



# Sources of Funding for the Social Sector: Case of the COVID-19 Pandemic Period

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## Abstract

An analysis of the sources of funding for the social sector focuses on actors and sources of funds for social welfare, focusing on the COVID-19 period. Social sector in this context is limited to health and welfare services required and offered during the pandemic. The analysis is done on six (6) East African countries—Uganda, Kenya, Tanzania, Rwanda, Burundi and South Sudan. The objectives are to 1) Understand the Social Sector, 2) Examine the actors in funding the social sector services and 3) Explore the different sources of funds. The analysis results show five (5) major actors and five (5) major sources, with different actors contributing through one or more sources. The main source of funding during the pandemic according to findings is Donations, with several actors/participants.

## Subject Areas

Sociology

## Keywords

Social Welfare, Social Sector Funding, Sources of Funding, COVID-19

## 1. Introduction

The “analysis of the sources of funding for the social sector: A case of the COVID-19 pandemic period” is a desk research focusing on actors and sources of funds that were used for the social sector during the pandemic in East Africa.

The People’s Republic of China, on December 31<sup>st</sup> 2019 declared an outbreak of the Corona Virus Disease (COVID-19). This spread to all continents and most of the countries including Uganda, Kenya, Tanzania, Burundi, Rwanda and South Sudan. Uganda Confirmed her first case of the Corona Virus on March

21<sup>st</sup>, 2020 (Twaha, 2020) [1], and as of August 24, 2020 Uganda had 2362 confirmed cases (ONLY Ugandans), with 542 active cases and 22 death cases according to the ministry (MOH, 2020) [2]. Kenya confirmed her first case on March 13<sup>th</sup>, 2020 (MOH Kenya, 2020) [3] (Table 1).

Prior to confirmation of any cases in the country, the President of the republic of Uganda addressed the nation on March 18, 2020 and in this address announced measures that started the lock down period for Uganda. The countries above have all, and still are battling with the effects of the pandemic in different ways and forms.

This period has undoubtedly had a number of opportunities and challenges for each country, and with no doubt diverse effects on the different aspects of life. Like any other disasters, this biological disaster and the demands it pressed on any society required resources in all their forms to sustain, not only the economy but most importantly, the social aspect of the population.

The research AIM therefore was “analyzing sources of resources as needed and used for sustenance and maintenance of the social sector in East Africa during the COVID-19 Pandemic”. Emphasis was put on the following main and sub questions to help understand and delve into the study.

What are the sources of and Actors in financing the Sustenance and Maintenance of the Social Sector during the COVID-19 pandemic?

- What exactly is the Social Sector?
- Who are the actors (participants) in social sector financing?
- What are the sources of funds for the social sector?

This used a desk research methodology; external desk research in particular, focusing on on-line data and government published data. The data collection process involved observation; listening to and watching news, talk shows; website reviews and documents review.

The sources of data were primarily television news, talk shows, newspapers and online sources like ministry websites and electronic newspapers.

**Table 1.** Corona Virus (COVID-19) Status in East Africa.

COUNTRY	1 <sup>st</sup> case registered	lockdown start	Status as of August 14, 2020				Source
			Country confirmed cases	Active cases	Deaths	Recoveries	
UGANDA	March 21 <sup>st</sup> 2020	March 20 <sup>th</sup> , 2020 (Partial)	2362 (Only Ugandans)	542	22	1248 (cumulative)	(MOH, 2020) [2]
KENYA	March 13 <sup>th</sup> , 2020	April 7 <sup>th</sup> , 2020 (Full)	32,557	13,146	554	18,895	(Worldometer, 2020) [4]
TANZANIA			509	305	21	183	(EAC, 2020) [5]
RWANDA			3089	1322	12	1755	(EAC, 2020) [5]
SOUTH SUDAN			2507	1170	47	1290	(EAC, 2020) [5]
BURUNDI			430	84	1	345	(EAC, 2020) [5]

## 2. Findings

### 2.1. What is the Social Sector?

Social sector refers to nonprofit foundations and civil society organizations that work on issues ranging from “health, education, water and sanitation, livelihoods, social justice, gender, governance” (Smarinita, 2018) [6], and the environment among others. It is partially non-profit sector and partially non-governmental sector.

