



African Philanthropy Network
THE VOICE AND ACTION FOR AFRICAN PHILANTHROPY

FINAL STUDY REPORT

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

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List of Abbreviations and Acronyms

ATE: Association of Tanzania Employers	LHRC: Legal and Human Rights Centre
CDC: Community Development Committee	LSF: Legal Services Facility
CGPP: Committee of Governance and Popular Participation	MP: Monrovia Principles
COVID -19: Coronavirus Disease 2019	NaCoNGO: National Council for Non Governmental Organizations
CSAs: Civil Society Actors	NGOsL: Non-Governmental Organizations
CSI: Corporate Social Investment	PSOs: Philanthropic Support Organizations
CSJ: Corporate Social Justice	RE: Revised Edition
CSR: Corporate Social Responsibility	SDGs: Sustainable Development Goals
CWCA: Center for Widows and Children Association	SGS: Socie'te' Generale de Surveillance
EOCD: Organization for Economic Cooperation and Development	STAMICO: State Mining Corporation
EITI: Extractive Industries Transparency Initiations	TAMWA: Tanzania Media Women Association
ESG: Environment, Social and Governance	TCCIA: Tanzania Chamber of Commerce, Industry and Agriculture
FCS: Foundation for Civil Society	TPCC: Tanzania Portland Cement Company
FDI: Foreign Direct Investment	TGNP: Tanzania Gender Networking Program
GDP: Gross Domestic Production	TIC: Tanzania Investment Centre
GGML: Geita Gold Mining Limited	TPSF: Tanzania Private Sector Foundation
GN: Government Notice	TLS: Tanganyika Law Society
HIV: Human Immunodeficiency Virus	TRA: Tanzania Revenue Authority
ICMM: International Council for Mining and Minerals	UNDP: United Nations Development Programme
IMF: International Monetary Fund	UNGC: United Nations Global Compact
ISO: International Organization for Standardization	URT: United Republic of Tanzania
KP: Kimberley Process	USD: United States Dollar
LGAs: Local Government Authorities	WB: World Bank
	WDC: Ward Development Council

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The Africa Philanthropy Network (APN) commissioned this study. APN is a network of organizations and people from across Africa and the continent's diaspora that works to advance the culture of charitable giving by serving as a resource for creating philanthropic agendas. To strengthen the voice of African philanthropy and address social injustice and development challenges on the continent, the Network brings together an ecosystem of different philanthropy support institutions and civil society actors that serve various types of philanthropy in Africa. The Network believes that Africa can efficiently mobilize and utilize domestic resources for its development, regaining authority, and advancing African philanthropic practices. Among the areas where philanthropic support institutions and civil society actors could generate local/domestic resources towards social justice is the access to corporate social responsibility (CSR).

Corporate Social Investment (CSI) is an integrated business model that helps a company be socially accountable to itself, its stakeholders, and the public. By practicing CSI, organizations can be conscious of their impact on all aspects of society, including economic, social, and environmental. Engaging in CSI means that in the ordinary course of business, an organization operates in ways that enhance society and the environment instead of contributing negatively.

Following that, CSAs in the global south, including Tanzania, are experiencing a massive wave of shrinking funding from donors in the global north; the resource mobilization strategy of the CSAs in the south is shifting direction from donor dependence to self-income generating and resource mobilization from domestic means. Pushed by the wave, The Africa Philanthropy Network (APN) commissioned this research study on the mechanisms that will enable Civil Society Actors (CSAs), including Philanthropy Support Organizations (PSOs), to increase their accessibility to domestic resources attached to Corporate Social Responsibility/Investment (CSR/CSI) practices for social justice work in Tanzania.

1. Background

Tanzania's Corporate Social Responsibility (CSR)/Corporate Social Investment (CSI) landscape is rapidly developing. It is mainly driven by the international business sector, in particular the extractive industry^[2] (The Extractive Industries Act No 23, 2015), which has a specific interest in following international standards^[3] for sustainable management and performance, an "anti-corruption" movement in politics that reflects on the private sector, and local and regional business initiatives that wish to increase the visibility of CSR. While still evolving, CSR is already a common corporate practice in Tanzania. CSR is not a discovery and certainly not something that can be accredited to economically developed countries^[4]. The practice started long before the arrival of the colonials in many parts of Africa; giving has always been part of African cultures.

The World Bank defines corporate social responsibility as the voluntary commitment by company managers to integrate social and environmental considerations in their business operations. This commitment goes beyond average compliance with the legal, regulatory, and contractual obligations companies expect to meet. Corporate social responsibility business practices complement rather than substitute for state actions that promote social and environmental development^[5]. CSR is a broad concept that can take many forms depending on the company and industry. In Tanzania, CSR is understood as "philanthropy" - defined as "doing good with part of the profit" or "giving back to the community"^[6]- and thus refers to charitable community support projects left exclusively under corporations^[7] control. Except in the extractive industry, such as oil and gas mining, where CSR is compulsory. control.

CSR practice in Tanzania suffers from a lack of a uniform guiding policy, central coordination, and limited awareness/understanding by the stakeholders, specifically the civil society actors, philanthropic support organizations, and the general public ^[8]

Most CSR practices in the country focus on social and environmental initiatives, ignoring businesses' and society's more comprehensive and wholesome interdependence^[9]. This contradicts what the contemporary global business environment needs. On a global stage, CSR generally refers to sustainable business performance, for example, the principle of generating profit in a socially and environmentally responsible way.

[2]The Extractive Industries Act No 23 of 2015.

[3]At the international level, the Multinational Companies' Regulations ensure the socially responsible conduct of multinational companies operating in developing countries. The United Nations Global Compact encourages businesses worldwide to adopt sustainable and socially responsible policies. The U.N. Global Compact (UNGC) is a principle-based framework for businesses, stating ten principles: human rights, labor, the environment, and anti-corruption. Also, the Monrovia Principles (M.P.) set CSR guidelines. The MP emphasizes CSR as a growth partnership between the Government and CSAs to encourage entrepreneurship and inclusive economic growth.

[4]Aissata Diallo and Nana Benyiwa Ewusie, Corporate social responsibility and stakeholder management in Unilever Ghana Ltd, 2011).

<https://api.semanticscholar.org/CorpusID:167191015>.

<https://api.semanticscholar.org/CorpusID:167191015>.

[5] Crown, Robert W.; Mazurkiewicz, Piotr A.

Opportunities and options for governments to promote corporate social responsibility in Europe and Central Asia - evidence from Bulgaria, Croatia, and Romania (English). Washington, D.C.: World Bank Group. <http://documents.worldbank.org/curated/en/257431468093573048/Opportunities-and-options-for-governments-to-promote-corporate-social-responsibility-in-Europe-and-Central-Asia-evidence-from-Bulgaria-Croatia-and-Romania>.

[6] . The World Bank defines CSR as "the commitment of business to contribute to sustainable development working with employees, their families, local communities, and society at large to improve their quality of life that is both good for business. and good for development".

[7] Yuda John Kwaslema, Geoffrey Sunga and John Faraja: A need for a Compulsory Corporate Social Responsibility.

In Tanzania. An Analysis of Laws and Practices: Journal of Studies and Research, Vol. 8 Issue 5 – ISSN 2455 2437, Sept – Oct 2022. www.thelawbrigade.com.

[8] Mushi, Ferdinand Phillip, Regulation of Corporate Social Responsibility Practices in Tanzania. A dissertation Submitted in Partial Fulfillment of the Requirement for the Degree of Masters of Laws of the Open University of Tanzania, 2019.

[9] Thomas Kimela Cheruiyot and Patrick Onsando on Corporate Social Responsibility in Africa: Context, Paradoxes, Stakeholders Orientations, Contestations and Reflections, 2016.

Community involvement and development are part of this and include other aspects, such as labor practices and human rights issues. It also covers ecologically friendly production methods. A business society's fair and transparent operating procedure is a cornerstone of CSR in our contemporary world. Generally, the primary reason why CSR practices in Tanzania have remained in their traditional way is the absence of a proper/uniform regulatory framework[10]. The corporate community is left to decide what is considered part of CSR[11] no matter how meager and meaningless. If well-regulated, coordinated, and clearly understood by stakeholders, CSR could make strides in promoting social justice[12] and enhance the work done by CSAs/PSOs.

CSAs/PSOs in the global south, including Tanzania, are experiencing a massive wave of shrinking funding from donors in the Global North. The resource mobilization strategy of the CSAs/PSOs in the south is shifting from donor dependence to self-income generation and resource mobilization from domestic means. Being part of the global south, CSAs/PSOs in Tanzania have been playing a critical role in promoting social welfare, human rights, and sustainable development. CSR can be used by CSOs as a resource mobilization strategy to secure funding from corporations for social justice work. By partnering with corporations, CSOs can leverage the resources and expertise of the private sector to achieve their goals. Although CSAs/PSOs are aware of the existing CSI/CSR, they need to understand how it operates and how they can access funding.

