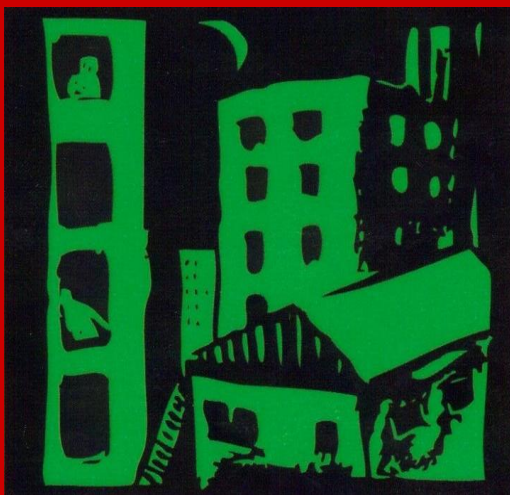
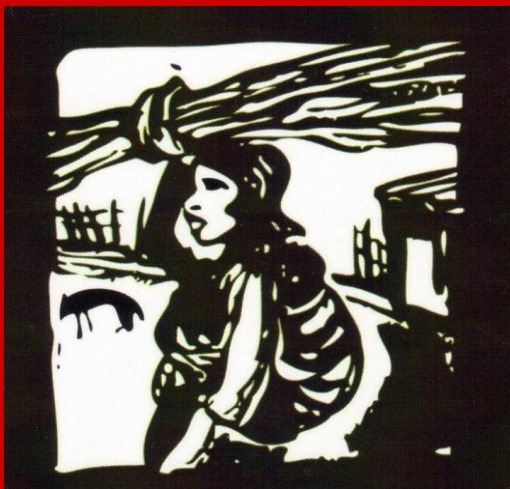


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The role of philanthropy in financing Africa's development: A case study of Uganda

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ABSTRACT

The role of philanthropy in financing Africa's development needs is undervalued, even though the contributions that development partners from the Global North make in enabling the continent's development financing are inestimable, given the amount of development aid that Africa receives. There is, however, a growing view that, with the dwindling resources available in the Global North for the development of the Global South, African philanthropy should be harnessed as an alternative source of financing within the Global South. This is in keeping with the human right to development, which entails that the advantages of development should be enjoyed equitably by all of humanity, regardless of geographical location. Taking Uganda as its case study, this article contributes to those rising voices.

Keywords: philanthropy; financing; development; right to development;

1 INTRODUCTION

Philanthropy is an emerging key contributor to global development. Defined etymologically as the “love of humanity”,¹ it is broadly understood to involve “the use of private resources for public benefit and social change”.² The United Nations (UN) acknowledges the role of philanthropy in executing its mandate.³ In the case of African philanthropy, it has been “conceived as encompassing extra-governmental and private ways through which resources (including money, material goods, time and labour) are ... harnessed by and for Africans to address a public need, interest or cause”.⁴ African philanthropy has also been described as “philanthropic action that is unique to Africa”.⁵ According to Moyo, a leading scholar on the subject, it is characterised by “cohesion, self-help, mutual aid, and actions of reciprocity, which are rooted in African tradition and traverse the ... lifespan of individuals”.⁶

Philanthropy may be formal or informal. Formal philanthropy involves giving money, resources, and expertise, and may be motivated by corporate, religious, or institutional obligations,⁷ whereas informal philanthropy is founded on “an energy that exists between individuals. It is this currency that connects spirit and aspiration with the foundations of unity, reciprocity, and mutuality. It is this energy that powers transformations.”⁸ “Informal philanthropy” denotes that there is no regulation of the philanthropic undertakings; rather, it embraces a set of activities outside of formal environments that are indeed regulated.

Moyo remarks as follows:

The question of an enabling environment for informal philanthropy is an apparently simple, but actually complex one. Simple because

¹ See generally Grady H *Philanthropy as an emerging contributor to development cooperation* New York: UN Development Programme (2014).

² Sulek M “On the modern meaning of philanthropy” (2010) 39(2) *Nonprofit and Voluntary Sector Quarterly* 193.

³ See, for example, Agenda 2030 for Sustainable Development Goals (UN, 2015); and Addis Ababa Action Agenda of the Third International Conference on Financing for Development (13–16 July 2015) (UN, 2015; hereafter Addis Ababa Agenda) at paras 10 and 12. See also article 22 of the African Charter on Human and Peoples’ Rights (Organization of African Unity, 1981).

⁴ Mati JM “Omnipresent yet invincible: A review of ‘African philanthropy’” in Mottiar S & Ngcoya M (eds) *Philanthropy in South Africa: Horizontality, ubuntu and social justice* Cape Town: HSRC Press (2016) 13 at 18.