The main aim of the social sector is to achieve social development; which refers to providing basic needs to the people. The social sector involves sectors that contribute to the all-round development of the society, these then meet the basic needs including health, food, shelter, sanitation, education, livelihood needs, among others. This paper focuses on two aspects of the social sector, that is, Health and Welfare as some of the mostly affected sectors during the pandemic, and also as basic requirements for living.

#### Health

The “state of complete physical, social and mental wellbeing and not merely absence of disease or infirmity” (WHO, 1946) [7] is the center of focus during the pandemic period. Emphasis is put on physical health in this context, specifically health promotion—“the process of enabling people to increase control over, and to improve their health” according to the WHO Health promotion Glossary.

Health in this research therefore focuses on freedom from the corona virus which includes prevention of infections (control) and cure of positive cases (improvement). The Actors and sources of financing for the health sector in this case are hence those that have, and are still contributing to the efforts to cure COVID-19 positive cases, and efforts to prevent further infections of the virus.

#### Welfare

Welfare is the state of doing well, mainly in respect to happiness, well-being, good fortune or prosperity. Social welfare is organized private or public social services meant for the assistance of disadvantaged groups (Webstar, 2019) [8]. Welfare in this context is specifically on livelihoods, with special focus on basic needs like food, and water. The sources and actors therefore are those that have contributed to efforts to prevent hunger and starvation during the pandemic, as well as support the most vulnerable groups of the community.

### 2.2. Who Are the Actors (Participants) in Social Sector Financing?

The social sector as seen above focuses on people’s welfare to bring about social development. As such, the actors in the social sector are not only private organizations and institutions but also the government/the public sector through providing public services. Public service and social service are both serving the common people, though, public service is often a job provided by a government while social service can be by being associated with government, a private firm, with an NGO, or even at an individual level.

There have been diverse actors in financing the social sector during the CO-

VID-19 period ranging from the government, individuals, faith-based organizations, non-government organizations, corporate companies, international organizations among others. These have come together to fund activities to contribute to health improvement and maintenance, as well as providing welfare services to the population. Actors include the following:

### **2.2.1. The Government/Public Sector**

It is an obligation of the Government to set a clear direction, both by ensuring the right to development, and by establishing long-term sustainable development limits. It is against these limits that the social and economic benefits of a solidly funded social sector become evident. The government as an actor in social sector financing plays the roles of Reallocating public expenditures, budgeting, and mobilizing revenues.

### **2.2.2. Donors**

These are persons, organizations or governments which give or present something voluntarily, to charity, or where there is need. Donors can be national and international, they can be individuals, organizations, or even corporations.

During the pandemic, the COVID-19 Fund Secretariat received donations from over 1500 donors (Admin, 2020) [9]. Donors included Banks (Absa Bank Uganda, Centenary Bank); Local Associations (Old Boys of St. Mary's Kisubi, Uganda Flowers Exporters Association,); Individuals, Faith-based organizations, Communication companies, international organizations (USAID, IMF), among many others.

### **2.2.3. Individuals**

Individuals as actors in social sector financing can include people in leadership positions, as well as people who may not hold any leadership or political positions. During the COVID-19, different persons supported through donations, remittances, relief services, cash funding among others. The president of Uganda as an individual offered one million, four hundred thousand shillings (sh 1.4m) to support the fight, Pastors and churches offered food relief to communities, individual staff members from different companies donated cash and items for relief.

### **2.2.4. Financial Institutions**

These can also be Local and Regional for example Local Banks, the World Bank, loans and savings organizations. And International organizations like the United National (UN), the WORLD VISION, the World Health Organization (WHO) among others.

### **2.2.5. Local Domestic Actors/Institutions**

Local actors like business entities and/or individuals are increasingly recognizing the importance of financially supporting the social sector. This can be partly attributed to the growing evidence that exists on social protection as an investment in human capital hence increasing labor productivity.

The COVID-19 period witnessed the involvement of domestic industries in-

cluding motor vehicle companies, beverages companies, mattresses and clothing production companies, among other businesses and production industries take part in the fight against the pandemic in various ways.

Grassroots social arrangements and civil society organizations have as well played a significant role in financing the social sector, particularly in supporting livelihoods during the period.

