



African Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

FINAL STUDY REPORT

**CIVIL SOCIETY ACTORS AND
CORPORATE SOCIAL INVESTMENT
IN GHANA.**

MAY 2024

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List of Abbreviations

- APN:** African Philanthropy Network
- CCLD:** Center for Community Livelihood Development
- CSAs:** Corporate Social Actors
- CSI:** Corporate Social Investment
- CSO:** Corporate Social Organization
- CSR:** Corporate Social Responsibility
- ESG:** Environmental, Social, and Governance
- GSE:** Ghana Stock Exchange
- NGO:** Non-Governmental Organization
- PSO:** Philanthropy Support Organization
- SDGs:** Sustainable Development Goals
- VIDs:** Volta Institute of Development Studies
- WBCSD:** World Business Council for Sustainable Development

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1. Introduction

1.1 Context and Background

Corporate Social Investment (CSI) is a self-regulating business model designed to ensure a company's social accountability to itself, stakeholders, and the public. When engaging in CSI, a company commits to operating in ways that positively contribute to society and the environment, departing from practices that may have negative impacts. The origin of CSI can be traced back to the early 20th century, evolving as a response to societal expectations for businesses to extend their contributions beyond their primary economic functions.

In the African context, CSI has evolved as a response to both global influences and local needs. Post-colonial times witnessed an increased emphasis on corporate contributions to community development and social welfare. Companies operating in Africa recognized the importance of addressing environmental, social, and governance issues to foster sustainable development and positive stakeholder relations. CSI initiatives in Africa often encompass projects addressing pressing social and environmental challenges, ranging from community development and education to healthcare and environmental conservation. Moreover, businesses in Africa are increasingly integrating CSI into their core strategies, acknowledging the potential for long-term success through responsible and sustainable practices.

The implementation of CSI in Africa varies across industries and regions, influenced by factors such as regulatory frameworks, cultural considerations, and the specific needs of local communities. Governments and non-governmental organizations play pivotal roles in shaping CSI practices through policy frameworks and advocacy for responsible business conduct.

Concurrently, civil society Actors (CSAs) in Africa are actively forming partnerships with corporations to collaboratively implement Corporate Social Investment (CSI) projects. This collaborative trend is driven by the realization that the combined resources and expertise of both sectors can lead to more impactful and sustainable initiatives.

Between 2021 and 2022, The Africa Philanthropy Network (APN) collaborated with ten organizations eight (8) countries in Africa including Ghana and two (2) in the global south to conduct a Legal Assessment Study. This study aimed to investigate the supportive legal frameworks for Civil Society Organizations (CSOs), including philanthropy support organizations. The findings revealed that almost all countries studied possess conducive legal environments for implementing Corporate Social Investment as a philanthropic practice, despite limited awareness among civil societies.

2. Study Objectives

The major Objective of the study is to conduct a review of CSI implementation in Ghana to propose effective mechanisms for CSAs' access to funding for social justice work in Ghana.

2.1 Specific Objectives

- Review the context (political, social, economic, environmental, and legal) of CSI;
- Examine existing knowledge, attitude and practice of CSI among businesses/ corporations;
- Assess existing knowledge, attitude and practice of CSI among CSAs in Ghana;

- Conduct interviews with selected CSAs and corporate entities
- Provide suggestions of an effective mechanism and practical actions enabling CSAs to access CSI resources for social justice work.

3. Methodology

The study combined desk research with qualitative interviews across 45 corporate institutions and 50 CSAs. Data collection focused on understanding corporate motivations, decision-making, and partnership dynamics, as well as CSAs' experiences, expectations, and challenges. The findings reflect diverse perspectives across sectors such as mining, banking, healthcare, education, and manufacturing.

3.1 Approach

Qualitative, combining (i) review of recent literature, policy documents and corporate sustainability reports (2022–2025), (ii) synthesis of sector reports and guidance (GSE, Bank of Ghana, major corporates), and (iii) interviews / stakeholder mapping (corporates, CSOs, sector-support organizations).

