Corporate social responsibility management in Uganda

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Lessons, challenges, and policy implications

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Abstract

Purpose – The purpose of this study is to investigate how business enterprises in Uganda manage their corporate social responsibility (CSR) activities and projects.

Design/methodology/approach – The investigations focused on a limited number of management facets. Using a cross-sectional survey design, the researchers collected data through both qualitative and quantitative methodologies. These included semi-structured interviews with managers of selected enterprises, as well as non-participant observation of CSR activities and projects.

Findings – The findings show unbalanced engagement in CSR for business managers in Uganda. Managers are largely motivated towards CSR by external factors such as attracting and retaining customers, enhancing reputation and operational efficiencies to achieve competitive advantage, rather than internal factors such as CSR policies, employee welfare and CSR reporting. Another significant finding is that the responsibility to initiate, administer, and monitor CSR activities is largely vested in middle-level managers. These factors pose many challenges to CSR implementation amongst managers in Uganda.

Originality/value — This study was a follow-up of a baseline survey, "CSR in Uganda: perceptions, approaches, and needs of companies", which was conducted earlier by the lead researcher. The value of this paper is that it provides an in-depth insight into the status of CSR management in Uganda, which in turn will help both the public and private sectors to identify potential gaps, weaknesses and/or needs for improvement. In the long run, this will improve the image, development impact and performance of CSR undertakings for the benefit of all stakeholders in Uganda.

Keywords Management, Corporate social responsibility, Motivation, Communication, Lessons, Challenges, Policy

Paper type Research paper

Background

The concept of corporate social responsibility (CSR) is premised on the idea that business is part of society (Freeman, 1984), and that it should manage its operations in ways that honour its co-existence with society's various stakeholders (Freeman, 1998; Lantos, 2001; Freeman et al., 2004). However, management of CSR activities and projects has been recognized as a fairly complex issue. Around the world, CSR management has become a business management issue (Stamm, 2004). This has necessitated international bodies such as United Nations Global Compact (UNGC, 2002), Organization of Economic Co-operation and Development (OECD), and International Organization for Standards (ISO), among others, to develop guidelines on the management of CSR. For example, the UN Global Compact has issued *The 10 Principles* (UNGC, 2002); the OECD has issued its *Guidelines for Multinationals to Engage in CSR*; and ISO has recently (November 2010) finalized the ISO 26000 standard. In developing countries, including Uganda, where strategic CSR is



International Journal of Social Economics Vol. 39 No. 6, 2012 pp. 375-390 © Emerald Group Publishing Limited 0306-8293 DOI 10.1108/0306829121122489 relatively new (Nkiko and Katamba, 2010), its management has become more challenging, especially given the scenario where there is no definitive consensus on what CSR actually means (KPMG, 2008). Borrowing from management academics such as Peter Drucker and James Stoner, the concept of management is simplified to include, among others; motivation, communication, initiation, planning, implementation and monitoring, which can lead to finding a solution to the issue of CSR management. Studies elsewhere (UNIDO, 2005a, b) have suggested that clustering of business entities would simplify understanding and management of the CSR concept. Earlier research had suggested that the improper management of CSR would harm a firm's reputation within society (Fombrun, 1996; Fombrun and Van Riel, 2004). This may have prompted some scholars to propose that CSR management issues should be indispensible to business strategy (Porter and Kramer, 2002, 2006). Thus, CSR management should be part of the overall management strategy. To realize this, they suggest various issues including consultations, staff development and policy formulation to be strategically addressed and cross-examined if firms are to realize the benefits both to themselves and to the wider society (Porter and Kramer, 2006).

Given this background, this study aims to establish what CSR management entails in a developing country like Uganda, including the challenges it faces and whether there are lessons that can be learned. For the purposes of this research, the practice of CSR management is conceptualized from a combination of general management theories, especially motivation theories, behaviourist theories and stakeholder theory (Lantos, 2001). These are the key questions addressed in this paper:

- RQ1. What motivates companies in Uganda to engage in CSR activities/projects?
- RQ2. How do companies instil CSR behaviour and buy-in among their staff?
- RQ3. What is the annual financial resource commitment to CSR management?
- RQ4. What common channels do companies use to communicate their CSR activities?

