

SUITABLE FINANCING FOR DEVELOPMENT IN THE MAJORITY WORLD

THINKING BEYOND GIVING: ESG METRICS FOR IMPACT ACCOUNTABILITY IN AFRICAN PHILANTHROPY AND SOCIAL INVESTMENT

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Contents

- 1. Introduction**
- 2. Approach & Methodology**
- 3. Findings, Discussions, & Conclusions**
- 4. Q & A**

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CONFERENCE²⁰²⁵**

1. Introduction



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Qualifications:

- MBA
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Experience:

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- Originally designed for private **corporate organisations** with a focus on **assessing** and **reporting**:
- Standardised tools for **evaluating non-financial performance**

STRUCTURED CRITERIA

- Sustainability
- Social Responsibility
- Governance




ESG IN PHILANTHROPY

- Legitimacy – **Contextual relevance**
- Transparency – **Reporting**
- Impact – **Making a change**
- Accountability – **Taking responsibility**

1. **IFRS Sustainability** Disclosure Standards
2. **Sustainability** Accounting Standards Board (**SASB**) Standards
3. Global Reporting Initiative (**GRI**) Standards
4. **Carbon** Disclosure Project (**CDP**)
5. Task Force on **Climate-related** Financial Disclosures (**TCFD**)
6. **Climate** Disclosure Standards Board (**CDSB**)
7. Taskforce on **Nature-related** Financial Disclosures (**TNFD**)
8. European **Sustainability** Reporting Standards (**ESRS**)
9. **UN** Global Compact
10. **Workforce** Disclosure Initiative

Each of these
models/frameworks have their
own metrics and reporting
requirements...