3.2 Sample Size of Corporates Companies

The study included 45 corporate institutions from various sectors. The majority of participating companies have operated for 7 – 25 years, - in sectors such as, - health, education, mining, service industries, engineering, and manufacturing companies. The sectoral distribution shows 10% in healthcare and pharmaceuticals, 15% in banking, 14% in engineering and contracting services, 5% in petroleum products and services, 25% in heavy and light-duty vehicle sales and distribution, and 11% in tissue and paper products.

4. Corporate Social Investment in Ghana

4.1 Overview

Corporate social responsibility has grown rapidly in Ghana over the past decade, with an increasing number of companies engaging in socially responsible activities to improve their image, and relationship with society as well as pursue the economic objective of increasing profit.

The concept of Corporate Social Investment (CSI) in Ghana has been largely promoted by civil society, which initially focused on how multinational companies could address pressing social and environmental problems through voluntary partnerships with other stakeholders. Concerns were expressed about industries like mining which significantly impacted rural communities.

Confronted with pollution and waste, soil erosion, deforestation, and the destruction in mining areas, many Ghanaians began to question whether nature was ruthlessly subdued and controlled for industrialization and economic growth. These concerns led to public criticism and provided impetus for firms to recognize growing stakeholder expectations about managing their social, environmental, and economic impacts.

Civil society's influence has compelled businesses to reconsider many corporate issues. Consequently, many companies incorporate social justice concerns into corporate policy commitments, often enhancing existing environmental policies. This development parallels the creation of various tools and models to manage

multinational companies' social and environmental performance. Additionally, international frameworks guide governments and companies to ensure projects conform to global norms and provide economic value to their people.

Consequently, many businesses now acknowledge the need for CSI activities in their operations. They view it as a responsibility to support disadvantaged people within their operating communities and under-resourced state institutions. These activities have largely been spearheaded by large firms, as Ghana's complex challenges make it difficult for many small-scale enterprises, which are engaged in retail and primary commodity production, to undertake major social initiatives.

4.2 Policy Framework

4.2.1 Legal and Policy Framework

There is currently no national CSI policy in Ghana, but several legal and regulatory developments shape the environment. The Ghana Stock Exchange's ESG Disclosure Guidance (2022) (gse.com.gh) requires listed companies to disclose their social and environmental impact, marking a major step toward integrating CSI into corporate governance. Financial regulators, including the Bank of Ghana, have also introduced sustainability principles encouraging green and social finance. These developments create incentives for companies to adopt structured, measurable, and transparent CSI programs.

Specifically, The Ghana Stock Exchange's ESG Disclosure Guidelines are transforming how companies operate by promoting transparency, accountability, and sustainability. By requiring businesses to report on their environmental, social, and governance performance, the framework opens new pathways for civil society organizations (CSOs) to engage with the private sector through partnerships that align with corporate sustainability goals in the following areas:

- ESG reporting compels companies to publicly share information about their social and environmental initiatives. This visibility enables CSOs to identify which companies invest in areas such as education, gender equality, climate action, and livelihoods, allowing them to tailor their proposals and align with corporate priorities;
- Because ESG reporting integrates SDG-related indicators, CSOs that contribute to these same goals are better positioned to attract funding. Companies, in turn, can demonstrate measurable impact in their annual sustainability disclosures;
- Firms that perform well on ESG metrics increasingly attract funding from impact investors, development finance institutions, and green funds. To meet investor expectations, these companies seek credible partners, offering CSOs opportunities to deliver community, environmental, and rights-based programs;
- ESG frameworks require companies to engage external stakeholders, including civil society, to identify and address material social issues. This process embeds CSOs directly in companies' social investment strategies and reporting cycles;
- CSOs that adopt data-driven, results-based reporting aligned with ESG or GRI standards can enhance their credibility and attract sustained corporate partnerships built on measurable impact; and
- As regulators promote sustainable finance tools, such as green bonds and climate-linked investments companies are channeling funds into community and environmental initiatives. CSOs ready to design projects that meet ESG benchmarks can tap into these emerging funding sources.
- The Bank of Ghana and other financial regulators have taken important steps to promote responsible

and sustainable finance. Through sustainability and climate-risk management principles, they are guiding banks and financial institutions to support projects that create both economic and social value such as renewable energy, environmental protection, and inclusive community development. These measures are helping to steer capital toward green and social investments, encouraging companies to integrate sustainability into their business and investment decisions(bog.gov.gh)

