



World Journal of Entrepreneurship, Management and Sustainable Development

Integrating corporate social responsibility into efforts to realize millennium development goals : Lessons from Uganda

David Katamba Cedric Marvin Nkiko Charles Tushabomwe-Kazooba Sulayiman Babiha Mpisi Imelda Kemeza Christopher M.J. Wickert

Article information:

To cite this document:

David Katamba Cedric Marvin Nkiko Charles Tushabomwe-Kazooba Sulayiman Babiha Mpisi Imelda Kemeza Christopher M.J. Wickert , (2014), "Integrating corporate social responsibility into efforts to realize millennium development goals ", World Journal of Entrepreneurship, Management and Sustainable Development, Vol. 10 Iss 4 pp. 314 - 333

Permanent link to this document:

<http://dx.doi.org/10.1108/WJEMSD-09-2013-0051>

Downloaded on: 17 October 2015, At: 09:18 (PT)

References: this document contains references to 78 other documents.

To copy this document: permissions@emeraldinsight.com

The fulltext of this document has been downloaded 143 times since 2014*

Users who downloaded this article also downloaded:

Grigoris Giannarakis, (2014), "Corporate governance and financial characteristic effects on the extent of corporate social responsibility disclosure", Social Responsibility Journal, Vol. 10 Iss 4 pp. 569-590 <http://dx.doi.org/10.1108/SRJ-02-2013-0008>

Claudiu George Bocean, Miguel Delattre, Rodolphe Ocler, Catalina Soriana Sitnikov, (2014), "Towards a critical study of standardization: Corporate social responsibility, discourse and management practices", Society and Business Review, Vol. 9 Iss 3 pp. 298-309 <http://dx.doi.org/10.1108/SBR-11-2013-0081>

Changiz Valmohammadi, (2014), "Impact of corporate social responsibility practices on organizational performance: an ISO 26000 perspective", Social Responsibility Journal, Vol. 10 Iss 3 pp. 455-479 <http://dx.doi.org/10.1108/SRJ-02-2013-0021>



Access to this document was granted through an Emerald subscription provided by emerald-srm:451335 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.



Integrating corporate social responsibility into efforts to realize millennium development goals

Lessons from Uganda

David Katamba

*Department of Marketing and International Business,
Makerere University Business School (MUBS),
Kampala, Uganda and Chairman,*

*Uganda Chapter for Corporate Social Responsibility Initiatives (UCCSRI),
Kampala, Uganda*

Cedric Marvin Nkiko

Derbyshire County Council, Derby, UK and

*Uganda Chapter for Corporate Social Responsibility Initiatives (UCCSRI),
Kampala, Uganda*

Charles Tushabomwe-Kazooza

Department of Management Science,

Mbarara University of Science and Technology (MUST), Kampala, Uganda

Sulayiman Babiiha Mpisi

Department of Development Studies, Gulu University, Gulu, Uganda

Imelda Kemeza

Department of Management Science,

Mbarara University of Science and Technology (MUST), Kampala, Uganda, and

Christopher M.J. Wickert

*Department of Management and Organization, Vrije Universiteit Amsterdam,
Amsterdam, The Netherlands*

Abstract

Purpose – The purpose of this paper is to present corporate social responsibility (CSR) as an alternative roadmap to accelerating realization of Millennium Development Goals (MDGs) in Uganda, even after 2015.

Design/methodology/approach – Using a mixed research methodology, this research documented CSR activities of 16 companies operating in Uganda. Data collection was guided by quantitative and qualitative methodologies (semi-structured interviews with CSR managers, plus non-participant observation of CSR activities and projects linked with MDGs). Triangulation was used to ensure credibility and validity of the results. For data analysis, the authors followed a three-stepwise process, which helped to develop a framework within which the collected data could be analyzed. For generalization of the findings, the authors were guided by the “adaptive theory approach”.

Findings – Uganda will not realize any MDGs by 2015. However, CSR activities have the potential to contribute to a cross-section of various MDGs that are more important and relevant to Uganda when supported by the government. If this happens, realization of the MDGs is likely to be stepped up. CSR's potential contributions to the MDGs were found to be hindered by corruption and cost of doing business. Lastly, MDG 8 and MDG 3 were perceived to be too ambiguous to be integrated into company CSR interventions, and to a certain extent were perceived to be



carrying political intentions which conflict with the primary business intentions of profit maximization.

Practical implications – Governments in developing countries that are still grappling with the MDGs can use this research when devising collaborations with private-sector companies. These documented CSR activities that contribute directly to specific MDGs can be factored into the priority public-private partnership arrangements. Private companies can also use these findings to frame their stakeholder engagement, especially with the government and also when setting CSR priorities that significantly contribute to sustainable development.

Originality value – This research advances the “Post-2015 MDG Development Agenda” suggested during the United Nations MDG Summit in 2010, which called for academic and innovative contributions on how MDGs can be realized even after 2015.

Keywords Sustainable development, Business, Ethics, Values, Social responsibility

Paper type Research paper

Introduction

Sustainable development (SD) is threatened globally by escalating human development problems (UNDP, 2011) including poverty, hunger and poor-quality education (ODI, 2010). In response, Millennium Development Goals (MDGs) were set out in the year 2000 to assess progress with reducing these problems by 2015 (UNMD, 2000). Since 2000, various organizations (Organization of Economic Cooperation and Development (OECD), World Trade Organization, etc.) and governments (of both developed and developing countries) have put considerable efforts into realizing these targets.

However, data about the MDGs from 2001 to 2012 shows mixed progress results. For example, while eastern Asia, Caucasus and central Asia have performed “moderately” well on most MDGs, sub-Saharan Africa (SSA) is far from realizing any MDG by 2015. For example, SSA is only “close to parity” on Goal 3 target 1 (equal girls’ enrolment in schools); and registers “very high poverty” for Goal 1 target 1 (reduce extreme poverty by half).

Uganda, unlike other SSA countries, started the MDG campaign well, but is not among the best performers. For example, its proportion of pro-poor nationals reduced from 56 per cent in 1992/1993 to 31 per cent in 2005/2006 (see, Uganda National Development Plan, 2010/2011-2014/2015); GDP growth has averaged 7.1 per cent, except for in 2009/2010 when its 5.8 per cent figure was attributed to the global financial crisis (and was indicated by international standards to be a comparatively strong performance (Bank of Uganda Annual Report, 2009/2010)). Recent studies (UNDP, 2011), as well as deliberations at the UN Millennium Summit of 2010, highlighted Uganda’s (and SSA’s) poor performance, and called for innovative suggestions that would accelerate its progress towards realization of the MDGs. This research thus makes Corporate Social Responsibility (CSR) suggestions that can serve as a roadmap to 2015 and beyond. Essentially, CSR is a strategy that shows how businesses can voluntarily contribute to finding solutions to SD impediments (EC, 2011; EC, 2002a, b). This research documents various CSR activities in Uganda, with a view to assessing the country’s likelihood of realizing the MDGs. It is hoped that governments (at local and central level) in countries that are still grappling with the MDGs will recognize the benefits associated with collaboratively working with private (i.e. profit-oriented) companies.

The research is guided by three competing theories: Friedman’s theory of CSR (Carson, 1993; Friedman, 1970), which highlights profit maximization as a key corporate aim; social contract theory (Riley, 2006), which emphasizes that businesses are part of society (and the state), and should participate in solving related problems; and stakeholder theory (Freeman, 1998), which details how companies should engage

with stakeholders. The study documents various CSR interventions, synthesizes how they contribute to the MDGs, cross-examines what impedes such interventions, and provides appropriate recommendations for their delineation in order to accelerate Uganda's MDG progress.