This study, therefore, reviewed the implementation of CSR in Tanzania in terms of CSI/CSR context: political, social, economic, environmental, and legal. The study delved into the existing CSR knowledge, attitude, and practice of businesses and corporations so that they should invest in corporate social justice. Also, the study reviewed existing knowledge, attitudes, and CSA's methods of accessing CSR from businesses and corporations.

[10] The legal regime governing CSR is scattered in various pieces of legislation. These include the Executive Agencies Act No. 30 of 1997, the Companies Act No. 12 of 2002, The Public Corporations Act No. 2 of 1992 (R.E. 2002), the Capital Markets and Securities Act, No. 5 of 1994, The Tanzania Investment Act No. 26 of 1997, the Income Tax Act, Cap 332 of 2004, the Fair Competition Act, No. 8 of 2003, the Mining Act, Cap. 12 R.E. 2019, the Companies Act, Cap 212 (R.E. 2002), the Environmental Management Act No. 20 of 2004, the Village Land Act No 5 of 1999, the Petroleum Act No. 21 of 2015, the Oil and Gas Revenue and Management Act, No. 22 of 2015.

[11] Audeh Samer & Mansour Rawan & Lasassmeh Omar, 2018. "[The Role of Corporate Social Responsibility in Local Community Development: A Study of the Jordan Ahli Bank](#)," [International Journal of Academic Research in Business and Social Sciences](#), Human Resource Management Academic Research Society, International Journal of Academic Research in Business and Social Sciences, vol. 8(5), pages 199-214, May.

[12] "Social justice is aimed at promoting a society which is just and equitable, valuing diversity, providing equal opportunities to all its members, irrespective of their disability, ethnicity, gender, age, sexual orientation or religion, and ensuring fair allocation of resources and support for their human rights."

2. Introduction

2.1 The Study Objectives

The objective of the study is to review the implementation of CSI in Tanzania and propose an effective mechanism that should be in place to enable CSAs access to funding for social justice work.

2.2 Scope of Work

The consultant scope of work includes but is not limited to the following:

- Review of the context (political, social, economic, environmental and legal) regarding CSI;
- Review the existing knowledge, attitude and practice regarding CSI by the businesses/cooperations;
- Review the existing knowledge, attitude and practice regarding CSI by the CSAs in Tanzania;
- Conduct interviews with selected CSAs and Cooperations/businesses;
- Provide suggestions of an effective mechanism and practical actions for CSAs to unlock CSI resources for social justice work.

2.3 The Study Methodology

The study used a mixed-method analysis approach of both qualitative and quantitative as well as desk review of questionnaires delivered to key informants. The consultant sent questionnaires used for data collection to four groups: businesses/corporations, CSAs/PSOs, government agencies, and higher learning institutions. The questionnaires were pre-tested online via emails, and the consultant modified some of the original elements to make the respondents understand them easily.

Except for one physical interview, the remaining eleven questionnaires were sent via email and WhatsApp and collected after one week. Besides collecting data using questionnaires, a desk review was conducted, and the consultant reviewed research, articles, books, newspapers, reports, statutes and international instruments, and essays related to CSR.

2.4 The Limitations of the Study

Time limitation in getting a permit from the government to allow higher learning institutions to respond to questionnaires submitted to them. The respondent replied late, requesting a letter from the institution conducting the study, while there were only two days left to raise the draft report. As a result, the study did not include findings and suggestions from higher learning institutions, faith-based organizations, and government agencies. Additionally, a limited understanding of CSR practice delayed responses from CSAs/PSOs. Most requested to read first and then respond to the questionnaires as they do not believe CSR is their responsibility.

3. Literature Review

The contemporary idea that businesses have a social duty has been previously introduced. Indeed, the corporate concern for society may be traced back centuries (Carroll, 2008) [13]. Samuel E. Fulgence [14] stated that Corporate Social Responsibility (CSR) is a multifaceted concept that has gained prominence in Tanzania. Tanzania treats CSR as philanthropy, where companies give back to society what they have earned [15], which contradicts what the contemporary global business environment needs. On the global stage, CSR generally refers to sustainable business performance; the principle of generating profit in a socially and environmentally responsible way. Community involvement and development and a recognition of good labor practices and human rights issues are a part of this responsibility. Ecologically friendly production methods, as well as a fair and transparent operating procedure of the business sector are also cornerstones of CSR in the contemporary world [16].

The World Bank Group (2004) [17] acknowledges that the modern corporate social responsibility (CSR) agenda is evidence that businesses are a part of society and contribute positively to societal goals and aspirations. CSR is fundamentally a process of managing the costs and benefits of business activity to internal and external stakeholders, ranging from employees, shareholders, and investors to customers, suppliers, civil society, and community groups [18]. CSR is increasingly seen as a way companies engage their external environment to develop linkages between business strategies and societal stakeholders' impact strategies (Mbirigenda, Colman Msoka) [19].

Yuda Kweselma, Geoffrey Sunga, and John Faraja, authors of "A Need for Compulsory Social Responsibility in Tanzania"[20] stated that CSR is mostly a voluntary practice in Tanzania. The legal regimes in Tanzania do not recognize the implementation of compulsory corporate social responsibility plans in many economic sectors in the country. While the mining [21] and petroleum [22] sectors legally recognize CSR programs, other economic sectors lack specific provisions for compulsory implementation. Businesses are left to decide on what constitutes as CSR.

For Tanzania, CSR is active in areas of health care, water and electricity supply, job creation, sale of inexpensive good quality products, social and recreation clubs, building schools and dispensaries, awarding scholarships, sponsoring sports and local NGOs, education, addressing HIV/AIDS particularly maternal testing and early infant HIV diagnosis for exposed infants infrastructure, [23] and access to portable water

[13]. Venkata Naga Siva Kumar Challa*, Parimi SV Padmalatha, Burra Vamsi Krishna, Societal Progress of Corporate Social Responsibility An Empirical Slant on Rastriya Ispat Nigam Limited (RINL, Visakhapatnam, India), Department of Management Studies, Ramachandra College of Engineering, Vatluru, Andhra Pradesh, India. Theoretical Economics Letters, Vol. 11 No. 4 2021 <https://www.scirp.org/journal/paperinformation.aspx?paperid=111086#return2>.

[14]. Samuel E. Fulgence, Corporate Social Responsibility in Tanzania, Corporate Social Responsibility in Sub-Saharan Africa, 2016, ISBN: 978-3-319-26667-1. [Springer Citations - Details Page \(springernature.com\)](https://www.springer.com).

[15] Ibid.

[16] Karin Madder, Corporate Social Responsibility in Tanzania: An Overview, Dar es Salaam, 2012.

[17] [346650Opportunities.pdf \(worldbank.org\)](https://www.worldbank.org/).

[18] [Corporate Responsibility \(worldbank.org\)](https://www.worldbank.org/).

[19] Mbirigenda, Shukrani K and Colman Titus Msoka, Community Development through Corporate Social Responsibility: Some issues from Selected Companies in Tanzania, Syllabus Review, Human Rights and Social Science Series 6, 2015:99-115 University of Dar es Salaam.

[20] Yuda John Kweslema, Geoffrey Sunga & John Faraja, A Need of a Compulsory Corporate Social Responsibility in Tanzania: An Analysis of Laws and Practices, Volume 8 Issue 5, JOURNAL OF LEGAL STUDIES & RESEARCH, 139-156, Published on 15/10/2022, Available at <https://jlsr.thelawbrigade.com/article/a-need-of-a-compulsory-corporate-social-responsibility-in-tanzania-an-analysis-of-laws-and-practices/>

[21] The Mining Act Cap 123 R.E 2019, Tanzania has taken significant steps to address Corporate Social Responsibility (CSR) in the mining sector. On June 23, 2023, the Minister for Minerals published the Mining (Corporate Social Responsibility) Regulations 2023 via Government Notice No. 409 of 2023. The Regulations provides guidance to mineral right holders on the implementation of s. 105 of the Act dealing with CSR.

[22].The Petroleum Act No. 21 of 2015

[23] [Tanzania](https://www.tanzania.gov.tz/) | CRS

in surrounding communities (CRS, Lungu, and Mulenga, [24] 2005; Barrick, 2022) [25]. Businesses and corporations implementing CSR including Africa Barrick Gold, Geita Gold Mining Limited (GGML) [26]; Williamson Diamond Mining cement companies like Tanga Cement PLC [27]; and Banks like CRDB Bank Group and ABSA are well aware of fundamentals of social responsibility and presently consider responsible behavior as a platform to grow their business. As a result, they think, act, and engage with the communities proactively [28]. Through Social investment, CRDB Bank Group is committed to supporting environmental conservation initiatives that are consistent with the Sustainable Development Goals (SDGs) [29]. Telecommunication companies like Vodacom [30], Tigo and Airtel Tanzania, to mention a few, also implement CSR.

Shukran Mbiringenda (2015) wrote that CSR, as well as it may seem, is abused by corporations due to lack of transparency [31]. A good number of companies in Tanzania are reluctant to share information about their businesses and their activities that affect communities around them. The absence of clear policies on CSR leaves room for abuse by companies that rush to claim CSR for their advantages [32]. Trust is undermined when businesses/companies need to be more transparent about their CSR efforts. CSAs/PSOs rely on transparent information to assess the company's CSR responsibility and commitment. CSAs become skeptical of the businesses' true intentions without transparency. CSR transparency is essential for meaningful collaboration, informed advocacy, and effective resource allocation between CSAs/PSOs and enterprises [33].

