

Understanding the Emerging Field of

Evaluation in Corporate Social Good

*A 2025 Benchmarking Report from the Corporate
Measurement and Evaluation Community of Practice*

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About This Report

This report shares findings from the 2024 benchmarking survey conceived by the Corporate Measurement & Evaluation Community of Practice (CoP). It is designed to understand the current state of Impact Measurement & Evaluation across the corporate landscape.

The benchmarking design has taken other benchmarking in the corporate sector into account, including that by the Association of Corporate Citizenship Professionals (ACCP) and Trellis. It also builds on work within the evaluation field, including benchmarking research by the Center for Evaluation Innovation.

The data stems from companies that responded to the benchmarking survey, representing a variety of sectors and sizes. This report should not be read as statistically representative of the sector. Rather, it provides the most robust data to date on the current state of practice related to evaluation of social impact in the corporate sector.

The report covers four main topic areas:

- 1 Resources and Support for Evaluation:**
How companies currently support the work, including budgeting and C-Suite support.
- 2 Staffing and the Role of Evaluation:**
How companies structure the management and implementation of evaluation activities.
- 3 Approaches to Evaluation:**
The types of evaluation methods, design, and focus areas being implemented.
- 4 Communicating with Stakeholders:**
How companies share the data and insights they generate through evaluation activities.

What is Evaluation?

Over the years, evaluation has gone by many names: Impact Measurement, Program Evaluation, Learning, etc.

Regardless of the name, evaluation works to implement a systematic process through which merit, worth, value, or significance is determined. Evaluation works to systematize, if not standardize, ways of knowing and valuing.

When it comes to social impact, evaluation has played an important, though inconsistent, role in nonprofit organizations, government agencies, international NGOs, and institutional philanthropy, where it serves purposes that include research and development, accountability, and continuous improvement.

Why Does it Matter to the Corporate Sector?

Traditionally, evaluation has not had a home in the social impact space of the corporate sector. There are several reasons this is likely the case, but ultimately, there was little incentive to systematically assess the value and impact of corporate philanthropic endeavors, including donations, sponsorships, employee giving, and employee volunteerism. As Corporate Philanthropy, Corporate Social Responsibility (CSR), and Environmental, Social, and Governance (ESG) work has become more prominent and professionalized, robust evaluation practices are necessary to ensure accuracy, accountability, credibility, and quality.

Executive Summary

As companies¹ have become increasingly sophisticated in their approaches to social impact, field resources have sought to provide insightful updates on how. For example, in 2024, the Association of Corporate Citizenship Professionals (ACCP) reported that 72 percent of companies saw a significant increase in the demand for measuring social impact work. Building on important benchmarking reports such as those by ACCP and Trellis, this report homes in on the role, resourcing, approach, and communication of measurement of that work.

Sponsored by the Corporate Measurement & Evaluation Community of Practice, the benchmarking report includes survey responses gathered between June and September of 2024 from a diverse group of 30 companies. Half of the responding companies administered grants totaling over \$25 million annually, with the remainder giving smaller amounts. Respondents represented a range of corporate social impact structures, including direct corporate giving, corporate foundations, and hybrid approaches.

¹ For the purpose of this report, we use the terms company and corporations interchangeably. Both denote an entity that is formally structured and has a profit-making motive.

While the report provides detailed benchmarking information, four macro trends stood out to us when looking at the data as a whole:

1 Companies are supportive of evaluation but significantly underinvest in the work.

Respondents reported that C-Suites are supportive, in principle, of evaluation efforts. Despite the increased demand for measurement, however, companies are allocating minimal support for the work. The median evaluation budget is just \$100k and funding is not distributed in any systematic way.

3 Companies are just beginning to show signs of increasing creativity in their evaluation activities.

Most companies report using theory of change or logic models in their evaluation work and appear to use both qualitative and quantitative methods. Many companies are including nonprofit partners in defining success indicators.

However, the use of evaluation principles & practices, soliciting grantee feedback on the company's role as a social impact partner, and providing funding to build grantee evaluation capacity are in their infancy. Further, grantmaking is the overwhelming focus of evaluation activities, presenting an opportunity to significantly increase evaluation efforts for other social impact work (e.g., employee engagement, product donations, etc.).

2 Evaluation staffing delivers value but needs enhancements.

Evaluation teams are building connections across departments, contributing to key initiatives, and playing central roles in the production and reporting of data for internal and external reporting.

However, only half of companies have a full-time evaluator on staff and many evaluation staff lack professional training. This creates risk for companies by increasing variability and reducing confidence in social impact measurement, and has the potential to reduce confidence in social impact work in general.

4 Data results are shared, but reflection and action are often overlooked.

Companies are engaging in evaluation to learn about the work, but despite broad internal (62%) and external (45%) reporting, few companies leverage findings for learning, improvement, or other strategic uses. Greater use of tools and feedback processes could unlock more value from evaluations.

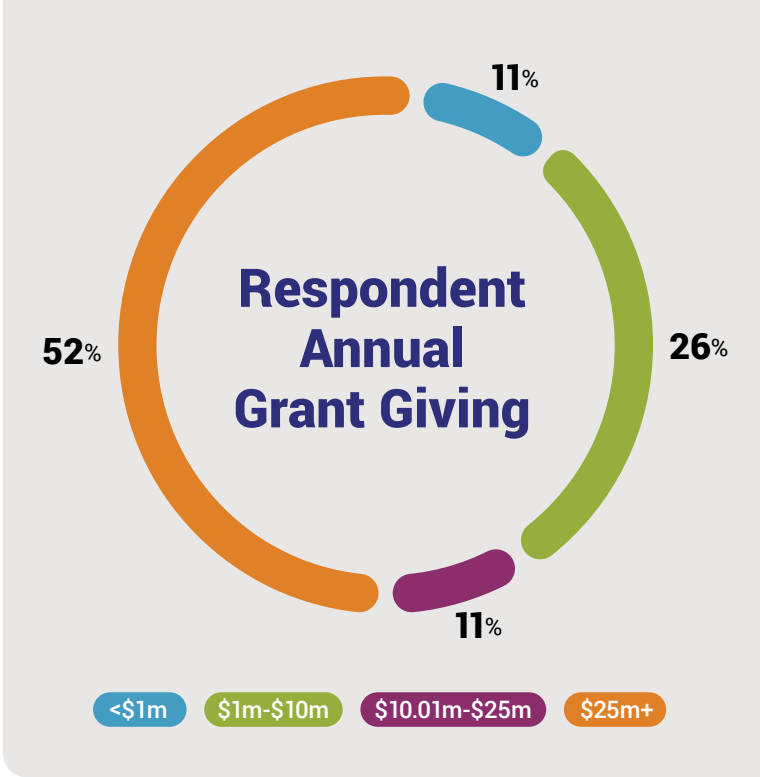
This benchmarking report should provide companies and evaluation practitioners with valuable insights related to the evaluation of social impact efforts. It should also stand as a call for improvements in the overall corporate social impact evaluation world as companies continue to bring their important resources to bear for social benefit.