This paper starts with the background to the research questions. This is followed by a review of the existing literature. It then provides the methodology before proceeding to the findings, analysis of these findings, and finally a conclusion. The last section contains both policy and practical recommendations for the improvement of CSR management in Uganda, and in other developing countries.

Literature review

Motivation for undertaking CSR

According to Maslow (1954), motivation is essentially about identifying the main needs that influence behaviour, and taking action to satisfy those needs. Motivation is also concerned with factors that influence behaviour in terms of direction (what a person is trying to do); effort (how hard a person is trying); and persistence (how long a person keeps trying) (Arnold *et al.*, 1991). Therefore, given that organizations are managed and run by individuals, we can borrow from the basics of the "expectancy theory" of motivation (as cited in Burns, 1995) and "goal theory" to deduce that organizations (which are in essence a collection of individuals) "expect" something and that they may also have a "goal" to achieve by engaging in and managing CSR programmes or activities. A further borrowing from goal theory reveals that motivation to engage in CSR is likely to be higher when individuals who manage these institutions aim to achieve specific goals and

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Company staff buy-in and involvement in CSR

Based on the reinforcement theory developed by the behaviourist school of psychology (notably B.F. Skinner (as cited in Laird, 1985) and amplified by Burns (1995), human (staff) behaviour is a function of its consequences. When a "systematic approach to learning and development" is applied in organizations, staff will repeat the desired behaviour, especially if positive reinforcement (a pleasant consequence) follows their behaviour. In addition, obtaining staff "buy-in" is one of the major bones upon which the muscles of success for any business strategy are supported. Behavioural psychologists and human resource academics such as Professor John C. Munene have indicated that people are a vital resource that needs to be involved in all aspects of business management. They further hypothesize that ignoring these people, especially those who are key to the process, means that a company's strategy to succeed can only materialize by chance, which then turns out to be unsustainable. Further emphasis on employee training programmes to develop and engage staff in strategic activities like CSR is highly recommendable (Armstrong, 2006).

Financial commitment to CSR

Financial commitment is a key business management decision (Kakuru, 2007). KPMG (2008) emphasizes that allocating finance to CSR, and thus treating it as an investment from which returns like reputation (Fombrun and Van Riel, 2004) and competitive advantage (Porter and Kramer, 2006) are expected, is one of the major challenges. Good management of financial issues relating to CSR make it sharper, smarter, and more focused on what really matters.

Communication of CSR undertakings

CSR communication, as defined by Peterson and Hermans (2004) and Morsing and Beckmann (2006), is that which is designed and distributed by the company itself about its CSR efforts. While CSR communication is frequently channelled through corporate advertising, websites and reports (Mersham *et al.*, 1995; Skinner *et al.*, 2010), external media coverage has greater credibility among consumers and the general public than communication from the corporations themselves (L'Etang, 1994). Considering these scholars' views about CSR communication, we wanted to know how CSR communication in Uganda is carried out by companies.

Methodology

Research design

This study uses a narrative cross-sectional survey conducted using both qualitative and quantitative data collection techniques, especially interviews and non-participant observation.

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Respondent distribution

As reflected in the Appendix (profile of respondents), the research involved enterprises from different sectors, specifically manufacturing, agriculture, and services according to the following allocation: manufacturing, 26 per cent; agriculture, 16 per cent; and services, 58 per cent. Enterprises of all sizes were considered, and the percentage breakdown in terms of sizes was as follows: small companies (five to 19 employees), 18 per cent; medium companies (20-100 employees), 20 per cent; large companies (101-500 employees), 32 per cent; very large companies (over 500 employees), 30 per cent.