Ndong Ntoutoume[34], found that lack of information on the available CSR programs and funding opportunities hinders CSAs/PSOs from accessing corporate financial support. Without information and awareness of CSR/CSI funding options, CSAs/PSOs may continue to struggle to secure the necessary resources. Addressing the lack of information is vital for CSAs/PSOs to navigate the complex CSR landscape, secure funding, advocate for social justice and contribute to positive societal change.

Studies have provided sufficient insight on the evolvement of CSR in Tanzania; however, CSAs/PSOs have not yet fully utilized the opportunity as an effective platform for resource mobilization [35]. Ndong stated further that CSAs/PSOs failed to access CSR funding due to the existing gaps between laws, regulations, and human rights. Some businesses and corporations engaged in human rights violations, thus creating

[24] Ibid

[25] The Barrick News: Investor and Media Relations; Barrick Gold Corporation (NYSE:GOLD) (TSX: ABX: Barrick Announces Major Social Skills and Infrastructure Investment in Tanzania: Press Release, May 27, 2022. [Barrick Gold Corporation - Barrick Announces Major Social, Skills and Infrastructure Investment in Tanzania.](#)

[26] Rehema Matowo, How Geita Gold Minines Social Economic Investments among initiatives is changing lives, The Citizen, February 2022. [How Geita Gold Mine's social economic investments among communities are changing lives | The Citizen.](#) GGML was the first company in Tanzania to execute its CSR following new legislation in 2017, requiring mineral right holders to prepare and execute CSR plan.

[27] [Corporate Social investments – Welcome to Tanga Cement PLC | Simba Cement.](#)

[28] Amin (MD AMIR HOSSAIN), A Study on Corporate Social Responsibility in the Banking Sector in Bangladesh, Master's Thesis, 2013.

[29] [CRDB Bank PLC | Sustainability.](#)

[30] The Vodaphone Tanzania Foundation is a CSR ARM OF Vodacom PLC. Its primary mandate is to provide public benefits to vulnerable groups, focusing on women and youths. The Vodaphone Foundation strengthened its CSR program by issuing grants and charitable contributions to various groups, including the government. The challenge is knowing how much is collected and the CSI percentage going to communities from the total income. The same applies to Tigo and Airtel.

[31] Rehema Kilonzo &Tiina Kontinen (eds), Contemporary Concerns in Development Studies: Perspectives from Tanzania and Zambia, Publication of the Department of Political and Economic Studies 23 (2015), Development Studies, University of Helsinki, Finland, ISBN 978-951-51-1008-4((PDF).

[https://www.researchgate.net/publication/277389003_Corporate_Social_Responsibility_in_Tanzania_Experience_of_Misconception_Misuse_and_Malpractices.](https://www.researchgate.net/publication/277389003_Corporate_Social_Responsibility_in_Tanzania_Experience_of_Misconception_Misuse_and_Malpractices)

[32] Ibid.

[33] [1 new message \(cyberswift.com\).](#)

[34] Ndong Ntoutoume, A.G. Challenges of CSR in Sub-Saharan Africa: clarifying the gaps between the regulations and human rights issues. Int J Corporate Soc Responsibility 8, 2 (2023). [https://doi.org/10.1186/s40991-023-00079-3.](https://doi.org/10.1186/s40991-023-00079-3)

[35] Kashfi, Arsalan, Khan, Sahar, Fariduddin, Shadab, 2019/05/31, Emerging Trends in Resource Mobilization for Nonprofits in Pakistan, 10.13140/RG.2.2.20352.89601, [https://www.researchgate.net/publication/333748726_Emerging_Trends_in_Resource_Mobilization_for_Nonprofits_in_Pakistan.](https://www.researchgate.net/publication/333748726_Emerging_Trends_in_Resource_Mobilization_for_Nonprofits_in_Pakistan)

antagonistic relations with CSAs/PSOs working towards social justice[36]. For CSAs/PSOs, navigating legal frameworks can be complex, thus affecting their ability to engage effectively in CSR activities [37].

In the context of CSR, companies can play a role in supporting CSAs and PSOs. By aligning their CSR efforts with social justice causes and collaborating with CSA/PSOs, businesses can contribute to positive social change while meeting their goals. This collaboration benefits both parties: CSA's and PSO's gain additional resources, and companies demonstrate their commitment to social impact[38]. By partnering with businesses, CSAs/PSOs could amplify their social justice impact. Businesses have resources, networks, and expertise that can enhance CSA/PSO initiatives. Businesses often drive innovation. Collaborating with businesses could allow CSAs/PSOs to access cutting-edge technologies, business models, and scalable solutions at the organizational level and to the community they serve. Joint efforts can lead to sustainable change [39].

Additionally, businesses offer professional skills, management expertise, and organizational capacity hardly found within CSAs/PSOs. On the other hand, CSAs/PSOs can help businesses engage with diverse stakeholders, including communities and governments. It fosters transparency and accountability. Businesses face reputational and operational risks. Partnering with CSAs/PSOs could mitigate these risks by ensuring compliance, ethical behavior, and positive social impact [40].

Various reports show an increasing range of evidence (from multiple sources) to suggest that partnerships between businesses and CSA/PSOs and the government benefit the interests of all parties. Ralph Haman and Nicola [41] provided the practical challenges to the partnering process between CSAs/PSOs and businesses. The challenges include:

- Adequate understanding of what parties could offer each other.
- An unwillingness to modify or compromise.
- Ineffective attempts to institutionalize the partnership within the participating organizations.
- Orientation of newcomers to the partnership [42].

Austin, J.E. Ebrahim, A [43], stated that several factors contribute to the lack of partnership between businesses and CSAs/PSOs. Among them are complementary relations. Traditionally, CSAs/PSOs and businesses have operated in separate spheres and distinct functions. However, as social challenges have become more complex; these sectors have a growing overlap and interdependency. Despite this, the mindset of separate coexistence between CSAs/PSOs persists, hindering deeper collaboration. Also, adopting an adversarial stance for some CSAs/PSOs by acting as watchdogs or activists to hold businesses accountable

[36] Ndong Ntoutoume, A.G. Challenges of CSR in Sub-Saharan Africa: clarifying the gaps between the regulations and human rights issues. *Int J Corporate Soc Responsibility* 8, 2 (2023). <https://doi.org/10.1186/s40991-023-00079-3>.

[37] Toker, H. (2013). NGOs and CSR. In: Idowu, S.O., Capaldi, N., Zu, L., Gupta, A.D. (eds) *Encyclopedia of Corporate Social Responsibility*. Springer, Berlin, Heidelberg. https://doi.org/10.1007/978-3-642-28036-8_511.

[38] Arenas, Daniel, Joseph M. Lozano, and Laura Albareda. "The role of NGOs in CSR: Mutual perceptions among stakeholders." *Journal of business ethics* 88 (2009): 175-197.

[39] Arenas, D., Sanchez, P. & Murphy, M. Different Paths to Collaboration Between Businesses and Civil Society and the Role of Third Parties. *J Bus Ethics* 115, 723–739 (2013). <https://doi.org/10.1007/s10551-013-1829-5>.

[40] Åhlström, Jenny & Sjöström, Emma. (2005). CSOs and Business Partnerships: Strategies for Interaction. *Business Strategy and the Environment*. 14. 230 - 240. 10.1002/bse.470.

[41] Ralph Hamann & Nicola Acutt (2003), How should civil society (and the government) respond to Corporate Social Responsibility? A critique of business motivation and the potential for Business Partnerships, *Southern Africa* 20: 2, 255 – 279. DOI 10.1080/03768350302956.

[42] <https://www.tandfonline.com/doi/pdf/10.1080/03768350302956>.

[43] Austin, J.E., Ebrahim, A. (2010). *Civil Society–Business Relations*. In: Anheier, H.K., Toepler, S. (eds) *International Encyclopedia of Civil Society*. Springer, New York, NY. https://doi.org/10.1007/978-0-387-93996-4_26.

complicated the matter as CSAs/PSOs tend to influence companies' practices through media scrutiny and public pressure [44].

Samuel Fulgence reiterated that CSAs/PSOs and companies' misunderstanding of CSR pose challenges for CSAs/PSOs' access to CSR. CSAs must navigate these challenges to access CSR opportunities and effectively contribute to positive social impact [45]. No legal framework compels companies to engage in CSR (Emmanuel Kumi and Rachel Hayman), nevertheless, the relationship between CSAs/PSOs and corporate organizations has advanced with the evolution of CSR practices, where both parties recognize each other as critical stakeholders with the potential to influence or be influenced by the other and bring about social justice [46].

CSAs/PSOs and businesses can benefit from strategies that incorporate social responsibility in overall organizational strategy. For the CSAs/PSOs, this means incorporating a revenue generating value proposition for sustainability that furthers social justice causes. It is critical in doing this to understand the cause and how that cause can add value to the business sector and to the community. Having this kind of revenue generation aspect will allow CSAs/PSOs to be more sustainable and less reliant on grants or general goodwill, which is inconstant and hard to predict, impacting the ability to plan projects and activities. Businesses too must understand the value proposition for any social justice issue that is supported [47].