### **2.3. What Are the Sources of Funds for the Social Sector?**

Funds for public services are usually raised through a variety of methods which include taxes, fees, donations, and through financial transfers from other levels of government, for example, from a central to a regional or local government. Different governments from around the world may employ their own unique method of funding for the Social sector. The major sources of funds for the social sector include.

#### **2.3.1. General Tax Revenues**

To help fund public works and services—and to build and maintain the infrastructures used in a country, the government usually taxes its individuals and corporate residents. A tax is a compulsory financial charge or some other type of levy imposed upon a taxpayer, that is to say, an individual or entity by a governmental organization in order to fund various public expenditures. Taxes generally are involuntary fees and are enforced by a government entity—whether local, regional or national—in order to finance government activities.

According to the OECD data, tax revenue is “the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes” (OECD, 2020) [10].

The tax collected is used for the betterment of the economy and all living in it. In many countries in the world, taxes are applied to some form of money received by a taxpayer. The money could be income earned from salary, capital gains from investment appreciation, dividends received as additional income, payment made for goods and services, among others. Viewed in economic terms, taxation transfers wealth from households or businesses to the government. Taxes therefore make a big percentage of Governments’ source of income which in turn funds the different activities and public services like health and general welfare or relief. The social sector on the public side is largely financed through general government taxes.

In Uganda, the government uses money collected from taxes to fund education and health through salary payments and pension benefits, constructing classroom and hospital blocks, providing drugs and education material, along with construction of roads and providing other social services to the people.

The government of Uganda in the COVID-19 period put aside about sh.59 billion to fight the pandemic, with this, government through the COVID-19 task force has been able to face-lift some health facilities to be able to receive and accommo-

date victims of the virus, as well as provide the necessary treatment and care, provide relief food supplies to vulnerable communities, among other activities.

In response to the COVID-19, the Rwanda Revenue Authority on March 20<sup>th</sup>, 2020 released a notice with short term measures to support tax payers. These included suspension of tax audits, waiving of down payment requirements of 25% on outstanding tax liabilities, extension of financial statements certification (KPMG1, 2020) [11]. With these extensions and waive offs, the tax payers then are able to cushion the COVID-19 effects especially in respect to social welfare. In order to cushion individuals and business affected by the pandemic, the Kenyan government's measures included 100% tax relief for low-income earners (*i.e.* gross monthly income of up to KES 24,000 [USD226]); additional income payment for persons earning KES 24,000; decrease of PAYE rate from 30% to 25%, among other measures that contribute to a boost in social welfare at household and individual levels.

### 2.3.2. Donations (Fund Raising, Charity)

A donation is a gift for charity, humanitarian aid, or to benefit a cause. A donation may take various forms, including money, services, alms, or goods such as toys for children, clothing, vehicles or food. A donation may also satisfy medical needs such as organs for transplant or blood donations.

Donations are another source of funding for the social sector; these can be offered by religious organizations, families/individuals, corporations among other actors to the health sector, nursing homes, orphanages, refugee and displacement camps among other recipients.

For the management of the pandemic, the government of Uganda put in place a committee whose fundraising goal was set at one hundred and seventy billion Uganda shillings (sh170b). Donations as of the June 29, 2020 were approximately fifty billion shillings (sh50b), of which, 17b were in cash and 33b in-kind according to the electronic new vision. Among many other cash donations, the ruling NRM party donated 380 m to the donations committee (Draku, 2020) [12]. These funds from donations were specifically meant to respond to needs generated by the corona virus pandemic. **Table 2** shows some of the donations

**Table 2.** Some of the Donations in Uganda for the COVID-19 pandemic.

Donor	Donation in-cash	Donation in-kind
St. Mary's Kisubi Old boys		200 trays of eggs
NRM party	Sh. 380 m	
Various companies		70 motor Vehicles
Uganda Flowers Exporters Associations		4000 tons of posho
Ugandans living in the UK		320 bags of flour
Hunan Industrial company	Sh. 150 m (protective gear)	
World Vision		Sh. 2bn in supplies

Source: Primary and secondary data.

in Uganda for the COVID-19 pandemic.