About Participating Companies

30 Companies responded, with over half giving more than \$25 million a year in grants.

Companies that responded to the benchmarking survey represent a variety of sectors and sizes. Sectors include pharmaceuticals, banking, healthcare, extractive materials, consumer goods, and professional services.

The report is heavily weighted toward larger companies, with over half of responding companies reporting more than \$25 million in annual grant giving. There was a strong correlation between the reported number of company employees and the amount of annual philanthropic giving.



Most respondents operate within the structure of the company rather than as an independent foundation.

How a company structures its approach to social impact likely influences the kind of measurement and evaluation work that best suits its situation. For example, we would expect corporate foundations, which operate as independent entities, to exhibit practices closer to private foundations than companies that keep their social impact work in-house. The 2024 benchmarking data primarily includes companies doing their social impact within the company structure (57%). Almost a quarter of the companies (23%) reported using a corporate foundation structure.

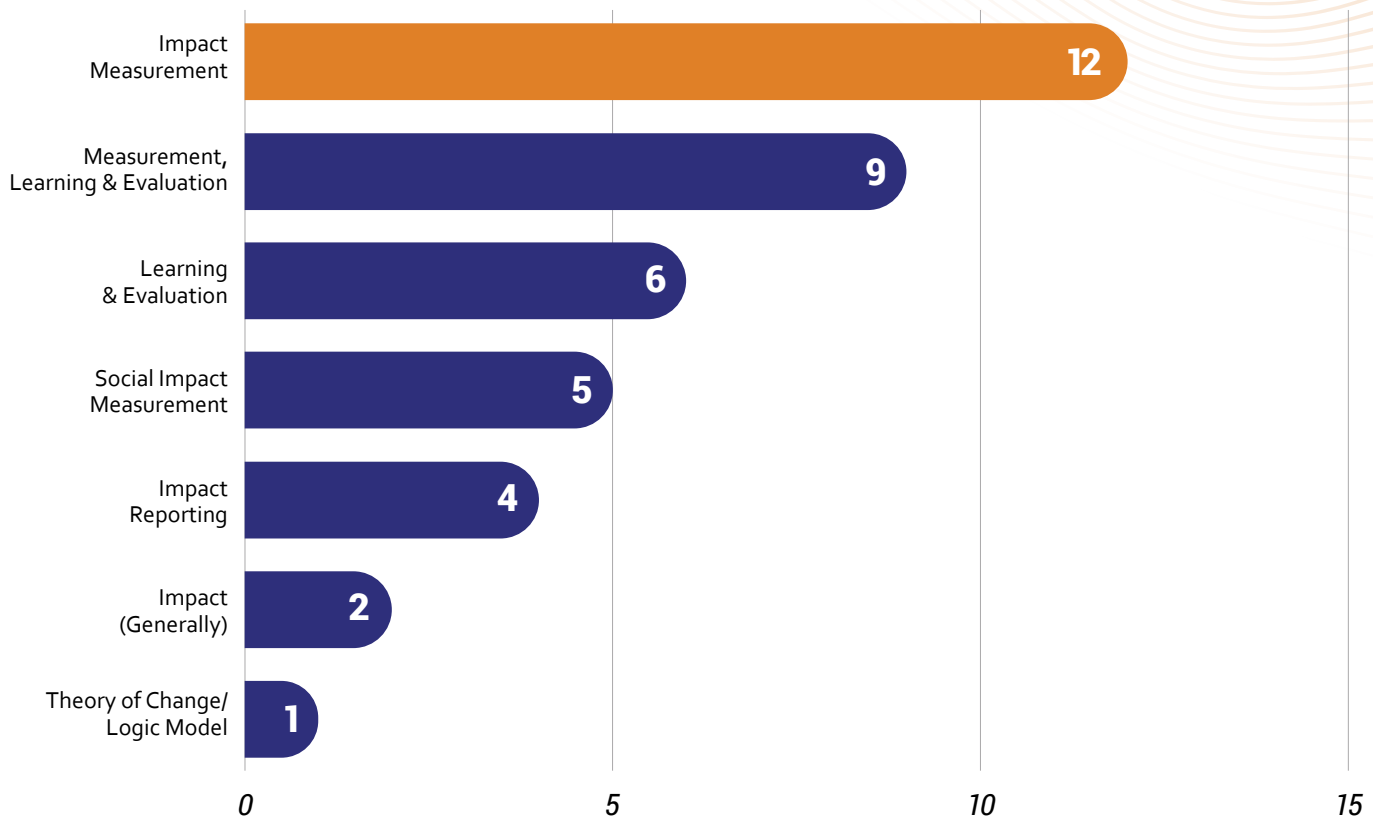
Those who reported 'other' indicated that they were a hybrid of the two—using both for their social impact work.

Positioning & Supporting Evaluation

How we describe the work tells us something about its purpose and priorities – “Impact Measurement” is currently the most commonly used term.

Evaluation activities have gone by many names, including learning, monitoring, and assessment. As the corporate environment settles more into “impact”-related work, often framed by ESG requirements, it is not surprising to see impact measurement emerge as the most common way companies describe their efforts.

What term(s) does your company use to describe its efforts to evaluate social impact work?



C-Suite support for evaluation is high, but this isn't translating into investment.

My company's C-Suite leadership is highly supportive of evaluation for its social work



My company/foundation board is highly supportive of evaluation for its social work



My company has sufficiently invested in the evaluation of its social work



disagree

neutral

agree

Despite perceived C-Suite support, only 29 percent of respondents indicated that there was sufficient investment in evaluation and 57 percent disagreed with that statement. As the field of Evaluation is still a newcomer to the corporate sector, this may indicate a lack of knowledge about evaluation, how to leverage it, the purpose it serves, and what it takes to do the work.

There also seems to be limited investment in building staff evaluation capacity, with 55 percent of respondents indicating they don't think their company invests sufficiently in evaluation and only 10 percent reporting investments in evaluation capacity building.