The literature noted the need for understanding the existing legal framework governing CSR on the part of CSAs/PSOs and the part of companies, as well as the need for businesses and CSAs/ PSOs to collaborate, build partnerships, and engage with stakeholders in promoting CSR practices in the country.

[44] *ibid*

[45] Seibel, W. (2022). Successful Failure: Functions and Dysfunctions of Civil Society Organizations. In: Hoelscher, M., List, R.A., Ruser, A., Toepler, S. (eds) Civil Society: Concepts, Challenges, and Contexts. Nonprofit and Civil Society Studies. Springer, Cham. https://doi.org/10.1007/978-3-030-98008-5_5.

[46] Kumi Emmanuel and Rachel Hayman, Analyzing the Relationship between Domestic Resource Mobilization and Civic Space. Result of Scoping Study. Interact for Civil Society's, Change the Game Academy, April 2019. [Scoping-study-Analysing-the-relationship-between-domestic-resource-mobilisation-and-civic-space.pdf](https://www.intrac.org/publications/scoping-study-analysing-the-relationship-between-domestic-resource-mobilisation-and-civic-space.pdf) (intrac.org).

[47] https://pdf.usaid.gov/pdf_docs/PA00J26S.pdf.

4. CONTEXT ASSESSMENT CSR/CSI FOR TANZANIA

4.1 Political Context

Tanzania is one of the most stable and peaceful democracies in a region prone to conflict. However, domestic stability has not translated into economic prosperity for Tanzanians as many of its people live below the World Bank poverty line. Nonetheless, the government has committed to improving democratic governance, both for its citizens and on the international stage [48]. Tanzania is exploring key reforms to address democracy, rights, and governance challenges. The 5th government regime under President Samia Suluhu (constitutionally inherited from then President John Magufuli) has lessened media and CSAs/PSOs restrictions, though the legal framework remains the same.

Despite Tanzania's democratic and governance issues, it has tried to boost private sector participation and attract foreign direct investment (FDI). Political stability and economic reforms have contributed to a better investment climate. The government continues to improve the business environment for the private sector to operate and stimulate rapid expansion in local and foreign investment. The investment policies have underscored the need for maximum mobilization, utilization of domestic capacity, and the promotion of exports of goods and services [49]. A growing number of companies investing or looking to invest in Tanzania have CSR aspects in their focus. For Tanzania, CSR awareness and its benefits to both businesses and the societies they operate within is on the rise [50]. Tanzania's socio-political and economic environment has shaped the nature and scale of CSR practices.

Generally, there is a political will offering various opportunities for CSR initiatives. From community development projects to environmental conservation, businesses can make an impact. For CSAs, an unfavorable working environment [51] and the hurdles to access CSR are accelerated by a lack of collaboration and limited working partnership between CSAs/PSOs and the business corporations and government coordination. There needs to be more connection between CSAs/PSOs and corporate and government priorities. The disconnect leads to opposing priorities and a need for corporate budgeting for social issues. As such, the approach of all actors hampers the collective impact for addressing pressing social, economic, and environmental challenges within the community. In Tanzania, the political environment towards CSR highlights the need for businesses to engage in democratic governance while CSAs/PSOs wield their social capital to drive meaningful social justice impact. Both dimensions intersect in shaping a more responsible and accountable investment [52].

4.2 Economic Context

The government of Tanzania has taken significant measures and reforms to liberalize its economy and encourage both foreign and domestic private investment to realize the National Development Vision 2025.[1] The vision spells out national long-term development goals, priorities, and directions amongst other things, to transform Tanzania from a low-productivity agriculture economy to semi- industrialized economy with a highly

[48] DRG Fact Sheet 2023 ENGLISH FINAL (3).pdf (usaid.gov).

[49] Setting Up and Operating an Investment in Tanzania (eac.int).

[50] The Citizen, CSR is key to social sustainability, April 8, 2021. [CSR is key to social sustainability | The Citizen](#).

[51] Kasera Nick Oyoo, Midas Touche' East Africa, the Citizen, October 26, 2021. [Media playing down the role of CSOs | The Citizen](#).

[52] Kumar Jayant, Civil Society Organizations should count on their huge social capital and invest it into future actions, Devon to Earth, 27 February 2023. [Civil society organisations should count on their huge social capital and invest it into future actions \(downtoearth.org.in\)](#).

[53] National Five- Year Development Plan 2021/22-2025/26 (mof.go.tz).

productive agricultural sector.

According to the World Bank (WB), the GDP of Tanzania expanded by 4.6% in 2022, up from 4.3% in 2021, and is expected to rise to 5.1% in 2023. The GDP per capita grew by 1.4% in 2022, and the international poverty rate dropped marginally by 0.3% [54]. Similarly, according to the International Monetary Fund (IMF), Tanzania's GDP growth in 2022 was 4.7%. It is projected to grow by 5.2% in 2023 and 2024 and 6.0% in 2027[55]. Due to its economic growth, Tanzania reached a lower-middle income country status in July 2020, following two decades of sustained economic growth. The country's solid macroeconomic foundation, sound fiscal policies, rich natural endowments and strategic geographic position have fostered a diverse economy resilient to external shocks. This proved critical amidst persistent global crises, including the COVID-19 pandemic, food security concerns, and international conflicts.

Investments in large-scale infrastructure projects drive Tanzania's economic growth, resulting in increased wages and elevated consumer consumption. While there is no consensus on the relationship between CSR and economic development, it is generally believed that CSR can have a positive impact on economic growth[56]. Moreover, CSR in Tanzania has gained significant importance in recent years. Awareness and practice of CSR are increasing significantly despite promotional challenges. The government recognizes that a dynamic private sector fueled both by domestic and international investment is crucial to increase productivity, accelerate job creation, and support more inclusive and resilient growth[57].

The biggest challenges facing business investment in Tanzania lie in tax administration, opening and closing businesses, and cross-border trading. Aggressive and arbitrary tax collection policies prove problematic for investors[58]. Corruption, especially in government procurement, privatization, and customs clearance, remains a concern for foreign investors. However, the government has prioritized efforts to combat the practice.

4.3 Social Context

Despite abundant human and natural resources, Tanzania faces several developmental and social challenges affecting the whole community. Significant developmental and social challenges facing the country include poverty.

As of 2022, the population of Tanzania living in extreme poverty was estimated to be approximately 21.3%, according to data from the World Bank. This translates to around 14 million Tanzanians living below the international poverty line (using the poverty threshold of 1.90 U.S. dollars a day, with approximately 100,000 additional people pushed into poverty compared to 2021, possibly due to lingering effects of the COVID-19 pandemic) [59], gender-based violence, illiteracy (adult literacy rate was 82.0.2% in 2022, [60] female literacy

[54] [Economy of Tanzania in 2022 and 2023 - November 2023 Update \(tanzaniainvest.com\)](#).

[55] Tanzania Invest, Tanzania GDP to Grow by 4.8% and 5.2% in 2022 and 2023, IFM Projects, Tanzania Economic Growth, 2022 and 2023. [Tanzania GDP to Grow by 4.8% and 5.2% in 2022 and 2023, IMF Projects - TanzaniaInvest](#).

[56] Sharma, E., Sathish, M. "CSR leads to economic growth or not": an evidence-based study to link corporate social responsibility (CSR) activities of the Indian banking sector with economic growth of India. *Asian J Bus Ethics* 11, 67–103 (2022). <https://doi.org/10.1007/s13520-022-00142-5l>.

[57] "World Bank. 2023. Tanzania Economic Update: The Efficiency and Effectiveness of Fiscal Policy in Tanzania. Tanzania Economic Update; Issue 19. © Washington, DC. <http://hdl.handle.net/10986/40452> License: [CC BY-NC 3.0 IGO](#)."

[58] US Department of State, 2021 Investment Climate Statements, Tanzania, [Tanzania - United States Department of State](#)

[59] [Tanzania: people in extreme poverty 2016-2025 | Statista, Number of People living in extreme poverty in Tanzania 2016 – 2025, Statista.com, June 2023. As of 2022, nearly 26 million people in Tanzania lived in extreme poverty, with the poverty threshold at 1.90 U.S. dollars a day.](#)

[60] [The World Bank, UNESCO Institute for Statistic Literacy rate, adult total \(%peoples ages 15 to above\) Tanzania, September 2023.](#)

at 77.6% and males at 86.9%),[61] human rights abuse, HIV and AIDS (prevalence rate is 4.5%) [62], the rapid population growth, poor farming practices, and growing urbanization [63]. It is an undeniable truth that companies practicing CSR are also trying to address social challenges facing the Tanzanian communities while promoting ethical and sustainable business practices that benefit society as a whole [64].