Sources of data

Data was collected through one-on-one interviews using semi-structured interviews. The respondents included 50 senior- and middle-level executives from 50 companies operating in different parts of Uganda. The major issues discussed revolved around perceptions of CSR management, with a focus on motivating factors influencing managers' decisions to engage in CSR projects, financing, staff involvement and communication strategies. These open-ended questions were meant to invite interviewees into a loosely guided conversation (Maykut and Morehouse, 1994). The interviews lasted between 30 min and 1 h. The perceptions obtained were later used to develop a deeper understanding of how these perceptions relate to the general issues surrounding CSR management of the respondents' businesses as they interface with the surrounding society.

Respondent profile

A mixture of senior- and middle-level executives were interviewed from three sectors including manufacturing (26 per cent); agriculture (16 per cent), and services (58 per cent). Respondents included managing directors, chief executive officers, chief finance officers, marketing managers, public relations managers, CSR managers, heads of corporate affairs and human resources managers. These were the persons in charge of CSR issues within the sampled companies. The reason for their selection was that they were taken to have a relatively broad perspective of their organization's management operations, and they were assumed to be part of the CSR strategy formulation or implementation in their respective organizations.

Ethical issues

Immediately after selecting the business enterprises that would participate in the study, letters were sent to the sampled respondents clearly outlining the purpose of the research and inviting them to participate. On commencing each interview, the nature and purpose of the research was reiterated to the interviewees. We also made it clear to them that in case they did not want to be identified, their confidentiality would be protected. It was clarified that respondents did not have to follow any strict etiquette in answering the questions; they could begin anywhere they wished.

Data reduction and analysis

Our data analysis was based on a methodology suggested by Huberman and Miles (1994): that is, qualitative data analysis contains three linked sub-processes: data reduction, data display and drawing conclusions.

First, the stories that were told during interviews were written by the researchers and subsequently transcribed. The post-interview analysis of the transcripts encompassed a detailed search for underlying themes in the evidence collected. The broad areas that had been provided in the interview guide provided an initial framework from which the detailed transcript analysis could proceed (King, 1994). However, although the interview guide provided a framework, the analysis was not conducted in such a way that the themes were only identified if they fitted conveniently under the interview guide categories. The process was merely inductive in the sense that various themes outside the interview guide that emerged were incorporated.

Second, following the initial transcripts studied, a comprehensive coding system was developed intuitively so as to facilitate the identification of issues and themes emerging from the transcript analysis ("open coding"), as outlined by Parker and Roffey (1997). Throughout subsequent readings, special significance was placed on identifying cases that could conflict with the primary themes which had emerged from the previous stages of analysis. This provided some form of protection against the presentation of unreliable or invalid responses. After coding each interview transcript, a summary of each interview was prepared using notes and reflections recorded at that stage in reference with the codes developed earlier. This helped to highlight emerging themes and issues, and consequently provided general observations on the conduct of each interview.

Third, in line with Huberman and Miles (1994), matrices and templates summarizing the themes identified by each interview were developed in order to display the core issues that emerged from the coding process. This aided in identifying cross-case patterns in the data, with predominant ones becoming evident partially by mapping the relative incidence of different codes. Detailed examination of these matrices therefore enabled the researchers to recognize regular patterns and explanations in the evidence collected.

Lastly, detailed field notes, memos, interview summaries and post-interview analyses were all studied and analyzed together with the matrices and templates outlined above. Doing this enabled the researchers to formulate descriptions of the interview findings written in the form of a narrative, thereby plotting the thought processes of the managers interviewed. Borrowing from Llewellyn (1999), this narrative was clustered around analytical themes and is presented in the findings explained in the following section.

Findings and discussions

Motivators for CSR

In order to understand the motivational issues for engaging in CSR, we gave respondents the following instruction: "Please indicate the most important reasons for your company's involvement in CSR practices". This research categorized what motivates managers to engage in CSR projects in Uganda into internal (pressures on businesses from within the firm) and external (pressure from outside of the firm's environment) motivators. It is worth noting that most of the motivators (13 out of 17) were external. While the responses were not ranked for either sets of motivators (external and internal), it was clear that most of the companies operating in Uganda placed more emphasis on external CSR activities, implying that most companies were not balanced in their approach to CSR issues.