4.2.2 Economic Landscape

Macroeconomic strain (post-pandemic recovery, fiscal adjustments, rising cost of capital) is pushing both companies and CSOs to seek more strategic, measurable, and outcome-driven CSR/CSI that demonstrates value for money and reputational benefit to the private sector. At the same time, private sector actors are exploring blended finance and impact-orientated partnerships. (See KPMG and local sector reports on ESG uptake.) (KPMG).

4.2.3 Political Landscape

Government interest in green growth and sustainable development is rising, as reflected in national planning documents (e.g., VNR/SDG reporting) and regulatory moves that frame corporate behavior around sustainability. Political attention influences which CSR themes (health, education, sanitation, climate resilience) gain traction and how companies position their investments. (ndpc.gov.gh)

4.2.4 Social Landscape

Civil society in Ghana is increasingly focused on sustainability, financial resilience and locally led development. Capacity-building initiatives (regional CSR hubs, WACSI-led programming) are strengthening CSO institutional readiness to engage corporates more strategically. (csrhubwestafrica.org)

5. Findings

5.1 The state and Practice of CSR/CSI in Ghana

5.1.1 Shift from Ad-hoc CSR to ESG/CSI Integration

Larger corporates, particularly telecoms (MTN, Vodafone), banks and mining companies (AngloGold Ashanti, Newmont) are moving from one-off philanthropic acts to structured sustainability programs and published sustainability reports, aligning CSR with measurable ESG outcomes. Corporate sustainability reports and company foundations are increasingly the vehicle for CSI work. ([MTN Ghana](#))

5.1.2 Increased Disclosure and Investor Pressure

The GSE ESG guidance and private audits/surveys show a rise in sustainability disclosure among listed firms not yet universal quality, but a clear upward trajectory in measurement and reporting. This transparency creates opportunities for CSOs to identify corporate priorities and design aligned partnership proposals. ([gse.com.gh](#))

5.1.3 Growing Use of CSI

Corporates are prioritizing education, health, livelihoods, and climate adaptation in their CSI portfolios; telecoms lead in digital inclusion/education, banks focus on financial inclusion and skills, and extractives prioritize local livelihoods and environmental remediation. Several firms have formal foundations that manage CSI programming. ([MTN Ghana](#))

5.2 Corporate Perspectives

5.2.1 Corporate View on CSI and Strategy

35% of respondents view Corporate Social Investment as highly positive, emphasizing its role in creating meaningful social impact. Some implement CSI activities year-round, while others operate intermittently, typically every two or three years without a predefined strategy.

30% of respondents report having a dedicated team responsible for initiating CSI proposals, which require senior management for budget allocation. These proposals often include donations to orphanages, hospitals and prisons, with implementation varying from quarterly to annual cycles based on available budgets. 15% of representatives view CSI as an effective approach to developing marginalized communities and supporting disadvantaged individuals in Ghana.

One respondent noted, "Sometimes we meet needs we have not planned for as a corporate body, such as requests from traditional leaders in communities where we operate."

A few of the respondents shared insights on the significant role they play, "We are deeply committed to giving back to communities, and Corporate Social Investment (CSI) serves as our vehicle to create a positive societal impact. It perfectly aligns with our core values of corporate responsibility and community engagement."

"Through our CSI initiatives, we aim to address specific societal challenges in Ghana in areas of education,

healthcare, and economic empowerment as determined by management."

Some corporate entities promote their CSI activities through various channels, including media engagement, scholarship programs, and infrastructure development (schools and water systems). Another respondent noted, *"We participate in volunteer activities and contribute to social causes. This not only benefits the community but also boosts employee morale"*.