With the emergence of the new corporate social justice (CSJ) model, companies and businesses are creating healthier and mutually beneficial relationships with their communities. CSJ is driven by the growing desire for socially aware consumers and employees [65]. In Tanzania, companies implement CSR by mostly supporting the health sector, education, and forestation and by promoting various public events. These are also the concerns of CSAs/PSOs including poverty reduction, hunger, land rights, human rights violations, labor rights, legal services, women's rights, education, gender equality, and environmental protection [66].

External donors have been and are still the significant funders for CSAs /PSOs but with the recent dwindling funding from northern donors, CSR seems to be one of the options for local resource mobilization. However, the relations between CSAs/PSOs and corporate businesses must improve for effective collaboration and promotion of social justice in the country. CSAs/PSOs have documented the failures of the country's corporate business to respect human rights and support advocacy activities [67]. The need for a national CSR policy, a limited partnership between CSAs and corporate businesses, and the general understanding of CSR by both business and CSAs/PSOs calls for the actors to forge working relations towards social justice promotion. Better CSR practice calls for the government to take on the role of regulating and enforcing the law for the betterment of the whole society.

4.4 Environmental Context

Tanzania is rich in natural resources and forests that protect unique treasures for biodiversity and wildlife [68]. The country has beautiful coastal zones, mountains, rivers, and lakes that make Tanzania one of the most preferred tourist destinations [69]. Tanzania has a National Environmental Policy, updated in 2021 [70]. The policy aims to strengthen the environmental management regime in the country and address emerging environmental challenges, including climate change impacts, e-waste management, prevention, control, and management of invasive species, environmental pollution from oil and gas operations, and sound waste management [71].

In addition to the National Environmental Policy, Tanzania has several laws and regulations that impose environmental protection obligations to companies/businesses. These laws include the Environmental Management Act,[72] Wildlife Conservation Act,[73] wildlife management area regulations,[74] the National

[61] Akuffo Amankwah, Amparo Palacios Lopez and Maryam Gul, The World Bank Blogs, The latest Tanzanian National Panel Survey shows Progress in education, Feb 01, 2023.

[62] USAID, Tanzania HIV/AIDS Fact Sheet, June 13, 2023. <https://www.usaid.gov/tanzania/fact-sheet/jun-13-2023-tanzania-hiv-aids-fact-sheet>.

[63] [Major problems facing Tanzania today \(africaw.com\)](#).

[64] Aliyah Armstrong, Corporate Social Responsibility in 2021: 6 Ways to Improve Your Company's CSR Strategy, February 2, 2021.

[65] Ibid.

[66] [20160411_02_en.pdf \(europa.eu\)](#).

[67] The Legal and Human Rights Centre (LHRC), the Human Rights and Business Report 2021/22. <https://humanrights.or.tz/en/news-events/the-human-rights-and-business-report-2021-22-2>.

[68] [Environment | Tanzania | U.S. Agency for International Development \(usaid.gov\)](#).

[69] [Environmental sustainability, climate change and resilience | United Nations Development Programme \(undp.org\)](#).

[70] The United Republic of Tanzania, Vice President's Office, National Environmental Policy, 2021. [en-1644923087-NATIONAL ENVIRONMENTAL POLICY 2021 new.pdf \(vpo.go.tz\)](#).

[71] Ibid.

[72] Act No 20 of 2004.

[73] Act No, 5 of 2009.

[74] 2012.

Integrated Coastal Environmental Management Strategy,[75] and Wildlife Corridor Regulations and Tanzania National Parks Act[76] to mention a few. Furthermore, the country has addressed climate change through the National Climate Change Response Strategy 2021 - 2026[77], which aims to reduce greenhouse gas emissions and implement adaptations to climate change. Companies investing in Tanzania are required to undertake ecological sustainability not just as a legal obligation but as a business opportunity and moral imperative [78].

Companies that engage in CSR activities related to the Environment aim to minimize their negative impact on the Environment and promote sustainable practices. To a great extent, the relationship between CSR and the Environment is essential, and companies in Tanzania are beginning to recognize the importance of sustainable development and their role in promoting a safe environment.

Tanzania has been improving its environmental, social, and governance (ESG) practices for inclusive and sustainable growth[79]. ESG is a framework that helps stakeholders understand how an organization manages risks and opportunities related to environmental, social, and governance criteria[80]. ESG sets a worldwide recognized measurement to evaluate the impact of investments, businesses, and organizations. This impact is derived from corporate working in a specific country. SGS Tanzania offers ESG certification to assess the management of environmental, social, and governance issues in an organization. SGS develops the certification scheme, and ESG-related ISO certification is a certification after satisfactory audits against a relevant standard published by the International Organization for Standardization (ISO) [81]. While CSR practice is prominent in environmental protection, CSAs/PSOs in Tanzania have yet to exploit that avenue for resource mobilization. CSAs/PSOs could partner with corporations/businesses and address environmental and social justice issues affecting the community.

4.5 Technological Context

Tanzania has been making strides in the field of Technology in recent years, through focusing on developing its higher education, science, technology, innovation policy, and governance since the turn of the century. The government's "Vision 2025" document aims to transform the economy into a strong, resilient, and competitive one, buttressed by science and Technology [82]. Technology is seeping into all aspects of life in Tanzania, from water to food and communication. Innovative solutions are being developed to solve Tanzanians' daily problems [83]. Technology has emerged as the greatest ally of economic development. However, the rate of change and complexity of solutions accompanying the 4th Industrial Revolution makes it difficult for CSAs and PSOs to keep up with emerging technologies. The private sector views new tech innovations with more optimism as potential enablers of trust and integrity. Technology has become an integral part of modern society and has significantly impacted CSR practice in the country. Incorporating Technology in industries solves social issues related to environmental protection and sustainable economic development [84].

Technology could promote CSAs/PSOs and business engagement through social media platforms. Technology in CSR can help companies achieve their social and environmental goals while improving social justice.

Technology can help them build a platform to induce transparency, effective monitoring, and accountability in the CSR ecosystem. CSAs/PSOs and businesses could optimize every step to ensure successful CSR program

[75] [Tanzania Marine and Coastal Resources Governance | Nairobi Convention](#).

[76] CAP 282 R.E. 2002.

[77] Tanzania Vice President Office, 2021.

[78] [Corporate Social Responsibility and the Environment \(treehugger.com\)](#).

[79] The Citizen, Why ESG strategies are key to sustainable business practices, May 23 [Why strategies are key to sustainable business practices | The Citizen](#).

[80] [ESG \(Environmental, Social, & Governance\) \(corporatefinanceinstitute.com\)](#).

[81] [ESG Certification | SGS](#).

[82] [Tanzania - Wikipedia](#).

[83] [Technology and Innovation in Tanzania | Engineering For Change](#).

[84] Jamie Johnson, What Is Corporate Social Responsibility? 2023, [A Guide to Practicing Corporate Social Responsibility \(uschamber.com\)](#).

execution with technology seamlessly incorporated into each company's CSR lifecycle[85]. Technology can also leverage some of the issues facing CSR in the country and improve its effectiveness, include inefficient planning and reporting of CSR programs by companies/businesses, lack of reliable data and poor CSR monitoring. Many ecosystem stakeholders – companies and CSAs/PSOs – struggle to clarify CSR programs, objectives, and performance. Technology can help them build a platform to induce transparency, effective monitoring, and accountability in the CSR ecosystem. As for the intersection of Technology and CSR in Tanzania, some examples of the two intersecting include mobile gaming promotion, online engagement, artificial intelligence, and other digital platforms.

4.6 Legal Context

The primary aim of CSR is to persuade businesses to adopt problem-solving approaches traditionally regarded as areas of public responsibility. In many ways, CSR/CSI departs from the usual boundaries between states and markets and entails a new division of accountability between public and private actors. For Tanzania, CSR practice is linked by international and regional instruments, and national laws.

The global standards guiding CSR include the United Nations Global Compact (UNGC), a voluntary initiative encouraging businesses to adopt sustainable and socially responsible policies and practices. The Compact is based on principles covering the areas of human rights, labor, environment, and anti-corruption. Responsible businesses enact the same values and principles wherever they have a presence [86].

The OECD guidelines for Multinational enterprises are another voluntary and agreed standard and principles concerning employment and industrial relations, human rights, environment, disclosure of information, combating bribery, competition, consumer interest, science and technology, and taxation. The guidelines are a set of government-backed recommendations on responsible business conduct to encourage sustainable development and enduring social progress[87]. Governments and businesses developed a range of standards, which have been the key mechanisms for scaling CSR actions. Regional standards relevant to business and CSR include the Equator principles[88], Extractive Industries Transparency initiatives (EITI),[89] the Global Reporting Initiative, the International Council for Mining and Minerals (ICMM) Sustainable Development Framework[90], the Kimberley Process (KP) [91] and the Monrovia Principles, emphasizing CSR as a growth partnership between businesses, government, and civil society actors aiming at encouraging entrepreneurship and inclusive economic growth [92].

CSR in Tanzania is governed by laws, policies, and regulations that impose obligations to companies regarding various social issues like treating stakeholders ethically and responsively, environmental protection, health, safety, labor standards, and nondiscrimination. The Constitution of the United Republic of Tanzania [93] does not have a specific provision dealing with CSR. However, article 25 of the constitution imposes the duty to the public to participate in work and create material wealth within the community.