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Internal motivators

- Forming the core of our business activities building life skills and stimulating critical thinking that provides a solid foundation for business growth and sustainability.
- Improving our workers lives' and welfare.
- Measuring the success of our company based on the impact we have on the communities we operate in.
- Contributing to our company's internal development.

External motivators

- Demonstrating our contribution to the community we live and operate our business in.
- Improving the quality life of the community living near to the company.
- Acquiring the goodwill of the people around us, on the understanding that this is key to successful operation in modern business.
- · Attracting customers and improving marketing.
- Meeting the CSR requisites of our sponsors and business partners (especially those that have an interest in education and environmental protection).
- · Promoting good practices.
- Contributing lasting benefits to society through consideration of the environment, and ethical and economic concerns.
- Maintaining good relationships with the community, developing our business.
- Improving our social relevance; sharing with the community, uplifting living standards.
- Contributing to the development of Uganda.
- Improving the health of the local communities and the nation (especially those infected and affected with HIV/AIDS and other terminal diseases).
- Exercising our responsibility in Uganda: regardless of whether we are a Ugandan company or Ugandan business managers, we are responsible to all Ugandans because we live, work and do business in Uganda.
- Recognizing the need and maintaining a clean environment for sustainable economic growth.

The findings concur with previous studies from developing countries' perspectives which also indicated that managers are largely motivated by external drivers to engage with CSR. For example, although different in these cases, external motives such as the cultural belief of *Ubuntu* (Visser, 2004, 2005) and political reform processes (Skinner and Mersham, 2008) in South Africa; communalism in Nigeria (Amaeshi *et al.*, 2006); *Muno mukabi* in Uganda (Nkiko and Katamba, 2010); religious beliefs throughout Africa (Visser and Macintosh, 1998); competitive advantage in central and Eastern Europe and Asia (Baskin, 2006) and Kenya and Zambia (Ufadhili Trust, 2006) have been found to influence managers to engage in CSR in those regions. CSR activities arising as a result of the external motives identified in this paper, however,

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can be seen as fulfilling both external stakeholders' needs (those of society as a whole), and the needs of the business. The study further suggests that CSR in Uganda is driven not only by external motivators but also internal ones, although these are minimal. Internal CSR drivers in this case refer to the self-generated factors influencing employees to behave in a particular way or to move in a particular direction (Hertzberg et al., 1957). These factors include developing a sense of responsibility (that is feeling that work is important, and having control over one's resources), autonomy (freedom to act voluntarily), scope to use and develop skills and abilities and face challenges, and opportunities for advancement.

CSR activities

Strategic philanthropic activities are the most common CSR practices in Uganda, and are largely influenced by external motivators. The majority of these practices take the form of cash donations to and sponsorships of local community institutions such as schools, hospitals, cultural organizations, and leisure and sports initiatives. This gives an impression that CSR involves large cash/financial outflows. However, the interviews argued that strategic philanthropy not only contributes towards solutions to Uganda's pressing challenges such as poverty, disease and illiteracy in communities (thus confirming the work of Utting (2006)), but also creates competitive advantage for their businesses (a position once advanced by Porter and Kramer (2006)). Noticeably, and more challengingly, some of the CSR activities in Uganda are subject to managers' intrinsic values, and are unrelated to core business functions (and in most cases are one-offs). Therefore, the "CSR scene" in Uganda may be summed up as follows: most CSR activities in Uganda are not sustainable and/or do not necessarily yield strategic benefit to the engaging companies or even the beneficiaries. To counter this, we can borrow lessons from elsewhere in Africa where CSR is at least at a more developed stage. With particular observation of South Africa, scholars like Skinner and Mersham (2008) and Skinner et al. (2010) have revealed strategies for companies in developing countries (including Uganda) to ensure a close relationship between CSR activities and business strategies. In fact, the earlier work of Mersham et al. (1995) showed how public relations strategy can be linked with a company's social development activities. Moreover, a detailed examination of the CSI Handbook (2010, 2011) proposes a variety of initiatives to ensure a steady growth of CSR in a company to encourage a scenario where CSR can be looked at as a "corporate social investment". Hence, integrating these lessons into Uganda's CSR agenda would see companies move away from over-concentration on one form of CSR activity (such as strategic philanthropy) in order to incorporate other forms (such as corporate social investments), and hence a stronger impact on social development will be realized. Where difficulties exist in achieving this, a company's social strategy should be aimed at addressing issues that impact on its business. Thus, there are more chances to secure commitment (from top management) for CSR while, at the same time, the business is required to spend less on such social responsibilities (CSI Handbook, 2011, p. 63).