Literature review

Contribution of CSR activities to MDG progress

CSR is "a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis" (EC, 2002a, b, p. 3). Other scholars (Carroll, 1999; Visser, 2005; Nkiko and Katamba, 2010) have suggested that within CSR, profit-oriented entities embrace a conducive workplace atmosphere, relate well in the marketplace (through offering quality products and honor green supply chain solutions, fight corruption), and contribute to the overall country's development. Friedman, however, stressed that companies' only responsibility is to make profits (Friedman, 1970). He maintained that companies should leave social responsibilities to government and development agencies. His views against CSR were well profiled by Carson (1993). Since then, various bodies (e.g. UNGC, 2002), influential chief executives (e.g. Visser, 2004) and scholars (Paro and Bochat, 2008; Jenkins, 2009) have found it challenging to convince profit-oriented companies that subscribe to the "Friedman theory" to embrace CSR. Nonetheless, in 1999, world leaders (including business organizations like the OECD), and several governments committed to addressing social problems such as poverty by 2015 in the form of the MDGs. Essentially, the MDGs are eight targets set in response to the world's main human development challenges such as poverty, education, gender equality, etc. Thus, our first research question is:

RQ1. What is the Ugandan private sector's current CSR contribution towards achieving the MDGs by 2015?

Potential and relevant CSR engagements that can enable a country to realize the MDGs
According to Hamann *et al.* (2003), businesses' CSR contributions to the MDGs and SD depend on local and/or regional initiatives and frameworks. These frameworks are based on a tentative distinction between CSR's business-level impact, and the social, economic and environmental spheres of SD at the macro level. Empirical data (Araya, 2006; Baskin, 2006; Chapple and Moon, 2005) supports both frameworks. However, this study builds a more complex understanding of the business contribution to the MDGs in relation to Uganda. The study suggests businesses engage in CSR practices at the micro level, through which they contribute to the MDGs at the macro level. Furthermore, whilst governments should carry primary responsibility for achieving the MDGs, this study exhibits how businesses and managers can collaborate with stakeholders towards their achievement, since managers and stakeholders influence CSR (mainly strategic philanthropy) in a collaborative and/or co-productive manner at the micro level.

Furthermore, lessons elsewhere (Jallow, 2009) suggest that when a company internationalizes, the OECD requires it to be CSR-responsive; this can consequently contribute (directly or indirectly) to the MDGs. Jallow notes that companies, especially from the north, internationalize their operations to developing countries, and thus are able to contribute to poverty eradication. For example, they bring income through trade to those who were previously denied access to markets. Kiely (1998) also noted that

profit-making companies (especially multinationals) create local jobs and stimulate local consumption. This is most likely to improve standards of living, which could alleviate poverty. However strategists like Hopkins (2007) have observed that profit-making companies (especially multinationals) often use “an employment gimmick” by employing only a small number of indigenous skilled locals, and many unskilled (who are paid little). This makes their contribution to poverty alleviation marginal, which poses a challenge to attaining the MDGs in time. Hence:

RQ2. What private-company CSR engagements will enable Uganda to realize the MDGs by 2015?

Impediments to private entities' full utilization of CSR and MDG commitments

Several studies (Ahmed and Cleeve, 2004; Paro and Boechat, 2008) highlight policy reforms and structural adjustments as impediments to CSR. They also presume that greed for resources in Africa, which started just after the post-colonial era, coupled with poor governance, could have a significant role in preventing profit-minded entities from participating in the human developmental issues enshrined in the MDGs. Nkiko and Katamba (2010), Olupot (2008) and Transparency International (2011) also suggest that corruption could be an impediment, since it inflates costs of doing business, thereby preventing businesses from pursuing non-business agendas. Some economists (Megginson and Netter, 2001; Plane, 1997) have pointed out that Africa, unlike Europe (Parker, 1999), might have rushed to implement some development recommendations made at the international level. This review of issues presents mixed ideas on what precise impediments most affect CSR. Hence:

RQ3. Which impediments prevent the private sector from fully utilizing CSR to enable Uganda to realize its MDGs commitments?

Role of profit-oriented entities in achieving the MDGs

According to Lantos (2001), profit-making entities have many stakeholders. In light of this, Hopkins (2007) points out that entities have to provide safe products, and ensure their processes are not hazardous to health (MDG 6); should protect the environment and ensure its sustainability (MDG 7); should ensure that poverty is eradicated in communities, otherwise customers will not buy their products (MDGs 1 and 2); and, above all, should work in partnership with different institutions to ensure economic growth (MDG 8). Therefore, borrowing from social contract theory, it becomes imperative that profit-oriented entities play a big role in contributing to the betterment of society. Hence:

RQ4. What role can profit-oriented entities play to supplement the government's efforts to achieve the MDGs by 2015?

Methodology

Selecting the case companies

A total of 16 profit-oriented companies across Uganda were studied, and their managers responsible for CSR activities interviewed. Each company fulfilled two conditions: Being shortlisted on the Public Procurement and Disposal of Public Assets Act (PPDA) Register of services and goods providers to Government of Uganda (GoU) as at 20 August 2010. This proves their readiness to cooperate with GoU or its

agencies, and consequently to support its development agenda, directly or indirectly. Moreover, this PPDA Register was preferred as a sampling frame since it would be easy for government(s) to enforce any of the ideas in this research (by making the ideas part of the requirements for reregistration); having recognizable and replicable CSR activities. This condition will help us to generalize the findings. These conditions are sufficient evidence that the information gathered and documented about the companies would easily relate to the MDGs and CSR, and hence be replicable.

Profile of companies and managers

The companies cut across six major business sectors in Uganda: pharmaceutical, telecommunications, manufacturing, agriculture, banking and oil exploration. In addition, each is a large company (employing over 500 employees), and is among the top tax payers (paying over two billion shillings annually – over one million USD). In addition, 90 per cent have been operational in Uganda for over ten years. This shows that they are aware of the human and social-economic development challenges facing Uganda since the year 2000. Lastly, these companies collectively contribute over 80 per cent of Uganda's GDP. Hence, their CSR activities are representative enough to inform policy on MDGs in Uganda. The individual managers interviewed from these companies largely hold top-management positions, including CEO, corporate affairs director/manager, CSR manager, etc.

Data collection procedure

We used a mixed methodological approach, following Yin (2003, 2006, 2008), McLeod (2008), and CAPAM (2010). That is, data were collected by reviewing MDG and CSR reports, memos, and documentaries, and interviewing CSR managers. This enabled us to elicit views from multiple sources. In particular, following McLeod (2008) and CAPAM (2010), we used a combination of: the learning history approach: we collectively reflected on the experiences of CSR managers by interviewing them to draw constructive lessons. This enabled us to analyse CSR activities, events, and episodes from various viewpoints in order to gain insights to inform the study objectives; best practice approach (in particular, success case study): this places emphasis on analyzing documented worthwhile and replicable CSR practices (see Table II). Thereafter, we used Yin's (2003) "illustrative case study method," by providing a descriptive account of the main characteristics of these CSR activities in the real business world. Next, we used Yin's (2008) "exploratory case study method," and attempted to understand what happened in these companies after engaging in CSR activities. Lastly we employed the "explanatory case study method," by gathering explanations for why certain CSR activities were undertaken by the companies studied. Throughout, interviews with individual managers of the firms were conducted face-to-face during different CSR training sessions and workshops that the research team organized (see List of Interviewees in Appendix). The interviews helped us to cross-examine, validate and build explanations for the information found in the memos/reports/documentaries.

