Finding Philanthropy
Exploring The Practice Of Giving For Public Good In Uganda
About CivSource Africa

CivSource Africa is a non-profit advisory and grantmaking firm that works to influence philanthropic practice in Africa. We are pioneers in the space where philanthropy and civil society meet and seek to foster an environment that nurtures mutually beneficial relationship and stewardship of entrusted resources. We provide thought leadership or strategic financing models for effective philanthropy and civic engagement. We facilitate open and informed conversations pertaining to philanthropic giving and civil society organizations.

CivSource is committed to shaping narratives on giving in Africa. We see narratives as intimately connected to self-identity that influences how philanthropy happens. We curate and provide opportunities to tell the stories within stories and to provide a platform for the beliefs and expressions within the Philanthropic community.
ACKNOWLEDGEMENTS

We are pleased to present to you, our first study on giving practices in Uganda. The study was conducted in 5 districts – Gulu, Arua, Mbarara, Masaka and Kampala. The study was a highly participatory process that included policy and legal desk analysis, district consultative meetings, photo-voice analysis and key informant interviews.

The study was conducted by a team of consultants led by Chris Opesen (PhD). The consultants received a lot of support from our Technical Working Group which included Jacqueline Nassimbwa, Eshban Kwesiga and Caroline Adoch. We are indebted to the Technical Working Group for their invaluable input. We also held two validation processes – an internal one, with CivSource Staff, and an external one, which included some of the people who were interviewed for the study.

On behalf of CivSource Africa (CSA), I extend my sincere thanks to consultants and to all those who participated in the different stages of this study, from the district consultative meetings, photo-voice to key informant interviews. Without your involvement, we would not have a report to share.

We hope that this report, in small part, sheds a light into the big heart of Ugandans. Giving for public good happens all day every day, across Uganda. Documenting it is one step towards recognizing it and supporting it to do even better. We hope this and other studies to come will contribute to shaping the narrative that Ugandans are givers. We also hope it will enable us build a stronger, more united ecosystem of givers across our land that in turn enables more sustained and strategic giving in future.

Last but not least, CSA is grateful to Robert Bosch Stiftung for the financial support rendered towards this study.

Jacqueline Asiimwe
CEO, CivSource Africa
LIST OF ACRONYMS

C.O.U  Church of Uganda
CBO  Community Based Organizations
CP  Corporate philanthropy
CSA  Civ-Source Africa
CSI  Corporate Social Investments
CSOs  Civil Society Organizations
CSR  Corporate Social Responsibility
DNMC  District NGO Monitoring Committee
GPG  Giving for Public Good
KII  Key Informant Interview
MAKSSREC  Makerere School of Social Sciences Research Ethics Committee
NDP  National Development Plan
NGOs  Non-Government Organizations
OECD  Organization for Economic Co-operation and Development
OVCs  Orphans and Vulnerable Children's
SGDs  Sustainable Development Goals
SNMC  Sub-County NGO Monitoring Committee
TISSA  Tukore Invalids Salvation Stream Association
UCC  Uganda Communications Commission
UDHS  Uganda Demographic Household Survey
UNCST  Uganda National Council of Science and Technology
URA  Uganda Revenue Authority
VAT  Value Added Tax
VSLAs  Village Savings and Loans Associations
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In 2020, CivSource Africa commissioned a research to understand philanthropy and giving in Uganda. The study was done across 5 districts in Uganda. We asked:

- How Ugandans give
- What motivates Ugandans to give
- Laws and policies that affect giving in Uganda
- What prevents Ugandans from giving

This is what we found:

- Most Uganda’s give to Faith Based Organizations,
- Followed by Education,
- And then Health

When Ugandans give, they channel it through: self-help initiatives:

- Faith-based organizations,
- and mobile money – in that order

Ugandans are motivated by:

- Religious Beliefs
- Cultural Norms
- Personal Experience and Empathy
- The Desire to be Seen Doing Good

We learnt the challenges to giving in Uganda include:

- The social pressure to give more.
- Assuming that givers have political motivations.

To grow and strengthen philanthropy and giving in Uganda:

- Government should institute tax incentives for givers in Uganda
- And givers should track and tell stories of their own giving.
CHAPTER ONE: INTRODUCTION AND BACKGROUND

Introduction
This is a popular version of the study exploring the landscape of giving for public good (GPG) in Uganda. It is organized in six chapters notably: the introduction and background (chapter 1); understanding and motivations of GPG (chapter 2); influences, changes and challenges in GPG (chapter 3); givers experiences with the regulatory environment (chapter 4); forms and mechanisms of GPG in Uganda (chapter 5); conclusions, recommendations and emerging research areas (chapter 6).

Background and Methodology
Worldover, giving for public good (GPG), technically known as “philanthropy”, is practiced in many forms, both material and non-material. As a cornerstone of development in Africa, many Civil Society Organizations (CSOs) in Uganda have over time relied on funders of public good from the West to support their initiatives. The challenge is that the funding terrain has now become unpredictable and is continuously and increasingly changing. As a result, this has made sustainability of CSO initiatives and interventions precarious. The need for these organizations to inwardly harness homegrown solutions and resources to finance their work has thus grown.