Staff involvement

Since strategic CSR management is a new business concept and practice in Uganda (Nkiko and Katamba, 2010), we wanted to identify the initiatives being undertaken by business entities to instil CSR behaviour among their staff. The respondents were asked to indicate how they have successfully done this by answering the question:

"What initiatives has your company undertaken to instil CSR behaviour among staff?". The results indicated a number of channels through which companies have tried to involve their employees. The most frequent included the following: involving workers in initiating and planning organizational CSR activities; undertaking CSR awareness and educational exercises. These were most common in large and very large companies. We feel that such activities are strategically aimed at enhancing business image and reputation, whilst maintaining the license to operate. Small and medium enterprises (SMEs), on the other hand, use this approach only to a small extent. They mainly use informal communications to staff about CSR activities engaged in by their firms. SMEs also stated that they consistently remind their staff about the firm's core values as a way to encourage them to buy into the CSR spirit.

Financial commitment to CSR

The respondents were asked to indicate their commitment to funding CSR activities by the instruction, "Please indicate your company's financial resources commitment to CSR activities per annum". The findings indicated that when the total spent on CSR (both in cash and in kind) is translated into monetary terms, the average amount spent annually varies depending on the size of the company. Those that spent over 100 million Ugandan shillings (that is, over \$38,314) totalled 40 per cent of the sampled companies; 0 per cent of companies spent between 50 and 100 million shillings; 12 per cent spent between 25 and 50 million shillings; 10 per cent spent between 5 and 25 million shillings; while 22 per cent spent between 1 and 5 million shillings. Those who spent less than one million shillings (that is, less than \$3,000) represented 6 per cent of the sample, while 10 per cent did not allocate any funds to CSR activities at all. These findings indicated that over 90 per cent of companies sampled allocate financial resources to managing their CSR obligations. This supports Kakuru's (2001) findings, which indicated that financial commitment is one of the key business management decisions. We also partly agree with KPMG (2008), which pointed out that allocating finance for managing CSR makes CSR sharper, smarter, and more focused on what really matters. However, the fact that over 90 per cent of companies allocated financial resources to their CSR activities implies that the charity-oriented approach is now being seen as a stakeholder-oriented approach at implementation level; but this also calls for other resources, aside from finances, to be involved in CSR projects, especially considering the fact that 10 per cent of the companies do not allocate any money to CSR. The challenge is how to convince those that do not participate to come on board. Another challenge is ascertaining the sustainable social and human development impact realized from the allocations given by the 90 per cent of companies that participate financially in CSR. Since such data is not currently available in Uganda, interested scholars and practitioners might be surprised to find that these resources end up being wasted. Most of the companies sampled indicated that they were unaware that harvesting such data could be beneficial to them (save for the few large and very large firms). Their primary interest has been purely to ensure that they contribute to social needs. This places financial allocation to CSR activities in Uganda in a rather unfavourable position. Hence, the future sustainability and growth of CSR remains questionable if this situation prevails.