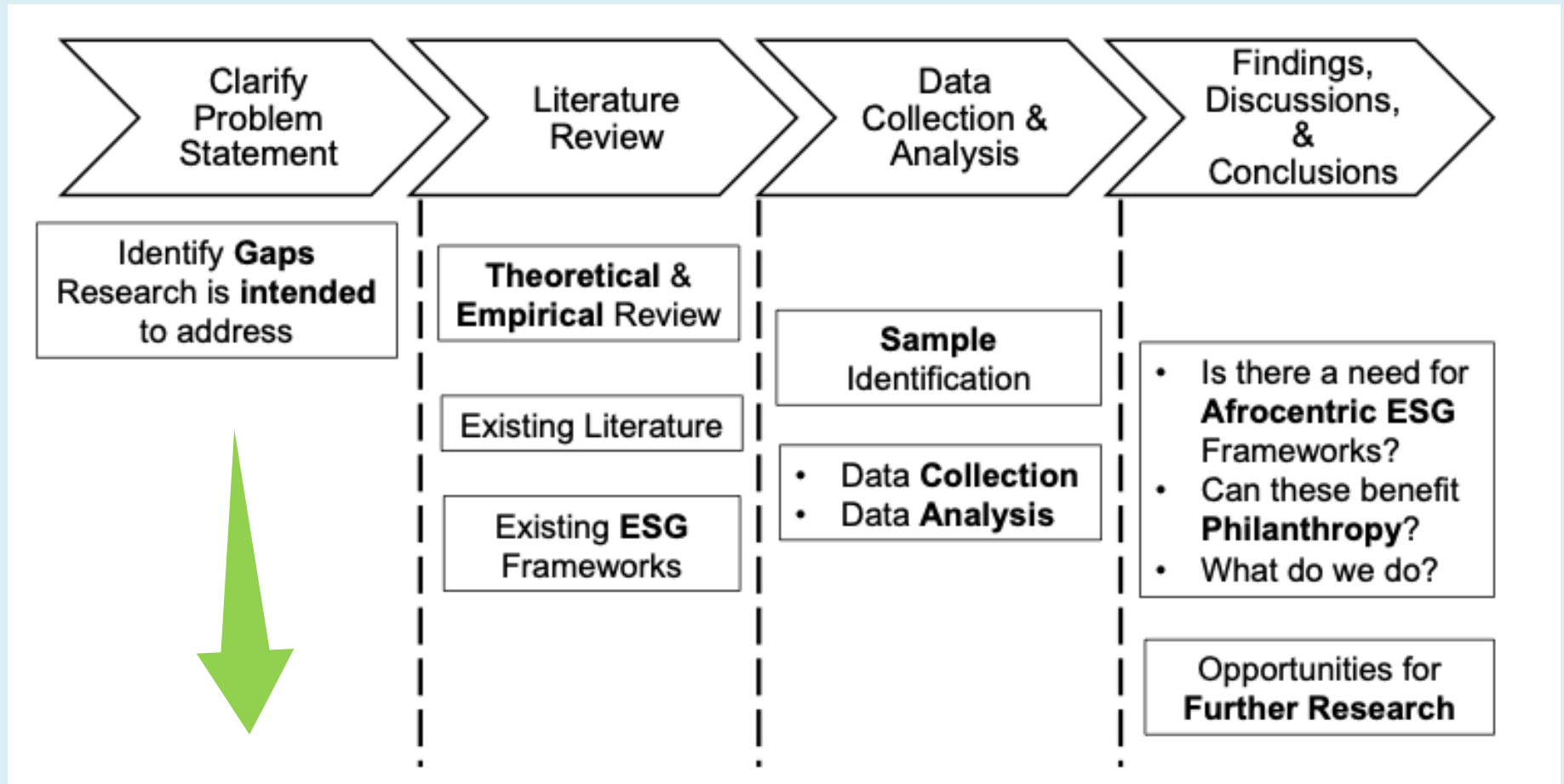


Intersection with Philanthropy:

- Sustainability (Environment & Social)
- Finance (Governance)

2. Approach & Methodology

How did we Approach the Research?



How can existing ESG frameworks be adopted to support more transparent, inclusive, and effective philanthropic practices in Africa?

Is there a place for ESG Metrics in Philanthropy?



ESG Dimensions – Diagnostic: Current use of ESG metrics in African Philanthropy



Relational Accountability – Evaluative: Relevance and Limitations of existing ESG Framework



Afrocentric Value Systems – Prescriptive: ESG Impact accountability frameworks that reflect African realities

Can this result in a Conceptual Model/Framework?

What did the Literature Review cover?

ESG Frameworks & Non-Financial Accountability

Emerging Trends: ESG in Philanthropy

ESG Metrics:
Philanthropy in
Africa

The Question of Context:
African Philanthropy

The Future of ESG Impact
Metrics

Purposive Random Sampling

- **Purposive:**
 - Donors/Grantmakers
 - Recipients (CSO/CBO/NGO/FBO etc.)
 - Academia
 - Other organisations
- **Random:**
 - No pre-selected/targeted organisations and/or individuals
- **Online questionnaire (7 Questions):**
 - Anonymous – **Ethical Considerations**
 - **Social media** – LinkedIn, WhatsApp groups
 - **Emails**
- **Mixed Methods:**
 - **Quantitative** – 5 Questions
 - **Qualitative** – 2 Questions

3. Findings, Discussions, & Conclusions

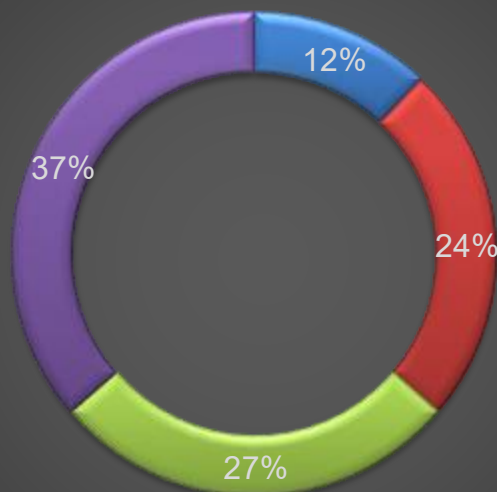
ASPECT	KEY FINDINGS
ESG Frameworks & Non-Financial Accountability	<ul style="list-style-type: none">• Widely recognised as a tool for promoting transparency, managing reputational risks, and aligning activities with broader societal expectations• Limited application in philanthropy• Increasing demand for accountability from donors, beneficiaries, and regulators
Emerging Trends: ESG in Philanthropy	<ul style="list-style-type: none">• Interest in the intersection of ESG and philanthropy in creating long-term value• The concept of mission-aligned investing• Integration remains uneven and is often more visible in corporate philanthropy and large-scale foundations
The Question of Context: African Philanthropy	<ul style="list-style-type: none">• Western-centric accountability frameworks, including ESG frameworks, risk marginalising community-defined indicators of success and locally appropriate governance norms
The Future of ESG Impact Metrics	<ul style="list-style-type: none">• Rapid advancement of digital technologies has opened new avenues for capturing and validating philanthropic impacts• Risk of technological determinism, in which data-driven tools override local knowledge systems and participatory evaluation practices

Response Type	Count	%
Complete responses	33	61%
Incomplete responses	21	39%
Partial responses	0	0%
Total	54	100%

Analysis approach:

- Focus on the **complete responses**
- **Incomplete** – **Clicked on link** but did not answer any question
- **Partial** – Started but did not complete: **None**

Nature of your organisation



■ Donor/Grantmaker

■ Recipient (CSO/CBO/NGO/FBO etc.)

■ Academia

■ Other

Donor/Grantmaker

Recipient

(CSO/CBO/NGO/FBO etc.)