55%

*of respondents don't think their company has **sufficiently** invested in evaluation*

ONLY 10%

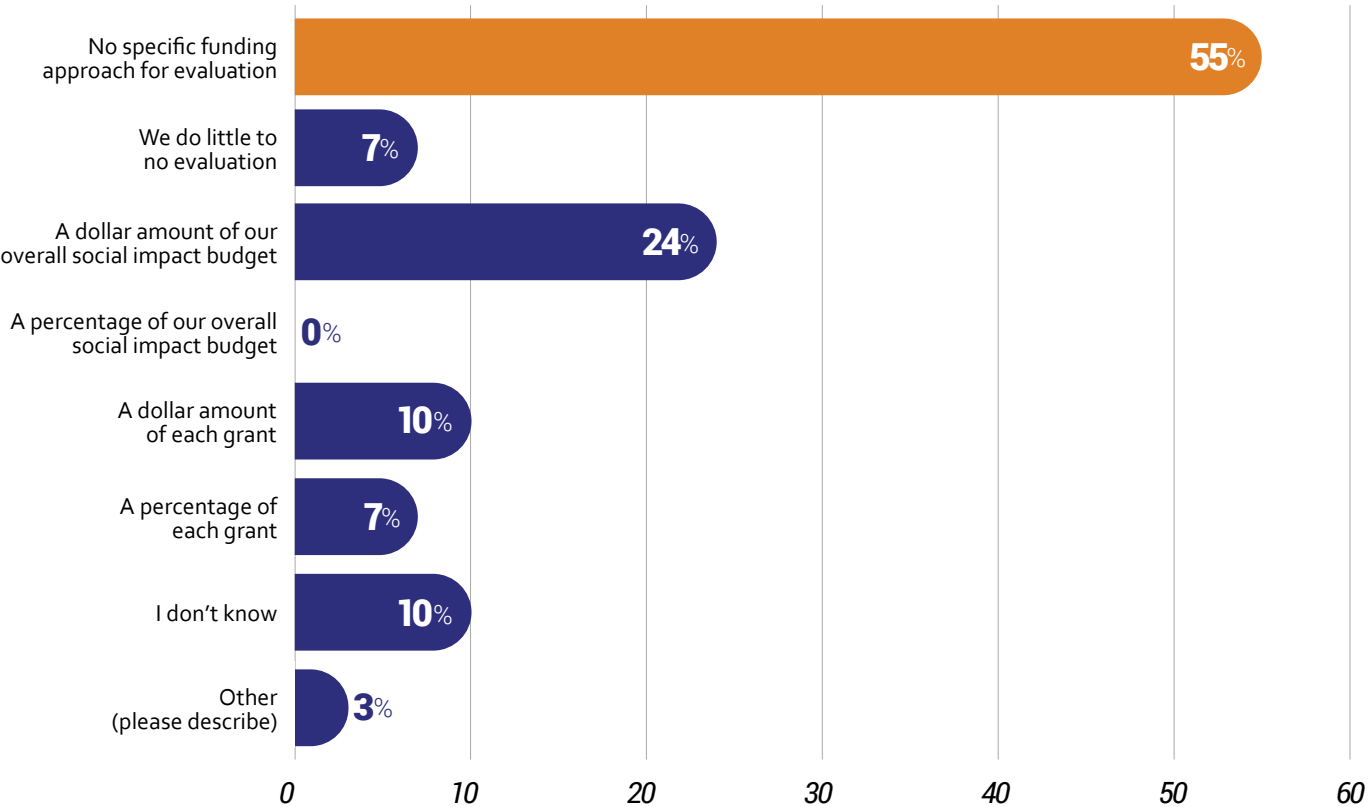
regularly invest in evaluation capacity building

Evaluation budgets are small with no specific approach to budgeting.

Despite half of the companies having annual grantmaking over \$25M, the average evaluation budget was just \$377k, with only three organizations reporting budgets over \$500k. The allocated funding tends to be somewhat ad hoc, suggesting companies are inconsistent in their use of evaluation.

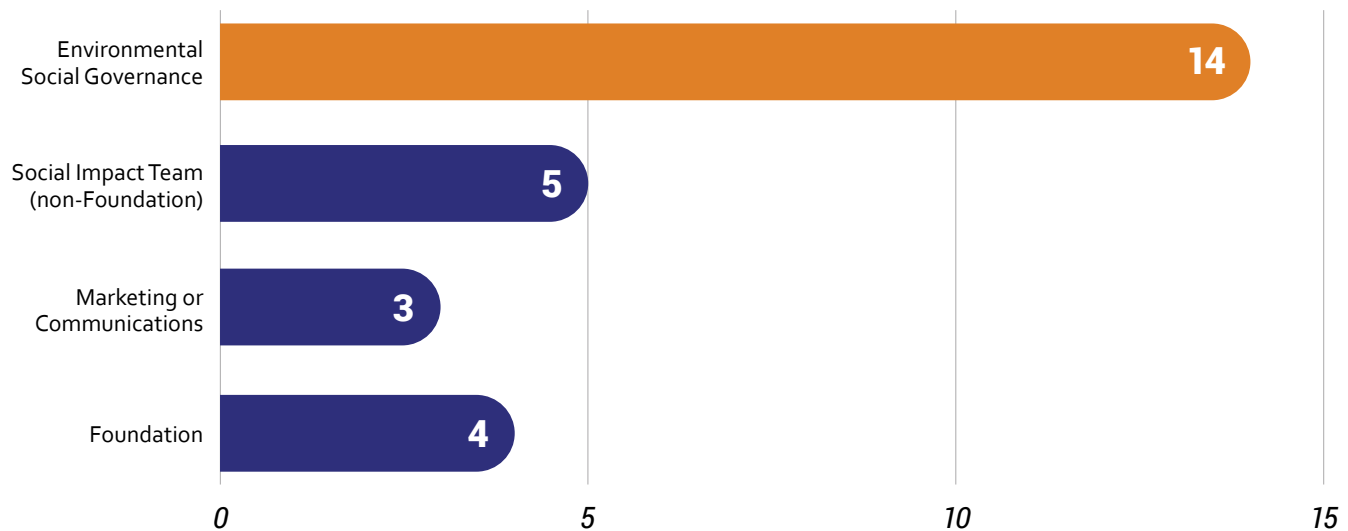


How does your company allocate funding for evaluation of its social impact work?



ESG departments hold the bulk of responsibility for producing impact reports.

Which team/department/business unit holds the primary responsibility for creating an impact report for the company's social impact work?