A healthcare sector representative reported, *"We publish annual sustainability reports to share our social and environmental initiatives with stakeholders. Our green projects, such as tree planting and waste reduction campaigns, directly address environmental concerns in some communities in Ghana."*

Many companies have shown a commitment to community enrichment through direct engagement. One respondent mentioned, *"We have initiated quarterly visits to orphanages and care homes, offering not just food items and educational materials but also the critical support of cash donations."*

Recent support for victims of natural disasters demonstrates the company's commitment to help. One respondent described their support for flood victims, *"The damage to homes, community schools, and farms was severe. We provided essential items and are developing comprehensive recovery assistance plans "*

5.2.2 Success Metrics

Companies evaluate CSI effectiveness through multiple approaches. Some organizations align their CSI initiatives with company's core values and mission. Communities serve as critical partners by providing feedback to help companies understand their impact and maintain alignment with corporate ethos. Businesses new to CSI focus on learning and improving efforts.

While many companies use reports and feedback to determine whether they are meeting their targets. Some find most meaningful success indicators in stories and personal experiences from communities and partners. These positive changes in people's lives provide powerful evidence of their CSI work's value.

5.2.3 Challenges

1. **Resource Constraints:** These include insufficient funding for desired initiatives, difficulties prioritizing support areas, and limited understanding of community needs.
2. **Organizational Challenges:** Internal stakeholder engagement, impact measurement, and difficulties finding compatible partners.
3. **Sustainability Concerns:** Maintaining CSI momentum, ensuring consistent implementation, and balancing immediate needs with long-term goals are key sustainability constraints hindering efficiency.
4. **Budgeting Approaches:** Companies also encounter various budgeting and allocation challenges, as reflected in different strategies:

- **Structure Allocation:** Some companies use a structured approach allocating predetermined percentages of annual profits to social investment initiatives.

"We have set a budget for CSI; it is a certain percentage of our profits. We plan it out every year to ensure we give back a fair share."

- **Flexible Budgeting:** Some businesses use a fluid strategy, basing CSI expenditure on the company's performance and project requirements.

"We do not have a fixed amount. Our budget varies annually, depending on projects and business performance."

- **Responsive Funding:** Companies maintain flexible CSI budgets, enabling them to respond to emergent needs or crises and increase spending for urgent issues.
- **Project-Based Allocation:** Some companies use a project-based budgeting approach, directing funds toward specific goals rather than setting an annual CSI budget.

"We tie our CSI spending to specific goals. Rather than setting annual amount, we spend what each project requires."

- **Confidential Management:** Some institutions, keep CSI expenditure details confidential, reflecting privacy in philanthropic decisions and a strategic focus on impact.

Our spending remains confidential. We spend what we believe is right, but keep the amount private."

- **Comprehensive Valuation:** Some companies broaden CSI value to include both monetary investments and employee volunteer time recognizing in-kind contributions in overall social impact.

"It's not just about the money. We also value time and resources our employees volunteer for CSI activities."

5.2.4 Factors Influencing CSA Partnership Decisions

The decision for corporate bodies to engage in partnerships with Civil Society Organizations (CSAs) is influenced by a variety of factors, as indicated by responses from company informants.

- Many emphasize the need for honest communication and thorough evaluation when entering partnerships, suggesting a preference for transparency and trustworthiness in corporate social actors (CSAs).
- Several informants stressed the need for partnerships to be relevant to the business' long-term goals, suggesting a strategic approach to CSI that integrates with the company's core operations.
- Credibility and alignment with company values were vital to some, as well as the ability to measure the impact and outcomes of their investments, pointing to an outcomes-driven approach to CSI.
- Some companies emphasized the importance of aligning goals between themselves and the CSAs, while others noted that a shared vision for achieving specific outcomes is a strong motivator for collaboration.
- Other respondents pointed out that past performance or track record and credibility of CSAs are crucial. Many seek partnerships with organizations that have a track record of creating meaningful community change.
- Most corporations highlight that, before committing to a partnership with NGOs, they evaluate the capacity and reliability of the organization, emphasizing that trust is a cornerstone for collaborative efforts.