The review of relevant laws shows that although businesses still follow the voluntary approach to CSR

[85] Team Goodera, CSR Technology: A Game Changer for Social Responsibility, April 2022.

[86] [The Ten Principles | UN Global Compact](#).

[87] [Guidelines for multinational enterprises - OECD](#).

[88] Offer a framework for environmental and social risk assessment of project finance based on IFC's environment and social standards.

[89] EITI is a global standard that promotes revenue transparency.

[90] ICMM provides a framework of principles for sustainable development, reporting and independent assurance for mining companies.

[91] KI certifies diamond supply chains to ensure that legitimate supply can be distinguished from blood diamond.

[92] JOUR, Rampersad, Renitha Skinner, Chris 2014/09/01,723,732, Examining the practice of corporate social responsibility (CSR) in Sub-Saharan Africa, vol.12, 10.22495/cocv12i1c8p5, Corporate Ownership and Control. ([PDF](#)) [Examining the practice of corporate social responsibility \(CSR\) in Sub-Saharan Africa \(researchgate.net\)](#).

[93] The URT CON 1977 as amended.

implementation, the CSR landscape has changed in the extractive sector. The CSR legal aspects are linked with laws, including tax[94], investment[95], labour[96], environmental [97], tort, company[98], capital market[99], contract,[100] and the fair competition[101]. For CSR, Tanzania has the National Corporate Social Responsibility Policy 2019 outlining the guidelines for CSR practices in Tanzania. The policy ensures businesses in Tanzania are socially responsible and contribute to the country's development. The policy emphasizes the importance of treating stakeholders ethically and responsibly, as well as individuals within the proximity of the firms' operational areas. Additionally, the government has enacted laws that significantly changed Tanzania's legal institutional frameworks governing oil, gas, and mineral extraction. The Mining (Corporate Social Responsibility) Regulation, 2023[102] guides mineral rights holders on the implementation of section 105 of the Mining Act. Among other things, the regulation deals with the following:

- The implementation of a CSR joint agreed plan between the Local Government Authority (LGAs) and the mining industries[103].
- The project proposed by LGAs is to be deliberated in the Ward Development Committees (WDC) in the presence of mineral rights holders.
- The CSR implementation plan must adhere to an allocation ratio of 40% dedicated to villages and communities where mining is allocated and 60% to the district, town, municipal, or city.
- The establishment of the CSR Experts Committee[104] tasked with the role of reviewing CSR plans, monitoring compliance with CSR plans, and providing professional guidance on CSR implementation.

The implementation of CSR programs in other economic sectors needs to be addressed in the provisions of the law. Hence, the performance of the CSR programs is left at the discretion of the business entities. CSAs and PSOs must coordinate themselves and advocate for a CSR regulatory framework to help their institutions benefit from CSR initiatives. The 2023 CSR regulation is one of the CSA's right platforms to engage, track, and monitor CSR performance. CSR and CSAs/PSOs go hand in hand where the funds provided are spent on social justice issues like water, sanitation, literacy, women empowerment, child rights, health, environment, and other social justice courses. CSAs and PSOs are the best CSR implementation partners as they have enough expertise and social justice issues to address and accomplish CSR projects. With a proactive role, CSAs and PSOs could streamline CSR activities and customize the solutions. There is a need for CSAs/ PSOs to strengthen their collaboration with LGAs and corporate businesses, and create working partnerships to implement CSR initiatives addressing social justice issues.

[94] The Income Tax Act [Cap 332 R.E 2019]

[95] The Tanzania Investment Act No. 10 of 2022.

[96] The Employment and Labour Relations Act No. 6 of 2004.

[97] The Environmental Management Act No.20 of 2004

[98] The Company Act [Cap 212 R. E 2002].

[99] The Capital Markets and Securities Act No. 5 of 1994

[100] The Law of Contracts Act, Cap 345 [R.E 2002].

[101] The Fair Competition Act No 8 of 1997.

[102] GN No. 409 of 2023.

[103] Rule 4

[104] Rule 5

5. Findings

5.1 CSAs and PSOs Working Environment

CSAs/PSOs in Tanzania are legally governed by Article 20 (1) of the United Republic Constitution, 1977 (as amended). Moreover, the legal framework governing NGOs in Tanzania underwent different reforms[1] to create an enabling environment for the sector to provide quality services to the community and ensure enhanced transparency and accountability. Despite a few enabling factors, such as constitutional provisions, many environmental constraining factors have a negative bearing on the operational effectiveness of CSAs/PSOs in Tanzania. The government still needs to fully guarantee the operating space of CSAs/PSOs and has instead resorted to restrictive governing of CSAs/ PSOs.

CSAs and PSOs play a crucial role in enhancing social justice in Tanzania as they inform and sensitize people on matters of law, health, education, agriculture, accountability, environment, transparency, integrity, and human rights. However, CSAs/PSOs are trapped in a dependent relationship with northern donors, affecting their ability to define and translate their mission. Many CSAs may start very well, but along the way, they suddenly begin to struggle as donor priorities shift and funding dwindles. To mitigate CSAs/PSOs funding struggles, the government, through the Ministry of Community Development, Gender, and Special Groups, developed the National Strategy for NGOs Sustainability 2022/2023 – 2026/2027.

The strategies, among other things insist on having deliberate partnerships between CSAs/PSOs and the private sector to widen funding opportunities and share technical skills and support. The strategies insist on the CSR model in the functioning of the CSAs/PSOs.[2]

Several factors limit CSAs/PSOs from accessing CSR from corporations/businesses. These factors include:

- a lack of CSR country legal framework,
- the existence of antagonistic relations between CSAs/PSOs and corporate companies due to human rights violations, failure of CSAs/PSOs to prove their social responsibility that they are dealing with inequality, corruption, lack of transparency about CSR
- and accountability and taxation issues on the part of CSAs/PSOs.

To access CSR from businesses, CSAs need to advocate for an effective CSR legal framework and build alliances with the business communities.

5.2 Knowledge, Attitudes and Practices of CSR/CSI

In Tanzania, businesses and CSAs/PSOs fully understand the meaning of CSR. Companies' motivation to engage in CSR includes the traditional culture of philanthropy/charity and African "Ubuntu" values, the desire to attract international investors, responsible performance, company image and related risks, safety concerns, and compliance with (global) regulations and standards. The study found a knowledge gap on the part of CSAs/PSOs on the CSR practice and how they could benefit from it. Businesses also need a clearer understanding of CSAs and CSA/PSOs operations.

The scale of CSR engagement in Tanzania still needs to grow. The cited reasons including the lack of legal

[105] Significant change took place in 2019 through Written Laws Miscellaneous Amendment Act No. 3 of 2019.

[106] The United Republic of Tanzania, Ministry of Community Development, gender and Special groups, National Strategy for NGOs Sustainability (NSNS) 2022/2023 – 2026/2027

push for compulsory CSR for all businesses operating in the country, limited knowledge of existing CSR practices among CSAs/PSOs, lack of a central coordination role, motivation, and limited partnership/collaboration between CSAs/PSOs and the business community. Of importance is the limited participation of businesses in CSR. Mostly foreign firms in the banking, telecommunications, mining, and extractive sectors have been active in CSR.

This section deals with the study findings and describes knowledge, attitudes, and practices regarding CSR by businesses/corporations, CSAs, and PSOs in Tanzania. The section implicitly states reasons preventing the engagement of CSAs/PSOs and businesses in implementing CSR. The discussion will reveal factors underpinning the current situation.

5.2.1 Knowledge, Attitude, and Practice Regarding CSI/CSR by Corporations

Tanzania has many CSAs/PSOs active in health, education, environmental conservation, legal services, and advocacy sectors. CSAs' involvement in public-private partnerships and dialogue is not widely established with CSR. CSR awareness is undoubtedly higher in businesses than with CSAs/PSOs as corporations clearly understand the legal expectations and follow the CSR framework as stated under section 105 of the Mining Act and its 2023 regulations.

For companies where CSR is compulsory, CSR practice is part of the overall company strategy guided by values such as fostering partnerships and building a sustainable legacy. As such, the approach used to implement CSR is grounded in the community needs identified by the Community Development Committee (CDC). For example, gold mining companies allocate funds based on the number of ounces of gold produced yearly. They ensure the engagement of the community to identify, implement, and monitor the implementation of established projects.

Companies engaged in CSR emphasize community ownership for longevity and sustainability. The mining industry successfully implements CSR projects with CSAs, NGOs, media, and the local government. Local government authorities in some mining areas urged that even though they managed the CSR fund, the mining company collaborated with CSAs to implement mutually beneficial activities. The company engages with stakeholders like CSAs through discussions and dialogues coordinated by the district council.

To ensure transparency and accountability, the mining companies publicly communicate CSR budgets, work closely with the District Authority and Community Development Committee, share information through media outlets, and maintain an open community relations office. Mining companies are a good example of engaging with broad stakeholders in addressing social justice challenges, such as providing clean and safe water, local employment, access to health services, and environmental justice.