Most companies produce impact reports. **These reports are often the responsibility of the ESG or Sustainability departments.** One organization indicated that public/external affairs had responsibility for the report, and one organization reported it was the domain of the legal department/staff.



REFLECTION QUESTIONS

1

What does your company call its "evaluation" work?

What does this communicate about purpose, role, and priorities?

2

How does your company allocate budget for evaluation activities?

Is it meeting your needs?

3

In what ways is evaluation currently creating value for your company?

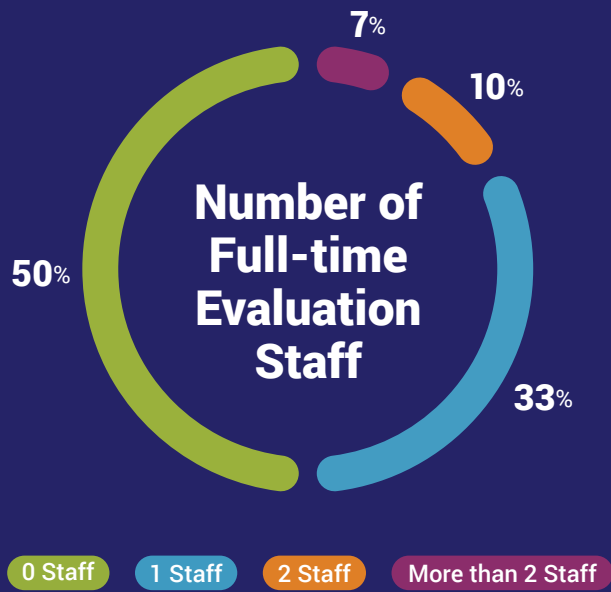
How could that value be increased?

Evaluation **Staffing**

Evaluation staffing is spread thin and responsibilities are spread widely. Staffing levels have remained largely unchanged in the last year.

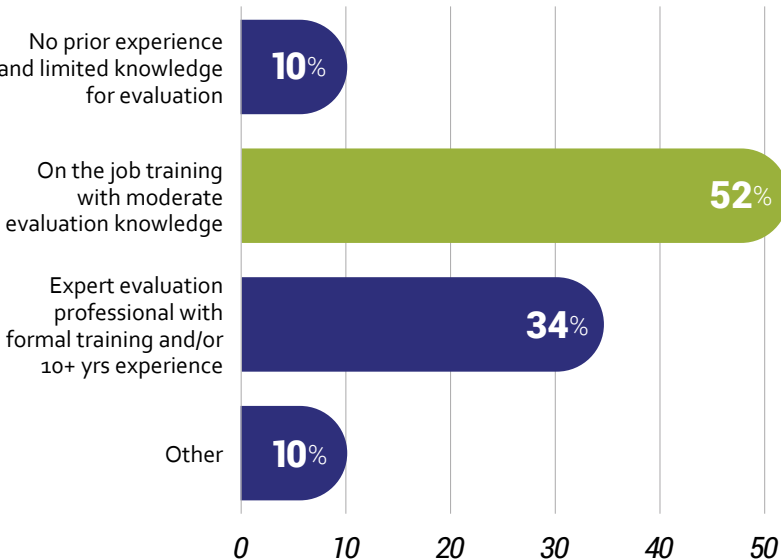
Only half of the companies reported having a full-time evaluator. This means that measurement responsibilities get distributed across several people for whom measurement is not a primary responsibility.

Despite increased demands for evaluation work, evaluation staffing capacity has remained relatively stable in the last year, with 21 percent of companies reporting an increase in staffing, 17 percent a decrease, and 59 percent reporting no change in headcount.



Most corporate staff with evaluation responsibilities have learned on the job.

Of the staff who have evaluation responsibilities, how would you characterize their overall, aggregate level of evaluation experience?



Further complicating the thin staffing structure is that almost two-thirds of corporate staff with evaluation responsibilities have no prior experience and/or only received on-the-job training. While on-the-job training is not itself a concern, when coupled with the previously reported underinvestment in evaluation capacity building and small numbers of professional colleagues from whom to learn, it raises a number of issues. The thin staffing may make it difficult to remain abreast of best practices, cause gaps in knowledge and practice for maintaining quality control, and threaten evaluation credibility amongst peers.

The titles and positions of evaluation staff provide insights into the level of influence they likely have.

The title of the most senior evaluation staff person follows the overall naming trend, with nearly all titles including the term “Impact”.

Many of the roles are mid to senior. Of the 13 organizations that reported the title of their most senior evaluation staff person, “Director” appeared in three cases, and “Senior Manager” or “Manager” appeared in six cases.

What is the title of the most senior evaluation staff person?

Impact Measurement Lead
 Director, Impact Measurement
 Director, Senior Manager
 Head of Sustainability
 Chief of Impact and Evaluation
 Sr Manager - Business Intelligence
 Chief Impact Officer
 Manager
 Global Director of Impact
 Associate Manager, Social Impact
 Monitoring, Evaluation, and Learning Manager
 Senior Manager

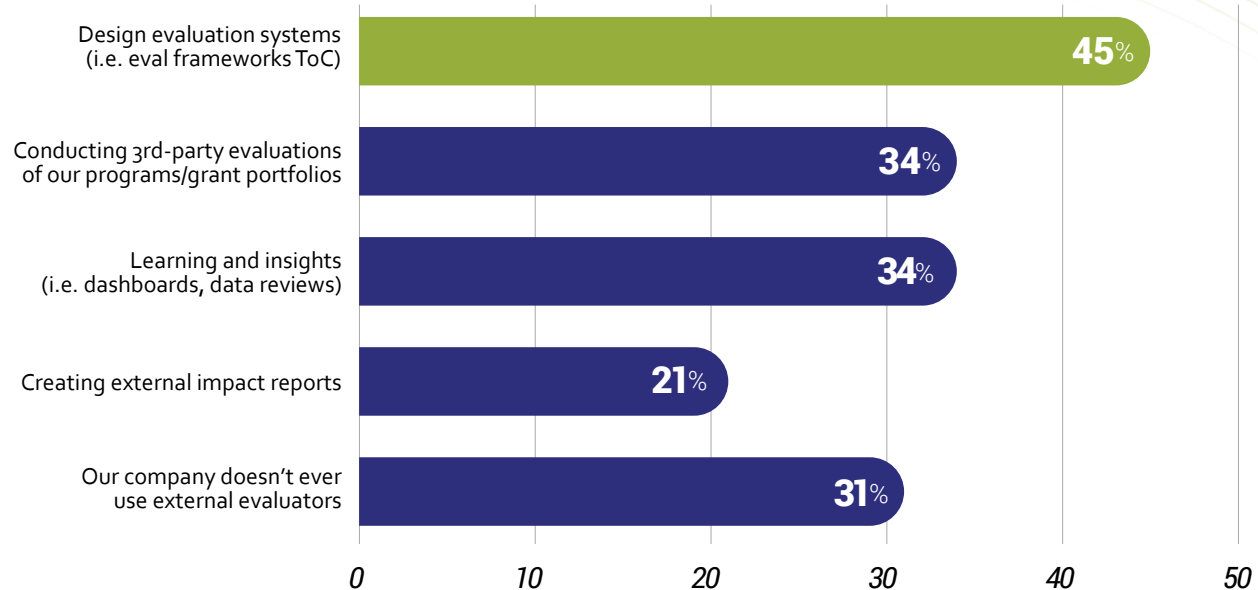
Evaluators need skills to interact with diverse parts of their company.