⁵ See Moyo B “Philanthropy in Africa: Functions, status, challenges, and opportunities” (2010) *Global Philanthropy* 259 at 259.

⁶ Pascal O “Philanthropy in Uganda” in Mwendwa C (ed) *Uganda National Philanthropy Forum: Achieving more; harnessing the power of philanthropy in Uganda* Brussels: EAAG (2015). See also Moyo (2010); Mati (2016).

⁷ Mati MJ “Philanthropy in contemporary Africa: A review” (2017) 1(6) *Voluntaristics Review* 1.

⁸ Moyo B “An enabling environment for ‘informal philanthropy?’” (1 September 2015) *Alliance Magazine* available at <https://www.alliancemagazine.org/feature/an-enabling-environment-for-informal-philanthropy/> (accessed 27 December 2024).

its informality seems to make it both unnecessary and next to impossible to regulate. Complex because the definition of “informality” depends on who is defining it and why and because the practices of informal philanthropy depend very much on who is practising them. In other words, you can’t impose an enabling environment for this kind of philanthropy from a textbook. It has to be built from the ground up. In Africa, a good place to start is the energy of communities.⁹

Given these considerations, there are numerous challenges in describing what precisely philanthropy is. As Ashton notes, “[P]hilanthropy is a strange beast: readily defined, more difficult to ring-fence and impossible to control.”¹⁰ Philanthropy, as a subject, cuts across numerous disciplines, such as economics, sociology, philosophy, anthropology, development studies, and law.¹¹ It is no wonder that a scholar has described the attempt to define “philanthropy” as something that leads one into a “conceptual quagmire”.¹²

Similarly, formal and informal kinds of philanthropy have been manifested on the African continent in both the pre-colonial and post-colonial periods; consequently, African philanthropy is heterogeneous, and can be manifested as either vertical or horizontal, or formal and informal, to cite a few of the major ways of categorising philanthropy.¹³ These major categorisations can appear as life philosophies such as *ubuntu* (South Africa), *ujamaa* (Tanzania), *harambee* (Kenya), *hawalaad* (Somalia), *citemene* (Zambia), or *obuntubulamu* (Uganda). Religion has also enabled other forms of philanthropy in Africa, for example, *sadaqah*, *zakat*, *takaful*, tithing, and offertories.

In the case of Uganda, numerous philanthropic activities are informal.¹⁴ These focus on the bread-and-butter issues of local communities, where philanthropic organisations (POs) and individuals provide services for the public good.¹⁵ Informal philanthropy has been part of the Ugandan social fabric since time immemorial.¹⁶ It has been interrupted

⁹ See Moyo (2015).

¹⁰ Nxumalo M “The rise of African philanthropy” (26 April 2013) *Mail & Guardian* available at <http://goo.gl/zMxLqg> (accessed 25 March 2023).

¹¹ Mati (2016) at 18.

¹² Mati (2016) at 18.

¹³ Vertical forms of philanthropy involve “giving by the few high net worth individuals ... or those who are rich, to the poor”; horizontal forms of philanthropy are “built on reciprocity, solidarity, and cooperation. People in the community organise themselves to give to other poor people.” See Moyo B *Transformative innovations in African philanthropy* Brighton: The Bellagio Initiative (2011).

¹⁴ Pascal (2015).

¹⁵ These POs include foundations (grant-making, operating, or corporate-, community- or government-sponsored); community-based organisations and village associations; professional associations; environmental groups; advocacy groups; co-operatives; charitable organisations; faith-based organisations; mutual entities; labour unions; societies; research institutes; diasporic organisations; online social-purpose portals; and transnational and cross-sectoral coalitions.

¹⁶ Murisa T & Murat-Prater K *Global philanthropy tracker: Uganda* Johannesburg: SIVIO Institute; Harare: Centre on African Philanthropy and Social Investment (CAPSI); Wits Business School (2020) at 8.

only by British colonial rule,¹⁷ which introduced vertical forms of philanthropy. Several other terms are used to refer to philanthropy in Uganda.¹⁸ They include “giving”, “generosity”, “charity”, “self-help”, “mutual aid”, and “actions of reciprocity”.¹⁹ Such forms have been described as horizontal philanthropy.²⁰ Volunteerism, too, has been described as a type of philanthropy, one in which students, professionals, and others offer their time to make social change in their communities.²¹ It is thus important to note that philanthropy is not restricted to the provision of finances but includes talent, time, and other resources offered by individuals.

