

UNICEF Uganda Policy Brief

From Fragmented Corporate Giving to Strategic Investment for Children: A Policy Brief on CSI Priorities of Publicly Listed Companies in Uganda

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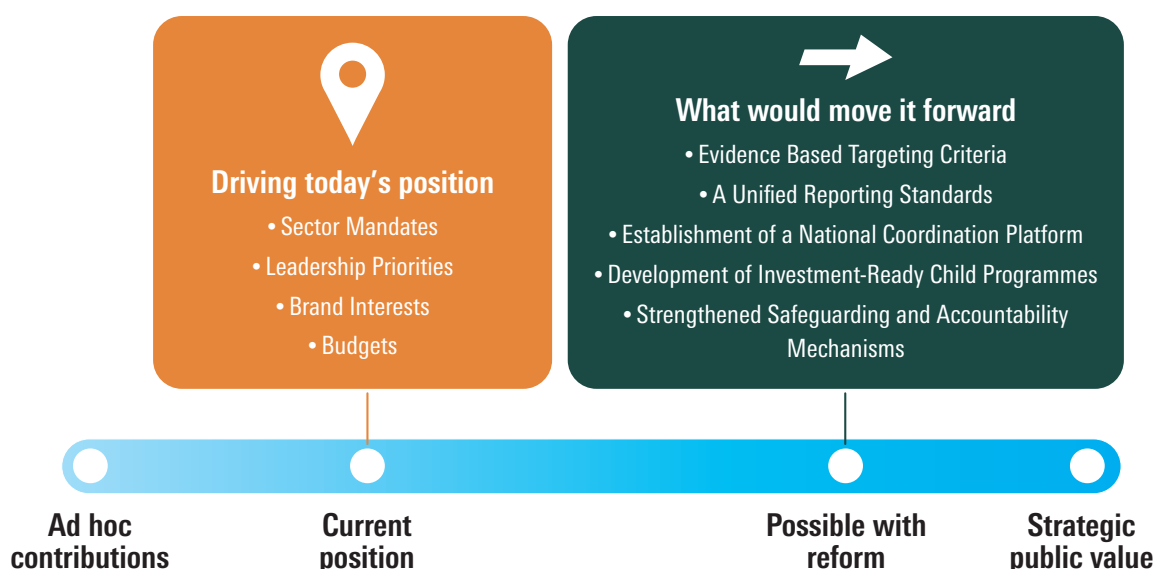
1. Introduction

This policy brief synthesises evidence from literature, company disclosures and key informant interviews to assess how Corporate Social Investment (CSI) by publicly listed and cross-listed companies in Uganda can better support national development and child wellbeing. It argues that while listed companies are already investing in socially relevant areas, CSI remains fragmented, weakly reported and insufficiently aligned to child-sensitive public policy priorities.

The evidence shows strong corporate engagement in education, health, digital inclusion, livelihoods, environmental sustainability and community support.

However, these contributions are unevenly documented, largely shaped by business mandate and operational footprint, and rarely measured against district deprivation, child wellbeing outcomes or public financing gaps.

The central policy challenge is therefore not whether companies are contributing, but whether Uganda can better channel CSI toward transparent, equitable and outcome-oriented investments that complement public financing for children and vulnerable populations.



2. Overall Pattern of CSI Priorities

CSI in Uganda is best understood as active but uneven. It is not absent, and in some companies, it is increasingly structured through foundations, ESG frameworks, committees, policies and reporting systems. However, it is not yet coordinated or standardized enough to be treated as a fully accountable social sector financing mechanism. Below are some of the key findings from the study.

2.1 CSI is active, but not yet strategic enough to maximise public value

Publicly listed and cross-listed companies are already making visible contributions to Uganda's social development agenda. Across the evidence reviewed, CSI activity is concentrated in education, health, youth skills, financial inclusion, livelihoods, environmental sustainability and community infrastructure. This demonstrates that the private sector is not absent from social investment; rather, it is already acting as an informal contributor to public goods.

Yet CSI in Uganda remains under-institutionalised. Companies largely design programmes according to their own sector mandates, leadership priorities, brand interests, stakeholder relationships and available budgets. Uganda's policy and regulatory environment enables such investments, but does not yet provide a coherent national framework for defining, targeting, reporting or coordinating them.

As a result, CSI is best understood as generating social value, but not yet in a way that allows government, regulators, UNICEF or companies themselves to assess whether these resources are reaching the most deprived children and communities, or whether they are delivering measurable development returns.