While perhaps not surprising given the multiple roles of evaluation staff members, the breadth of relationships between evaluators and other parts of the company suggests that evaluators are not siloed. Apart from the social impact team, evaluation staff most often interact with marketing/communications and public/external affairs.

One advantage of evaluation staffing being spread across jobs is that staff may be well-positioned to interact effectively with diverse parts of the company. However, this raises a large concern about the consistency of the approach and the quality of evaluation across the enterprise.



To supplement staff capacity, companies sometimes use external evaluators.



Despite the thin staffing levels, it was somewhat surprising to see that **nearly a third of companies reported never using external evaluators**. In addition to staff capacity concerns, this raises questions about the independence and quality control of corporate social impact data.

When external evaluators are used it is primarily for designing evaluation systems. Significantly fewer companies use external evaluators for the “doing work” such as conducting evaluations or preparing data for consumption (e.g., dashboards and creating impact reports).

While not given as a survey option, one grantee reported using external evaluators to **support grantees/projects**. This is significant because, as seen below, corporations are lagging in their overall grantee evaluation engagement and support.



REFLECTION QUESTIONS

1

Is your evaluation staffing structure in line with your expectation of the role and your level of social impact work?

What adjustments might be necessary?

2

Is your company's evaluation expertise sufficient to address risk concerns when gathering and reporting data?

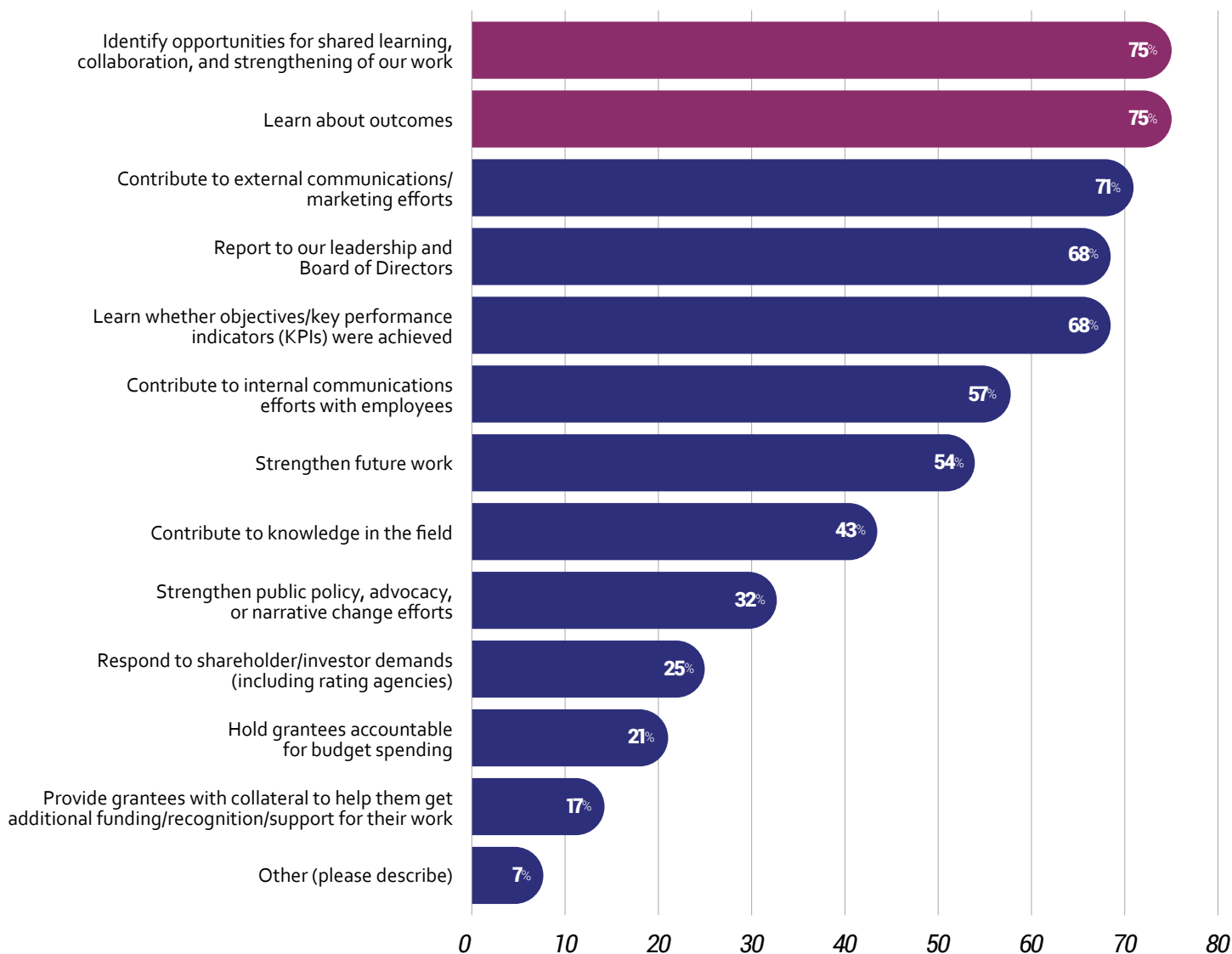
3

Is your company effectively using external evaluators or consultants?

What types of projects are most commonly supported by external sources?

Approaches to Evaluation

Companies evaluate to identify learnings from and to tell the story of their social impact work.