Corporate social responsibility (CSR) is a concept based on the acknowledgment that although business entities are set up to make a profit for their shareholders, they have to engage in philanthropic activities to enable the development of society.²² Business entities, further to this, also support efforts by the government to achieve its development goals. Indeed, one of the strategies POs adopt is to partner with businesses to enable more resource mobilisation for their activities.²³

As the discussion so far has shown, philanthropy is multifaceted in nature. Against this backdrop, section 2 of the article reviews the normative framework on the human right to development and how it could be used as a basis on which to advocate for alternative financing sources for Africa's development. Section 3 considers philanthropy's historical and current role in Uganda's development agenda, while section 4 examines opportunities, targets, and strategies for mobilising philanthropic support for that agenda. In turn, section 5 considers the possibility of POs aligning themselves with Uganda's development agenda; section 6 makes practical recommendations on how to move this discourse from theory to reality; and section 7 concludes the discussion.

2 DEVELOPMENT AS A HUMAN RIGHT

The right to development has been recognised as a human right in various international instruments.²⁴ The Declaration on the Right to Development calls for a “new

¹⁷ Murisa & Murat-Prater (2020) at 8.

¹⁸ See, for example, Fowler A *Concepts and framework for teaching, research and outreach of African philanthropy* Johannesburg: Wits Business School (2017); Charities Aid Foundation (CAF) *Growing giving ... in Kenya, Uganda and Tanzania* CAF (2020a); CAF *Growing giving.... in Uganda* CAF (2020b).

¹⁹ Fowler (2016); CAF (2020a); Mati (2016).

²⁰ Fowler (2016).

²¹ CAF (2020a) at 24.

²² Renouard C & Ezvan C “Corporate social responsibility towards human development: A capabilities framework” (2018) 27(2) *Business Ethics: A European Review* 144.

²³ See Renouard & Ezvan (2018).

²⁴ See article 22(2) of the African Charter on Human and Peoples' Rights; article 19 of the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (2015). See also the UN Declaration on the Right to Development (UN General Assembly Resolution No.41/128 of 1986). Additionally, see common article 1 of the International Covenant on Civil and Political Rights and the International Covenant on Economic Social, and Cultural Rights, on sovereignty. Lastly, see articles 1–4 and 8 of the UN Charter, which provide for international cooperation for the improvement of human well-being.

international economic order” in view of the glaring economic inequalities in the world. Similarly, article 22 of the African Charter makes the human right to development binding on member states.²⁵ It provides that

[a]ll peoples shall have the right to their economic, social, and cultural development with due regard to their freedom and identity and in the equal enjoyment of the common heritage of mankind. States shall have the duty, individually or collectively, to ensure the exercise of the right to development.

There are differences of viewpoint on whether the right to development is justiciable.²⁶ The UN Declaration on the Right to Development does not make this human right justiciable, whereas, in Africa, it is indeed justiciable given the binding obligations on member states under article 22 of the African Charter. This was confirmed in *Centre for Minority Rights Development (Kenya) v Kenya*,²⁷ where the African Commission on Human and Peoples’ Rights found the right to development to be justiciable, ruling that Kenya was guilty of not equitably distributing the benefits of development to a tribe which had been displaced from its ancestral land.

In the case of Uganda, the Bill of Rights in the Constitution of the Republic of Uganda, 1995 (as amended) (1995 Constitution) does not expressly provide for the right to development. Article 45 of the 1995 Constitution, however, provides that “the rights, duties, declarations and guarantees relating to the fundamental and other human rights and freedoms specifically mentioned in the chapter shall not be regarded as excluding others not specifically mentioned”.²⁸ Consequently, the right to development may be read into the Constitution in view of article 45 of the African Charter, a treaty which Uganda has signed and ratified.²⁹

Similarly, Principle IX of the National Objectives and Directive Principles of State Policy of the 1995 Constitution provides for the right to development since it states that “[i]n order to facilitate rapid and equitable development, the state shall encourage private initiatives and self-reliance”.³⁰ Article 8A of the 1995 Constitution stipulates in turn that the national objectives and directive principles above are justiciable before the courts of law. In *Male Mabirizi & Others versus Attorney General*,³¹ the court held that “pursuant to

²⁵ The African Charter is the only international human rights instrument that makes the right to development justiciable.

²⁶ Tashome RG “The Draft Convention on the Right to Development: A new dawn on the recognition of the right to development as a human right?” (2022) 22(2) *Human Rights Law Review* 1.

²⁷ ACHPR Communication No. 276/03, 25 November 2009.

²⁸ “[T]he chapter” refers to Chapter 4 of the 1995 Constitution, which is the Bill of Rights.

²⁹ Uganda has been a state party to the African Charter since 10 May 1986.

³⁰ See also Principles X, XI and XII, which provide for the right to equal opportunities in development for all citizens of Uganda.

