environment in Uganda. Environmental Impact Assessment (EIA) reports. International organizations like the United Nations Environment Programme (UNEP)

8.2: List of Participants

S/N	Category	Entity Visited
1	Government Profit making entities	Pride Microfinance Ltd
2	Public limited companies (domestic)	UMEME
		Housing Finance Bank
		MTN Uganda
3	Public limited (cross border)	Jubilee Holdings
		Stanbic Bank Uganda
4	Private limited companies (local)	Centenary Rural Development Bank
		Roofings Uganda Ltd
		Ligormark Advocates
		Priceless Farms
		Uganda Chapter for Corporate Social responsibility Initiatives Ltd
5	Private limited companies (cross border)	Nile Breweries
		Century Bottling Company
		Salaam Bank Uganda
6	Civil Society Organizations	NUDIPU
		Reach a Hand Uganda
		AFIEGO
		SYRA
		Samasha Medical Foundation
		Naguru Youth Health Network
		Save for Health Uganda

8.2: List of Participants

		Touch the Heart Uganda
		ACOYDE
		Sensitize Uganda
		Store House of Hope
		UCRNN
7	International Organizations (NGOs/Company Ltd by Guarantee)	AIESEC Uganda
		World Vision
		Self Help Africa
		Strong Minds Uganda

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