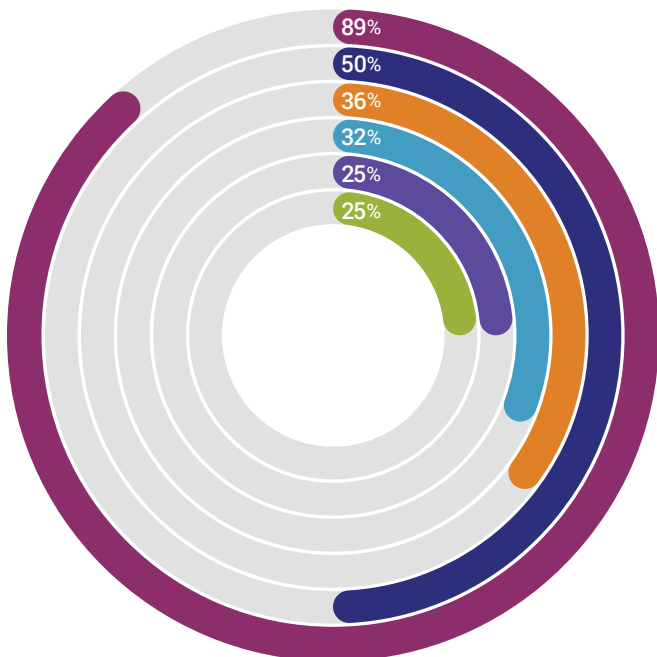


Companies report that the primary reasons for conducting evaluation of their social impact work are to learn and to be able to share it, as reported by 75 percent of respondents. Only 54 percent reported that the reason was to strengthen future work, suggesting a potential gap in the curiosity of doing evaluation and its strategic application. External sharing (71 percent) is a slightly more prominent reason than internal sharing (68 percent to leadership/Board and 57 percent to employees). Despite the increasing presence of external social impact ratings, only 25 percent of respondents indicated that responding to external demands (shareholders, rating agencies, etc.) was a primary reason for doing evaluation.

The majority of companies focus their evaluation activities on their grantmaking, although there are other areas to evaluate and incorporate into a company's social impact story.

When companies engage in evaluation, it is largely focused on their grantmaking activities (89 percent), which is consistent with Evaluation's long-standing role in Philanthropy. However, some are also assessing their employee engagement (50 percent), diversity, equity and inclusion efforts (36 percent), environmental sustainability work (32 percent), and product donations (25 percent).

Given the breadth of opportunity and resources companies can bring to their social impact contributions, systematic evaluation beyond grantmaking would enable a more robust accounting of effort and results.



Companies' Use of Evaluation in Social Impact Work

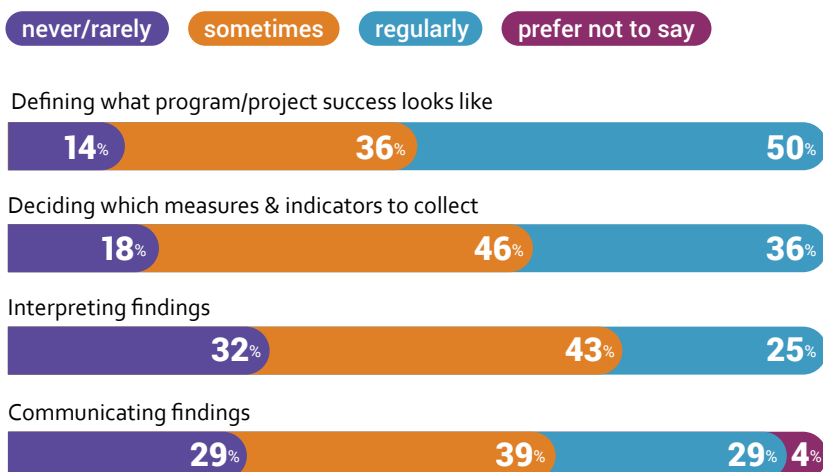
- 89%** Grants & philanthropic giving
- 50%** Employee volunteerism, matching, & engagement
- 36%** Diversity, equity, & inclusion (DEI) efforts
- 32%** Environmental sustainability
- 25%** Product donations
- 25%** Other (please describe)

Many companies report including their nonprofit partners in defining success and indicators, but fewer involve them in interpreting and communicating findings.

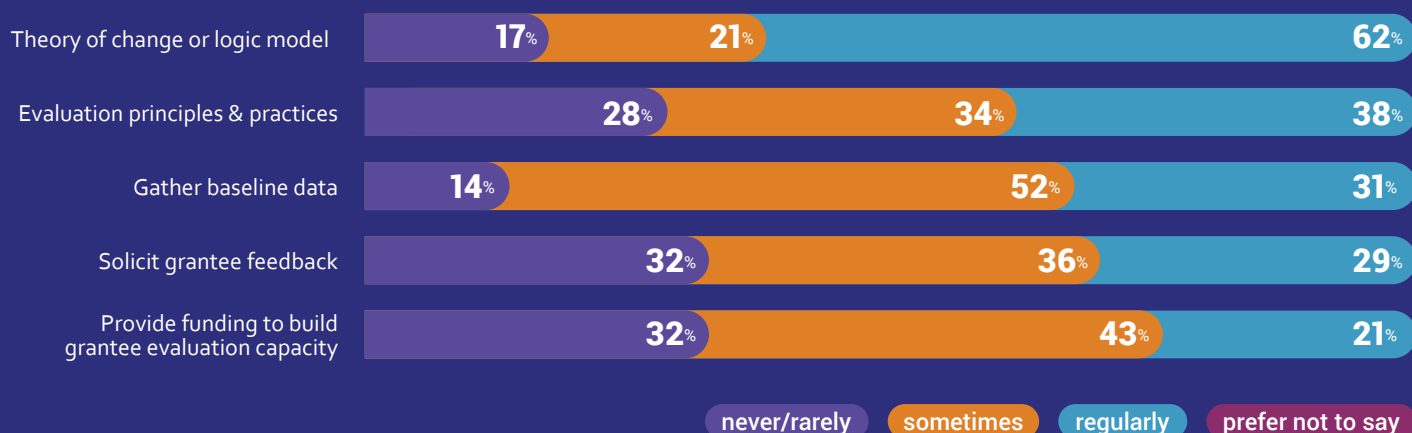
Many funders are considering how they engage with nonprofit partners regarding measurement. In corporate philanthropy, there can exist a tension between the accountability and disclosure roles of evaluation and learning and collaboration models, a prominent concept within trust-based philanthropy models.