Validity and reliability of findings

Our data was subjected to triangulation (Stake, 1995; Denzin, 1984) to ensure accuracy, credibility and validity. Stepwise, we critically considered the data gathered from different sources to ascertain whether it would remain the same in different contexts (data source triangulation). Thereafter, the different researchers examined the same

data and phenomenon to ensure they were all able to attend to the data as a whole (investigator triangulation). We then provided each researcher, who had different viewpoints (marketing, community and human psychology, human resources, green accounting), with an opportunity to interpret the data (theory triangulation).

Data analysis

The data was both quantitative and qualitative. The quantitative data was easier to analyze as we used pre-existing against new data, for example financial expenditure on CSR activities, jobs created (especially the number of women and youths employed), etc.

It was not easy to link the qualitative data to the research questions. To overcome this, we followed Miles and Huberman (1994), Yin (2008), Parker and Roffey (1997), and King (1994). Stepwise, we followed Katamba *et al.* (2012). First, the stories told during interviews were transcribed by the researchers. Post-interview analysis of the transcripts encompassed a detailed search for underlying themes in the evidence collected. The areas provided in the interview guide provided an initial framework from which the detailed transcript analysis could proceed (King, 1994). Second, a comprehensive coding system was developed intuitively so as to facilitate open coding of issues and themes emerging from the transcript analysis (Parker and Roffey, 1997). Throughout subsequent readings, special significance was placed on identifying cases that could conflict with the primary themes that emerged from the previous analyses. This provided some protection against unreliable or invalid responses. After coding each interview transcript, a summary of each interview was prepared using notes and reflections, with reference with the codes. This helped to highlight emerging themes and issues, and provided general observations on the conduct of each interview. Third, following Miles and Huberman (1994), matrices and templates summarizing the themes were developed to display the core issues that had emerged. This aided in identifying cross-case patterns in the data, with predominant ones becoming evident partially via mapping of the relative incidence of different codes. Detailed examination of these matrices enabled the researchers to recognize regular patterns and explanations in the evidence collected. Finally, detailed field notes, memos, interview summaries and post-interview analyses were studied together with the matrices and templates outlined above. This enabled us to formulate descriptions of the interview findings in the form of a narrative, thereby plotting the thought processes of the managers interviewed. This narrative was clustered around analytical themes, as presented in the following.

Findings and discussion

The status of Uganda's MDGs progress that calls for CSR supplementation

We collected the following MDG data (Table I).

The data from Table I reveals that Uganda's overall MDG progress is poor, despite some positive areas. This research attributes this to the fact that despite the differences in countries' populations, birth rates, death rates and income per capita, the MDGs were universally set for all countries, including those in SSA. This means that achieving the targets will never be definitive, given the diversity among countries, Uganda in particular.

RQ1: current private sector CSR contribution towards MDGs

Table II shows the answer to RQ1. We tasked CSR managers to disclose "why certain CSR activities had been undertaken from 2000 to date". Their responses are plotted against each MDG based on direct contribution (i.e. on which MDG a CSR

Table I.
Status of MDGs in
Uganda as of 2 July 2012

MDG targets ^a	Progress status
Target 8D (deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term)	Is almost achieved
Targets 2A, 4A, 5A, 5B, 6C, 7A and 7B	It is very slow on these seven targets Initially was on track by 2007, but to date experiences reversal
Targets 6A and 8B (respectively, being: Have halted by 2015 and begun to reverse the spread of HIV/AIDS; and address the special needs of the least developed countries)	
Targets 1A, 1C, 3A, 6A, 7C, and 8F	Seems to be on track

Note: ^aFor a detailed description of these targets and their monitoring indicators, see Appendix

activity most impacts); and “indirect contribution” (i.e. on which MDGs a CSR activity partially impacts. The managers’ responses refer to their respective companies, and are shown in the column “Value added to human development by this CSR activity.” The column of “Main focus of CSR activity,” is where a lot of company resources were flowing (financial, time, human, etc.) in contributing to SD.

The data presented in Table II is a sample of the main CSR activities undertaken by the companies. However, most of the interviewed persons revealed that they had undertaken CSR activities prior to 2000, though these were not structured towards the MDGs, but towards general community problems. Other managers indicated that their CSR was mostly marketing or public relations driven. They indicated that with the emergence of the MGD framework, some form of structuring CSR to align with their business’ core aims was being pursued.

Table II also reveals that private companies operating in Uganda have been actively implementing CSR initiatives which either directly or indirectly contribute to the MDGs. These findings support the work of Katamba and Gisch-Boie (2008), in which companies in Uganda were reportedly involved in CSR activities in an effort to “give back” to the community and further some social good. Thus, the current CSR practices of Ugandan companies are a true reflection that CSR can contribute to attaining the MDGs – as suggested by Katamba *et al.* (2012).

Private company CSR engagements that will enable Uganda to realize the MDGs

We extracted the following themes regarding the MDGs and the companies’ CSR focus: healthcare; education; jobs and skills; infrastructure; housing; macro-economic reform; agriculture and food security; enterprise development and SMEs; local government and service delivery; foreign investment and privatization; energy; governance; gender; employment; environment; water and sanitation; peace and security; poverty reduction; anti-corruption; and human rights. Simultaneously, borrowing from Crane *et al.* (2008), we revisited Table II and found that the potential of each company to contribute to the attainment of the MDGs targets lies in four focal areas: workplace, marketplace, environment, and community. Hence, the potential of any company that will jointly work with GoU to accelerate the attainment of the MDGs resides along these focal areas (Table III).

As shown in Table III, some CSR engagements achieve a cross-section of MDGs directly while others cannot be said to realize specific MDGs – hence an “indirect” contribution. However, some targets and indicators (especially those in MDG 8 and

				Integrating CSR into efforts to realize MDGs
Company	Main/focus of CSR activities	Value added to human development by this CSR activity	Direction contribution to ^b	
1. Airtel Uganda	Primary education development for the remote and rural districts in Uganda	Access to textbooks, constructions of schools as well as extending scholarships	2A; 3A; 8F	
2. Bank of Africa-Uganda	Reach Out initiative	Gives donations to charities so that they help people realize a better life	6A; 6B	
3. Bee Natural Uganda Ltd	Creating employment for women with low education background; financing women bees project initiatives	Women empowerment; increased women access to finance and inclusive business	1B	
4. Central Broadcasting Corporation (CBS) Ltd	Community Managed Micro-finance project (CMMF); PEWOSA which aims at promoting a saving and investment culture among the people in the project area; and Nsindika Njake Tusimbudde – which has also taken on the same path of the CMMF methodology	Lifted out of poverty; sustainable household income; employment; women status lifted	1A; 1B; 1C	
5. Dunavant Uganda Limited	Improve the livelihoods of cotton farmers in northern Uganda; runs a mobile van clinic project with health workers	Skills development for cotton farmers; improved health	1A; 5B	
6. Kampala Pharmaceutical Industries (KPI)	Subsidized access to primary drugs especially anti-malarial malaria prevention; community sensitization on disease prevention especially HIV and malaria	Reduced cost of accessing basic/primary drugs for malaria; increased awareness about disease preventions	4A; 6C; 8E	
7. Merck Pharmaceutical	Access to Health Initiative (A2H), supports GAVI (Global Alliance for Vaccinations and Immunizations)	Increased capacity of national immunization programs; supported academic partnerships in the development of sustainable immunization training programs; improved access to medicines for patients	4A; 6C; 8D; 8E	
8. MTN Uganda	Health, education, arts and culture, community development and environment; ICT innovations	Knowledge development; community development; economic growth	5A; 7A; 8F	
9. Nile Breweries Ltd	Eagle Lager Project for northern Uganda; environmental management; fighting illicit trading	Ready market for “Poor” sorghum farmers in Northern Uganda; inclusive business; cleaner environment	1A; 1B; 7A; 7B; 8A	

