

## SUITABLE FINANCING FOR DEVELOPMENT IN THE MAJORITY WORLD

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

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## 1. Introduction



## Patrick Ooro (Co-Author & Presenter)

### Qualifications:

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### Experience:

- Director, DaySeven Consulting, South Africa & DaySeven Holdings (Kenya) Limited
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### Experience:

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### Qualifications:

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### Experience:

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- Over 11 Years experience in **International development practice**, **Research**, **Governance**, Project implementation, Strategic Planning and Coordination, Academic Research, **NPO Consulting**
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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...



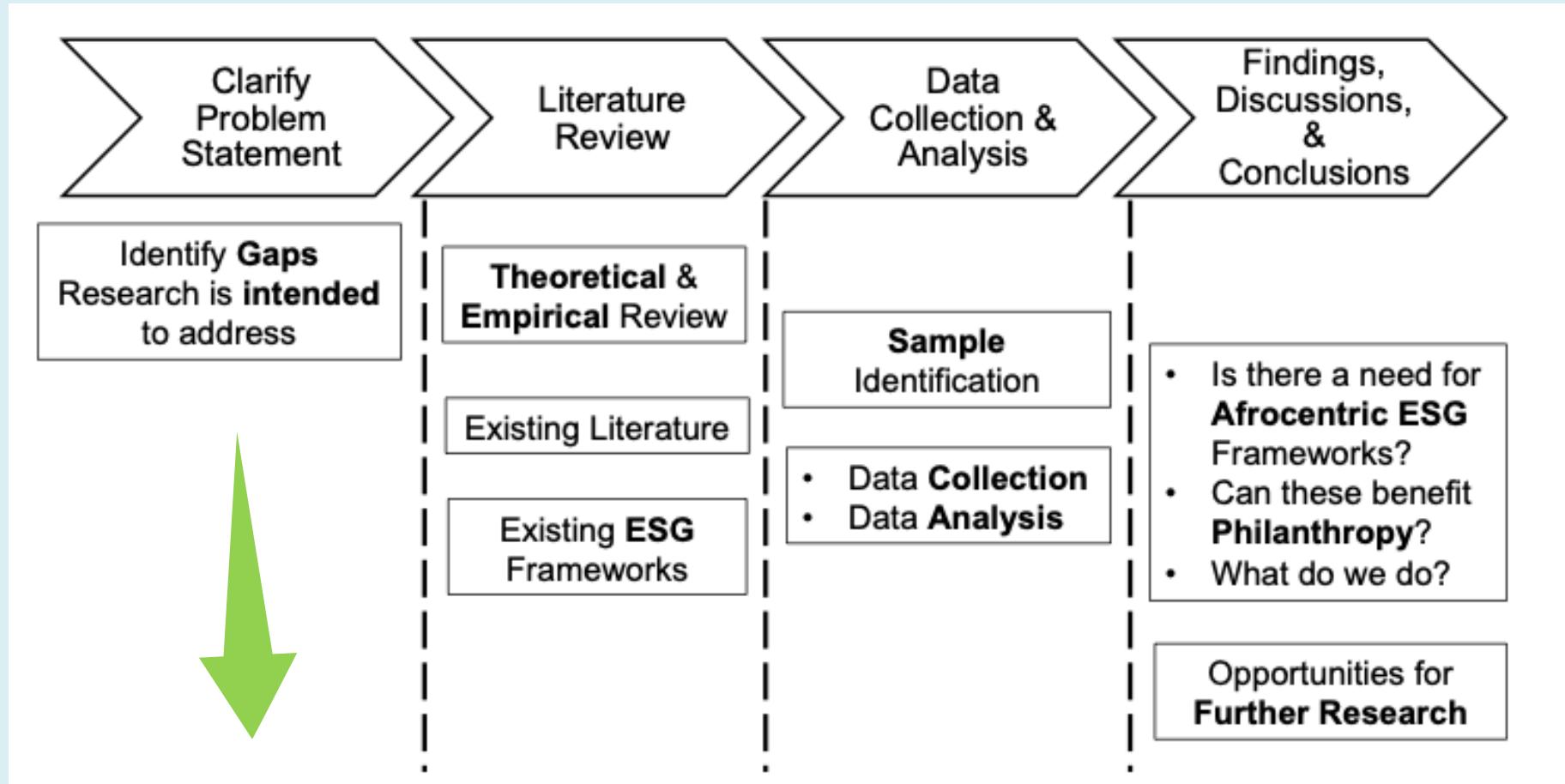
**Intersection with Philanthropy:**

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

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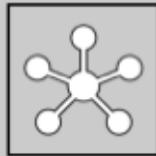
## 2. Approach & Methodology