Academia

Other

Global, SADC,
Southern Africa

South Africa, Kenya, Uganda,
Rwanda, Ghana, Tanzania,
South Sudan, & Ethiopia

South Africa,
Ghana, Uganda,
Rwanda, Zambia,
Malawi, & UK

South Africa,
Kenya, Tanzania,
Zambia, Botswana,
USA, Lesotho,
DRC, Egypt, & UAE

On a Scale of 1 to 5 where (1 = Not aware, and 5 = Very aware), how aware are you of the following aspects across African countries?

	Count of Rankings (%)				
Aspect	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)
Political Environment	0 (N/A)	1 (3.03%)	7 (21.21%)	12 (36.36%)	13 (39.39%)
Socio-Cultural Dynamics	1 (3.03%)	0 (N/A)	12 (36.36%)	7 (21.21%)	13 (39.39%)
Environmental Dynamics	0 (N/A)	5 (15.15%)	8 (24.24%)	9 (27.27%)	11 (33.33%)
Legislative Requirements	1 (3.03%)	8 (24.24%)	8 (24.24%)	5 (15.15%)	11 (33.33%)
Philanthropic Needs	1 (3.03%)	3 (9.09%)	10 (30.30%)	5 (15.15%)	14 (42.42%)

On a Scale of 1 to 5 where (1 = Not important, and 5 = Very important) which component of ESG do you believe is relevant for the Philanthropy Sector within Africa?

	Count of Rankings (%)				
ESG Components	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)
Environmental	0(N/A)	1 (3.03%)	5 (15.15%)	11 (33.33%)	15 (45.45%)
Social	0 (N/A)	0 (N/A)	2 (6.06%)	7 (21.21%)	24 (72.73%)
Governance	0(N/A)	0(N/A)	2 (6.06%)	4 (12.12%)	27 (81.82%)

On a scale of 1 to 5 where (1 = Very Negative, 2 = Negative, 3 = Neutral, 4 = Positive, 5 = Very positive), what impact would the development, implementation, and adaptation, of Afrocentric/localised ESG impact metrics have across the Philanthropy Sector in Africa over the next 5 to 10 years?

	Count of Rankings (%)				
	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)
Effect of Afrocentric ESG Frameworks (5 – 10 Years)					
Impact on Donors/Grantmakers	0 (N/A)	6 (18.18%)	10 (30.30%)	10 (30.30%)	7 (21.21%)
Impact on Grant Recipients	0 (N/A)	1 (3.03%)	2 (6.06%)	12 (36.36%)	18 (54.55%)
Impact on Environmental Aspects	0 (N/A)	0 (N/A)	7 (21.21%)	13 (39.39%)	13 (39.39%)
Impact on Social-Cultural Aspects	0 (N/A)	0 (N/A)	5 (15.15%)	14 (42.42%)	14 (42.42%)
Impact on Governance Aspects	0 (N/A)	0 (N/A)	7 (21.21%)	9 (27.27%)	17 (51.52%)

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Sentiment Analysis

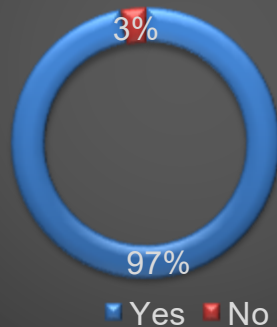
Positive sentiment, values > 0

Neutral sentiment, values $= 0$

Negative sentiment, values < 0

2

IS THERE A NEED FOR AFROCENTRIC ESG IMPACT METRICS?



