



**John F.S Muwanga
Auditor General-Uganda**



The Auditor General of the Republic of Uganda Mr. John F.S Muwanga is a character that has proved beyond reasonable doubt to

Ugandans that he knows and can clearly articulate the difference between fiction and fact, integrity and dishonesty, corporate social responsibility and citizenry social responsibility. He is a simple personality and in his CSR statement, he had the following to share with the public.

For quite some time, managers and theorists alike have talked about an organization's responsibility to society-corporate social responsibility. In other words how should an organization relate with society. This question becomes even more relevant when organizations private or public continue to grow in size, mandate, services, profits, complexity and technology. It is obvious that what organizations do affect society. Profit maximization, corruption, environmental degradation are all products of organization dynamics that impinge on the welfare of society.

Corporate Social Responsibility therefore focuses on what an organization does that affects the society in which it exists. It includes measures organizations take to address problems existing in the society.

The concept of corporate social responsibility (CSR) was argued by Andrew Carnegie in 1899 in a book "***the Gospel of Wealth***". He advanced two principles namely; the charity principle and the stewardship principle to explain the need for CSR. The charity doctrine required the more fortunate ones to assist the less fortunate members of the society.

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On the other hand the stewardship principle requires business and wealthy individuals to view themselves as stewards or caretakers holding their property in trust for the benefit of the whole society.

These two principles coupled with the one of the Biblical Ten Commandments "***Love thy neighbor as thy self***" are strong justification for corporate social responsibility.

As organizations address corporate social responsibility, it is important to have core values and a code of ethics and an understanding that organizations do exist for society and vice versa. Once this understanding is enshrined in organization internal policies, employee behavior and government and civil society advocacy programmes then corruption may be history in society because one will always ask why cheat one another?. The answer would always be it is useless.

The Office of the Auditor General (OAG) of the Republic of Uganda, for example holds the mandate to audit public expenditure and value for money in trust and for that matter has developed core values namely; integrity, objectivity and professional competence and is establishing a code of conduct suitable for the **New Office of the Auditor General (OAG)** that was born recently by the National Audit Act 2008 to guide its employees and operations and to ensure corporate social responsibility.

This spirit of brotherhood will tempt organizations to share their profits and other gains with society and there will be willingness for each other support and cooperation. Government therefore has a role in setting the necessary conducive environments to enable the rest of the stakeholders build on so that this world is a better place to live in.

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