The concern however is, while there is anecdotal evidence to show that such homegrown initiatives and mechanisms already exist through, for example, church initiatives, community-saving schemes and corporate GPG initiatives, this evidence is not sufficiently documented. Further, the forms of giving, the motivations for giving, the causes most supported and what would help people to give more, remain less clear. This reality is also reflected in the big knowledge gap in the regulatory environment in the country and its complex influence on local GPG.

To contribute to addressing this knowledge vacuum, build evidence on GPG in Uganda, shape its narrative, tell the story and promote a reflective, responsive and accountable practice of giving for public good (GPG), a study exploring the landscape of GPG in Uganda has been long over due. Recognising this, in March 2020, CivSource Africa (CSA), commissioned this as the first regionally representative study in Uganda.

Objectives of the Study
Overall, the study explored the landscape for and of GPG in Uganda. Specifically, the aim was to:
1. Identify local GPG initiatives in the five (5) districts of Kampala, Mbarara, Gulu, Arua and Masaka.
2. Establish the factors that enhance and hinder local GPG.
3. Lastly, develop recommendations for strengthening the GPG practice and gaps for future research in GPG in Uganda

Methodology
Using a participatory qualitative design, the study was conducted in the five purposively selected districts of Kampala, Mbarara, Gulu, Arua and Masaka. These districts represented the Capital, Southwest, North, West Nile and Central regions, respectively. The basic socio-economic profile of the study area and the population is summarized in Table 1.
<table>
<thead>
<tr>
<th>Socio-economic Indicator/District</th>
<th>Arua</th>
<th>Gulu</th>
<th>Kampala</th>
<th>Masaka</th>
<th>Mbarara</th>
<th>National average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regional Location</td>
<td>North West</td>
<td>North</td>
<td>Central (Cap. City)</td>
<td>Central</td>
<td>South West</td>
<td>-</td>
</tr>
<tr>
<td>District Population</td>
<td>782,077</td>
<td>436,345</td>
<td>1,507,114</td>
<td>297,004</td>
<td>472,629</td>
<td>34,600,000</td>
</tr>
<tr>
<td>Urban Population</td>
<td>8%</td>
<td>34%</td>
<td>100%</td>
<td>35%</td>
<td>41%</td>
<td>21%</td>
</tr>
<tr>
<td>Households with a Phone</td>
<td>55.20%</td>
<td>66.40%</td>
<td>95.90%</td>
<td>82.20%</td>
<td>80.50%</td>
<td>72%</td>
</tr>
<tr>
<td>Disability</td>
<td>11%</td>
<td>11.3%</td>
<td>6%</td>
<td>9%</td>
<td>9%</td>
<td>12%</td>
</tr>
<tr>
<td>HHs Reliant on subsistence Farming</td>
<td>50.1%</td>
<td>74.70%</td>
<td>5.30%</td>
<td>59.20%</td>
<td>66%</td>
<td>69.4%</td>
</tr>
<tr>
<td>Households with less than 2 meals/day</td>
<td>12%</td>
<td>18.7%</td>
<td>14.4%</td>
<td>12.7%</td>
<td>8.4%</td>
<td>11%</td>
</tr>
<tr>
<td>Illiteracy in persons 18+ years</td>
<td>31.6%</td>
<td>24.8%</td>
<td>5.6%</td>
<td>14.3%</td>
<td>18.2%</td>
<td>28%</td>
</tr>
<tr>
<td>Orphan hood</td>
<td>8.5%</td>
<td>10.7%</td>
<td>6.7%</td>
<td>7.7%</td>
<td>7.7%</td>
<td>8%</td>
</tr>
<tr>
<td>School dropout rate for children 6-15 years</td>
<td>16.6%</td>
<td>9.2%</td>
<td>8.7%</td>
<td>6.5%</td>
<td>8.4%</td>
<td>13%</td>
</tr>
<tr>
<td>Households 5 Kms or more from a Health Facility</td>
<td>0.7%</td>
<td>11.4%</td>
<td>4.3%</td>
<td>9.7%</td>
<td>15%</td>
<td>-</td>
</tr>
<tr>
<td>Households 5 Kms or more from a primary school</td>
<td>0.4%</td>
<td>5.3%</td>
<td>3%</td>
<td>3.8%</td>
<td>6%</td>
<td>-</td>
</tr>
<tr>
<td>Households living in a temporary or semi-permanent dwelling</td>
<td>35.9%</td>
<td>72.9%</td>
<td>8%</td>
<td>37.3%</td>
<td>57.8%</td>
<td>56.3%</td>
</tr>
<tr>
<td>HHs with access to safe water</td>
<td>64%</td>
<td>65.9%</td>
<td>83.4%</td>
<td>57.7%</td>
<td>47.3%</td>
<td>71%</td>
</tr>
<tr>
<td>Unemployed (16-64 years)</td>
<td>18.2%</td>
<td>27.7%</td>
<td>24.9%</td>
<td>19.1%</td>
<td>19.5%</td>
<td>22%</td>
</tr>
<tr>
<td>Children (0-17 years)</td>
<td>55.4%</td>
<td>53.4%</td>
<td>41.3%</td>
<td>52.8%</td>
<td>49.6%</td>
<td>55.1%</td>
</tr>
</tbody>
</table>
Sample Size and Sampling Technique
In total 160 people participated in this study. As shown in Graph 1, these include the 125 participants in the district consultative meetings. They were purposively selected for discussions on what GPG means in their respective contexts at a ratio of 25 from each of the five (5) participating regional districts.