Half of responding companies regularly involve nonprofit partners in defining success (up to 86 percent do this sometimes), and 36 percent involve them in deciding on indicators (up to 82 percent do this sometimes). But when it comes to making sense of and sharing back findings, only 25 percent and 29 percent respectively do this regularly.

To what extent are your grantees/nonprofit partners involved in the following activities with you?



Apart from a theory of change or logic model, companies' use of standard evaluation tools is sporadic.



The majority of companies focus their evaluation activities on their grantmaking, although there are other areas to evaluate and incorporate into a company's social impact story.

In 2024, ACCP found that 71 percent of companies face increased demands and expectations to measure their impact and success, but 28 percent say they need more staff with measurement experience. (Source: ACCP 5th Annual Insights Survey)

While some organizations are interested in exploring meta-evaluations to assess broader portfolios, they face resource and capacity constraints, such as limited staff expertise, budgets, and internal support. Decentralized processes and reporting burdens further complicate efforts to align data systems and establish a consistent evaluation cadence.



It's challenging to understand our full "social impact" as many of the core tenets of that work are distributed throughout the company, and with the exception of the annual ESG report, there aren't spaces for those teams to come together to discuss their work. DE&I, Social Impact, Environmental, and Governance all sit within different areas of the company."

Companies' Use of Evaluation in Social Impact Work

Limited capacity (expertise, staff time, budget, and resources)

"Building capacity to engage in evaluation activities in a cost-sensitive environment."

Disparate data systems and lack of centralized processes (fragmented data systems)

"Reliance on disparate data systems across social impact programs/teams/markets."

Lack of clear vision on program goals, outcomes, or established theory of change

"Measurement becomes more difficult to do when strategy isn't established."



REFLECTION QUESTIONS

- 1 Companies are largely focused on evaluating the effectiveness of their grantmaking, but where are the opportunities to use evaluation to tell a broader story of what your company is doing (e.g., employee engagement, environmental sustainability, in-kind donations)?
- 2 Co-creation and trust-based philanthropy are common buzzwords across the philanthropic space. Companies have made progress in including their nonprofit partners in evaluation design but have not advanced as much in including them in the interpretation and communication of findings. Where does your company do well in integrating your grantee partners? Where could you do better?
- 3 What aspects of learning and evaluation does your company prioritize? Have you sufficiently integrated the learning aspect of evaluation? If not, what could you do differently?
- 4 What are the biggest challenges your company faces in evaluation? What are some ways that you can address those challenges?

Communicating with Stakeholders

Most companies report their evaluation findings internally but there is an opportunity to engage in more deliberate learning and reflection on those findings.

Companies' Sharing & Reflection of their Evaluation Findings

never/rarely

sometimes

regularly

Report our results & findings internally

4%

34%

62%

Report our results & findings externally

14%

41%

45%

Have structured and deliberate learning/ reflection sessions with our stakeholders each year

14%

48%

38%

In Evaluation, the intention is that reporting will lead to sense-making and inform decisions, and this is consistent with the leading reasons for conducting evaluation.

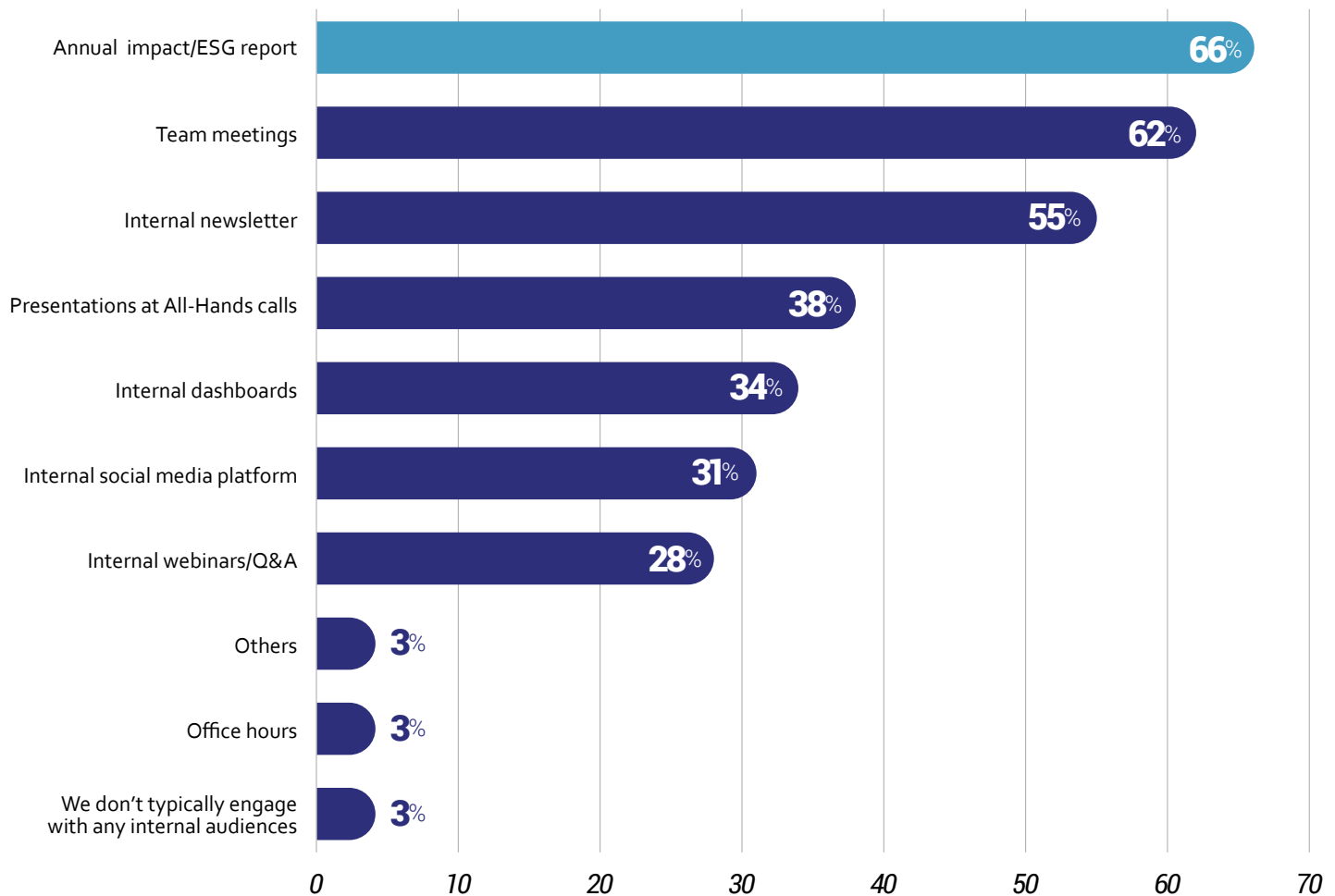
62% of companies reported regularly sharing their findings internally.