5.2.5 Effective Engagement Strategies for CSAs in Collaborating with Corporations

Most respondents indicated that they are likely to be interested in CSAs whose projects align with their long-term goals and demonstrate a commitment to lasting impact. Companies mentioned transparency and accountability as key factors. A respondent stressed the importance of CSAs being upfront about financial

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expenditures and clear about anticipated impacts of their projects.

"We are looking for transparency and accountability. A CSA should be clear about financial expenditures and impact expectations." - Md. Maame Fosua

Other respondents highlighted their focus on community impact. They are more inclined to collaborate with CSAs that have a strong local presence and a deep understanding of community needs. *"Our company is all about community impact. If a CSA has a strong local presence and understands community needs, we're more likely to engage."*

Education-focused activities also emerged as important. Some respondents mentioned their company's alignment with educational values, especially initiatives targeting underprivileged areas. They are likely to support CSAs that provide solutions to educational challenges. *"For us, CSAs that implement educational projects, especially those focusing on underprivileged communities, will find a supportive partner in us."*

"Our company looks for creative and unique approaches to social issues. CSAs that bring innovative solutions will catch our interest."

5.3 CSAs Perspectives (Knowledge, Attitudes and Practices)

5.3.1 Profiles of CSAs

The survey responses present perspectives from a diverse array of CSAs, each with a unique mission and operational structure. Out of the 50 CSAs engaged, selected profiles are presented here.

The Center for Community Livelihood Development (CCLD), established in 2006 and registered in 2011, operates as a Non-Profit and Non-Governmental Organization. It spearheads community-driven development initiatives, focusing on enabling vulnerable community groups to achieve quality livelihood and self-sustainability.

Foundation First, an NGO accredited by the National Teaching Council, builds a solid educational foundation for vulnerable young Ghanaian children in underprivileged communities. Similarly, another respondent highlights their focus on empowering communities to achieve the Sustainable Development Goals (SDGs).

The Kayed Foundation, alongside organizations like the **Community Development Foundation** and a Christian non-profit humanitarian group, emphasizes transforming lives through mentorship, motivation, and monitoring. Their interventions are aimed at children, women, families, and communities.

There's a strong focus on education, health, and empowerment among the informants. One organization specializes in empowering girls and youth through education, entrepreneurship, advocacy, and leadership training. **The Volta Institute of Development Studies**, operates regionally, reflecting a localized approach to non-governmental organization work.

Health-focused NGOs are also represented, alongside a Non-Profit Organization dedicated to supporting vulnerable individuals and persons with Disabilities. **Foster Home Care and School**, for instance, concentrates on fostering and educating orphans and vulnerable children, demonstrating a commitment to

vulnerable populations.

Some informants represent regional networks of Civil Society Organizations, broadening the scope of community service. **The Resource Link Foundation**, advocating for education, human rights, health, women's and children's welfare, climate change, and governance, exemplifies a multi-faceted approach to societal development.

Other, smaller NGOs emphasize resource mobilization and work collaboratively with others to achieve collective goals, particularly benefiting women, children, and communities.

Through their varied missions and structures, these organizations significantly contribute to promoting complementary approaches to service delivery, participatory development, and sustainable community empowerment in Ghana. Overall, they display a strong commitment to various aspects of sustainable development, poverty alleviation, and participatory development, all of which are vital for fostering democracy and good governance in Ghana.

5.3.2 Knowledge of CSI by CSA Respondents

The majority of respondents view Corporate Social Investment (CSI) as corporate organizations making investments to develop vulnerable people and communities, aiming to improve societal well-being. CSI is also seen as a socio-economic model where entities engage in philanthropic initiatives and promote positive social values. Some informants frame CSI as an act of helping people and societies, emphasizing the humanistic and altruistic aspects of corporate social engagement, with a focus on the moral and ethical dimensions of corporate behavior.

On the other hand, some Community Support Associations (CSAs) reported having very little or no impact from corporate bodies, while a few respondents mentioned that they have not yet received any corporate support but expressed optimism and eagerness to engage in such opportunities when available. These perspectives suggest a recognition of the potential benefits of CSI, despite the lack of direct experience. Many CSAs can attest to corporate bodies' work in communities, but not through or with them.

