



**African Philanthropy Network**  
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

## SYNTHESIS REPORT

# **Studies on Civil Society Actors' access to Cooperate Social Responsibility Resources**

APRIL 2026

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# 1. Introduction

Corporate Social Responsibility (CSR) is a self-regulating business model designed to ensure a company's social accountability to itself, stakeholders, and the public. When engaging in CSR, 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 CSR can be traced back to the early 20th century, evolving in response to societal expectations that businesses extend their contributions beyond their primary economic functions.

In the African context, CSR 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 CSR 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 CSR 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 CSR 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 and two (2) in the global south to conduct a Legal Assessment Study<sup>[1]</sup>. 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 CSR as a philanthropic practice, despite limited awareness among civil society actors (CSAs).

## 2. Objectives

The major objective of the study is to conduct a review of CSR implementation in selected countries to propose effective mechanisms for CSAs' access to funding for social justice work in the continent.

- Review the context (political, social, economic, environmental, and legal) of CSR;
- Examine existing knowledge, attitude, and practice of CSR among businesses/ corporations;
- Assess existing knowledge, attitude, and practice of CSR among CSAs in Ghana;
- Conduct interviews with selected CSAs and corporate entities
- Provide suggestions for an effective mechanism and practical actions enabling CSAs to access CSR resources for social justice work.

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[1] Burkina Faso, Ethiopia, Ghana, Kenya, Mozambique, and Uganda in Africa; as well as Palestine and Brazil in Global South.

## 3. Literature Review

### 3.1 Legal Landscape

The studies report that there is generally limited legislation of CSR on the continent. CSR is inadvertently shaped by legislation and regulations originally formulated to target other areas. The Ethiopian study illustrates how the national constitution and bilateral investment agreements that regulate certain standards of human rights or environmental safeguarding, which ends up being akin to CSR urgencies. Similarly, in Ghana, the Stock Exchange ESG Disclosure compels companies to be transparent about their environmental and social initiatives.

While the constitution of the United Republic of Tanzania does not have a specific policy dealing with CSR, article 25 of the constitution “imposes the duty to the public to participate in work and create material wealth within the community.” Tanzania is far stricter on the extractive industries (oil, gas, mineral extraction companies), with specific policies and regulations governing their operations, overseen by various levels of government. The study reveals that companies in this industry are expected to have an “CSR implementation plan [that] must adhere to an [budget] allocation ratio of 40% dedicated to villages and communities where mining is allocated, and 60% to the district, town, municipal, or city.”

Cameroon also places regulations on the extractive industry to promote CSR, with the establishment of policies and regulations such as the Environmental Management Law of 1996 and the Mining Code of 2001.

Kenya, however, has specific legal frameworks dedicated to CSR. There is The Companies Act 2015, The Environmental Management and Coordination Act (EMCA), the Public Benefit Organisations Act in 2013, and others all established to promote CSR.

### 3.2 Economic Landscape

The studies illustrate a general consensus from national governments that the private sector and its operations are a crucial part of economic development plans, and thus, connective policies must be established.

CSAs are becoming increasingly aware that corporations are a largely untapped resource pool that could be particularly useful, especially against the backdrop of global funding shifts. There is potential for alignment with the private sector, as CSAs turn to local/domestic resourcing for more equitable and reliable funding dynamics.

### 3.2 Environmental Landscape

Most countries have established national legal frameworks around environmental safeguarding and sustainability. These are particularly crucial for corporations in extractive and waste management industries.

The studies offer that there is a rising expectation that corporations will move beyond legal and economic considerations, into environmental ones with a focus on sustainability and climate justice. But it is still

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generally not popular for corporations to engage with environmental issues, compared to other industries and thematic areas like education and healthcare. CSAs focused on environmental issues also don't generally associate themselves with corporations as a means to realise their social justice goals.

### 3.3 Political Landscape

For countries like Cameroon, where there is no national framework for CSR, corporations are left to decide for themselves whether they want to engage and how to go about it. This is the case in Tanzania as well, where a lack of direct mention of CSR in the national constitution has fostered a disconnect between corporations and CSAs. All the studies not only make mention of the potential for a stronger relationship between the two sectors, but also the potential for national policy frameworks to encourage or facilitate this relationship.