On the attitudinal side, businesses engaged in the study have a positive outlook toward CSR definition. Companies believe that developing their business, a core function of business in society, means looking after the environment and caring for social needs. Businesses/companies and communities are interdependent upon each other as their expectations and successes are intertwined.

Regarding the challenges and motivations for practicing CSR, businesses face the challenge of monitoring scattered projects and having to select more strategically. Community preferences for implementing small or short-term projects are also a challenge to businesses. However, there are almost immediate positive impacts for the business when funds are used to solve social needs arising from the community around the mining sites including being given a license to operate, building a sustainable legacy, complying with laws

and regulations, and adhering to international standards.

Although mining companies comply with national laws and regulations, communities surrounding the mining project express dissatisfaction with the new rules dictating the funding ratio for CSR projects. The community sees the need to review the CSR laws in Tanzania for more precise expectations determining the amount granted by companies.

For CSAs/PSOs to access CSR from corporate and business, the mining companies request CSAs/PSOs to understand the company's operations and CSR policies, stakeholder engagement, and ways of working. CSAs must learn to communicate and improve their organizational capacity, accountability, and financial and project management skills. However, they should advocate for genuine engagement and collaboration by showing how they impacted community social change. Businesses and the LGAs insist on the importance of CSA/PSOs' engagement with the community through discussions, dialogues, and involvement in CSR initiatives.

Businesses and corporations monitor measure impact of CSR initiatives through social services, environmental conservation, inclusion and diversity, individual income, improved infrastructure and economic opportunities. Still, CSAs face challenges in accessing CSR, the need for better collaboration between CSAs and businesses, and the importance of having a clear legal framework, transparency, and community engagement that promotes sustainable CSR practice in Tanzania.

5.2.2 Knowledge, Attitude, and Practice Regarding CSI by the CSAs in Tanzania

CSAs/PSOs are at least aware of the term corporate social responsibility but the extent of their understanding of CSR depends on the organization's core sector. PSOs see CSR as a means to give back to the community, for the particular benefit of vulnerable groups. CSAs likewise defined CSR as a mechanism for companies to gain societal recognition through investments or interventions. Other CSAs define CSR from a resource perspective to reflect the core organization of the business; that is CSR, as initiatives and activities that corporations undertake to have a positive impact beyond their core business. Broadly, the CSAs/PSOs defined CSR as a commitment by businesses to act ethically, contribute to economic development and improve the quality of life in various aspects. Therefore, all CSAs understand that CSR is giving back to the community.

5.3 Common Practice and Benefits of CSR/CSI

According to PSOs/CSAs who participated in the study, it is not a common practice for them to mobilize resources through CSR and implement social justice projects. CSAs/ PSOs acknowledge that CSR is not a common practice but recognize its benefits, including enhanced project implementation and delivery effectiveness. CSAs/PSOs identified reasons for not accessing CSR, such as dependence on external donor funding, lack of knowledge of the CSR practice, limited working collaboration between CSAs and businesses, and limited trust as companies are reluctant to support CSAs/PSOs working with human rights advocacy campaigns. However, a few CSAs/PSOs have already shown interest in exploring the CSR option as an area for resource mobilization.

The fact that CSR/CSI is voluntary tends to affect the practice. It means that the scale of CSR/CSI initiatives do not always correlate with the company's profits. For instance, telecommunication companies that make billions of dollars but will only give a few desks to schools and call it giving back to the community. The lack of laws governing CSR in many sectors allows businesses to behave irresponsibly and allow abuses in CSR

practice. As such, companies contribute much less compared to the true reflection of the scale of their operations, often while still enjoy tax-free business operations in the country. Despite CSR abuse, CSAs/PSOs acknowledge the importance of CSR for sustainable development in the mining sector. This suggests continued emphasis on transparency, community engagement, and long-term impact assessment.

5.3.1 Annual Funding from CSI/CSR

The CSAs/PSOs in the study are yet to benefit from CSR initiatives, therefore, no one could mention the percentage of their annual funding through CSR. CSAs/PSOs are encouraged to embrace leadership commitment and explore the best strategic partnerships that will assist in securing funds from CSR. In the past, organizations applied for CSR funding from businesses but have not received a response. The remaining majority had never tried to mobilize funding from businesses.

5.3.2 CSAs/PSOs Challenges in Accessing CSR

As they have not yet accessed or received CSR funding to implement their social justice initiatives many CSAs/PSOs did not answer this question. Those who responded to the question mentioned the challenges to include:

- Businesses and companies believe that CSAs/PSOs have funding from other development partners, thus ,they don't need CSR funding.
- Inadequate knowledge and information about businesses' CSR policies.
- Limited interest of business and companies to engage in human rights advocacy.
- Differing mandates between businesses and CSAs. Companies are for business and CSAs/PSOs for social justice causes.
- Lack of knowledge about CSR laws, difficulty in accessing CSR due to business promotion focus,
- Cumbersome taxation processes for CSR grants for CSAs/PSOs make them apprehensive about applying for CSR funding. While CSR funding to CSAs/PSOs is not inherently taxable, CSAs/PSOs and companies must navigate the legal landscape and ensure compliance with tax laws.
- Antagonistic relations due to perceived abuse of the community by businesses, and weak collaboration and communication between CSAs/PSOs and the business sector.

CSAs/PSOs urged businesses and companies to change their attitude towards CSAs/PSOs and try to understand the role of CSAs in promoting access to justice in Tanzania. CSAs/PSOs and businesses can create a powerful synergy when they work together, advancing social justice while promoting sustainable business practices.

5.3.3 CSR Legal Framework and Role of CSAs/PSOs

CSAs/PSOs recognized the absence of a legal framework, which hindered them from benefiting from CSR projects, suggesting advocacy for policy reform. While all understand that there are laws governing CSR for the extractive sector (mining and petroleum), other sectors see this as a voluntary obligation due to the lack of a mandatory legal framework and call for the need for advocating for legal reform, policy dialogues, and building trust to promote CSR. CSAs/PSOs see the existing legal framework as more beneficial to their work. Suggestions from CSAs/PSOs include building alliances/partnerships and relationships with businesses/corporations, aligning missions with corporate values, advocating for legal reform, as means to enhance CSR practice in Tanzania.

6. Learning and Recommendations

6.1 Learning

The study provides lessons on the implementation of CSR in Tanzania. In addition to increasing the literature, the following are the lessons learned from the study:

- CSR in Tanzania is regulated and compulsory in the mining and extractive industries but voluntary in other sectors of the economy. Companies/businesses are left with the discretionary power to determine what to give as CSR. Failure to regulate CSR initiatives resulted in irresponsibility in their interaction with the community, including offering resources that do not correlate with their business gains. For instance, telecommunication companies are assumed to make billions of dollars but give few desks to schools, naming it "give back to the community." This calls for having a law regulating CSR for all business sectors.
- There is an existing knowledge gap among CSAs/PSOs on CSR practice, companies/businesses' CSR policies, and the general laws governing CSR in the country. Also, businesses have a knowledge gap on the role of CSAs/PSOs. This calls for improved communication and collaboration between CSAs/PSOs and enterprises.
- There is a need for CSAs/PSOs to gather information on CSR, align their missions with corporate values, and build successful, long-term relationships to tap into the potential of CSR for their projects.
- Businesses/Corporations and CSAs/PSOs must embrace transparency and accountability in implementing social justice initiatives. A non-disclosure policy prevents firms from being transparent on CSR issues.

The politicization of CSR in Tanzania impacts its effectiveness and the government's central coordination. Ensuring compliance with CSR initiatives seems complicated. Governments need effective mechanisms to monitor and enforce CSR practices. Soft laws (non-binding guidelines) may need to be revised, and burdensome regulations (legally binding requirements) can be complex to implement.

Cooperation between businesses/companies and CSOs/PSOs is rarely initiated. The reasons include a need for more trust between the two and CSAs/PSO policies that prevent cooperation with businesses to preserve their neutrality.

6.2 Recommendations

CSR is a way for businesses to show they're doing what suits profitability, the environment, and society. CSR can help companies enhance public trust, attract and engage employees, achieve their commercial objectives, promote equality and diversity, and address social issues. Moreover, having nationally compatible CSR requires a time-determined operational framework, expertise, and strong CSA/PSOs. The presence and roles of CSAs/PSOs advocating for CSR are still modest. This is because the CSAs/PSO sector needs to see CSR as a source of income. CSAs/PSOs in Tanzania should be the cornerstone in sensitizing, organizing, mobilizing, and promoting CSRs. The following recommendations can help CSAs/PSOs unlock CSR/CSI resources for social justice work.