³¹ *Male Mabirizi & Others v Attorney General* (Consolidated Constitutional Appeals No. 2, 3 and 4/2019).

Article 8A, the objective principles are now justiciable".³² Prior to this decision, the objectives and principles of the 1995 Constitution were not justiciable. In other words, the courts in Uganda have not had the opportunity to expressly interpret the right to development.

In *Micheal Aboneka and Another v Attorney General*,³³ moreover, where the opportunity to interpret this right was presented, the judge did not engage with the issue, instead dismissing the human rights application on other grounds. According to the judge, the applicant had argued as follows:

The applicants' counsel submitted that the National Objectives and Directive Principles of State policy provides the role of the people in development and obliges the state to take all necessary steps to involve the people in the formulation and implementation of development plans and programmes. This is one of the supporting pillars of both the right to development and participatory democracy. If the people have a say in an activity being undertaken by the state, then the court has a duty to entertain the matter and make a ruling thereupon. The matter is therefore before this court.

The High Court of Uganda, unfortunately, did not engage further with these arguments on the right to development in order to make a conclusive decision. With time, a human rights-based approach to human development could enable equitable development for the benefit of all humanity.³⁴ Human rights and development were seen earlier as competing concepts underlain by motives that were at cross-purposes;³⁵ the narrative has changed, however, and now embraces the interdependence of human rights and development.³⁶ This altered narrative led to the emergence of the human rights-based approach to human development. Notably, the 2030 Agenda for Sustainable Development (2030 Agenda) describes itself as "a plan of action for people, planet and prosperity", one in terms of which "all countries and all stakeholders, acting in collaborative partnership ... are resolved to free the human race from the tyranny of poverty and want and to heal and secure our planet".³⁷

International and national development policies that enable full human development are thus at the core of the right to development: development cannot occur without financing. Consequently, various soft law instruments refer to the need to find resources to finance development. The 2030 Agenda and the Addis Ababa Action Agenda of the

³² See also *Tinyefuza v Attorney General* (Constitutional Petition No. 1/1996) and *Zachary Olum & Another v Attorney General* (Constitutional Petition No. 6/1999). These are other Ugandan court decisions in which this position of the law has been emphasised.

³³ *Micheal Aboneka and Another v Attorney General* (Misc. Cause No. 367 of 2018) [2019] UGHCCD (16 August 2019).

³⁴ Article 1 of the UN Declaration on the Right to Development.

³⁵ Uvin P "From the right to development to the rights-based approach: How 'human rights' entered development" (2007) 17 (4–5) *Development in Practice* 597.

³⁶ Tashome (2022) at 2.

³⁷ Preambular paragraph of the 2030 Agenda.

Third International Conference on Financing for Development (Addis Ababa Agenda) advocate for the need to find financing for development that benefits all of humanity.³⁸ By implication, these soft law instruments could serve as policy anchors for dealing with developmental challenges in Uganda – and African philanthropic causes could be one of the sources of financing for development if harnessed effectively. Philanthropy could thus serve as a catalyst for the effective mobilisation of resources and consequent realisation of Uganda’s international obligations in regard to the right to development.

3 THE ROLE OF PHILANTHROPY IN DEVELOPMENT IN UGANDA

3.1 Historical overview

Uganda is a little different from the many sub-Saharan countries that have philanthropic norms embedded in their local cultures. As discussed in section 1, it has a long tradition of philanthropy influenced mainly by African communal culture and religious practices. Such philanthropy extends to the provision of necessities such as education, health, and food. As a result, numerous informal philanthropic activities enable marginalised groups to realise their potential and be empowered to articulate their challenges to governmental authorities.

3.2 Current role of philanthropy in Uganda’s development

The efficient use of national resources – human resources, minerals, water, land, and the environment – could enable Uganda to realise meaningful socio-economic transformation for sustainable development, and do so more quickly than at present. To realise the strategic goals relating to Uganda’s development, the National Planning Authority (NPA) adopted the Comprehensive National Development Planning Framework (CNDPF) in 2009.³⁹ The NPA has the legal mandate to develop and operationalise a shared National Vision,⁴⁰ while the CNDPF provides comprehensive guidelines to use as a reference point when central and local government development plans are formulated.⁴¹ The CNDPF enables the implementation of a shared National Vision by all public agencies.⁴²

A comparative analysis of emerging Asian economies was conducted before the development of the CNDPF.⁴³ As such, the CNDPF comprises a blend of best practices from Asian economies and local experiences in Uganda.⁴⁴ This helps to optimise short, medium, and long-term plans by enabling the necessary associations between planning

³⁸ See, for example, para 1 of the Addis Ababa Agenda.