3

Results

Min = -0.3021

Median = 0.2041

Mean = 0.2456

Max = 0.9793

4

Additional Comments

- Development, Adaptation, & Implementation

5

Results

Min = 0.00000

Median = 0.04903

Mean = 0.16280

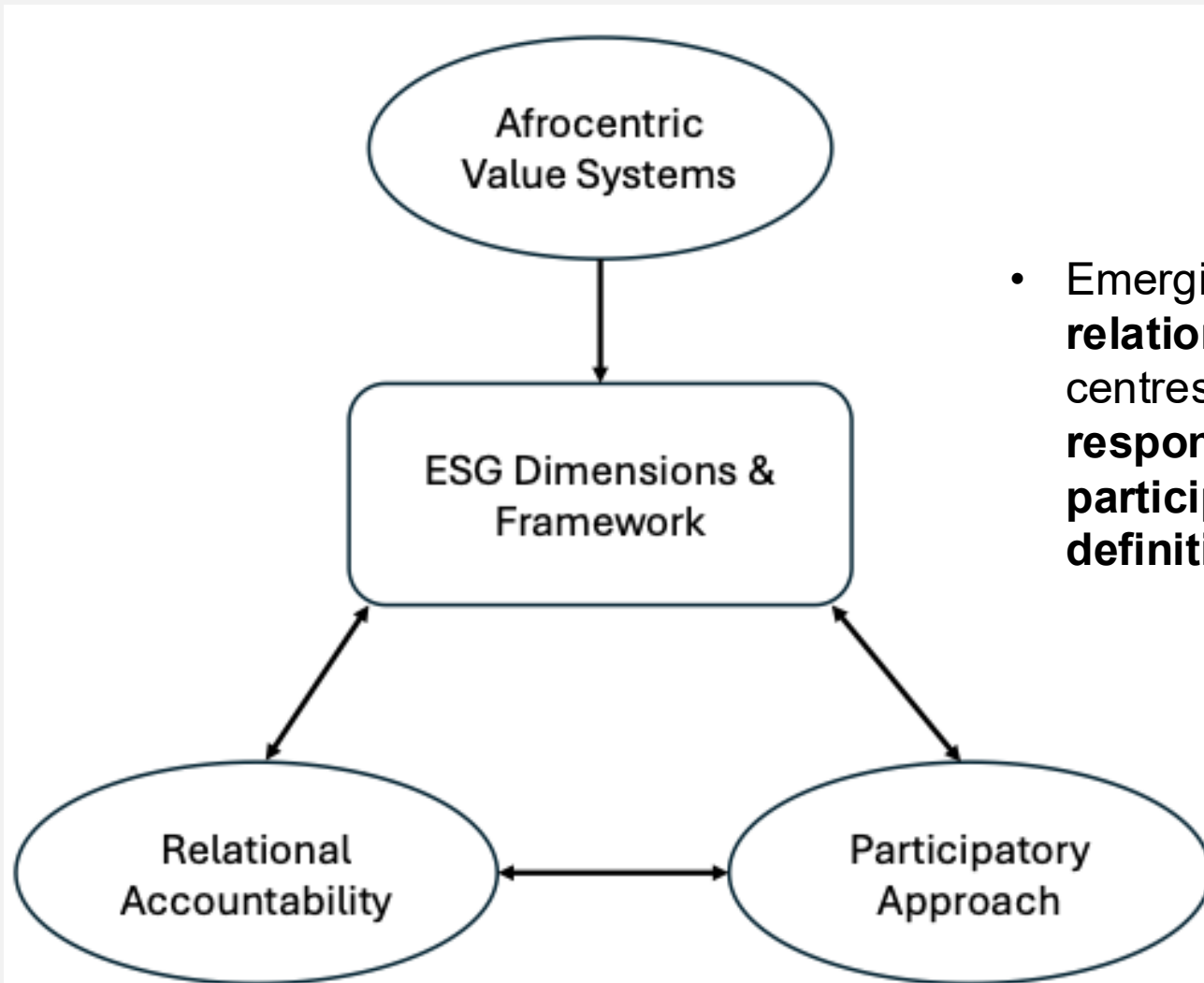
Max = 0.54110

FINDINGS	SUMMARY
Current adoption of ESG metrics in African Philanthropy	<ul style="list-style-type: none">• Limited and highly fragmented• Accountability is maintained through traditional or relational mechanisms• Confusion regarding the relevance, application, and benefits of ESG frameworks within philanthropic contexts
Barriers to implementation of ESG frameworks	<ul style="list-style-type: none">• Contextual misalignment• Data and capacity constraints• Regulatory and policy gaps
Opportunities for Afrocentric ESG frameworks	<ul style="list-style-type: none">• Technological innovation• Emerging Afrocentric accountability models• Growing donor and stakeholder demand
Towards an Afrocentric ESG accountability framework	<ul style="list-style-type: none">• Community-defined metrics• Participatory governance structures• Flexible and scalable tools• Integration of technology and indigenous knowledge

Need frameworks that are **relational**, **contextual** and **transformative**

- ✓ Develop Afrocentric ESG framework
- ✓ Strengthen capacity for impact through data collection and reporting
- ✓ Promote participatory governance models
- ✓ Leverage digital innovations responsibly
- ✓ Advocate for enabling policy environments
- ✓ Foster South-South knowledge exchange
- ✓ Develop a conceptual framework – **Potential for further Research**

What are the considerations for a Conceptual Framework?



- Emerging literature advocates for **relational accountability**, which centres on **mutual responsibility**, **community participation**, and **co-created definitions of impact**

- The **African context** and **decolonisation of ESG metrics**
- Considering data embedded in **Indigenous Knowledge Systems**
- Integrating localised indicators - **trust-building, resilience, and social cohesion**, into **ESG frameworks** to reflect the **real-life impact** of **philanthropic interventions** in **African contexts**.
 - **Hybrid Approach**
 - Potential to translate frameworks into African languages
 - Inclusion of more story telling/narratives of communities
 - Support Afrocentric local economy initiatives: stokvels/adashi

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4. Q & A

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END

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