45% of companies regularly share their findings externally.

Only 38% of companies regularly engage in deliberate learning and reflection sessions on those findings with their stakeholders.

Evaluation teams use existing reports and team meetings to share results internally.

How do you promote or share the results of evaluation work internally?



**Other includes Board Meetings*

62%

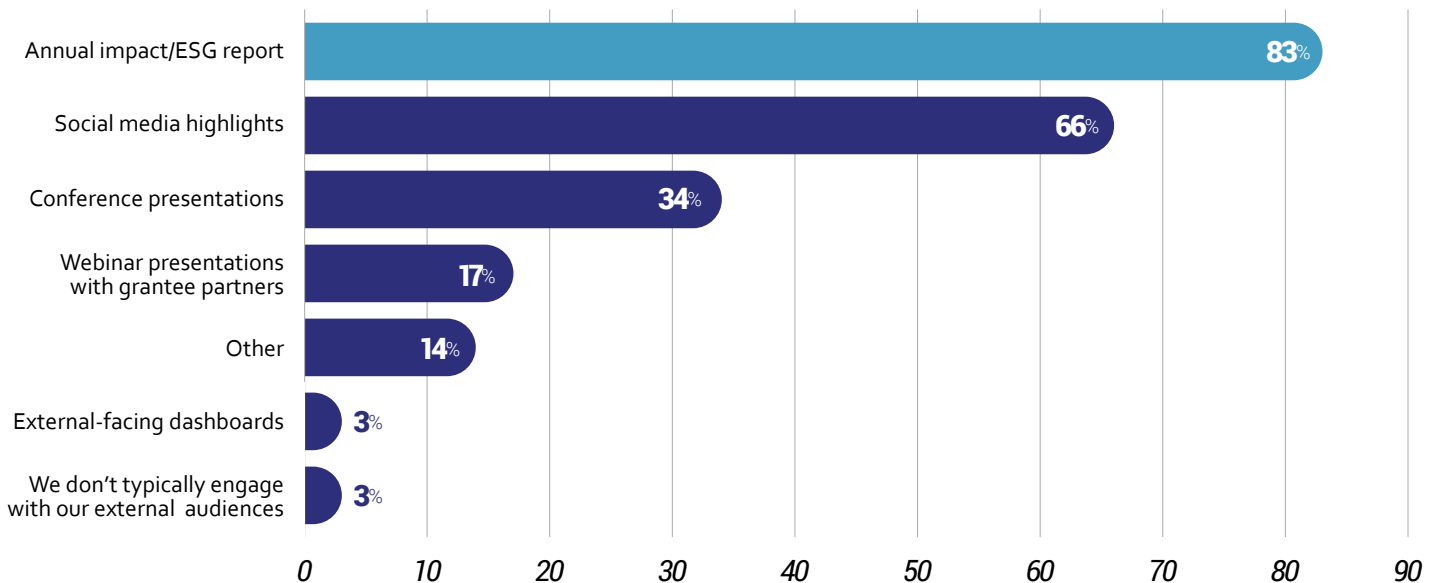
of respondents said they are regularly reporting the evaluation results internally, and an additional 35% reported sometimes.

The most favored methods have reach – like leveraging reports, team meetings and internal newsletters – but they may limit audience engagement and decision-making influence.

Interactive options like dashboards, webinars and office hours are less common.

When it comes to external reporting, the focus is sharing, not learning.

How do you promote or share the results of evaluation work externally?



**Other includes: Blogs, donor impact reports, foundation website, corporate landing page, and marketing materials*

45%

of respondents said they regularly report results & findings externally, with an additional 41 percent reporting sometimes.

External reporting is less common than internal reporting and suggests a trend towards marketing with a focus on big moments like impact reports and social media highlights.

Like internal reporting, interaction options are used less. Only 17 percent share back results & findings with their grantee partners.



REFLECTION QUESTIONS

1

Most companies share their evaluation findings internally but favor methods that limit the depth and breadth of stakeholder interaction with results. Does this have any implications for the role and efficacy of evaluation in your company?

2

How might your company encourage interaction and learning with evaluation results?

Methodology of Research

The survey was developed by TCC Group and Raya Cooper Impact Consulting and was reviewed and revised by members of the Corporate M&E Community of Practice.

Data was collected through an online survey platform between June and September of 2024. Given that there is no common reference database of the social impact departments of businesses, participants were recruited via the Community of Practice, personal networks, and targeted ads on LinkedIn that directed people to the survey.

Ultimately, 30 Companies completed the survey. Due to potential sensitivities, respondents were assured that their individual companies would not be named, even as respondents. However, to ensure the validity of any one company's data, respondents were required to provide a corporate email address. This was not used in the analysis.

Neither companies nor respondents were offered compensation to participate in the benchmarking survey, though they were offered the incentive of receiving pre-public release of the findings.

TCC Group and Raya Cooper Impact Consulting conducted the analysis of the data. Most of the data included in the report represent simple descriptive analysis. Inferential analysis by company size was conducted on a few data points deemed relevant. Open-ended responses were coded thematically.

About Us: Corporate M&E Community of Practice

The Corporate Measurement & Evaluation Community of Practice (CoP) is a free, open, and welcoming community for those who have responsibility for social impact measurement within businesses, including corporate foundations, as part of their social benefit efforts. The CoP meets virtually every quarter to share common experiences and concerns, learn from industry professionals, and improve our individual and collective effectiveness. Between meetings, we share resources and connect one-on-one to support or take advantage of partnership opportunities.

Founded in 2019, the CoP is comprised of both large and small companies and is facilitated by TCC Group's Director of Evaluation and Learning, Jared Raynor and Associate Director Lisa Frantzen, and Morgan Buras-Finlay, Founder of Raya Cooper Impact Consulting.

If you or someone in your company would like to learn more about this report or membership to the Community of Practice, please visit the CoP website or contact the facilitators.

For more information please visit:
<https://tccgroup.info/CoP>

THANK YOU

Credits and Acknowledgements

Authorization and Oversight:

The benchmarking report is an effort of the Corporate M&E CoP. The group agreed to the project and members provided feedback on design and implementation. Special thanks to CoP members Cara Garcia-Bou, Luis Salado-Herrera, and Veronica Olazabal.

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