Company	Main/focus of CSR activities	Value added to human development by this CSR activity	Direction contribution to ^b
10. Orange Uganda Ltd (OUL)	Health; education; agriculture; and culture	Knowledge development; community development; economic growth	3A; 5A; 7A; 8F
11. Standard Chartered Bank (SCB)	Seeing Is Believing; Here for Good (this includes: sustainable lending, access to finance, tackling financial crime, environment, employee well-being, community support, responsible selling and marketing)	Enhanced access to eye medical care; stimulated growth of SMEs; to reduce poverty reduction; community sustainability	6C; 7A; 7B; 8A; 8F
12. Sugar Corporation of Uganda (SCOUL)	Housing; education (primary and secondary); comprehensive medical facilities; environmental sustainability	Access to basic pathology; treatment of basic diseases like malaria; cleaner environment; opened children access free education/scholarships	1A; 1B; 2A; 7A; 7B; 7C;
13. Toyota Uganda Ltd	Environmental protection; road safety; health and wellness; ethical trading; customer relations	Reduced and managed waste disposed in the environment; reduced motor vehicle-related accidents	6C; 7A; 7B; 7C
14. Tullow Oil Plc (Uganda Operations)	Sustainable business and society	Environmental Sustainability; community development	7A; 7B
15. Uganda Baati Ltd (UBL)	Health (Chandaria Medical Clinic); Environment protection; and support to construction of primary schools	Subsidized access to health care; healthier/clean environment; decent primary education infrastructure	4A; 5A; 5B; 7A; 7B
16. Uganda Telecom Limited (UTL)	Education; Sports; ICT development; Empowering disadvantaged children; leadership lecture series; contributes to charities	Knowledge development; community development; economic growth	3A; 5A; 7A; 8F

Table II.

Sources: ^aDeveloped from findings; ^bfor a detailed description of these targets, see Appendix

MDG 3) were perceived by the companies in Uganda to be political in nature, and these could not easily receive company attention through CSR engagement. For example, target 3A in MDG 3 is “eliminate gender disparity in schools” and “increase the proportion of seats held by women in national parliament”. These were regarded as political, as opposed to humanity- and sustainable-development related. For example, one respondent commented that:

Contributing to solving such ambiguous targets/MDGs is [...] going beyond what companies can [achieve].

This finding tallies with earlier work by Ahmed and Cleeve (2004), who observed that businesses may not be able to solve societal problems because most are ambiguous. Furthermore, this finding seems to agree with Friedman’s theory of CSR that companies’ CSR activities are linked with profit maximization. However, this research

Potential of the company	Potential CSR relevant engagement for indirect contribution to MDGs	Potential direct contribution to MDGs (or targets) to be realized
Workplace potential	Provision of decent working condition	Target 1A
	Offer equal opportunities	Target 1B
	Proper remuneration	Target 3A
	Ensure health and safety of employee	
	Support staff volunteerism	
Market place potential	Provision of quality products;	Target 1C
	Search through sourcing procedures;	Target 6C
	Mitigate and prevent product harm (to consumers and society at large)	Target 8A
	Contribution to ensuring Sustainable supply chain	
	Development of financial markets	
	Development of business to business markets	
Environment	Ensuring a sound enterprise development	
	Prevention and control of pollution	Goal 7
	Manage waste	
	Strive towards energy conservation	
	Initiate and support recycling mechanism	
Community	Enforce measures to mitigate climate change	
	Ensure biodiversity and resource security	
	Support and/or Engage (with) indigenous people to solve problems	Target 8E
	Donate towards needy causes	Goal 4, Goal 5, and Goal 6 (all these goals are health related)
	Under Corporate Social Investments (CSI)	
	Contribute towards health programs	
	Support education initiatives	

Source: Compiled from discussion of findings

Integrating CSR into efforts to realize MDGs

323

Table III.
Summary of potential and relevant CSR engagements to realize MDGs

feels that while companies may not be able to “solve” ambiguous targets, they can make a contribution by supplementing governments’ efforts, for instance by offering technical guidance on how to address such issues.

RQ3: impediments to private entities’ full utilization of CSR for MDG commitments

Each respondent provided us with four ordered impediments (Table IV).

Corruption scored 25 per cent, and consequently ranked first amongst the impediments preventing private companies from engaging in human and social development affairs that would realize the MDGs in Uganda. That is, companies feared that their investments in such initiatives would be misappropriated, and so withheld their resources. Uganda’s corruption perception index is 2.4 (Transparency International, 2011); this implies the existence of “rampant corruption.” However, this corruption is generated by both businesses and the Ugandan government. Therefore, our findings further justify corruption as a major challenge for all sectors in Uganda that would otherwise jointly pursue the realization of a desirable growth rate and the attainment of social and human development.

Cost of doing business was another impediment (scoring 21 per cent). This partly explains why businesses tend to ignore calls from individuals and groups (see, Uganda National Human Development Report, 2008; MDG Report for Uganda, 2010) (e.g. HIV/AIDS advocacy groups, women’s groups, etc.) that need “philanthropic” attention, especially donations, as opposed to “strategic business engagements”.

Table IV.
Impediments to private entities' full intervention in CSR and MDGs commitments

Impediment	% score	Rank	Business generated	GoU generated	Cuts across
Rampant corruption	25	1			
Cost of doing business in Uganda which impacts negatively on CSR budgets and priorities	21	2			
Political influence and over assumption of ability to address social and human development	18	3			
Non-supportive and yet expensive to set up infrastructure (e.g. hospitals, roads, health equipment, etc.)	14	4			
Unclear legal framework on how business can get involved development issues	11	5			
Non-institutionalizing of CSR	7	6			
Limited understanding of the concept of CSR	4	7			

Source: Compiled from findings

Unclear legal framework as to how businesses should engage in development was another impediment. For example, respondents repeatedly pointed out that, “as a private company [you] are not supposed [by law] to construct or repair a public access road, however bad it looks”.

This research therefore found such legal ways as promoters of “laziness and reluctance” for private companies to participate in social development, discredit their energy plus interest in joining hands with the government. All this breeds de-motivation to engage in with government.

RQ4: the role of profit-oriented entities in supplementing governmental efforts to achieve the MDGs

From Tables II-IV, it is evident that companies' CSR should be tapped by government(s) in its quest to achieve the MDGs. For example, Table II provides a number of companies in Uganda that could be partners in driving this process. Through learning forums and the Chamber of Commerce, these can be utilized to facilitate CSR dialogue and development within the business sector, influence the development of a national CSR agenda, and further enhance CSR teaching and research. The current public-private partnerships practices can be further utilized to create opportunities for government, business and civil society organizations to “work together” on CSR priorities, and build social capacity within the country. Thus, collective contribution will be even greater than the government's efforts so far (Table V).