And as shown in Graph 2, the 160 participants also included a purposive sample of thirty (30) known local givers and the five (5) known foreign givers, seven (7) nominated in each participating district (6 local, 1 foreign) by the 25 participants in the district consultative meetings for interviews.

Graph 1: Pattern of Sectoral Representation in District Consultative Meetings

And as shown in Graph 2, the 160 participants also included a purposive sample of thirty (30) known local givers and the five (5) known foreign givers, seven (7) nominated in each participating district (6 local, 1 foreign) by the 25 participants in the district consultative meetings for interviews.

Graph 2: Characteristics and Number of Participants in the Study Sample
The rationale for including the five (5) foreign givers in the sample was to harness their knowledge on, and experiences with the GPG laws and policies in Uganda. On the other hand, the six (6) local givers were selected in each participating district to establish their GPG motivations, challenges and experiences, including with regulatory frameworks.

**Data Collection Methods Used**

The data collection process in the study was conducted using four techniques namely:

- Giving for public good policy and legal desk review;
- Holding district consultative meetings with 125 participants, twenty five (25) selected in each district;
- Holding Key Informant Interviews with five (5) foreign givers, one (1) selected from each participating district; and
- Holding thirty (30) case Study photo-voice impact analysis, six (6) in each participating district

**Ethical clearance**

The study was reviewed and approved for compliance with ethical requirements at two levels. At the institutional review board level, the study was approved by the Makerere School of Social Sciences Research Ethics Committee (MAKSSREC) under Ref No: MAKSS REC 02.20.386/PR1). Upon obtaining the relevant clearance and stamps at this level, it was also cleared by the Uganda National Council of Science and Technology (UNCST) under Ref No. SS471ES
KEY FINDINGS FROM THE STUDY  
CHAPTER TWO: UNDERSTANDING AND MOTIVATIONS OF GPG

Understanding of GPG

Understanding of GPG across the five districts is that for an act to be considered giving for public good:
• It should involve the sacrifice of value to benefit the community or an individual;
• It should be a voluntary act of humanity. Accordingly, as the Zulu call it “Ubuntu”, the Baganda interpreted GPG as an act of humanity as “Obwa Sselunganda”. Iteso referred to it as “eitunganane”. The Lugbar called it Ba ao’ baa si. All the five district consultative meetings resolved that when politicians give during campaigns, this is a transaction, not GPG, since the politicians want votes or visibility. In the same way, service delivery by the government to its citizens was not considered giving because the government is executing its mandate. A scenario where one government department donates to another was also rejected as GPG for resources are only moving from one account to another of the same government.
• It should be impactful (and not create a perpetual dependency syndrome or patronage).

Based on these three elements in the five (5) districts, Giving for Public Good can be defined as a voluntary (unconditional) act of humanity and sacrifice with potential to impact society.

Motivations of GPG

Different individuals are driven to give to public good by different reasons. The top five (5) acknowledged reasons in the five consultation districts are shown in Graph 3. These include culture and religion that ranked first. The other motivations include personal experience (2nd), empathy and compassion (3rd), desire to impact society (4th) and desire for prestige (5th).

Graph 3: Motivations for Giving
Cultural and Religious Motivations of GPG

Ten in every ten givers (100%) gave cultural and religious motivations as a reason for GPG. Culturally, GPG is motivated by two reasons:

- **The need to provide self-help through resource sharing.**
  As culture for example, the Lugbar have a communal practice of giving for self-help known as “Oyaa”. The Acholi also have “Bat Kaka”, a cultural practice of communal sharing that involves reserving a culturally determined part (the front limb) of an animal one has hunted or slaughtered for kith and kin, “Bat Kaka”

- **The need to build interpersonal bonds of selfhelp.**
  Among the Bayankole and Baganda, this motivation is best illustrated by the cultural practice of “Okutta Omukago”, that involves individuals interested in building a self-help bond performing a ritual of eating a coffee bean smeared with their bloodlet to symbolize and establish a lifelong blood-tie of selfhelp. After this pact, “Okutta Omukago” “brothers” have an obligation to provide for each other’s family as their own to honour and strengthen this pact.

To promote giving as a cultural practice three key strategies are used:

- **Proverbs and folklore:** In all the five districts visited the culture of giving was observed as important in driving individuals to give. To justify the practice of GPG many proverbs are also used. The Acholi for example, say, “Lacan bene lwoko welo ne”, meaning, that even a poor person can host someone.

- **Titles and names:** In Ankole, the King is called “Omugabe”–meaning, the one who gives. To live up to the meaning of his title, he donated land to many of the missionary schools in Mbarara including Ntare School and Mbarara High School. Even in Buganda and Busoga, a child is named ‘Mugabi” by the kinsmen as recognition and a reward for his father if he was a charitable man.

- **Symbolism:** To demonstrate the practice of giving, a great deal of pro-giving symbolism is available in all the five districts visited. In both Acholi and Lugbar communities for example, a granary is used as a symbol of GPG.