Political instability was also cited as a factor that impacts corporations' ability and willingness to engage in CSR practices. It also came up as a factor for which areas and industries that corporations were willing to direct their CSR towards. Human rights in particular was cited as an area that most corporations were reluctant to engage with, fearing backlash from government. Thus, most CSAs involved with human rights were less likely to foster collaborations with the private sector.

### 3.4 Social Landscape

All studies cited that there is a relationship between public image and corporations' engaging with CSR through CSAs. In some cases, corporations stand to enjoy a more positive public image, but in others they stand to lose credibility.

The studies found that seeking a positive public image also dictates which industries and areas corporations engage are likely to engage in more. Education, healthcare, skills development and capacity building programs, and women-led issues tend to be more popular with corporations. Subsequently, CSAs in these areas are more likely to access CSR from corporations. Corporations were found to be less likely to engage with human rights issues, and they were also cited as likely to overlook already underserved issues like disability justice.

The studies also noted that some corporations preferred to engage directly with the community instead of through CSOs. The reasons for this included a sense that CSOs were an unnecessary intermediary or middle-man that could be side stepped in order to reach communities themselves. Also, a general lack of trust due to a lack of transparency by CSAs about where the investment would be directed towards, as well as an enduring perception of CSAs lacking capacity for effective program implementation.

Whilst it is recognised that CSR can boost corporations' public image, communities do not generally expect the private sector to step in to solve social justice issues. CSAs, too, rarely look to the private sectors for possible collaborations. Reasons for this were found to be an unawareness of the private sector's ability offer resource support, as well as an overreliance on foreign donor funding, leaving local resource pools largely untapped. CSAs in Ghana are some of the few that have a well-documented relationship with the private sector, that is largely inspired by a shift in dependence of foreign funding.

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# 4. Findings

## 4.1 The state and Practice of CSR

The Cameroon study reveals that there is still a perception of CSR as charity or voluntary, instead of an enforceable practise to facilitate social justice. Similarly, in the Ethiopia study, it was noted that popular contributions included developing basic structures like roads where businesses operate, and this is regarded as CSR.

Nonetheless, there is an observable upwards tick in corporations' engagement in CSR in all the studies findings. Most corporations are observed to practise CSR either in accordance to national frameworks or other regulatory frameworks that inadvertently encourage CSR.

In Ethiopia for instance, some CSR practices are observed to be ongoing even without a national framework. But the study also noted that likely due to a lack of framework, corporations confuse good employer practises with CSR. Some respondents cited further education scholarship programs for their employees as a form of CSR, believing that capacity building support will eventually yield benefits within their immediate community.

In the Tanzania study, it is noted that national legal frameworks have undergone amendments and reforms to make for a more enabling environment for corporations to engage in CSR. The reforms include mandated transparency and efficiency of CSAs (particularly NGOs), making them more appealing collaborators to corporations. There is still room for improvement in the awareness of CSR regulations.

In Kenya, where there exists a functional national legal framework for CSR, only 23.91% of the civil society respondents purported to be familiar with the relevant CSI laws and regulations.

## 4.2 Corporations' Perspectives

While Tanzanian corporations are very clear on what CSR is, those in Ethiopia still mistake CSR practises for charity/volunteer work. The Ethiopian study attributes this perception to a lack of national legal frameworks, which has meant that corporations are driven to give back not due to legal obligations but rather to social, cultural, and religious ones. Also, for a positive public image and global compliance, which benefit their marketability and foreign investment prospects. It is also noted in the studies that national frameworks inclination to only target or emphasise extractive industries also contributes to the perception of CSR as charity, especially when practised in other industries and thematic areas.

The studies found that even when corporations have a good understanding of CSR, they did not fully understand how to engage with CSAs to practise CSR. Therefore, most preferred to connect directly with communities through events and giving programs. Others would work with a select few established CSAs who engage in accessible industries and thematic areas like education and health care, or only those who have a public track record of successfully collaborating with the private sector in CSR practices. The findings note mistrust towards CSAs, as well as a general feeling that they are not a necessary collaborator for corporations to reach communities.