Table V shows that CSR ought to be at centre of strategies put forth by the government in a bid to realize the MDGs. However, this means that companies should be guided by responsible agencies (e.g. Ministry of Gender, Labour and Social Development) on how their CSR should be structured so as to contribute to the MDG agenda. This will inevitably show companies that the government appreciates their role in achieving human and social development, on top of business development.

Conclusions and recommendations

According to the current MDG performance indicators, Uganda will not have realized any MDGs by 2015. However, it is “on track” to eventually realizing the MDGs (excluding MDG 8, which is ambiguous for Uganda's case) even beyond 2015.

Within companies	Within broader business circles	Between companies and governments	Between companies and non-government stakeholders	Between companies and global role-players
<i>Industry/aggregate businesses CSR interventional roles</i>				
Basic CSR orientation	Chambers of commerce	National agenda for CSR	Collaborative interventions	Participation in global forums
CSR policy development	Learning forums	CSR standards and protocols	Social capacity building	Application of international standards
CSR skills development	Industry protocols	Public-private partnerships	CSR teaching and research	Best practice case studies

Table V.
Roles to be played
by private companies
to supplement
government efforts

Source: Compiled from findings

Also, companies' CSR activities have been revamped to align with "national development priorities" since the year 2000. This current trend of embracing MDGs by GoU, and private companies in the form of CSR, gives hope to attainment of the MDGs after 2015. Most CSR activities are centred on poverty eradication, health, education quality and environmental sustainability.

Recommendations

- (1) Given that CSR should be voluntary, companies need to be guided by governments, especially by drafting voluntary policy guidelines for engaging with the MDGs. This will streamline companies' CSR efforts and give them some recognition in their struggle to contribute to social and human development.
- (2) Measures to curb corruption should be increased while engaging the private sector, as this will ensure resources are really allocated towards the MDGs.
- (3) Where legal impediments exist, and the government (central or local) has not yet secured the resources to run public/human-development initiatives, profit-oriented companies should be given the green light to engage in findings solutions.
- (4) Cross-sector partnerships and collaborative working should be encouraged between businesses and stakeholders, such as NGOs, governments, and trade unions, in promoting CSR and transparency, as well as transforming existing initiatives into effective, inclusive social solutions. The framework may be viewed as a way to make sense of the study's conceptual and empirical findings. The new framework, which integrates those shown in Tables II-IV, attempts to build into a theoretical overview. This synthesis is based on a set of exploratory interactions identified between the various constructs/themes:
 - human beings (managers and stakeholders) drive CSR, and thus the MDGs;
 - CSR drivers are best understood from the managers' perspective, rather than that of the business;
 - businesses contribute to SD targets by engaging in strategic philanthropy; and
 - businesses' contributions towards MDG are collaborative engagements between stakeholders and managers, and CSR initiatives that address the short- and long-term economic, social and environmental goals of both firms and society.

Areas for further research

Empirical research should investigate how the above-proposed “new” stakeholder framework may work, so that businesses become inclusive, leading not only to improved shareholder satisfaction, but also community and country development through job creation, infrastructure improvements and skill development.

Acknowledgements

This publication is an output of the research funding from National Council for Higher Education (NCHE) – Uganda, for the research project: “Profiling CSR for profit oriented companies to liaise with government in the realization of MDGs”.

The authors also thank the Makerere University Business School (MUBS) – “Faculty of Marketing and Hospitality Management”, Mbarara University of Science and Technology (MUST), Gulu University and Uganda Chapter for Corporate Social Responsibility Initiatives Ltd (UCCSRI) for their additional support both financial and technical. Lastly, the authors thank Dr Joseph M. Ntayi, Dr Muhammed Ngoma, Dr Stephen K. Nkundabanyanga (for his comments), Professor Abdul. B.K. Kasozi, Professor Waswa J. Balunywa, and Professor Samuel K. Sejjaaka for their exceptional insights which have streamlined this publication and scholarship in CSR.

Dedication of this paper: to Dr Warren Byabashaija, Post-Humors Professor of Entrepreneurship, Makerere University Business School (MUBS), who guided immensely the lead author into CSR studies and loved to see a paper on CSR published in an entrepreneurship related journal, though he passed on before this publication was out.

References

- Ahmed, A. and Cleeve, E. (2004), “Tracking the millennium development goals in sub-Saharan Africa”, *International Journal of Social Economics*, Vol. 21 Nos 1/2, pp. 12-29.
- Araya, M. (2006), “Exploring terra incognita: non-financial reporting in Latin America”, *Journal of Corporate Citizenship*, Vol. 21 No. 21, pp. 25-38.
- Baskin, J. (2006), “Corporate responsibility in emerging markets”, *Journal of Corporate Citizenship*, Vol. 24, Winter, pp. 29-47.
- Carroll, A.B. (1999), “Corporate social responsibility”, *Business and Society*, Vol. 38 No. 3, pp. 268-296.
- Carson, T. (1993), “Friedman’s theory of corporate social responsibility”, *Business & Professional Ethics Journal*, Vol. 12 No. 1, pp. 3-32.
- Chapple, W. and Moon, J. (2005), “Corporate social responsibility in Asia: a seven-country study of CSR web site reporting”, *Business & Society*, Vol. 44 No. 4, pp. 415-441.
- Commonwealth Association for Public Administration and Management (CAPAM) (2010), “Overview of case study models and methodology”, A Shared Library of Public Administration Case Studies (CAPAM/Commonwealth Secretariat Project), CAPAM, April, Ottawa.
- Denzin, N. (1984), *The Research Act*, Prentice Hall, Englewood Cliffs, NJ.
- European Commission (2002a), *Corporate Social Responsibility: A Business Contribution to Sustainable Development*, Office for Official Publications of the European Communities, Luxembourg.
- European Commission (EC) (2002b), COM, No. 347, EC.
- EC (2011), A Renewed EU Strategy 2011-14 for Corporate Social Responsibility, European Commission, Brussels.
- Freeman, R.E. (1998), “A stakeholder theory of the modern corporation”, in Pincus, L.B. (Ed.), *Perspectives in Business Ethics*, McGraw Hill, Singapore, pp. 246-251.
- Friedman, M. (1970), “The social responsibility of business is to increase its profits”, *New York Times Magazine*, September, pp. 32-33.