³⁹ NPA *The Comprehensive National Development Planning Framework* (2009) at 8.

⁴⁰ Articles 125 and 190 of the Constitution of the Republic of Uganda, 1995 (as amended).

⁴¹ These may include medium- and long-term development plans.

⁴² NPA (2009).

⁴³ NPA (2009) at 7.

⁴⁴ NPA (2009) at 7.

and budgeting agencies in Uganda. The resultant activities are designed to lead to the efficient use of national resources so as to speed up Uganda's economic development.

The CNDPF also recognises the role of development partners, the private sector, and civil society organisations (CSOs) in the implementation of development plans.⁴⁵ Indeed, a regulatory framework for CSOs exists in the country and is established under the Non-Governmental Organisations Act of 2016 (NGO Act) as the principal law. The preamble of the NGO Act states that, among other things, its objectives are:

[to establish] a conducive and an enabling environment for the Non-Governmental Organisations sector; to strengthen and promote the capacity of Non-Governmental Organisations and their mutual partnership with the Government; to make provision for the corporate status of the National Bureau for Non-Governmental Organisations and provide for its capacity to register, regulate, coordinate and monitor Non-Governmental Organisations activities; [and] ... to make provision for special obligations of Non-Governmental Organisations and to provide for other related matters.

Although the regulatory regime above enables the coordination of philanthropic activities between CSOs and the Ugandan government, some civil society actors have indicated that it is too restrictive of the operating environment of CSOs.⁴⁶ Nevertheless, as shown above, the NGO Act and CNDPF seek to foster an inclusive, participatory, and interactive discourse on economic development. This can enable POs to engage with local and central government agencies on how they (POs) can engage meaningfully with the development agenda for the benefit of the people; conversely, to some extent, the NGO Act and CNDPF serve to ensure that philanthropic organisations do not work at cross-purposes with government agencies.

The role of philanthropy is recognised by the Government of Uganda. Several of its development policy documents acknowledge this role.⁴⁷ POs are, therefore, part of the central and local government's periodic planning and budgeting discussions. Under the National Development Plan III (NDP III), the Government of Uganda has agreed to strengthen the participation of POs in national planning deliberations. At present, though, the term "philanthropy" as used in the NDP III refers only to finances, suggesting that other forms of philanthropy are yet to be appreciated by Uganda's policy-makers.

Be that as it may, the involvement of local POs in government development planning activities is encouraging national philanthropy and, as a result, national development. Such collaboration between government agencies and national POs would be amplified if international philanthropic organisations (IPOs) were also to be included in specific sectors of national development planning.

⁴⁵ NPA (2009) at 8.

⁴⁶ Wanyama E "Towards a narrow bridge: A critical overview of the operating environment for civil society organisations in Uganda" (2017) 19(2) *Law in Africa* 173.

⁴⁷ See the CNDPF at 8. See also Uganda Vision 2040; National Development Plan III.

3.3 The contribution of philanthropy to Uganda's development targets

Several of Uganda's policy documents recognise the role of POs in attaining the country's goals in regard to development.⁴⁸ Consequently, POs have mobilised financial, technical, and professional resources to help reach Uganda's development targets in diverse ways. Quantifying these philanthropic activities and their contribution to Uganda's development is challenging. This is partly due to a lack of comprehensive documentation. The NDP III, however, recognises the role of POs in achieving Uganda's development targets. It records that POs finance a large number of projects in the development sector, and notes that every year CSOs and non-governmental organisations (NGOs) receive and spend up to 1.4 per cent of the country's gross domestic product (GDP).⁴⁹

Nevertheless, in some instances, POs are treated with suspicion by the Ugandan government as agents of international saboteurs, which makes it difficult for them to contribute effectively to national development plans.⁵⁰ This is so because the government's suspicion can lead to coordination challenges as well as misuse of philanthropic resources. The suspicion of POs as agents of foreign interests by the government may result in a stringent regulatory environment for the activities of the POs in Uganda.⁵¹

4 STRATEGIES FOR PHILANTHROPY IN UGANDA'S DEVELOPMENT AGENDA

4.1 Opportunities for philanthropic organisations

The CNDPF recognises "[the] increasing development role played by development partners, civil society organisations, including local NGOs and community-based organisations (CBOs)".⁵² It thus provides opportunities for collaboration between government entities and POs at various levels.