Donations in-kind in Uganda included Motor vehicle donations (totaling to 70 by June 29, 2020); food items, for example 4000 tons of posho from Uganda Flowers Exporters Association, 200 trays of eggs from Old boys of St. Mary's Kisubi (Admin, 2020) [9], 320 bags of maize flour donated by Ugandans living in the UK to support street children (Draku, 2020) [12], sugar, powdered milk, rice, bean; sanitation items like soap, sanitizers, among others which were targeted for relief and welfare of the most vulnerable groups of the community. As well as items for maintenance of good health and prevention of contraction of the virus, like protective equipment and face masks; the management of Hunan Industrial Company donated protective gear worth \$150,000 (Nwomoya, 2020) [13] meant to be used by frontline health care workers. The World Vision also donated supplies worth sh. 2b for distribution across the country (Draku, 2020) [12].

The United States of America through the US Agency for International Development (USAID) donated 100 new state-of-the-art ventilators to the government of Rwanda to support the country's preparation to deal with critically ill patients (MOH Rwanda, 2020) [14]. In addition, the government also received emergency medical supplies donated by the Chinese government (Rwanda MoH, 2020) [15].

The Tanzania Development Trust through their Fundraising page was able to raise \$16,616 of the \$200,000 needed for urgent medical COVID equipment for Tanzania healthcare workers (TDT, 2020) [16]. The business community in Tanzania also donated a total of Sh6.226 billion to the Government to boost its efforts in fighting the pandemic, civil society organizations donated a total of Sh79 million by June 2020, among other donations (both cash and in-kind) from various local actors (Mosenda, Sh6bn Worth of Donations Handed to Premier, 2020) [17].

### 2.3.3. Remittances

A remittance is a transfer of money, often by someone who work in a foreign country to an individual or group or government in their home country. Workers' remittances are a significant part of international capital flows, especially with regard to labor-exporting countries.

Remittances are a crucial source of income for both families and the State, and an importance source of external currency. At the household level, remittances are mostly used to improve nutrition, meet health-care costs and afford better education for children. According to a 2009 paper (Abdul, 2009) [18], in addition to their significant contribution to the welfare of the migrant households, remittances also have a considerable impact on GDP as well as foreign exchange earnings of developing countries.

Remittances thus contribute to reducing poverty in different countries and, often serve as an informal social protection mechanism. However, it is worth echoing that as fundamentally a private source of revenue, remittance does not substitute government responsibility in the provision of basic social services, such as health care, education, sanitation and waste management, among other

elements of Social Protection.

This source of funding was also useful during the COVID-19 period; families and individuals with relatives and/or friends in the diaspora were supported and sustained by these remittances. Not only were these contributions made to individuals and/or families but also to the National COVID-19 task force. The UK-Ugandans for example offered part of their salaries as donations to the Task force to boost government's capacity in the fight (DrakuF, 2020) [19].

This source of funding, as already mentioned, is private and therefore difficult to record exactly the numbers or even trace how many people were depending on this during the period or how much it contributed to health maintenance/improvement and general welfare.

### 2.3.4. Grants Funding

A grant is an amount of money that a government or other institution/organization gives to an individual or to an organization for a particular purpose such as education or health. Grants are non-repayable funds or products disbursed or given by one party, often a government department, corporation, foundation or trust, to a recipient, often (but not always) a nonprofit entity, educational institution, business or an individual.

Grants usually come with specific conditions from the Grant maker/giver. These conditions usually include how it should be used, what it will help to deliver and what impact it will make. There are a large number of grant providers in the social sector, both nationally and locally. Local social sector grant funding can be available from a number of charitable trusts, foundations and Corporate Social Responsibility initiatives.

To fight the COVID-19 pandemic, Uganda and other East African countries received some grants to boost the health system and support different activities. The African Development Fund (ADF) approved \$8.79 million to the East African Community to enhance infection prevention and control, improve regional coordination and boost health systems (ReliefWeb, 2020) [20]. Furthermore, the African Development Bank (ADB) approved \$4.16 million grant to South Sudan to support COVID-19 emergency response (ADB, 2020) [21].

The European Union (EU) according to the monitor, announced a sh. 120b in 2020 to the Ugandan government to, not only help deal with emergencies brought about by the pandemic, but also with its longer-term effects (Reporter M., 2020) [22]. EU in addition offered more support through the civil society; that they would call for proposal for awareness raising, and dealing with the issue of domestic violence. The World Bank also under the International Development Agency approved a \$2.7 million grant to Uganda (RW, 2020) [23].