2.2 Corporate priorities broadly match national goals, but child-sensitive coverage is too narrow.

CSI priorities generally overlap with Uganda's broad development agenda, especially in human capital development, digital transformation, livelihoods and climate-related action. This is an important strength and creates a strong foundation for policy engagement with the private sector.

However, alignment is stronger at the level of broad themes than at the level of actual child-focused investment priorities. Companies are more likely to support visible, communicable and business-adjacent interventions such as school donations, digital literacy, youth entrepreneurship, health outreach or environmental campaigns than long-term systems investments in early childhood development, nutrition, child protection, WASH, disability inclusion, adolescent wellbeing or services in refugee-hosting and highly deprived districts.

2.3 CSI is more visible as activity than as finance

A major finding of the study is that CSI is easier to observe in narrative reporting than in financial terms. Companies commonly describe projects, donations, partnerships and beneficiary numbers, but rarely disclose consolidated budgets, sector allocations, district targeting, beneficiary breakdowns or outcome indicators in a comparable format.

This weak financial traceability limits accountability. It is difficult to estimate how much CSI is flowing to public goods, which investments are child-focused, whether resources benefit the most vulnerable populations, and whether tax-supported or publicly recognised CSI is generating commensurate social value. For policy makers, regulators and development partners, this is a major gap.

2.4 Current targeting patterns risk leaving the most deprived children behind

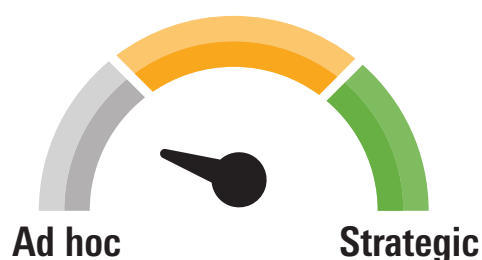
The evidence suggests that CSI location decisions are driven more by corporate footprint than by deprivation. Companies often invest where they operate, where they have customers, branches, production sites, implementing partners or reputational exposure. While this is understandable from a business perspective, it means that investment decisions are rarely guided by child poverty, service deficits, refugee pressures, malnutrition, disability prevalence or district-level vulnerability data.

The result is an equity challenge. Without a clearer framework to connect corporate investment with evidence on where needs are greatest, CSI may continue to favour visible or commercially relevant communities while under-serving the children and households facing the deepest deprivation.

2.5 Uganda needs a policy shift from ad hoc giving to strategic, accountable child-sensitive CSI

The evidence from Uganda calls for a more strategic approach that works with corporate incentives while improving transparency, comparability

and development impact. A child-sensitive CSI framework would help companies align their natural strengths with national priorities, target under-served populations more effectively, and demonstrate measurable outcomes.



3. Conclusion and policy message

Uganda's listed private sector is already contributing to public goods, but its social investment remains too fragmented, weakly reported and insufficiently targeted to serve as a credible complement to public financing for children. The opportunity now is to move from scattered CSI activity to a more strategic model that improves transparency, aligns with national and child-focused priorities, and channels corporate resources toward measurable outcomes for the most vulnerable children and communities.



4. Policy actions

First, government, regulators and development partners should support the development of a light, enabling child-sensitive CSI framework that clarifies priority sectors, minimum reporting expectations, targeting principles and links to Uganda's national and child policy commitments. The aim should be to improve direction and comparability without discouraging corporate engagement.

Second, a national coordination platform should be established to connect companies, government institutions, regulators and development partners around shared priorities for children. Such a platform could reduce duplication, promote learning and help match corporate interest with evidence-based investment opportunities.

Third, UNICEF and partners should translate unmet child-focused needs into a practical pipeline of costed, investment-ready opportunities that

companies can support individually or collectively. Priority areas include early childhood development, nutrition, WASH, disability inclusion, adolescent skills, maternal and newborn health, child protection and services in refugee-hosting and highly deprived districts.

Fourth, CSI reporting should be strengthened through a simple disclosure template covering spend, location, target groups, implementing partners, child relevance and outcomes. Better data would allow both companies and policy actors to distinguish high-impact social investment from general philanthropy or branding activity.

Finally, future engagement with the private sector should emphasise safeguarding, due diligence and results measurement so that child-focused CSI is not only visible, but also credible, equitable and accountable.



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