### 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

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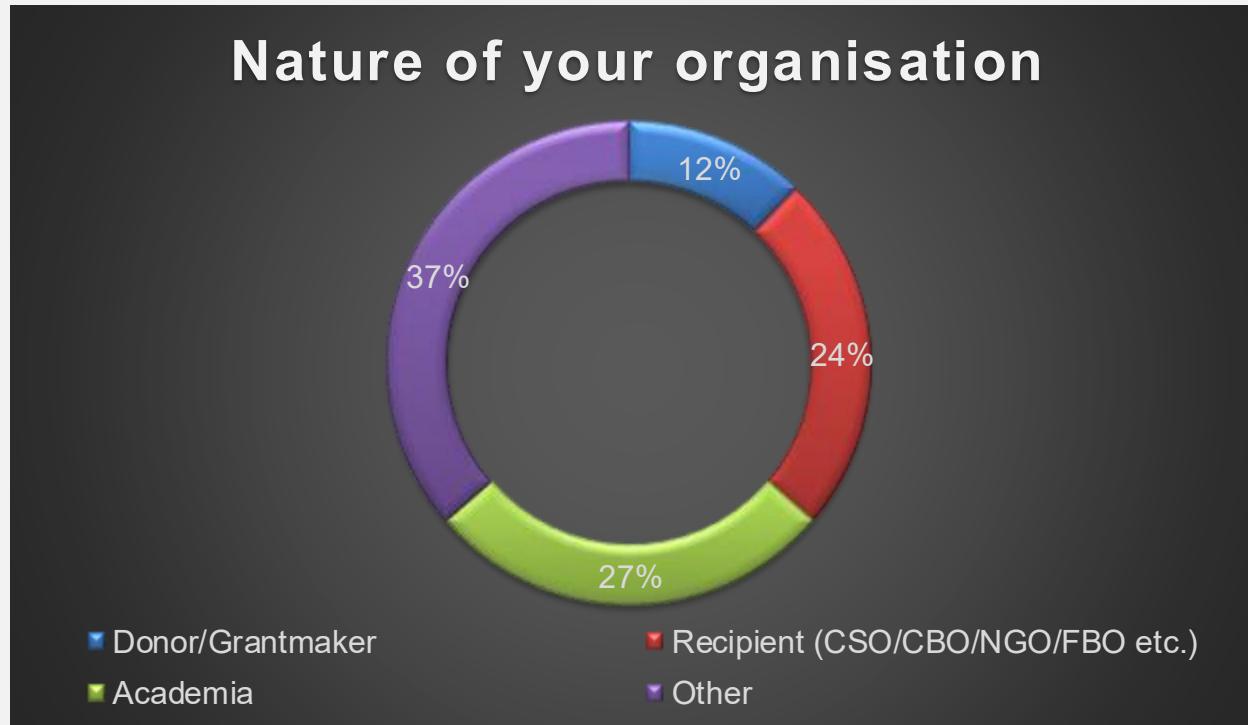
### 3. Findings, Discussions, & Conclusions

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

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

### Analysis approach:

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



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

### 3.2.2 Quantitative Data (2)

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?

Aspect	Count of Rankings (%)				
	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?

ESG Components	Count of Rankings (%)				
	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%)

### 3.2.3 Quantitative Data (3)

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%)