- Hamann, R., Acutt, N. and Kapelus, P. (2003), "Responsibility vs. accountability? Interpreting the world summit on sustainable development for a synthesis model of corporate citizenship", *Journal of Corporate Citizenship*, Vol. 9 No. 10, pp. 20-36.
- Hopkins, M. (2007), *Corporate Social Responsibility and International Development: Is Business the Solution?* Earthscan, London.
- Jallow, K. (2009), "Nestle as corporate citizen: a critique of its commitment to Africa report", *Social Responsibility Journal*, Vol. 5 No. 4, pp. 512-524.
- Jenkins, H.M. (2009), "A 'business opportunity' model of corporate social responsibility for small and medium-sized enterprises", *Business Ethics: A European Review*, Vol. 18 No. 1, pp. 21-36.
- Katamba, D. and Gisch-Boie, S. (2008), "CSR in Uganda: perceptions, approaches and needs of companies", available at: www.livingearth.org.uk/africa_programmes/uganda/CSR_study.pdf (accessed 20 January 2013).
- Katamba, D., Tushaabomwe-Kazooba, C., Babiha, S., Nkiko, C.M., Nabatanzi, A.M. and Kekaramu, J.H. (2012), "Corporate social responsibility management in Uganda: lessons, challenges and policy implications", *International Journal of Social Economics*, Vol. 39 No. 6, pp. 375-390.
- Kiely, R. (1998), "Transnational companies, global capital and third world", in Kiely, R. and Marfleet, P. (Eds), *Globalization and the Third World*, Routledge, London, pp. 47-58.
- King, N. (1994), "The qualitative research interview", in Cassell, C. and Symon, G. (Eds), *Qualitative Methods in Organisational Research: A Practical Guide*, Sage, London.
- Lantos, G.P. (2001), "The boundaries of strategic corporate social responsibility", *Journal of Consumer Marketing*, Vol. 18 No. 7, pp. 595-630.
- McLeod, S.A. (2008), "Simply psychology; case study method in psychology", available at: www.simplypsychology.org/case-study.html (accessed 9 June 2012).
- MDG Report for Uganda (2010), "Special theme: accelerating progress towards improving maternal health", Ministry of Finance, Planning and Economic Development.
- Meggison, W. and Netter, J. (2001), "From state to market: a survey of empirical studies on privatization", *Journal of Economic Literature*, Vol. 39 No. 2, pp. 321-389.
- Miles, M.B. and Huberman, M.A. (1994), *Qualitative Data Analysis*, Sage, Thousand Oaks, CA.
- Nkiko, C. and Katamba, D. (2010), "CSR in Uganda", in Visser, W. (Ed.), *The World Guide to Corporate Social Responsibility*, Wiley International Business Publisher, Chester, pp. 416-422.
- Olupot, M. (2008), "Corruption costs sh500b a year", *New Vision*, 21 December, available at: www.newvision.co.ug/D/8/12/607777/Uganda:%20Corruption%20Costs%20Sh500b%20a%20Year (accessed 11 December 2010).
- Overseas Development Institute (ODI) (2010), "Comprehensive new reports show progress on millennium development goals", available at: www.odi.org.uk/news/details.asp?id=196&title=comprehensive-new-reports-show-progress-millennium-development-goals (accessed 18 December 2010).
- Parker, D. (1999), "Privatization in the European Union: a critical assessment of its development, rationale and consequences", *Economic and Industrial Democracy*, Vol. 20 No. 1, pp. 9-38.
- Parker, L.D. and Roffey, B.H. (1997), "Methodological themes: back to the drawing board: revisiting the grounded theory and everyday accountant's and managers reality", *Accounting, Auditing & Accountability Journal*, Vol. 10 No. 2, pp. 212-247.
- Paro, R.M. and Boechat, C.B. (2008), "Collaborative governance: new roles, models and strategies for the firm strategic planning and millennium development goals in Brazilian companies", *Corporate Governance*, Vol. 8 No. 4, pp. 532-545.
- Plane, P. (1997), "Privatization and economic growth: an empirical investigation from a sample of developing market economies", *Applied Economics*, Vol. 29 No. 2, pp. 161-178.
- Riley, P. (2006), "The social contract and its critics", in Goldie, M. and Wokler, R. (Eds), *The Cambridge History of Political Thought*, Vol. 4. Cambridge University Press, pp. 347-375.
- Stake, R. (1995), *The Art of Case Research*, Sage, Beverly Hills, CA.

- Transparency International (2011), *Corruption Perceptions Index Report 2011*, TI, Berlin.
- UN Millennium Declaration (UNMD) (2000), "Resolution Adopted by the General Assembly, 55/2. United Nations Millennium Declaration", available at: www.un.org/millennium/declaration/ares552e.htm (accessed 20 March 2013).
- UNDP (2011), "Human Development Report 2011", available at: <http://hdrstats.undp.org/en/countries/profiles/UGA.html> (accessed 10 January 2013).
- UNGC (2002), "Guide to the global compact – a practical understanding of the vision and nine principles, United Nation global compact", available at: www.unglobalcompact.org/ (accessed 2 November 2013).
- Visser, W. (2004), "Sustainable business futures: setting the global agenda for corporate responsibility and 'ubuntu' capitalism", in Bowes, B., Lundy, G. and Pennington, S. (Eds), *South Africa 2014: The Story of Our Future*, SA Good News, Johannesburg.
- Visser, W. (2005), *Revisiting Carroll's CSR Pyramid, an African Perspective, Chapter 1*, The University of Nottingham.
- Yin, R.K. (2003), *Case Study Research: Design and Methods*, 3rd ed., Sage, Thousand Oaks, CA.
- Yin, R.K. (2006), "Mixed methods research: are the methods genuinely integrated or merely parallel?", *Research in the Schools*, Vol. 13 No. 1, pp. 41-47.
- Yin, R.K. (2008), *Case Study Research: Design and Methods: Applied Social Research Methods*, Sage, London.
- Crane, A., Matten, D., McWilliams, A., Moon, J. and Siegel, D. (Eds) (2008), *The Oxford Handbook Of Corporate Social Responsibility*, Oxford University press, New York, NY.

Further reading

- Aras, G. and Crowther, D. (2007a), "Sustainable corporate social responsibility and the value chain", in Crowther, D. and Zain, M.M. (Eds), *New Perspectives on CSR*, MARA University Press, Shah Alam, pp. 119-140.
- Aras, G. and Crowther, D. (2007b), "The development of corporate social responsibility", *Effective Executive*, Vol. 10 No. 9, September, pp. 18-21.
- Bowen, H.R. (1953), *Social Responsibilities of the Businessman*, Harper & Row, New York, NY.
- Brown, T.J., Dacin, A.P., Pratt, G.M. and Whetten, A.D. (2006), "Identity, intended image, construed image, and reputation: an interdisciplinary framework and suggested terminology", *Academy of Marketing Science*, Vol. 34 No. 2, p. 99.
- Business Call to Action (2013), "Innovations that improve lives", available at: www.businesscalltoaction.org/ (accessed 2 April 2013).
- Carroll, A.B. (1979), "A three-dimensional conceptual model of corporate social performance", *Academy of Management Review*, Vol. 4 No. 4, pp. 497-505.
- Chatman, J.A. (1991), "Matching people and organizations: selection and socialization in public accounting firms", *Administrative Science Quarterly*, Vol. 30 No. 3, pp. 459-485.
- Crowther, D. and Rayman-Bacchus, L. (2004), "The future of corporate social responsibility", in Crowther, D. and Rayman Bacchus, L. (Eds), *Perspectives on Corporate Social Responsibility*, Ashgate, Aldershot, pp. 229-249.
- Fombrun, C.J. and Shanley, M. (1990), "What's in a name? Reputation-building and corporate strategy", *Academy of Management Journal*, Vol. 33 No. 2, pp. 233-258.
- Fombrun, C.J. (1996), *Reputation, Realizing Value from the Corporate Image*, Harvard Business School Press, Boston, MA.
- Fombrun, C.J. and Van Riel, C.B.M. (2004), *Fame and Fortune: How Successful Companies Build Winning Reputations*, FT Prentice-Hall, Upper Saddle River, NJ.
- Fox, T. (2005), *Small and Medium-Sized Enterprises (SMEs) and Corporate Social Responsibility*, International Institute for Environment & Development (IIED), London.
- Freeman, R.E. (1984), *Strategic Management: A Stakeholder Approach*, Pitman, Boston, MA.