5.3.3 Knowledge of CSI as Seen by CSA Respondents

CSAs were asked about the importance of CSI in advancing their organization's mission. Almost all respondents see relevance of CSI to their work. *"For us organizations working with vulnerable young children, CSI is extremely important for scaling up our operations and reaching more beneficiaries."*

Other CSAs view CSI as essential in building strong partnerships and working towards creating meaningful and sustainable impact in the lives of individuals and communities. *"It will help us in all we do. Without money, no organization can operate. It helps in providing the needed resources to augment our community efforts."*

CSI is also seen as instrumental in expanding resources to cover a larger portion of NGO goals, facilitating teamwork, and growing together while securing adequate support.

The majority of respondents emphasized that CSI can enhance their financial capacity, awareness, and credibility. One respondent specifically noted its role in skills enhancement at CCLD (Community Care for the Less-Deserving). Another response highlights the transformative potential of CSI in providing brighter futures

or vulnerable children, contributing to skilled human capital, health care, environmental care, and society at large.

A common theme is the emphasis on collaboration and partnerships, with several responses underscoring the importance of working with CSI volunteers, partners, and stakeholders to create vibrant, self-reliant communities.

All respondents agreed that Corporate Social Investment (CSI) can significantly advance the development of social justice in communities. Informants agree that CSI holds considerable promise in promoting social justice, reflecting a strong consensus on its impactful role.

This unanimous endorsement underscores a shared belief in the power of corporate social responsibility and investment as a driving force for positive change. The consensus suggests that these individuals see CSI as more than corporate philanthropy; it's viewed as a strategic tool that can effectively address social injustices and foster equitable development within communities.

5.3.4 CSI practices as Seen by CSA Respondents

Many CSOs reported challenges in engaging with private sector companies. Several indicated that they have not sought funding from corporate entities due to these difficulties.

“Some corporate bodies do not treat us well, they will not respond to our letters, no feedback. They will not even acknowledge assistance offered during implementation of CSI projects. Not just us, even the community people are not acknowledged.”

“The corporate bodies don't have any interest in us, especially, the smaller NGOs”

“It is so difficult persuading CSI departments to allocate money to NGOs to undertake projects; it is a challenge to get our proposals to the desk of corporate CSI departments.”

“You need to have an influential person there to facilitate a grant request to a corporate entity. Corporate entities, however like to fund festivals in popular communities”

The lack of trust and interest from corporate bodies towards non-profit organizations is a notable challenge, potentially stemming from concerns about the efficacy or transparency of the projects. These problems were pointed out by many. Responses to the question of whether Corporate Social Investment (CSI) can significantly advance the development of social justice in communities are overwhelmingly positive, with a strong consensus affirming its potential impact.

“Yes, it will, and it fills in gaps the government has left unattended to.”

“Government cannot do it all. Corporate bodies must invest more in the communities in which they operate and beyond, as they have also impacted our environment negatively.”

The ability of CSI to identify community problems effectively was also noted. This indicates a belief in the targeted and needs-based approach of CSI in addressing social justice issues. Some were concerned that some initiatives were not suitable for community needs. Thus, it is important in all cases to secure community

buy-in before undertaking CSI projects.

5.3.5 Collaboration and Resource Mobilization

Respondents were also asked questions regarding the best modality to mobilize Corporate Social Investment (CSI) resources. Some raised the need for making community problems or gaps visible.

One respondent said, "It appears some corporate bodies lack full comprehension of community problems, and therefore, some invest in the wrong places. If we have a platform that exhibits development gaps and also NGOs in various geographic locations and their expertise or focus areas, this will enable match-making or peering when it comes to CSA-Corporate partnerships." And another; "There should be a sustainable framework that creates the enabling environment for partnership, which doesn't exist as of now"

Another respondent stated; "We need a reward system in place that encourages partnership between NGOs and Corporate bodies. Government should also reward such companies as they scale up community impact by their partnership."

The need for transparency was also raised. An informant remarked: *"A good system should be able to select NGOs who are doing the work and are dedicated to community priorities through transparent processes, sharing results, and engaging community leaders."*

Many also suggested that NGOs wanting to partner with corporate bodies should align their initiatives with the company's values and mission.