Religiously, giving is motivated by two major reasons. One, to obtain a blessing and secondly, to observe the divine command.

Personal experience

The second most common reason for GPG is personal experience. Eight in every ten givers (80%) gave personal experience as a reason for giving. As a motivation for giving, personal experience is dichotomous.

- On one hand, it involves one being inspired to give to uplift a beneficiary because s/he was also uplifted by other Good Samaritans in the past.
- On the other hand, it involves giving to somebody in a similar situation you have ever lived or that you are living.

Empathy and Compassion

The third most common motivation of GPG is empathy. It was raised by six in every
ten givers (60%). Many people have terminal illnesses. They are wallowing in poverty. They are orphans and many people with different social problems. Given the encounters individual givers have had with cases of this kind, they have felt empathy and been drawn to help.

**Desire to Impact the Community**
Aside from empathy, five in every ten givers (50%) in the study are motivated to give by the sheer desire to positively impact on their neighbourhoods. This explains for example, why almost every working Ugandan is supporting the education of a child from a disadvantaged family or his clan even when it is not his responsibility. It also explains why individuals have given land for a public school, a road or a health facility without demanding to be compensated.

**Prestige**
Prestige is associated with how one is loved, deemed worthy of leadership and how one chooses to be remembered after death. In the appearance-based ranking applied, prestige stood out as the fifth most common reason for GPG across the five districts with three in every ten givers (30%) acknowledging it. To promote giving as a source of prestige, communities use many mechanisms including proverbs. The Lugbar of West Nile for example, “Afa feza eri ru kuza ni”—meaning, giving is a source of prestige and “Afa feza eri opiomu ni” meaning, giving is a quality of prestigious leadership. Not giving, on the other hand, is derided as a quality of a slave in a community. To discourage stinginess and encourage giving, the Lugbar use the proverb “Eka adri endrau ni ’ba azini mi ru otupi amve ni yo’ meaning, a stingy person cannot be remembered after his death but when you are somebody generous people will talk well of you even when die. To encourage giving, a stingy person in Lugbar is also referred to as “Endrau”. Acholi people are not different from the Lugbar and use the label “Lagem”. The reason some individuals are giving, therefore, is to earn love and prestigious honours as worthy leaders and avoid hate and derision. Quest for prestige as a driver of GPG was also seen behind the giving drive by some city socialites and corporates.

**CHAPTER THREE: INFLUENCES, CHANGES AND CHALLENGES IN GPG**

**Influences on GPG**
An individual’s decision to give is usually influenced by several determinants. The top four that appeared in all the five regions ranged from institutional capacity and the culture of accountability, followed by local culture and the attitudes, beliefs, and perceptions as shown in graph 4.
Institutional Capacity
Initiatives with capable and credible ambassadors and task forces known for delivering results, feasible plans and management committees usually have higher chances of being given to. Underscoring its importance, all the ten in ten givers (100%) acknowledged the influence of institutional capacity on GPG. Other than the capacity to use the money properly and account to the givers, the capacity of the initiative to mobilize the public to give is also critical. Where it is poor, few givers are involved.

The Culture of Accountability
The current NGO Act requires NGOs and CBOs to account to the district NGO Monitoring Committee and sub-county NGO Monitoring Committee. Accountability to the givers is not mandatory in this Act. Unfortunately, accountability to givers is a critical determinant of the likelihood of giving. Like institutional capacity, underscoring its importance, all the ten in ten givers (100%) acknowledged the influence of the culture of accountability on giving.

Local Culture
Ugandan cultures promote GPG as a responsibility of every individual poor or rich. Underscoring the influence of local culture on one’s propensity to give for the public good, six in ten givers (60%) acknowledged its importance in their decision making on whether or not to give. This is depicted in the folklore of many communities across the country. Many children in Buganda and Busoga in acknowledgement of giving practices carry names such as “Mugabi”, meaning, the giver for their fathers have been givers. In Ankole, the king took on the title of ‘Omugabe”-meaning, the one that gives. Further, in the five regions the study covered, it is not an offence to pick some groundnuts, cassava or ripe sweet bananas from a neighbour’s garden when you are hungry as long as you don’t take large quantities in any community in Uganda. Culturally, it is also unforgivable for one not to give a visitor at least a calabash or a mug of water for both culturally and religiously, this brought blessings to the
giver. Similarly, a good home is one that gathers and takes care of the needy. It is one that welcomes and nurtures grandchildren. In the same way, it is an obligation to give. Like the “Bat Kaka” cultural practice of sharing in Acholi, no one culturally slaughters an animal and eats it alone in Buganda. In addition, under the Baganda practice of “Obumu”–togetherness, visitors are welcome anytime for there is always food. Similarly, across the five regions in this study, it is an obligation of the youth to support the elderly without expecting rewards.

To promote this culture of GPG, folklore including metaphors, symbolism and songs are meticulously composed to pass information on to the young generation. Symbolically, the Acholi used to have a very big granary stationed at the palace of the chief. At harvest time, all individuals are expected to contribute foodstuff and put it inside that granary at the palace for that is where the vulnerable would get food to eat.