More specifically, the CNDPF sets out a 30-year National Vision, which is broken down into four segments: 10-year national development plans; five-year national plans; mid-term reviews conducted every two and a half years; and annual plans.⁵³ Each of the four levels of the CNDPF offers opportunities for POs to contribute to the discourse on the achievement of national development goals. Indeed, the framework aims to help ensure that planning processes are "participatory, comprehensive and inclusive in terms of representation and content".⁵⁴ Given that planning at the level of both local and central government has to be consultative, it necessarily includes a variety of stakeholders,

⁴⁸ See the CNDPF at 8. See also Uganda Vision 2040; National Development Plan III.

⁴⁹ NPA (2020) NDP III at 206.

⁵⁰ Wanyama (2017).

⁵¹ Wanyama (2017).

⁵² NPA (2009) para 1.4(v) at 8.

⁵³ NPA (2009) 11.

⁵⁴ NPA (2009) para 7.1.2 at 15.

including POs.⁵⁵ This consultative process also offers significant opportunities for POs to engage with sector-specific issues within the sector working groups (SWGs).⁵⁶

In view of consultative opportunities available at the national level, there is a need for collaboration and linkages between POs and local, sectoral, national, and global development agencies. The efficient deployment of philanthropic resources in global development is also enabled by active collaboration among key stakeholders universally.⁵⁷ This, in turn, facilitates global development and can lead to the realisation of Uganda's national development goals. The likelihood of having national and international stakeholders working at cross-purposes is reduced, too. Thus, saving these resources for a greater number of philanthropic activities.

4.2 Targets for philanthropy in Uganda's development agenda

Targets for philanthropy should align with Uganda's development agenda. Ordinarily, Uganda's development agenda should itself then align with Africa's development agenda.⁵⁸ Most widely, the global agenda on development is reflected in the 2030 Agenda.⁵⁹ Uganda is one of the 193 countries that have signed up to implement the 17 Sustainable Development Goals (SDGs) and 169 targets that the 2030 Agenda outlines.

The Uganda Vision 2040 is Uganda's development agenda. The NDP III is currently being implemented to realise the country's development goals as set out in Uganda Vision 2040. Its target is to "increase average household incomes and improve the quality of life of Ugandans".⁶⁰ The NDP III envisages that, to achieve the development targets, "sustained peace, security, good governance, and a stable macro-economic environment will continue to prevail and that these will provide the basic anchor for economic growth and development under this plan".⁶¹ The overall theme for the realisation of these targets is "sustainable industrialisation for inclusive growth, employment, and sustainable wealth creation".⁶² The targets for philanthropy should thus be aligned with the national development goals so that philanthropic resources can be used efficiently in support of plans towards those goals.

4.3 Strategies for mobilising philanthropic support

One of the entry points through which POs could support the development agenda is to tackle the most pressing issues in society, in view of the fact that widespread poverty is

⁵⁵ NPA (2009) paras 7.4, 7.4.2 and 7.4.4.2 at 16.

⁵⁶ NPA (2009) paras 7.4.2.1 and 7.4.2.4 at 17.

⁵⁷ See global initiatives such as the Post-2015 Platform for Philanthropic Engagement and the Global Philanthropy Leadership Institute. See also tools like the Global Philanthropy Data Charter, the Disaster Philanthropy Protocol, and the Guidelines for Effective Philanthropy Engagement.

⁵⁸ See Agenda 2063: The Africa We Want (African Union, 2015). Africa's 50-year development plan is intended to achieve "inclusive and sustainable socio-economic development".

⁵⁹ The 2030 Agenda for Sustainable Development (UN, 2015).

⁶⁰ NDP III at 35.

⁶¹ NDP III.

⁶² NDP III.

a major challenge in Uganda. A key means of supporting Uganda's development goals is by directing horizontal philanthropy towards the realisation of the goals in the agenda. This form of philanthropy entails a system of self-help within local communities. The mobilisation of resources within communities would then be buttressed further by vertical philanthropic activities by community-based organisations (CBOs), NGOs, corporations, and development partners. The NGO Bureau and NPA can, in cooperation with other POs, harness the potential of these philanthropic activities for national development. This is because they are the major government agencies charged with the regulation of POs and the mandate of enabling economic development in Uganda.⁶³

POs should collaborate and build networks with legislators and the tax body to foster mutual trust between themselves. Positive relationships like these can engender a conducive tax regime for POs. Such a regime should include tax exemptions on resources that POs receive from IPOs and other development partners. In addition, POs should advocate for a tax regime that aids tax incentives to POs. Tax exemptions and incentives would help make more resources available for supporting philanthropic activities in Uganda. Currently, the legal regime on tax exemptions for POs is restrictive.⁶⁴ POs have to apply to the Commissioner General of the Uganda Revenue Authority, who may accept or reject their applications. The Commissioner General has to make a written ruling for a PO to qualify for tax exemptions.⁶⁵