- Freeman, R.E., Wicks, A.C. and Parmar, B. (2004), "Stakeholder theory revisited and the corporate objective revisited", *Organizational Science*, Vol. 15 No. 3, pp. 364-369.
- Gjølberg, M. (2009), "The origin of corporate social responsibility: global forces or national legacies?", *Socio-Economic Review*, Vol. 7 No. 4, pp. 605-637.
- Grayson, D. (2006), "Inspiring smaller firms with the responsible business mindset", in Epstein, M. and Hansen, K. (Eds), *The Accountable Corporation: Corporate Social Responsibility*, Praeger, London, pp. 279-298.
- Hamann, R. (2007), "Is corporate citizenship making a difference?", *Journal of Corporate Citizenship*, Vol. 28 No. 4, pp. 15-29.
- Jenkins, H.M. (2004), "Corporate social responsibility: engaging small and medium sized enterprises in the debate", *New Academy Review*, Vol. 3 No. 3, pp. 76-95.
- Katamba, D. (2012), "Uganda country report", in Smit, A. (Ed.), *Corporate Social Responsibility in Sub Saharan Africa: Guiding notes from a mapping survey*, University of Stellenbosch, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, Bonn and Eschborn, pp. 227-245.
- Layder, D. (1998), *Sociological Practice. Linking Theory and Social Research*, Sage, Thousand Oaks, CA.
- Levy, S. (1988), *Information Technologies in Universities: An institutional Case Study*, Northern Arizona University.
- Nkiko, C.M. (2009), "Corporate Social Responsibility: small medium enterprise contribution towards sustainable development in developing economies: the case of BCSDU", unpublished DBA thesis, University of Portsmouth, Portsmouth.
- Nkundabanyanga, S.K. and Okwee, A. (2011), "Institutionalizing corporate social responsibility (CSR) in Uganda: does it matter?", *Social Responsibility Journal*, Vol. 7 No. 4, pp. 665-680.
- Porter, M. and Kramer, M. (2006), "Strategy and society: the link between competitive advantage and corporate social responsibility", *Harvard Business Review*, December, pp. 78-92.
- Porter, M. and Kramer, M. (2002), "The competitive advantage of corporate philanthropy", *Harvard Business Review*, Vol. 80 No. 12, pp. 57-68.
- Rindova, V.P., Petkova, A.P. and Kotha, S. (2007), "Standing out: how new firms in emerging markets build reputation in the media", *Strategic Organization*, Vol. 5 No. 1, pp. 31-70.
- Rindova, V.P. and Petkova, A.P. (2005), "Entrepreneurial reputation", in Hitt, M.A. and Ireland, R.D. (Eds), *The Blackwell Encyclopedia of Management*, 2nd ed., Vol. 3. Blackwell Publishing, Malden, MA, pp. 107-111.
- Rindova, V.P., Williamson, I.O., Petkova, A.P. and Sever, J.M. (2005), "Being good or being known: An empirical examination of the dimensions, antecedents, and consequences of organizational reputation", *Academy of Management Journal*, Vol. 48 No. 6, pp. 1033-1049.
- Stake, R.E. (2005), "Qualitative case studies", in Denzin, N.K. and Lincoln, Y.S. (Eds), *Handbook of Qualitative Research*, 3rd ed., Sage, Thousand Oaks, CA, pp. 443-466.
- Uganda National Human Development Report (2008), "UNDP 2007/2008 Human Development Reports", available at: <http://hdr.undp.org/en/content/population-urban-population#footnote> (accessed 28 August 2013).
- UN Economic Commission for Africa (2011), "Africa economic outlook (2011): Africa and its emerging partners", available at: www.uneca.org/eca_resources/Publications/books/aeo2011/EN-AEO2011_Summary.pdf (accessed 11 January 2013).
- UN Millennium Development Goals (2010), "UN Millennium Development Goals Report", available at: www.un.org/millenniumgoals/pdf/MDG%20Report%202010%20En%20r15%20-low%20res%2020100615%20.pdf (accessed 20 March 2013).
- Utting, P. (Ed.) (2006), *Reclaiming Development Agendas: Knowledge, Power and International Policy Making*, UNRISD/Palgrave, Basingstoke.

Millennium Development Goals (MDGs)	
Goals and their Targets (from the Millennium Declaration)	Indicators for monitoring progress
<i>Goal 1: Eradicate extreme poverty and hunger</i>	
Target 1.A: Halve, between 1990 and 2015, the proportion of people whose income is less than one dollar a day	1.1 Proportion of population below \$1 (PPP) per day ^a 1.2 Poverty gap ratio 1.3 Share of poorest quintile in national consumption
Target 1.B: Achieve full and productive employment and decent work for all, including women and young people	1.4 Growth rate of GDP per person employed 1.5 Employment-to-population ratio 1.6 Proportion of employed people living below \$1 (PPP) per day 1.7 Proportion of own-account and contributing family workers in total employment
Target 1.C: Halve, between 1990 and 2015, the proportion of people who suffer from hunger	1.8 Prevalence of underweight children under-five years of age 1.9 Proportion of population below minimum level of dietary energy consumption
<i>Goal 2: Achieve universal primary education</i>	
Target 2.A: Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling	2.1 Net enrolment ratio in primary education 2.2 Proportion of pupils starting grade 1 who reach last grade of primary 2.3 Literacy rate of 15-24 year-olds, women and men
<i>Goal 3: Promote gender equality and empower women</i>	
Target 3.A: Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015	3.1 Ratios of girls to boys in primary, secondary and tertiary education 3.2 Share of women in wage employment in the non-agricultural sector 3.3 Proportion of seats held by women in national parliament
<i>Goal 4: Reduce child mortality</i>	
Target 4.A: Reduce by two-thirds, between 1990 and 2015, the under-five mortality rate	4.1 Under-five mortality rate 4.2 Infant mortality rate 4.3 Proportion of 1 year-old children immunised against measles
<i>Goal 5: Improve maternal health</i>	
Target 5.A: Reduce by three quarters, between 1990 and 2015, the maternal mortality ratio	5.1 Maternal mortality ratio 5.2 Proportion of births attended by skilled health personnel 5.3 Contraceptive prevalence rate 5.4 Adolescent birth rate 5.5 Antenatal care coverage (at least one visit and at least four visits) 5.6 Unmet need for family planning
Target 5.B: Achieve, by 2015, universal access to reproductive health	
<i>Goal 6: Combat HIV/AIDS, malaria and other diseases</i>	
Target 6.A: Have halted by 2015 and begun to reverse the spread of HIV/AIDS	6.1 HIV prevalence among population aged 15-24 years 6.2 Condom use at high-risk sex

Table AI.
Official list of MDGs and their indicators (as of 15 January 2008)

(continued)