Attitudes, Beliefs and Perceptions
Some attitudes, beliefs and perceptions discourage the practice of GPG. Four in ten givers (40%) interviewed mentioned the influence of attitudes, beliefs and perceptions on one's inclination to give for the public good. Among the attitudes highlighted most in the five regions include:
• Giving has to be monetary or material
• Some sectors and issues are for government
• GPG is for the income rich. The poor cannot give. Given this attitude, even when one is not poor, s/he is discouraged to give to avoid, for example, being known as not poor.
• Beliefs about witchcraft and curses: Some people associate the plight of some categories of the needy with curses. Since they are assumed to have done something evil, they are judged as not deserving to be given to and that it is a curse to give to the cursed. Some potential givers also fear witchcraft. To avoid being be-witched, they do not give their material possessions or even interact with those that need help.
• Only those who work should be given: Thus is the attitude that individuals that are not working are lazy and opportunistic. As such, they do not deserve to receive anything because giving should flow only to those working hard but are undone by situations beyond their control. This attitude is largely driven by a religious worldview that if you do not want work you should not eat. Folklore in many sections of Uganda is also used to promote giving only to those who work hard. The Lugbara of West Nile for example, have the “Enzau nya teleo ku” proverb which means that somebody who cannot work hard does not deserve to be given uplifting help or recognition.

Changes in the Culture of Giving in Uganda
Culture as a determinant of human behaviour is dynamic. Across time, therefore, change is a key constant. Thrust on this reality, changes in the culture of giving in Uganda were explored. The key mapped include:

o Giving in Material Form has Reduced
Traditionally, Ugandans are known for their kindness and hospitality. Most
hospitals, schools, religious facilities established by missionaries are, for example, built on land that was given free. With every home owning huge granaries too, everyone was welcome, for food was sufficient. However, giving in the material form today has reduced. Several factors explain this trend. By order of predominance in the conversation, these include:

- **The Burden of Population Density:** Uganda’s population has multiplied about ten times from about 4 million in the 1940s to now about 40 million. This exponential growth is coupled with scarcity in all forms of resources including land and building materials. This development has also come with resource-based conflict that has encumbered GPG. Given the population pressure, some descendants have even gone ahead to reclaim land given for public good, by their ancestors.

- **The Nuclear Family and Education:** Over 12% of Ugandans now live in urban areas (UBOS 2016). The literacy rate is also substantially higher now at 72% (UBOS 2014) and coupled with other factors, polygyny has declined from 30% in 1995 to 25% in 2016 (UDHS 2016). These changes have come with a decline in direct material giving that is perceived to be higher in a polygynous family set-up with each wife able to take care of the needy especially, the orphaned and vulnerable.

- **The New Legal Regime:** Following the emergence of many laws, including the Land Amendment Act of 2010, some forms of GPG have been discouraged. For example, it is now a risk to allow squatters in one’s land in Uganda for over ten years even if you are not using it. The rationale is that the Land Amendment Act mandates them to claim for compensation on eviction after 10 years as interested parties in that land. In the same way, while it was easy to lend money or assistance traditionally and repayment was honoured by the beneficiary even without a written agreement, it is now a common practice that any assistance of that kind should be based on a written agreement to avoid denial and legal courses of action.

- **War and Displacement:** The other factor that has threatened the culture of giving in Uganda has been war and displacement. As a result of war and displacement into camps that depend on handouts, the socialization process into the culture of sharing, looking after the vulnerable and preserving family heritage was disrupted. This view came out in Acholi region that experienced war for over two decades.

- **Abolition of Kingdoms:** The role of cultural preservation is bestowed on cultural institutions. With the reality that giving is part of the African culture and some kings such as Omugabe of Ankole even derived their titles from the practice of giving, it is not surprising that even material giving has slumped. Not only did the Omugabe give but his subjects also gifted their friends with cattle and land. Abolition of the Ankole Kingdom was also associated with the demise of the “Okutta Omukago” in Ankole. The final straw on Okutta Omukago both in Ankole and Buganda however, came in the 1980s with the emergence of HIV/ADS and lately, Hepatitis B.
Challenges to the Growth of the Culture of Giving

GPG involves weathering many challenges. When the thirty-five givers were asked what challenges they most frequently face in GPG, five key challenges dominated the narrative. As demonstrated in Graph 5, these include high beneficiary expectations versus resource limitations mentioned by 86% of the givers. This is followed by the complex legal and policy environment registered by 71% of the givers, politics and intimidation raised by 51% of the givers and misconception of intentions raised by 43% of givers. The last but equally important challenge is that of the contradicting government initiatives registered by 23% of the participants.

Graph 5: Challenges to the Growth of the Culture of Giving

High Expectations versus Resource Limitations:
The people, initiatives and causes that need help are overwhelming. This was noted in all sectors and all the five districts as a major challenge.

The Complex Legal and Policy Environment:
Uganda’s legal and policy environment is a complex challenge to GPG in three key ways:

- **Awareness of the Tax Laws is Limited:** Generally, legal literacy in Uganda is low. Not many people as such, know their rights or even the laws governing aspects of their lives. Givers are no exception. One of the aspects givers are less aware of is the tax law. Givers are for example, not aware of the process for obtaining certification for tax exemption or tax refunds for up to 5% of income given for public good. This is not helped by the reality that records that would support these tax refunds are not documented leaving many claims dispensable by URA and givers, frustrated.