## 3.2.4 Qualitative Data (1)

1

### Sentiment Analysis

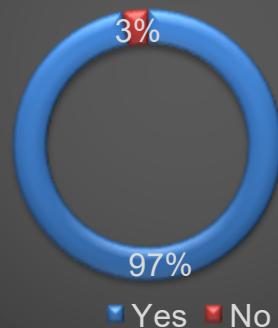
**Positive** sentiment, values  $> 0$

**Neutral** sentiment, values  $= 0$

**Negative** sentiment, values  $< 0$

2

### IS THERE A NEED FOR AFROCENTRIC ESG IMPACT METRICS?



4

### Additional Comments

- Development, Adaptation, & Implementation

3

### Results

**Min** = -0.3021

**Median** = 0.2041

**Mean** = 0.2456

**Max** = 0.9793

5

### Results

**Min** = 0.00000

**Median** = 0.04903

**Mean** = 0.16280

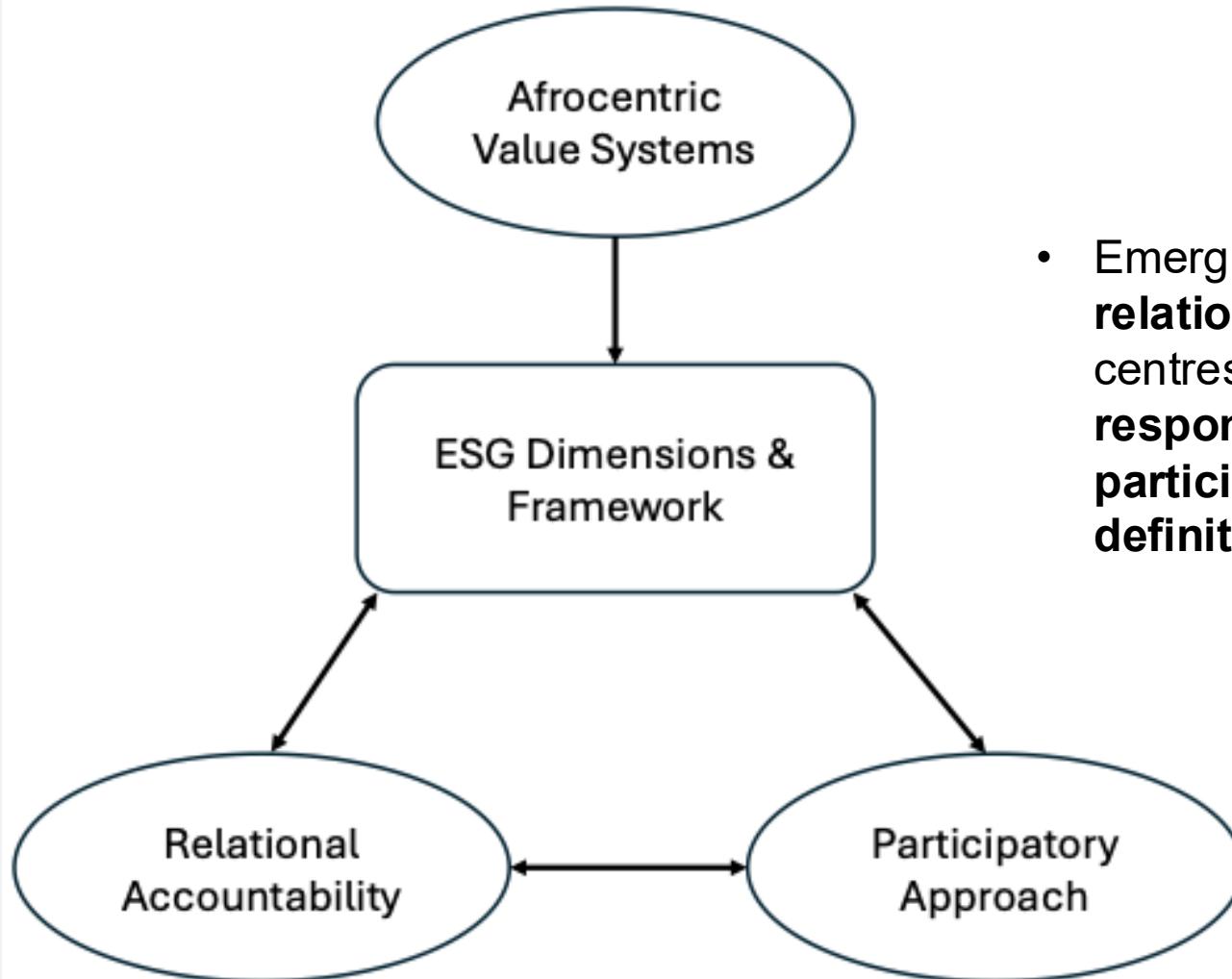
**Max** = 0.54110

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

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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