Goals and their Targets (from the Millennium Declaration)	Millennium Development Goals (MDGs)	Indicators for monitoring progress
Target 6.B: Achieve, by 2010, universal access to treatment for HIV/AIDS for all those who need it		6.3 Proportion of population aged 15-24 years with comprehensive correct knowledge of HIV/AIDS
Target 6.C: Have halted by 2015 and begun to reverse the incidence of malaria and other major diseases		6.4 Ratio of school attendance of orphans to school attendance of non-orphans aged 10-14 years
		6.5 Proportion of population with advanced HIV infection with access to antiretroviral drugs
		6.6 Incidence and death rates associated with malaria
		6.7 Proportion of children under 5 sleeping under insecticide-treated bed nets
		6.8 Proportion of children under 5 with fever who are treated with appropriate anti-malarial drugs
		6.9 Incidence, prevalence and death rates associated with tuberculosis
		6.10 Proportion of tuberculosis cases detected and cured under directly observed treatment short course
<i>Goal 7: Ensure environmental sustainability</i>		7.1 Proportion of land area covered by forest
Target 7.A: Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources		7.2 CO ₂ emissions, total, per capita and per \$1 GDP (PPP)
Target 7.B: Reduce biodiversity loss, achieving, by 2010, a significant reduction in the rate of loss		7.3 Consumption of ozone-depleting substances
Target 7.C: Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation		7.4 Proportion of fish stocks within safe biological limits
Target 7.D: By 2020, to have achieved a significant improvement in the lives of at least 100 million slum dwellers		7.5 Proportion of total water resources used
<i>Goal 8: Develop a global partnership for development</i>		7.6 Proportion of terrestrial and marine areas protected
Target 8.A: Develop further an open, rule-based, predictable, non-discriminatory trading and financial system		7.7 Proportion of species threatened with extinction
Includes a commitment to good governance, development and poverty reduction – both nationally and internationally		7.8 Proportion of population using an improved drinking water source
Target 8.B: Address the special needs of the least developed countries		7.9 Proportion of population using an improved sanitation facility
Includes: tariff and quota free access for the least developed countries' exports;		7.10 Proportion of urban population living in slums ^b

Some of the indicators listed below are monitored separately for the least developed countries (LDCs), Africa, landlocked developing countries and small island developing States.

Official development assistance (ODA)

- 8.1 Net ODA, total and to the least developed countries, as percentage of OECD/DAC donors' gross national income
- 8.2 Proportion of total bilateral, sector-allocable ODA of OECD/DAC donors to basic social services (basic education, primary health care, nutrition, safe water and sanitation)

(continued)

Table AI.

Millennium Development Goals (MDGs)	
Goals and their Targets (from the Millennium Declaration)	Indicators for monitoring progress
<p>enhanced programme of debt relief for heavily indebted poor countries (HIPC) and cancellation of official bilateral debt; and more generous ODA for countries committed to poverty reduction</p> <p>Target 8.C: Address the special needs of landlocked developing countries and small island developing States (through the Programme of Action for the Sustainable Development of Small Island Developing States and the outcome of the twenty-second special session of the General Assembly)</p> <p>Target 8.D: Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term</p> <p>Target 8.E: In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries</p> <p>Target 8.F: In cooperation with the private sector, make available the benefits of new technologies, especially information and communications</p>	<p>8.3 Proportion of bilateral official development assistance of OECD/DAC donors that is untied</p> <p>8.4 ODA received in landlocked developing countries as a proportion of their gross national incomes</p> <p>8.5 ODA received in small island developing States as a proportion of their gross national incomes</p> <p>Market access</p> <p>8.6 Proportion of total developed country imports (by value and excluding arms) from developing countries and least developed countries, admitted free of duty</p> <p>8.7 Average tariffs imposed by developed countries on agricultural products and textiles and clothing from developing countries</p> <p>8.8 Agricultural support estimate for OECD countries as a percentage of their gross domestic product</p> <p>8.9 Proportion of ODA provided to help build trade capacity</p> <p>Debt sustainability</p> <p>8.10 Total number of countries that have reached their HIPC decision points and number that have reached their HIPC completion points (cumulative)</p> <p>8.11 Debt relief committed under HIPC and MDRI Initiatives</p> <p>8.12 Debt service as a percentage of exports of goods and services</p> <p>8.13 Proportion of population with access to affordable essential drugs on a sustainable basis</p> <p>8.14 Fixed telephone lines per 100 inhabitants</p> <p>8.15 Mobile cellular subscriptions per 100 inhabitants</p> <p>8.16 Internet users per 100 inhabitants</p>
<p>Notes: The Millennium Development Goals and targets come from the Millennium Declaration, signed by 189 countries, including 147 heads of State and Government, in September 2000 (www.un.org/millennium/declaration/ares552e.htm) and from further agreement by member states at the 2005 World Summit (Resolution adopted by the General Assembly – A/RES/60/1, www.un.org/Docs/journal/asp/ws.asp?m=A/RES/60/1). The goals and targets are interrelated and should be seen as a whole. They represent a partnership between the developed countries and the developing countries “to create an environment – at the national and global levels alike – which is conducive to development and the elimination of poverty”; ^aFor monitoring country poverty trends, indicators based on national poverty lines should be used, where available; ^bthe actual proportion of people living in slums is measured by a proxy, represented by the urban population living in households with at least one of the four characteristics: lack of access to improved water supply; lack of access to improved sanitation; overcrowding (three or more persons per room); and dwellings made of non-durable material</p>	

Table AI.

About the authors

David Katamba (Bcom, MSc Marketing, Makerere University) is the Chairman, Uganda Chapter for Corporate Social Responsibility Initiatives Ltd (UCCSRI). Initially trained from World Bank Institute, New York, David is now a certified CSR trainer for International Business Leaders Forum (IBLF) and Aga Khan Development Network (AKDN). He is also the Chairman, Sales and Marketing Compliance Committee (SMCC) of Nile Breweries Ltd (a subsidiary of SABMiller Plc). With over eight years' experience in CSR and sustainability aspects, David is a worldwide reputable professional characterized with world-class publications. Amongst which is being a contributor in the *World Guide to CSR: A Country by Country Analysis of Corporate Sustainability and Responsibility*. He is the Leader author of the world's CSR textbook, *Principles of CSR: A guide for students and practicing managers in developing and emerging countries*. He is also a Lecturer at the Makerere University Business School (MUBS), Kampala Uganda. David Katamba is the corresponding author and can be contacted at: katambadavid@yahoo.co.uk

Dr Cedric Marvin Nkiko (PhD) is a Senior Stakeholder Engagement Consultant, Derbyshire county Council, UK. He is a Technical Associate at UCCSRI and his research interests are in CSR, SHE, SD and Business Strategy.

Associate Professor Charles Tushabomwe-Kazooba (PhD) is BCom Graduate of the Makerere University, MBA Graduate of the University of Birmingham and a Certified Accountant. He holds a PhD from the Mbarara University of Science and Technology. He is currently an Associate Professor in Management and Accounting at the Mbarara University of Science and Technology, Uganda. His specialty is social and environmental accounting.

Sulayiman Babilha Mpsi holds a MA Degree in Development Studies from the Uganda Martyrs University, Nkozi. He is currently registered for a PhD by thesis at the Gulu University. He is a Senior Lecturer, Gulu University; Department of Development Studies specialized in Development Theory and Political Economy of Rural and Community Development.

Imelda Kemeza (M Ed-Psy) is a Psychologist with over ten years experience in skills development and consultancy in the areas of Organizational and Human Capacity Development. Currently she lectures at the Faculty of Science, Mbarara University of Science and Technology.

Christopher M.J. Wickert, PhD, is an Assistant Professor of Corporate Social Responsibility and Strategy and has extensive research experience in this field, including publications in several leading journals such as *Organization Studies* and *Journal of Business Ethics*. From 2008 to 2010, he was involved in a research project funded by the Swiss Network for International Studies (SNIS) which was executed in cooperation with the United Nations Global Compact Office and analysed the role of private actors in global governance.