Countries received support through grants from several other international organizations, foundations and Embassies/developed countries' governments; the World Diabetes Foundation in Tanzania for instance received a grant from Novo Nordisk Foundation to help provide urgently needed support to COVID-19 response in Tanzania (PR, 2020) [24], focusing especially on people with diabetes



and other non-communicable diseases. In addition, Tanzania also received a contribution of €500,000 (TZS 1.3 billion), among other grants, from Ireland through WHO to increase testing and laboratory capacity, improve coordination, surveillance and case detection, as well as support the clinical management of patients (DFA, 2020) [25]. Funding also from the French government to African countries, including Tanzania (Mikomangwa, 2020) [26].

The U.S Embassy in Rwanda offered more than 4 million US dollars in additional funding (U.S Embassy, 2020) [27] to further support the fight.

### 2.3.5. Loans

A loan is money, property, or some other material goods given to another party in exchange for future repayment of the loan value/principal amount, along with interest (Kagan, 2020) [28]. In other words, loan is the lending of money by one or more individuals, organizations, or other entities to other individuals or organizations. It may be for a specific, one-time amount or can be available up to a specified limit or ceiling amount.

Loans were also a source of funding for COVID management both at households/individual levels as well as National level. A number of institutions and international organizations stepped in to offer fast-financing cash to boost maintenance of good health and welfare. The International Monetary Fund (IMF) for instance under the rapid Credit Facility, according to the Monitor (Nyeko, 2020) [29] approved \$491.5 m for Uganda to cushion COVID-19 impacts on the most vulnerable and support certain sectors of the economy, and \$109.4 million credit to Rwanda (KPMG, 2020) [30] to meet the country's balance of payment needs stemming from the COVID-19 outbreak. In addition, the African Development Fund (ADF) approved \$31.6 million (sh115b) to Uganda to support the budget to mitigate and contain the health and economic impact of COVID-19 (Nyeko, 2020) [29], €188 million loan to the Kenyan government (ADBg, 2020) [31], while the African Development Bank Group approved \$97.675 million to Rwanda to strengthen its national budget (ADBG, 2020) [32]

The World Bank in June approved \$300 m (sh1.1 trillion) to Uganda also to support the budget (Twaha, 2020) [1], and an IDA credit of \$12.5 million from the Pandemic Emergency Financing Facility (RW, 2020) [23]; to Rwanda through the International Development Association (IDA) the World Bank approved \$14.25 million to support Rwanda's response to COVID-19 under the Rwanda COVID-19 emergency response project (World Bank, 2020) [33], and to Kenya \$1 billion to address COVID-19 financing gap and support Kenya's economy (WB, 2020) [34].

IMF, ADF and World Bank were the top three lenders in Uganda, offering a total of up to \$823 m (sh3 trillion) by 2020, to the government to aid operations.

At the household and/or individual levels, loans cushioned COVID-19 impacts through repayment holidays. A repayment holiday is simply a pause on one's loan repayment (Mortgage, 2020) [35]. In line with new guidelines set by Bank of Uganda, Banks took measures to cushion customers; Post bank Uganda

for example postponed loan repayments for borrowers for up to 12 months effective April 1<sup>st</sup>, 2020, this was to ease financial burdens arising from the Pandemic that could impact on the bank customers either as individuals or businesses (Reporter, 2020) [36]. Centenary Bank gave a 4 months Loan repayment holiday on salary loans during the first wave, and a five (5) months holiday during the second wave, while Finance Trust Bank Uganda posed repayments for 6 months on salary loans. Other banks also rescheduled loan repayments on all active loans to help people go through the pandemic.

With these postponements on repayment, individuals and households were able to use the money instead to cover basic needs; provide food, water, medical care among other needs. As well as keep mentally healthy with no worries of loan repayments in a difficult time when some companies and institutions were not even able to pay salaries.

### 3. Analysis

Findings reveal five major sources of funding for the social sector in all countries studied. These sources have not only supported the social sector during the pandemic, they are consistent sources for the sector and make contributions in different ways and volumes.

For the case of the COVID-19 Pandemic, the five major sources of funding identified were and are still a great help to the social sector, specifically supporting the control of infections, treatment and management of positive cases, as well as preparing countries to handle the pandemic.