Communication channels for CSR activities

The study indicated that about 70 per cent of the business entities in Uganda use press releases as the major medium to communicate what they have done under CSR. This is followed by their annual reports (26 per cent), newsletters (23 per cent), and brochures

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The challenges of implementing CSR

The respondents were asked to "Indicate the challenges their companies experience in implementing CSR issues". We grouped these into three broad categories. These included physical, institutional and operational challenges. The physical challenges revolved around inadequate infrastructure, such as roads and communication networks, around the country. Institutional challenges involved lack of policy guidelines, both at the state level and the organizational level. This is evident in the absence of top executives in the implementation of CSR projects in various companies in this study. On the other hand, budgetary limitations, inadequate or lacking data in a number of sectors, and a lack of expertise in CSR among the staff of companies implementing CSR all equate to serious operational challenges. Many financial allocations for CSR projects are so limited that they are insufficient even to allow for completion of the planned activities.

Other CSR management issues

Initiating, implementing and monitoring CSR activities in companies

Company managers were asked to indicate how they go about the three important aspects of CSR management: initiating, implementing, and monitoring CSR projects. The findings indicated that responsibility to initiate and monitor CSR activities in many companies operating in Uganda is largely vested in middle- and bottom-level managers, while implementation involves all levels of management — although in most companies, bottom-level managers are more involved. We found that top-level management rarely commits itself to CSR management issues. The implication of this is that many of the ideas that are initiated by middle- or bottom-level managers are not financed, will get little attention, or will just be suppressed. We feel that this partly explains why most CSR activities in Uganda are intermittent and, quite often, unsustainable.

On the issue of monitoring and evaluation, the means used to monitor and evaluate CSR activities among the companies involved in the study were found mainly to be surveys. However, only large companies could afford to invest in impact assessment surveys of their CSR projects, owing to the huge expenses involved. SMEs who could not afford this had to be satisfied with monitoring and controls of their internal mechanisms.

Conclusions

After analyzing the above data we concluded that motivating factors for engaging in CSR are ideal and well-intentioned. However, a lack of policy guidelines both at institutional and organizational level has led top management to leave the 384

implementation of CSR projects to lower cadres in the management hierarchy, which significantly undermines the effectiveness and sustainability of CSR because the projects remain underfunded and, hence, sporadic and inconsistent.

Recommendations

Despite continued criticism of developing countries' governments with regards to their failure to enforce CSR (Kakabadse et al., 2005), we see a similar trend of frustrations from participants in this study. Thus, the government needs to take a lead in guiding both national and international agencies involved in CSR activities, and both public and private companies, to improve their contribution to social development. This would regulate CSR activities so that they cease to be intermittent and inconsistent. The costs of the governments' failure to enforce CSR are huge (Visser, 2011). Practically, Uganda and many sub-Saharan African Governments could emulate South Africa, where CSR is relatively better implemented when compared with most of the other countries on the African continent (CSI Handbook, 2010, 2011), and/or consider other Western governments' responsiveness with regards to promoting or enforcing CSR. In South Africa, for example, businesses responded weakly to the pressures from the Companies Act 61 of 1973, and the King II and King III reports that explicitly address the need for businesses to acknowledge stakeholders and to adopt a "triple-bottom line" approach (Fig. 2005; Skinner and Mersham, 2008). The government's Black Economic Empowerment legislation, which requires businesses to consider all stakeholders when performing their internal and external operations, promotes and extends business engagement in CSR. Beyond Africa, several European Union Governments have legislation making environmental reporting mandatory for businesses, and also enforce Restriction of Hazardous Substances legislation and the Waste Electrical and Electronic Equipment Act. Similarly, in the USA, the Toxics Release Inventory is administered and legalized through the Environmental Protection Agency. Such legislation may help in regulating CSR activities so that they cease to be intermittent and inconsistent.

In the examples above, governments have worked in partnership with wider stakeholders along the supply chains, such as donor agencies and buyers, in embracing CSR policies and procedures within businesses. Thus, we hope that the 10 per cent of companies who were identified in this study as not engaging in any CSR activities will be encouraged to begin to do so. Lastly, we recommend that the incentives offered to companies involved in CSR should extend to tax reduction, regardless of whether they are small or large companies.