6.3 Recommendations for CSAs/PSOs

No.	Recommendations	Responsible Institutions
1	CSOs/PSOs to forge working partnerships, build alliances, and collaborate with businesses in dealing with social justice issues through CSR initiatives. Alliance building with companies will help CSAs/PSOs improve their skills and access to technology, build their capacity, and change their attitude from solely depending on external donors and instead shift towards potentially accessing CSR from businesses.	Africa Philanthropy Network (APN) National Council for NGOs (NaCoNGO), Tanganyika Law Society (TLS), Legal and Human Rights Center (LHRC), HakiRasilimali, Foundation for the Civil Society (FCS)
2	CSAs/PSOs should understand the CSR ecosystem proactively, start accessing funding from businesses, and implement their missions. This will be possible if they improve networking among themselves, with corporations, and government agencies.	APN, NaCoNGO, LHRC, Legal Services Facility (LSF), Tanzania Paralegal Network (TAPANET) Tanzania Women Media Association (TAMWA)
3	CSAs/PSOs need to align their projects with district or local government authority plans, communicate, and dialogue with the authority on how to implement social justice projects through CSR jointly. The law requires Compulsory CSR funding to be channeled through the local government authorities. Therefore, collaboration and working with LGAs is necessary for CSAs/PSOs to tap into the resources allocated to CSR.	APN and NaCoNGO, TLS, LHRC, HakiRasilimali, Tanzania Gender Network Program (TGNP)
4	CSAs/PSOs to invest in communication, and knowledge management systems to share information and best practices with businesses/corporations. CSAs/PSOs and corporations to create online platforms and connect to find suitable partners and funders. Funders could be more flexible with their funding requirements, such as allowing for longer-term projects and funding for awareness programs.	APN, TAMWA, Media Houses, Jamii Forum and the Media Council of Tanzania
5	There is a need to measure the impact of CSR projects. Measuring and quantifying the impact of CSR projects, especially social justice awareness projects, is difficult due to the need for standardized impact measurement tools and frameworks.	APN, LSF, LHRC, FCS and TGNP
6	Improve information sharing between CSAs and the business communities on social justice best practice initiatives and the lessons learned. This will help strengthen their relationships and create trust between them.	APN, TAMWA, Media Houses, Jamii Forum, the Media Council of Tanzania, LSF, LHRC, FCS and TGNP
7	CSAs/PSOs should refrain from being antagonistic to the business and cooperation. They need to embrace constructive criticism that promotes CSR in the country.	APN, LHRC, NaCoNGO, Executive Director, Centre for Widows and Children Association (CWCA), TGNP, LSF, FCS
8	Forge alliances, advocate, and raise an awareness campaign to the investors and companies working in their community to spend budgeting time together so that the needs of each part can be exposed during budget planning sessions so that the demands of each part are known and planned during that session.	APN, LHRC, NaCoNGO, Executive Director, Centre for Widows and Children Association (CWCA), TGNP, LSF, FCS

No.	Recommendations	Responsible Institutions
9	CASs/PSOs to conduct a thorough analysis by mapping out companies and investors investing or working within their communities to underscore their priorities and then design projects that meet the demands of the two, i.e., the communities and the companies.	APN, LSF and NaCoNGO
10	CSA/PSOs need to collaborate, engage, and align their work with what the businesses/corporations are doing. In other words, engage with corporations that align with CSO missions. Develop partnerships that go beyond monetary contributions, including in-kind support, employee volunteering, and shared expertise.	APN, NaCoNGO, TLS, TGNP, FCS, CWCA, LSF
11	Tap into corporate networks to access funding opportunities. Attend industry events, conferences, and networking sessions to connect with potential business partners.	APN, NaCoNGO, TLS, TGNP, FCS, CWCA, LSF

6.4 Recommendation for Businesses/Corporations

The following are the recommendations for the businesses/corporations:

No.	Recommendations	Institutions
1	Refrain from human rights abuse and taking rules into their own hands. They can avoid that by adhering to laws, policies, and OECD guidelines on human rights, employment relations, the environment, disclosure of information, science and technology competition, and consumer interest.	Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), State Mining Corporation (STAMICO), Geita Gold Mines, (GGM) and Ministry of Minerals
2	Create awareness among the public, particularly to CSAs/PSOs, on the company's CSR policies and call upon CSAs and other stakeholders to participate in its implementation.	Tanzania Private Sector Foundation (TPSF), GGM, Tanzania Mining Association, Tanzania Mining Commission, Oil and Gas Association O Tanzania
3	Align their CSR efforts with social justice courses and collaborate with CSA/PSOs in implementing CSR initiatives.	STAMICO, Tanzania Women Chamber of Commerce, TCCIA, Milembe Construction Company Ltd, Tanzania Private Sector Foundation (TPSF)
4	Create awareness among the public, particularly to CSAs/PSOs, on the company's CSR policies and call upon CSAs and other stakeholders to participate in its implementation.	Confederation of Tanzania Industries, Tanzania Bankers Association, TCCIA, Tanzania Mining Association, Mining Commission of Tanzania, Confederation of Tanzania Industries

No.	Recommendations	Institutions
5	Align their CSR efforts with social justice courses and collaborate with CSA/PSOs in implementing CSR initiatives.	TCCIA, Geita Gold Mines, (GGM), Tanzania Business Owners Association, Tanzania Bus Owners Association, TPSF
6	Forge working relations with CSAs/PSOs by helping them improve their governance, project management, and technology skills.	TPSF, Tanzania Business Owners Association, Tanzania Mining Association, Tanzania Bankers Association,
7	Engage with CSAs/PSOs through open dialogues and unveil a common ground. Businesses/corporations can play a crucial role in providing a platform for CSAs/PSOs to converge and exchange best practices, tackle common challenges, forge new partnerships, and take more significant strides toward improving social justice work and bringing societal change.	TCCIA, TPSF, GGM, Tanzania Association of Bankers, Tanzania Association of Oil Marketing Companies, Tanzania Chamber of Mines, Tanzania Business Women Association, Tanzania Cigarette Company, Tanzania Portland Cement Company (TPCC)

6.5 Recommendation for Government Institutions

The following are the recommendations for the businesses/corporations:

No.	Recommendations	Government Entity/Agency
1	Enacts comprehensive laws and regulations to enforce CSR actions in all corporations working or investing in Tanzania. The law and its related rules will bring about uniform applications and positive relations between the actors and all companies including CSAs/PSOs. By setting clear guidelines and expectations, the government can ensure corporations operate responsibly.	Parliament, Ministry of Mining, LGAs, the Mining Commission of Tanzania, Ministry of Industry, Trade and Marketing
2	Collaborate with businesses, CSAs/PSOs, and other stakeholders to develop CSR programs. Joint efforts can lead to more impactful CSR initiatives.	Ministry of Mining, Mining Commission, Ministry of Industry, Trade and Marketing, Tanzania Investment Centre (TIC), State Mining Corporation
3	Have a national mechanism for coordinating and monitoring CSR initiatives and their impacts.	Ministry of Mining, Mining Commission, Ministry of Industry, Trade and Marketing, Tanzania Investment Centre (TIC)
4	Raise awareness about CSR among businesses, investors, and the public. This could be done through public campaigns and educational programs.	Ministry of Mining, Mining Commission, Ministry of Industry, Trade and Marketing, Tanzania Investment Centre (TIC)
5	Invest in training programs to enhance the understanding of CSR principles and practices among government officials, politicians, business leaders, and civil society actors.	Ministry of Mining, Mining Commission, Ministry of Industry, Trade and Marketing, Tanzania Investment Centre (TIC)

No.	Recommendations	Institutions
6	Offer tax breaks or other financial incentives to companies that invest in CSR. This encourages businesses to allocate resources towards social justice causes. Conversely, impose penalties for none compliance.	Tanzania Revenue Authority, TRA, LGAs and the Mining Commission of Tanzania
7	Strengthen governance mechanisms to prevent misuse of CSR funds by corrupt elites. Ensure that funds benefit local communities as intended.	Ministry of Mining, Mining Commission, Ministry of Industry, Trade and Marketing, Tanzania Investment Centre (TIC), Parliament and the LGAs
8	Invest in research on CSR/CSI best practices, impact assessment, and social justice issues. Encourage universities, research institutions, and CSAs/PSOs to contribute to this field.	Higher Learning Institutions, the Mining Commission of Tanzania, Ministry of Industry, Trade and Marketing

7. Conclusion

The mining and extractive industries are mandated to implement Corporate Social Responsibility (CSR), while other businesses can determine their community contributions. Legal frameworks enforce mandatory CSR in the mining and extractive sectors, while no such regulations exist for other companies within the country. This underscores the necessity for a national law governing CSR practices across all industries. While the concept of CSR is widely understood by companies and Civil Society Organizations (CSOs), there still needs to be more awareness and effective implementation.

According to reports, 100% of CSAs/PSOs need help accessing CSR support from businesses due to a limited understanding of corporate CSR policies. CSAs/PSOs must enhance their comprehension of international CSR standards. Conversely, businesses typically possess more comprehensive knowledge and adhere to CSR guidelines established by national laws, policies, and international standards. CSAs/PSOs must actively communicate and collaborate with companies to facilitate access to CSR funding. Establishing mutual trust and fostering partnerships can facilitate improved CSR implementation and promotion.

The government can play a central role in coordinating efforts to enhance CSR practices nationwide. As CSR awareness grows, it requires collective promotion and stakeholder engagement.

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- The Monrovia Principles.

9. Annexes:

- Inception report detailing the methodology and process for implementing the task.
- Literature Review
- Key informants interview guide.
- Transcribed/responded interview guide.
- Analytical Draft Report.
- List of Respondents.