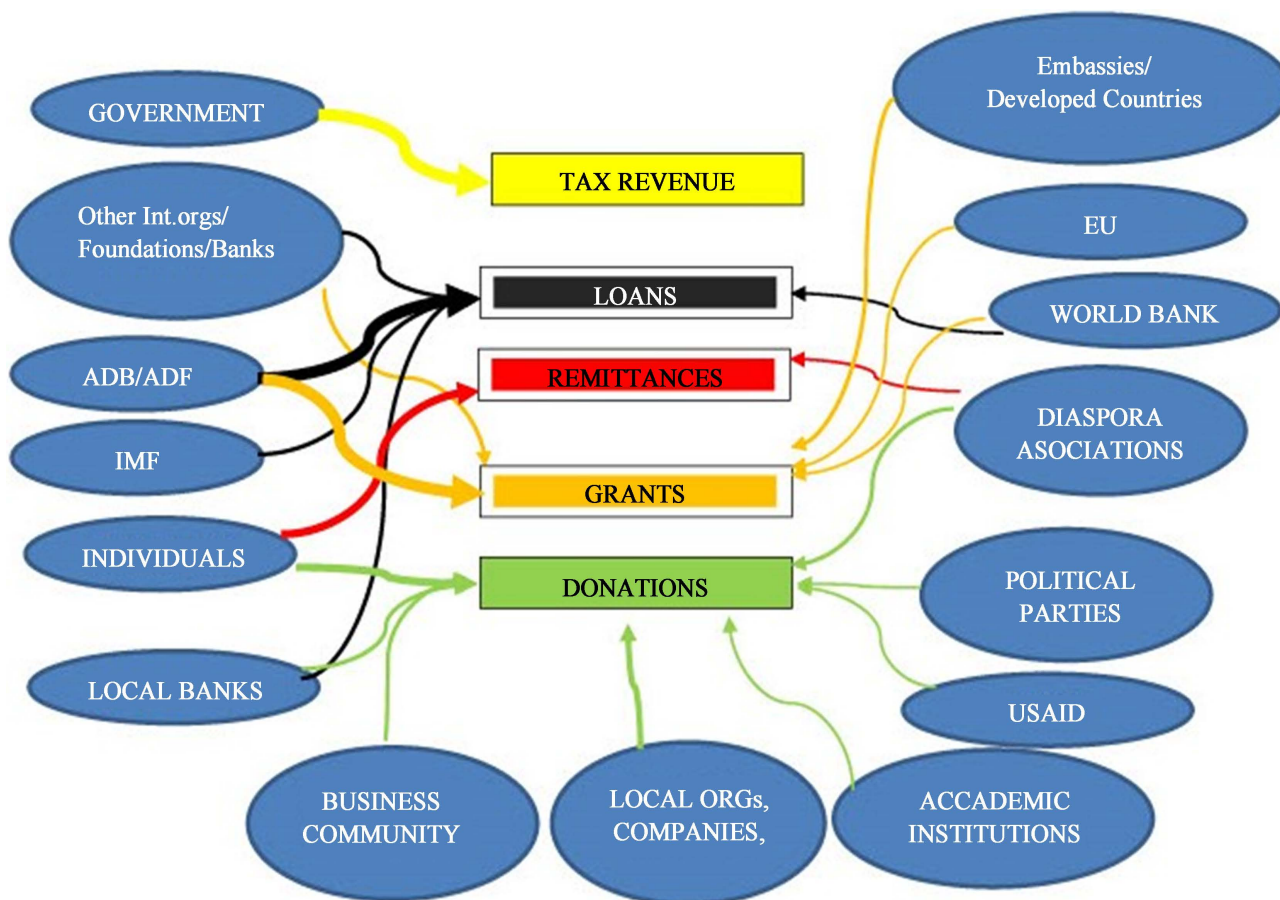
Actors range from local to international organizations, financial institutions, embassies/developed countries' governments, individuals among others as illustrated below (Figure 1).

Diagram reflects the five sources and groups or categories of actors contributing/supporting through the given source. There are various Actors contributing to funding the social sector, but all these used one or more of the five identified sources. The choice of the source depends on the situation, as well as the actor's categorization and/or capacity. International organizations and institutions contribute majorly through loans and grants. Whereas donations (for the case of COVID) took the biggest share in terms of actor participation, they were majorly locally mobilized; hence contributors to this source are centered on nationals, including local companies and organizations.