- **Poor Policy Enforcement and Inadequacies:** Uganda has a fairly good legal and policy framework. The challenge is that many of these policies are either poorly enforced or inadequate, thus affecting giving in some sectors. One of the sectors affected most is that of special needs. While the 1995 National Constitution and the Persons with Disability Act (2006) require the government to provide essential special needs services and facilities in every district and the Children (Amendment) Act, 2015 puts the mandate of providing education services for children with special needs to government, it is struggling to fulfil these mandates. This has crippled givers supporting
children with special needs with, for example, shortage of critical service providers especially, physiotherapists and speech therapists within their districts of operation.

**o Bureaucracy:** GPG is affected by red tape. To fundraise for a cause, clearance must be first obtained from the District Police Commander and the Residence District Commissioner. Giving to a school, a police station, a health unit or any other government institution involves writing letters, back and forth, as well as meetings, to the frustration of givers. Further, to start an NGO, you have to get recommendations from local area leaders and the Resident Distract Commissioner (RDC). Following the government decision to have all NGOs and CBOs in the country renew their registration status too, a lot of bureaucracy was also experienced as a challenge by many givers. The list of requirements for renewal of registration was non-exhaustive leading to process delays. Officers tasked with the renewal process were often not available. Applicants incur high travel costs, especially those based in the rural regions.

**o Political Interference and Intimidation**
Sometimes, givers experience a lot of political interference. Those that are less determined give up and beneficiaries are denied help. Cases where opposition stalwarts attempt to donate to public facilities like health centers were particularly, singled out in Western Uganda. Secondly, those who give to the community through civic education and awareness-raising on pertinent issues like corruption also have no freedom of expression and are intimidated by the Uganda Communications Commission (UCC) and area politicians. Related to this is political opportunism. Several politicians both at the district and local level want to be associated with donations they have nothing to do with. Givers who by-pass them are thus chastised for making donations without involving them. When invited, however, politicians want to take undue credit for the donation made.

**o The misconception of Intentions and Xenocentric Mistrust**
Furthermore, with the commercialization of politics in the country, a section of the community construes acts of public giving as loaded with invisible intentions. Key among intentions that are usually suspect include association of giving with political ambitions which, unfortunately, discourages potential givers. Related to this is xenocentric mistrust. This mistrust is based on the myth that Africans don’t give. When they bring you support it is because some white people have given it through them and they must have under-declared whatever they were given to deliver.

**o Conflicting Government Initiatives**
In all the five districts that participated in this study, several GPG initiatives are going on co-currently. Unfortunately, many contradictions accompany these initiatives and many times, some givers are on opposing sides with government actors. St Jude Agricultural College, is, for example, promoting organic farming in Masaka district. Contradicting, however, after training farmers and when the farmers were beginning to do well, the sub-county trained the same farmers in chemical use. The sub-county also gave these farmers free fast maturing planting materials that are not organic. This unfortunately, has not only discouraged St. Jude’s effort to promote organic farming but also rendered its effort futile.
CHAPTER FOUR: EXPERIENCES OF GIVERS WITH THE REGULATORY ENVIRONMENT

The outcome of any GPG initiative is influenced by two factors, its design and contextual factors. As a contextual factor, givers elaborated their experiences with multiple policy and legal frameworks in the country. Most experiences influencing GPG elaborated rotate around the tax law, the Children (Amendment) Act, 2015, and the Land (Amendment) Act, 2010.

Experiences with the Taxation Law
Giver experiences with the taxation law generally do not encourage GPG with some givers that expected tax exemptions or refunds not benefitting while others are being discouraged by their experiences with multiple taxes.

- Experiences with Multiple Taxation:
  The principles of good taxation consider multiple taxation a bad practice. Unfortunately, many givers pay multiple taxes with the most mentioned being annual licenses, VAT and withholding tax.

- Experiences with Implementation of the Law on Tax Exemptions and Refunds:
  According to the 2007 Income Tax section 2(b) (b) charitable organizations are supposed to be tax exempted provided they write the Ministry of Finance and have obtained a certificate of tax exemption. The barriers to enjoyment of this exemption, however, have been:
  - Lack of awareness of the procedure for securing a certificate of tax exemption.
  - The selective approach used to award some organizations tax exemptions for donations at the expense of others.
  - And last but equally important is the bureaucracy in the clearance of certificates of tax exemption applications.
  These three barriers have forced charitable organizations to continue paying taxes that they are exempt from. They have also affected the operations of these institutions as givers prefer giving to strictly tax-exempt organizations to avoid also paying taxes.

Experiences with Government Policy on the Role of the Community in Infrastructure Development and Service Delivery is Restrictive
The law regulating the development of national and local government roads in Uganda prescribes the responsibilities for the Uganda National Roads Authority (UNRA) and Local Governments. Apart from the community roads where communities can mobilize resources, attempts by individuals to mobilize resources to fix central government roads in their areas have been thwarted by UNRA especially, in the West Nile region.