As for tax incentives for POs, the laws are also restrictive.⁶⁶ Allowing domestic POs to register in other jurisdictions would enable easier mobilisation of resources, as POs would be legally recognised in various countries.⁶⁷ Multiple registrations such as these can facilitate collaboration and help mobilise resources for philanthropic activities in Uganda. These sector-specific collaborations between local, national, and international POs facilitate the mobilisation of financial, technical, and professional resources for philanthropic activities in Uganda. This leads to the optimum use of the mobilised resources to realise the country's development goals. The risks associated with dependency on international funding could, however, curtail the effectiveness of this strategy. Oftentimes, there is misalignment between the development priorities of international POs and those of the Ugandan government.

⁶³ See sections 5, 6 and 7 of the NGO Act, 2016. See also the National Planning Authority Act 15 of 2002 and National Planning Authority *National Planning Authority strategic plan 2020/21–2024/25* (2020) available at <https://bit.ly/3Tmazyl> (accessed 28 December 2024).

⁶⁴ See section 29(1) of the NGO Act and the eligibility requirements under the Income Tax Act, Cap 340 for POs to qualify to be tax-exempt. See section 2(bb) of the Income Tax Act, Cap. 340 of Uganda.

⁶⁵ Uganda Revenue Authority *Tax obligations for non-governmental organisations (NGOs)* (2023) available at <https://ura.go.ug/wp-content/uploads/2024/09/TAX-OBLIGATIONS-FOR-NGOs-2023-24.pdf> (accessed 28 December 2024).

⁶⁶ Uganda Revenue Authority (2023).

⁶⁷ Cordery C & Deguchi M "Charity registration and reporting: A cross-jurisdictional and theoretical analysis of regulatory impact" (2018) 20 *Public Management Review* 1332; Murisa & Murat-Prater (2020) at 2.

5 HOW PHILANTHROPIC ORGANISATIONS CAN ALIGN THEMSELVES WITH UGANDA'S DEVELOPMENT AGENDA

5.1 How should philanthropic organisations organise themselves to effectively support Uganda's development agenda?

POs can enter into collaborations with sub-regional, regional, and international philanthropic organisations to facilitate the sharing of best practices. To some extent, this has been achieved via the Uganda National Philanthropy Forum (UNPF).⁶⁸ The establishment of the UNPF was aided by the East African Philanthropy Network (EAPN), the main philanthropic network in East Africa.⁶⁹ The introduction of sector-specific working groups among POs could support strategic collaboration with government institutions, which in turn could facilitate efficient and effective delivery of philanthropic resources in service of Uganda's development goals.

5.2 How should the government leverage philanthropy?

The significant contribution of POs to Uganda's GDP suggests that an efficient way to support Uganda's development agenda is by mainstreaming philanthropic activities into the prioritised national development plans. The policy and regulatory environment can be reviewed to enable philanthropy to support national development goals.

Involving POs in the drafting and adoption of national development plans can provide opportunities to build confidence in the working relationships between POs and government officials. These formal and informal relationships may contribute to a conducive policy and regulatory regime for philanthropic activities in Uganda.

The nurturing and prioritisation of local philanthropy can make a significant contribution to Uganda's development goals. Local philanthropy should be harnessed at local government levels to enable the achievement of some of Uganda's development targets. This could be through identifying "potential catalysts for local philanthropy and deliberately exposing them to [national and] global best practice".⁷⁰

6 PRACTICAL RECOMMENDATIONS

Numerous practical interventions could be implemented to enable the speedier formalisation of philanthropy in Uganda's national development. They are considered below.

6.1 Sensitisation about the role of philanthropic activities

POs and other stakeholders should intensify the sensitisation of the public about the key role philanthropy plays in the achievement of Uganda's development goals. The philanthropy message could be taken to audiences such as policy-makers, Members of

⁶⁸ Murisa & Murat-Prater (2020) at 3.

⁶⁹ The EAPN received assistance from the Independent Development Fund, DENIVA and GoBig Hub to establish the UNPF in Uganda.

⁷⁰ Martinez-Cosio M & Bussell MR *Catalysts for change: 21st century philanthropy and community development* London: Routledge (2013); Murisa & Murat-Prater(2020) at 6.

Parliament, councillors, the private sector, professional associations, traders' associations, manufacturers' associations, academic institutions, cultural and traditional institutions, wealthy individuals, and local communities.