According to one CSA, trust is very important and should be the starting point, as indicated; "We need a mechanism that builds trust and transparency among the parties. NGOs also need to enhance their capacities so that they can team up and supplement corporate bodies' competencies. This is important because most corporate bodies don't have staff with comprehensive skills for community projects."

Some CSAs believe that corporate giving should be mandated such that all corporate bodies are required to engage in community-building activities. They think this will ensure a more structured and consistent flow of resources.

Some CSOs indicated that the lack of a framework in the sector was a problem. One acknowledges as follows, "Without a framework to follow, every entity does what they deem fit; there is no coordination, none is following any best practices anywhere, no benchmarking"

The lack of strong relationships between NGOs and corporate bodies was also pointed out. Many informants emphasize the importance of building strong relationships with corporate entities, along with clear communication of the organization's mission, transparency, and accountability.

"The NGO sector lacks trust and credibility; this is what I think is causing corporate bodies not to want to team up with the sector."

"Some companies give to people they know in the nonprofit sector because of lack of trust for others; relationship is everything"

Demonstrating the organization's innovative approaches and the long-lasting impacts of its work, as exemplified by Foundation First Ghana is seen as a key action to attract CSI resources. NGOs' ability to clearly define their organizational goals and values can help in aligning with the right corporate partners and resources.

One other point that actually was big on the minds of many respondents was the situation where a bigger and more credible NGO is funded, and they, in turn, re-grant to smaller organizations working in the communities. This strategy will enhance access to resources, leveraging the networks and capabilities of larger entities.

"I think this is the best way to go until the corporate sector gains confidence in the NGO sector," a respondent declared.

There was a unanimous affirmative response to the question of interest in collaborating with corporations to achieve social justice. Each respondent's agreement reflects a shared recognition of the potential value and impact that collaboration with the corporate sector can bring to social justice initiatives. This consensus highlights a readiness among these organizations to embrace and engage with businesses, acknowledging that the resources and expertise can significantly amplify efforts in addressing social justice issues. The responses align with a broader trend of cross-sector collaboration, recognizing that complex social issues often require combined efforts from various sectors, including the private sector, to effect meaningful and sustainable change.

6. Recommendations

Responses highlight key elements for successful partnerships between CSAs and corporations in addressing socio-economic challenges:

1. **Sharing a Common Vision.** Consensus across organizations points to the importance of sharing a common vision and values, as this alignment forms the foundation for effective collaboration. The role of effective communication cannot be overstated. Respondents noted that partnerships combine different expertise and skills vital for community development. This synergy enhances impact and ensures each partner contributes their unique strengths.
2. **Mutual commitment** from both parties in implementing the project is necessary. An informant noted, *"When both entities invest equally in the project, it drives momentum and sustains the collaboration. This surpasses just one organization doing it all"*
3. **Effective teamwork and efficient resource mobilization** were highlighted as crucial for successful partnerships as well as goal alignment and sharing responsibilities.
4. **Advocate for clear tax treatment and incentives** for corporate social investments (e.g., recognition for long-term investments tied to national development priorities).
5. **Leverage GSE disclosure uptake** to make CSR/CSI linkages visible in annual reporting and sector regulations (banking, extractives) so CSI is integrated into corporate risk & strategy frameworks. (gse.com.gh)

7. Conclusion

Corporate Social Investment in Ghana is evolving from ad hoc philanthropy to a strategic component of corporate governance and sustainability. Civil society plays a crucial role in shaping this transition by

advocating for community-centered and transparent investments. Respondents perceive CSI as beyond mere corporate philanthropy. Rather, it is recognized as a strategic approach to tackle social injustices and promote equitable development within communities. As the ESG movement gains traction, CSAs stand to benefit from new frameworks that emphasize transparency, measurable outcomes, and long-term partnerships.

Strengthening collaboration between the corporate and civil society sectors will require trust, clear communication, and shared accountability. With supportive regulatory mechanisms and enhanced capacity, Ghana can build a robust CSI ecosystem that drives both social justice and sustainable development.

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