Experiences with the Children (Amendment) Act, 2015
Like the 1995 Constitution of the Republic of Uganda and the Persons with Disability Act (2006), the Children (Amendment) Act, 2015 puts the mandate of providing education services for children with special needs to government. To fulfil this mandate, the Ministry of Education & Sports has a department of special needs
and inclusive education. However, without adequate government presence on the ground, individuals are stepping in to provide these services with their meagre resources. Unfortunately, the two institutions we found operating in this service area, one in Mbarara and another in Masaka do not receive much support from the government as they would expect.

**Experiences with the Land Amendment Act, 2010**

Section 69 of the Land Amendment Act (2010) requires consent from a spouse and children of adult age in his household before he can dispose of a piece of land either through sale or gifting or otherwise. While this Act aims to protect family property, it can also be restrictive when family members don’t agree to give their land for public good. With this amendment Act now in place, the land giveaway process for the public good has become ‘more’ consultative, cautious and slow to avoid conflict and or legal battles. With this amendment too, individuals are less willing to offer their land to squatters for longer periods to avoid compensation claims arising say, after ten years as stipulated in the Land (Amendment) Act, 2010.

**CHAPTER FIVE: FORMS AND MECHANISMS OF GPG IN UGANDA**

**Forms of GPG in Uganda**

GPG occurs in three main ways that Taylor Dodson (2017) refers to as “The Three “T’s” of GPG”. These are:

- **Time** – This means volunteering hours, days of service and so on, to do something for the community. This can be advocating for and educating others about your cause.
- **Talent** – This means using one’s expertise, skill, experience, concepts and ideas to benefit a cause. A professional sports scientist can, for example, volunteer her expertise to take autism children through appropriate regimes of physical exercise. One can also volunteer her skills to teach school inmates how to knit and other income-generating skills.
- **Treasure** – This involves donating material resources for charitable work. This can be land, a house, money or any other valuable.

It is important to note that these “Three Ts” are interconnected. For example, to volunteer talent, you must also volunteer your time. And to volunteer treasure, you may also have to volunteer your time and possibly expertise, experience and skill to explain to the beneficiary how best to use it.

After context setting, treasure, time and talent were all recognized as the three common forms of giving in all the five district consultative meetings. As shown in Graph 6, however, time was recognized as the most common form of giving. This is because every form of giving be it treasure or talent has a component of time. It was followed in the second place by treasure while talent came in rank number three.
Resources Given Under Treasure
Under treasure, the resource most given for public good is money (34%) followed by the everyday life basics (26%) like soap and detergents, food, clothing, beddings, and accommodation. The least, on the other hand, is livestock (3%) followed by land (5%).

Resources Given in the Form of Treasure in the Five Districts

Resources Given Under Time
The only resource given under time is labour (100%) for example, to build huts for the elderly, wash for the elderly, volunteer time to teach in some schools and in some cases, to cook and collect water for the vulnerable.

1 For a district detailed picture go to Annex 1
Resources Given Under Talent
Under talent, the resource most given for public good is ideas (36%) followed by skills that impact community and individuals. Several initiatives are skilling vulnerable groups in income generating skills across all the five districts. Some individuals are also equipping farmers in organic farming. The least resource, however, provided under talent is probono services both in the formal and non-formal sector. In the non-formal sector, for example, cultural leaders are involved in settling land conflicts using their knowledge of the land tenure system and experience in adjudicating such measures.

Resources Given in the Form of Talent

<table>
<thead>
<tr>
<th>Resources Given</th>
<th>Frequency</th>
<th>Per cent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ideas</td>
<td>30</td>
<td>36%</td>
</tr>
<tr>
<td>Skills</td>
<td>26</td>
<td>31%</td>
</tr>
<tr>
<td>Counselling</td>
<td>9</td>
<td>11%</td>
</tr>
<tr>
<td>Probono services</td>
<td>10</td>
<td>12%</td>
</tr>
<tr>
<td>Experience</td>
<td>22</td>
<td>27%</td>
</tr>
<tr>
<td>Moral/evangelism</td>
<td>9</td>
<td>11%</td>
</tr>
</tbody>
</table>

Givers for Public Good in the Five Selected Districts
In each district consultative meeting, participants listed top givers known to them, in terms of treasure, time and talent. The leading category of givers as shown in Graph 7 in all the five districts is that of businessmen (37.5%) followed by politicians outside the campaign season (18.75%). Public servants and religious leaders tie in the third rank (14.58%) while cultural leaders were ranked last (2.08%). This is partly explained by the 1995 constitutional restriction for cultural leaders participating in supporting any cause that may be deemed as politically partisan. The other typology of givers ranked last is that of army officers.

Graph 7: Givers in the Five Selected Districts
Common Mechanisms of Giving Support for Public Good

There are various mechanisms of GPG. As shown in Graph 8, the most frequent mechanism of giving support for public good involves self-help initiatives in the form of burial groups or VSLAs in rank one. These are followed by faith-based collections and mobile money/social media initiatives in rank two and three respectively. The explanation is that these mechanisms exist in every village. The least frequent mechanism, on the other hand, involves the diaspora initiatives and corporate social responsibility. Without triangular consultations being conducted with members of the diaspora or corporations that invest in corporate social responsibility, these rankings should, however, be treated only as indicative perceptions on known and not necessarily factual patterns of giving.