6.2 National and international networking among POs

Ugandan POs should engage in national and international networking in order to learn and share best practices. Such networking can help build philanthropic knowledge that could be adapted to suit the local philanthropic environment in Uganda. Networking activities could include national and international exchange visits. This could also include attendance at capacity-building sessions for stakeholders within POs and government planning and budgeting institutions. Uganda POs' reputations could be leveraged to facilitate international networking. This collaboration with sub-regional, regional, and IPOs can facilitate the contribution of resources and expertise, which should support the implementation of their domestic philanthropic activities.

6.3 Introduction of formal academic courses in philanthropy

Introducing formal academic courses in philanthropy would enable a comprehensive study of how to leverage philanthropy to aid the sustainable development of Uganda's plans. POs and academic institutions would be among the main role-players in carrying out this intervention. Academic institutions can develop curricula that interrogate how efficiently philanthropic activities serve Uganda's development goals.

6.4 Comprehensive documentation of philanthropic contributions

Comprehensive, systematic documentation and tracking of philanthropic contributions can enable a focused and efficient philanthropic strategy for supporting Uganda's development. For example, there is no proper documentation of funds received and spent on philanthropy; rectifying this would improve transparency and accountability. Such transparency and accountability could, in turn, be used as a tool to measure the impact that philanthropic activities have on development plans. It would also build stakeholder confidence in POs, potentially leading to greater resources being committed to philanthropy.

6.5 Improving the regulatory environment for POs

Policy and legal constraints on domestic philanthropy should be identified and reviewed, resulting in the creation of an enabling environment for philanthropic activities. Such an environment would be a major catalyst for faster achievement of Uganda's development goals. For example, although the policy and legal regime on incentives and exemptions from taxation for companies is in place,⁷¹ its operationalisation is insufficient, which demotivates individuals and companies from providing resources for philanthropic activities in Uganda.

⁷¹ See Murisa & Murat-Prater (2020) at 7; Waiswa R & Rukundo S "Strategic investment tax incentives in Africa: The case of tax holidays in Uganda" (2023) ICTD Working Paper 161, Brighton: Institute of Development Studies available at <https://www.ids.ac.uk/publications/strategic-investment-tax-incentives-in-africa-the-case-of-tax-holidays-in-uganda/> (accessed 1 May 2025).

6.6 Instituting a philanthropy tracker

POs should institute a philanthropy tracker for all formal and informal philanthropic activities in Uganda. The tracker should be able to periodically provide a comprehensive analysis of all philanthropic activities in Uganda, for example, every three months. A dialogue could be scheduled with all the key stakeholders to review the quarterly reports issued by the philanthropy tracker and thereby ensuring that POs are not working at cross-purposes (which can lead to the wastage of scarce philanthropic resources).

6.7 Developing a philanthropy website

All POs in Uganda should contribute to the establishment of a philanthropy website that records all philanthropic activities in Uganda. This website should be an authoritative and comprehensive resource on philanthropic activities in the country. For example, it should indicate the number of POs in Uganda and, among other things, reflect the area of the economy in which they are contributing. By working in conjunction with the periodic philanthropy tracker, the website would be able to record and recognise the role of philanthropy in the achievement of Uganda's development goals.

6.7 The role of POs, the government, and international organisations

POs should leverage their internal leadership to creatively enable forward and backward linkages between their philanthropic activities and the specific goals of Uganda's national development. Forward and backward linkages enable philanthropic activities to connect with other development activities that may create positive multiplier effects throughout the national economy. Linkages should also be made between domestic philanthropic activities and the activities of IPOs.

For example, domestic philanthropic activities can be crafted in a manner that fits in with Agenda 2030. Each of the 17 SDGs and 169 targets can be linked to sector-specific philanthropic activities within Uganda's national development plans. This would enable government institutions charged with implementing development plans to familiarise themselves with the activities of both POs and IPOs. Uganda has adopted the implementation of the SDGs in its development framework, which makes it relatively easy to link its development goals with the philanthropic provisions in the SDGs.

Networking and collaboration between local POs, government institutions, and IPOs could help build trust between these three stakeholders. This would enable the government to better appreciate the role of POs and IPOs in advancing national development plans. In turn, it could lead to a less stringent regulatory environment for POs and IPOs and encourage philanthropic contributions towards Uganda's national development goals.

7 CONCLUSION

This article has shown that defining philanthropy is difficult because it is a subject spread across several professions. Various forms of philanthropy were considered, and the role of philanthropy in Uganda's development was discussed. It was found that there are challenges in documenting and tracking philanthropic activities in the country. As a

result, it is hard to measure the value of philanthropic support to national development goals. The article also assessed opportunities and strategies for mobilising philanthropic support for Uganda's development agenda. These strategies relate to how POs could work efficiently and effectively in aligning themselves with Uganda's development agenda. Lastly, the article offers some practical solutions for grounding philanthropy in that agenda.

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