In the illustration above, the nodes represent actors (blue ovals) and sources (small rectangles), while the ties (lines and arrows) represent the interaction or contribution. The thickness of the ties signifies the actor's intensity of participation in all the six countries, meaning that the thicker the tie, the more active the actor.

### 4. Conclusions

The Corona Virus pandemic period harnessed opportunities for people and/or



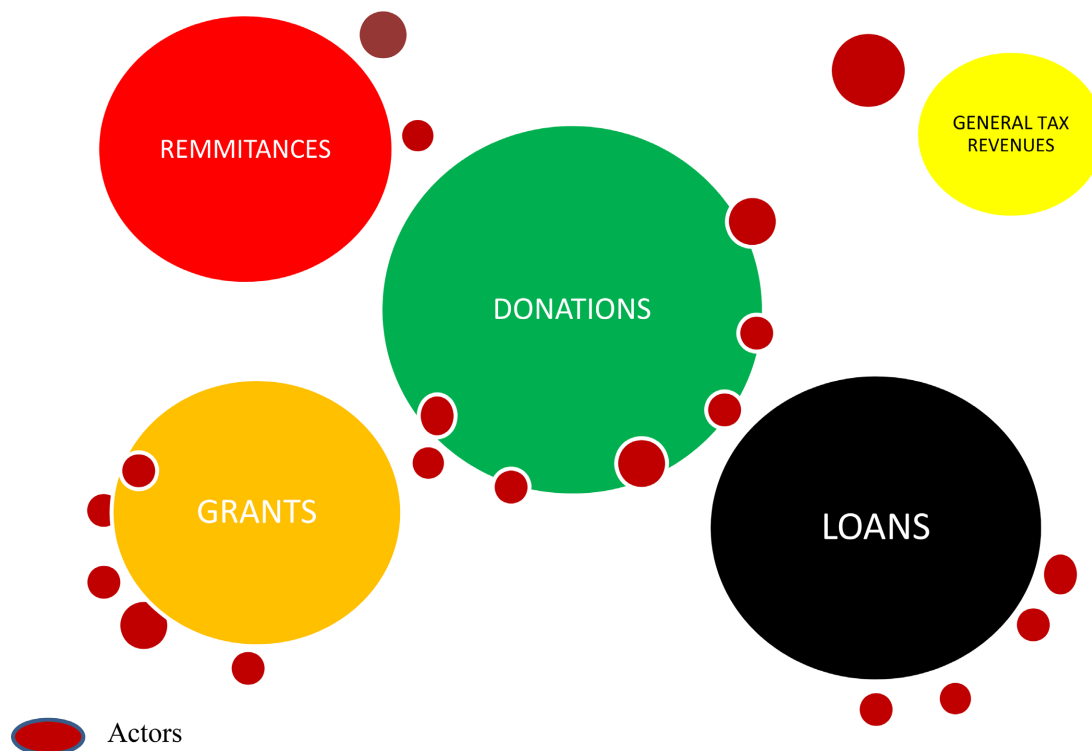
**Figure 1.** Sources and actors in social sector funding.

institutions to lend a hand, collaborate and be a part of the struggle. A number of sources of resources were of great help in the fight against the corona virus, some directly and some indirectly. As seen above, the major sources of resources during the pandemic were five, and from the observation and data collected, the biggest source was donations from various institutions, groups, and individuals. Biggest in this case is limited to most active in terms of participation of actors, not really linked with how much funds/ resources the source generated.

**Figure 2** shows a summary of the sources and Actors, indicating the intensity of a source symbolized by the size of that source (the bubble), also by number of actors around the source. Intensity in this case as elaborated above, is basically how active that source is; how many actors contributed through that particular source of funding.

The illustration above is a representation of the sources and actors, the size of the bubble represents how much influence the source has in funding the social sector which is also supported by the number of actors contributing to the social sector through that particular source of funding.

For the case of the COVID-19 period, donations took the lion's share in funding the social sector in the first and second wave of the virus, government tax revenue taking the back seat in East African countries.



**Figure 2.** Sources and the magnitude of their contribution to the social sector.

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### Conflicts of Interest

The author declares no conflicts of interest.

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