Graph 8: Commonest Mechanisms of Giving Support for Public Good Ranked

Sectors Given to Most

As shown in Graph 9, the sector most commonly given to is faith-based. This is because Ugandans are highly religious. This is followed by education in rank two since almost every able person with some means is either paying school fees or buying scholastic materials for a needy child somewhere. In rank three is health. Like education, this is because almost every able person with some means is responsible for a dependent. Proborno services, on the other hand, is the least given to sector, in position seven. The explanation provided is that very few experts are qualified to provide legal aid. These rankings should also be treated as only indicative perceptions of known and not necessarily factual patterns of giving.

Graph 9: Sectors Given to Most

2 District Specific details are in Annex 2
The GPG, the National Development Plan and the SDG Linkage in Uganda

Most GPG in Uganda is relevant to the attainment of the objectives of National Development Plan (NDP) particularly, objective one that aims to improve household incomes and the quality of life and objective four that aims to improve wellbeing and productivity in the population. With many faith-based initiatives for the educational, health and other wellbeing needs of orphans and vulnerable children, support to these institutions both directly and indirectly also contributes to the NDP targets. Importantly too, since the SDG agenda attempts to address the most pressing needs of humanity, most of the giving is relevant to SDG targets. For example, those giving to the health sector are contributing to promoting good health (SDG 3). Those giving to education are also contributing to SDG on education (SDG 4) and economic growth (SDG 8). While those fighting for environmental conservation are contributing to the SDG on responsible consumption (SDG 12) especially.

CHAPTER SIX: CONCLUSIONS, RECOMMENDATIONS AND EMERGING RESEARCH AREAS

Conclusions

Three conclusions are also drawn from the field-based section of this study.

• One is that, a lot of local giving is both formal and informal, is momentary and non-monetary, across various sectors. Hence, the suggestion that the practice of GPG in Uganda is limited is erroneous.
• Further, giving in Uganda is influenced largely by factors related to the regulatory environment, institutional capacity, accountability and the local culture of giving.
• Lastly, most of the challenges to public giving are also associated with the regulatory environment, institutional capacity, political environment and lack of coordination among different categories of givers.

Recommendations to Promote GPG

Recommendations to Government

• Given its mandate of facilitating social development at the community level and as the ministry responsible for the National NGO Board, the Ministry of Gender, Labour and Social Development (MGLSD) should sensitize the public on GPG and encourage it in its different forms. This is to address the perception that some issues or sectors such as emergency response or public works are for government.
• The government should address unnecessary delays in the securing of giving for public good approvals especially, to government institutions like schools, police stations and health centres. These, in particular, include:
  - The requirement for givers to write to and obtain approvals from the Resident District Commissioner, Chief Administrative Officer and District Internal Security Officer before giving to for example, a neighborhood school or painting a Police Station.
  - The long waiting process before donations by foreigners to institutions in the education sector are approved.
  - And lastly, absenteeism, lack of clarity of the requirements and non-communication of feedback in the renewal process of CSOs licenses.
• In addition to public sensitization, government should implement laws and policies that impact GPG especially, the law on tax exemptions, the national environmental management Act 1998 and the Children (Amendment) Act, 2015 among others.
• URA should intensify public tax education and address the procedure for obtaining tax exemptions. This should include promoting record keeping as a requirement for tax refunds to givers.
• Tax exemptions should also be given to charitable organizations established under the Companies Act
• As commendably done in the COVID-19 fundraising drive, the government should develop initiatives and platforms of GPG to reduce foreign borrowing and as an effective approach to addressing other emergencies.

Recommendations to institutions that Give for Public Good
• Promote other forms of giving other than the monetary
• Support civil society capacity to monitor, track, and account to their relevant stakeholders particularly, givers, to build more trust and will to give
• Support civil society to build capacity to manage resources collected for the public good to build givers’ confidence
• Conduct studies exploring the landscape for GPG frequently to create platforms for stakeholders to recognize top givers in each region and or district
• Promote narratives on giving to influence national development
• Develop advisory on giving – with a directory of where to find services needed
• Develop tools to support givers to measure and track their giving
• Create platforms to promote networking among givers
• Network with other like-minded institutions to strengthen the practice of giving
• Sensitize givers on laws that may affect giving including, the tax laws

Recommendations to Givers
• Seek knowledge on GPG from the philanthropic institutions
• Promote the narrative that everybody can give including in the unobvious forms of talent and time.

Recommendations to Traditional Institutions
• Cultural institutions should leverage their platform to sensitize their communities on GPG as a tradition and norm

Recommendations for Further Research
Future research should explore:
1. The space and modalities of strengthening proborno services delivered in the cultural and traditional context as an area of GPG.
2. The public opinion that donations by politicians during elections should not be considered GPG
3. The forms and mechanisms of women participation in GPG in Uganda did not receive sufficient attention in this study. Future research must explore this angle of giving to project the contribution of women in GPG.
4. Further, while important, this study did not explore GPG in marginal communities and groups in Uganda. To understand the practice of GPG in these two special interest groups two, it is important for future research engages with these groups
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