In the Ghana study, findings pointed a towards a good understanding of CSR as well as CSAs function

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and operations for most corporations who participated in the study. Yet, only 30% of the respondents have a dedicated CSR team in their corporations. The limited (or lack) of personnel dedicated to CSR in corporations, in combination with a reluctance to engage with CSAs was also found to lead to a poor knowledge of community needs or how to implement social justice programs in a sensitive and context-specific manner. It was also noted in the Ghana study that sustainability was a concern for some corporations. Due to organizational issues, some corporations were unable to establish an ongoing CSR presence with communities.

Another finding across the studies is that of budget approaches and constraints. Some respondents who did engage in CSR shared that their corporations use a structured approach to resource allocation i.e., they have a predetermined percentage of profits set for CSR for the financial year. A few corporations, however, as seen in the Ghana study, had flexible budgeting that allowed for CSR expenditure to shift according to the corporation's performance and community needs. Others encounter budget fluctuations that lead to CSR being deprioritised. This is particularly the case in countries with no mandated CSI policies or regulations, and corporations can decide for themselves how to give back to society.

## 4.3 CSAs Perspectives

The studies reveal that CSAs primarily view CSR as a means for corporations to gain recognition through giving back to society. Most CSAs reported having a limited working relationship with corporations. A consistent response pointed towards a lack of knowledge on how to work with corporations via CSI/R. In the Uganda study, respondents mentioned not knowing how to position themselves as viable collaborators to corporations in the private sector. This was particularly the case with corporations whose products and services did not seem to align with social justice issues, like breweries or mining companies.

Other respondents, like those in the Ghana study showed an outright unwillingness to wanting to position themselves as collaborators with corporations as they did not think the private sectors cared about them or their work. The studies have evidence of a mutual mistrust between the two sectors.

However, there are some CSAs who despite never working with corporation for CSR still perceive them as crucial to development. In particular, they recognise the private sector's potential to fill in development gaps that the government cannot fill. But the perception is still not entirely optimistic. For instance, findings in the Kenya study reveal that while 37 of respondents view CSR as contributing positively to social, economic, or environmental outcomes, and 11.6% see it as incredibly positive, there is considerable ambivalence. This is because there is a sense that CSR works for corporate benefits and that corporations are mostly driven by business interests, instead of a commitment to achieving social justice. Resultantly, some CSAs view their efforts as often uncoordinated and unfocused as they target what will make them look good, instead of aligning with community needs.

Study findings across the country also attest to an overreliance on international funding, and limited consideration of the private sector as a viable pool for alternative fundraising. It was also noted that other times, corporations replicate the imbalanced power dynamics that CSAs experience with foreign funding. For instance, the bottlenecking of funds, i.e., resources not being released in time by the private sector, causes delays for program implementation.

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In the Uganda study, CSA respondents who have previously worked with corporations have attested to greater reach and impact within the communities they have worked with, through the additional resources from CSR.

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# 5. Recommendations

The following recommendations came through across the studies:

## 1. Sharing a Common Vision

There is a need to establish consensus across organisations such that everyone is working towards the common goal of social justice. Each stakeholder brings a unique skillset, perspective, and resource bank crucial to community development. Some studies suggested that this could be established through a multi-stakeholder dialogue platform or channel that will allow different levels of government, CSAs as well as the private sector to stay in communication with each other.

## 2. Develop National Frameworks

The studies agreed that for CSR to become a viable resource through which CSAs implement development programs, there needs to be clear and enforceable frameworks for CSR. Whilst there has been some success in the private sector deciding how to implement CSI/R themselves, a streamlined framework is necessary for its promotion as a tool for effective and sustainable change instead of a voluntary practise.

## 3. Advocate for an Enabling Policy Environment

Both CSAs and the private sector have a role to play in advocating for national frameworks that allow for the enactment of CSR in an effective and sustainable manner. CSAs can also leverage public pressure through various campaign programs for corporations to commit to CSR practices.

## 4. Strengthen Private Sector Capacity

Stronger corporations are arguably more likely to commit to consistent CSR budget allocations and to have dedicated teams capable of collaborating with CSAs.

## 5. Strengthen CSAs Capacity for Collaboration

CSAs needs to reframe fundraising to include local resource mobilisation including CSR from the private sector. CSAs need to position themselves as viable collaborators for corporations.

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