Limitations and directions for further research

We used a small sample, as this was an exploratory study to stimulate discussion on the subject of CSR in Uganda, so the views presented may not be representative of the bigger picture. Also, we conceptualized our study based on management principles, particularly those relating to controlling, communication, motivation and planning. We therefore suggest that more studies from a developing country perspective should be undertaken to assess the contribution and development impact of companies characterized by good CSR management.

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Person interviewed (in charge of CSR issues)	Company name	Number of staff	Company sector	Company ownership
Project officer Legal manager	UGAPRIVE National Insurance Corporation	21-100 101-500	Service Service	Wholly Ugandan 50% Ugandan
Underwriting manager Head of finance and operations	Leads Insurance Ltd Baylor-Uganda	21-100 101-500	Service Service	Wholly Ugandan 50% Ugandan
Project manager Technical advisor, workplace health program Production manager	Plastic Recycling (U) Ltd James Finlay's Uganda Ltd Maganjo Grain Millers Ltd	21-100 Over 500 101-500	Manufacturing Agriculture Manufacturing	Joint Venture Multinational Wholly Ugandan
nead of marketing Corporate communications officer Country director	Dree Bank Eskon Uganda Tilda Uganda Limited	101-500 101-500 Over 500	Service Service Agriculture	Wholly Ugandan Wholly Ugandan
Advertising and communications manager CSR manager Notional meteors whating manager	City Tyres Zain Uganda (Now called Airtel) Toorot Ironda I td	21-100 101-500 101-500 101-500	Service Service Service	Multinational Wholly Ugandan Multinational
Communication manager Community relations manager Public relations manager	Toyota Oganta Ltu Stanbic Bank Barclays Bank Toganda Telecom (TTT)	Over 500 Over 500 Over 500	Service Service Service	Multinational Multinational Multinational
Corporate affairs manager Marketing manager CSR advisor General manager, business development and	MTN Uganda Ltd MOnitor Publications Tullow Uganda (Pty) Ltd Centenary Rural Development	Over 500 101-500 101-500 Over 500	Service Service Manufacturing Service	Multinational 50% Ugandan Multinational Maiority Ugandan
marketing Director General manager	Bank Dayalbhai Madanji Co.(Inv.) Ltd Sun Forex Bureau	Over 500 1-20	Agriculture Service	Multinational Wholly Ugandan
Human resource business partner Managing director Marketing manager Sales and marketing executive Business development manager Managing director	Unilever Uganda Ltd Adept Consulting Group Crown Beverages Ltd Tourism Promotion Service Roofings Limited Pharmakons Global Ltd	21-100 1-20 101-500 101-500 Over 500 1-20	Manufacturing Service Manufacturing Service Manufacturing Service	Multinational Wholly Ugandan Wholly Ugandan Multinational Wholly Ugandan Wholly Ugandan (continued)

Table AI. Summary of respondent profiles

Person interviewed (in charge of CSR issues)	Company name	Number of staff	Company sector	Company ownership
Managing director General manager Public relations manager * * * * * * * * * * * * * * * * * *	Flona Commodities Ltd Hema Beverages Statewide Insurance Diamond Trust Bank	21-100 1-20 21-100 101-500 1-20 21-100 1-20 21-100 Over 500 Over 500 Over 500 Over 500 101-500 101-500 101-500 101-500 101-500 101-500 101-500	Agriculture Manufacturing Service Service Manufacturing Manufacturing Agriculture Manufacturing Service Service Service Agriculture Manufacturing Service Agriculture Manufacturing Service Agriculture Manufacturing Service Agriculture Manufacturing Service Manufacturing Service Manufacturing Service Manufacturing Service Manufacturing	Wholly Ugandan Wholly Ugandan Wholly Ugandan Wholly Ugandan Wholly Ugandan Majority Ugandan Multinational Multinational Multinational Multinational Multinational Multinational Multinational Multinational Multinational Wholly Ugandan Multinational Wholly Ugandan Wholly Ugandan Wholly Ugandan Wholly Ugandan
20	90	20	20	49

Note: n=50 (*these organizations did not wish to be identified)

Table AI.