

# Chapter 6

## Corporate Social Responsibility in Tanzania

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**Abstract** Corporate social responsibility (CSR) origins traced with early industrialists is now viewed as “one of, if not the most important issue of our time” [Hopkins (The planetary bargain: Corporate social responsibility comes of age. Macmillan, 2007)]. Its concept is *dynamic, multifaceted and global*; but it has proved to be a contentious matter across the world. It is a plethora of concepts that have emerged to express the role and responsibilities of business in society [Judy (Corporate Social Responsibility in Africa: Definitions, Issues and Processes, 2012)] which has developed a vast body of literature that supports and critiques its principle of the triple bottom line that has left a lot of un-attempted questions from practitioners and academia in most developing countries and, in particular, Tanzania. These questions, among others include what role do politicians, government regulation, legislation, and voluntary standards play in the adoption of CSR strategies? Which CSR theory is currently adopted? What are the benefits of CSR practices taking into consideration its cost to implement? What are the challenges and opportunities faced by both public sector and private companies seeking to engage in CSR programmes? The aim of this paper is to explore and critically review how CSR is embryonic and being practiced in Tanzania. The questions asked above are examined in a deep review of literature. The study employs inductive approach with a cross-sectional literature review which applies the analytical research method to underpin the subject matter. More than 40 current articles, including peer and non-peer reviewed research papers, surveys and several materials such as books and news paper have been gathered and reviewed accordingly. The analysis reveals that the CSR awareness and practice in Tanzania is increasing at a significant rate, despite the fact that there are a lot of challenges and barriers which hinder its promotion. A number of factors influencing and promoting CSR practices, including CSR opportunities in Tanzania, are also explored in detail. By accumulating knowledge of, and recommending continues improvements in CSR, this work is expected to be of high interest to create awareness to practitioners, researchers, academicians, politician’s, investors and the nation at large. This in turn will help to improve the country’s competitiveness in attracting CSR

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practices, as well as encouraging both foreign and local entrepreneurs to comply with CSR standards and codes of practice.

## 6.1 Introduction

It goes without saying that there is far more research on corporate social responsibility (CSR) in developed than in developing countries particularly in Tanzania. Also it goes without denigration that CSR plays a key role in contributing to sustainable development while enhancing a country's innovative potential and competitiveness. Yet, one could claim that the need for CSR is more pronounced in the latter since there are gaps in social provision and governance. In other words, constituencies and institutions providing social goods are generally fewer in developing countries than in their wealthier counterparts. Under these circumstances, companies tend to come under heightened requirements and expectations to fill those gaps (Baughn, Bodie, & McIntosh, 2007). In recent years, there has been a significant growth in the number of enterprises that have an explicit policy on CSR. At the same time, the practice of CSR has evolved considerably. In an increasing number of companies, CSR and sustainability have become cross-cutting issues that are deeply integrated within both operations and strategy (Lauwo, 2013).

CSR can contribute to a number of social, environmental and economic policy objectives. Traditionally, in Tanzania, Corporate Social Responsibility (CSR) is widely understood as philanthropy ("*doing good with part of the profit*") and thus refers to charitable community support projects in most cases. In the contemporary global business environment, CSR generally refers to sustainable business performance, i.e. the principle to generate profit itself in a socially and environmentally responsible way (Mader, 2012). Community involvement and development is part of this, but other aspects, such as labor practices/human rights, environmental friendly production methods, and fair and transparent operating practices are equally important. To date most of the key concepts and tools addressing CSR have been developed globally by and for large enterprises leaving a considerable gap for SMEs. Whenever possible, this chapter also considers the situation of SMEs.

## 6.2 Historical Background of CSR in Tanzania

The historical background of the CSR in Tanzania started with CSR introduction in 1950s and passed through several phases including the pre- and post colonial era. Since independence in 1961, there has been a strong local desire to encourage and maintain ethical business practices, public accountability, transparency and good governance in Tanzania. To address and promote CSR in Tanzania, a number of

institutional reforms (Policy Forum, 2007) as well as rules and regulations had been formulated from time to time.

The reforms were aimed to replace the capitalist private sector market economy inherited from the colonial government with the state owned centrally planned and controlled economy (Ngowi, 2007). Examples of these reforms were contained in the Ujamaa policy which called for *self-reliance* oriented from economical and political policies. However, lack of public accountability and too much discretion and monopoly control skewed the benefit in favour of the political elite instead of the intended societal beneficiaries (Avi-Yonah, 2006; Bagwacha, Mbele, & Van-Arkadie, 1992; Lauwo, 2013).

The rules and regulations were formulated to promote public accountability and good governance and to foster good CSR practices. Among others, include the Arusha Declaration enacted the late Mwalimu Julius K. Nyerere's Government; major legislative reforms made in 1990s and many other initiatives which are discussed in Sect. 6.3 hereunder. However, to date there is inadequacy of regulatory controls on public accountability and transparency in respect to corporate responsibility.

In fact, the Tanzanian government failed to create adequate policies and institutional structures which would promote public accountability, responsibility and transparency in the state-owned enterprises (SOEs) (Fulgence, 2013, 2014; Melyoki, 2005). As a result, various anti-social practices (such as corruption, embezzlement, nepotism) have become endemic in Tanzania and so has severe and widespread poverty (Heilman & Ndumbaro, 2002).

### 6.3 The Legal and Regulatory Framework in Tanzania and CSR Practices

It has been pointed above that since independence in 1961, there has been a strong local desire to encourage and maintain ethical business practices, public accountability, transparency and good governance in Tanzania. Thus, successive Tanzanian governments have attempted to pass new laws and regulations to promote public accountability, good governance and to foster good CSR practices (Lauwo, 2013). However, as the post-independence codes of conduct retained most of the features of the codes from the former colonial regime,<sup>1</sup> Tanzania's ability to promote CSR reporting and to protect the public interest has remained limited (Shivji, 1976). For example, the Companies Act 1932–CAP 212 (as amended), which was enacted in 1929 during the British colonial period and which laid down requirements for addressing governance issues in the colonial government, remained in force for

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<sup>1</sup> While colonial codes of conduct were created to deepen the colonial interest of wealth accumulation, their pertinence in addressing post-independence socio-political and economic issues in Tanzania, and CSR practices in particular, has been questionable (Shivji, 1975).

many years in post-independence Tanzania and was not amended until 2002 (Lauwo, 2013). Although the Companies Act of 1932 required directors to improve corporate disclosure and to act in good faith to promote the best interests of the company, stakeholder interests have remained subordinate to the financial interests of shareholders. To date despite these amendments made in 2002, most of the things still remained in force.

In 1967, President Nyerere's government enacted new codes of conduct, enshrined in the Arusha Declaration,<sup>2</sup> with the aim of promoting socio-economic development, public accountability, responsibility, good governance and corporate responsibility. However, despite the rhetoric of the Arusha Declaration, the reality left much to be desired by Tanzanian citizens (Killian, 2006; Lauwo, 2013). Thus, laws and regulations continued to promote rent-seeking practices among the elite at the expense of the needs of the wider society. This constrained the possibility of promoting corporate disclosure, public accountability and good governance (Fischer, 2006).

In the 1990s, major legislative reforms were implemented by the Tanzanian government in order to integrate its economy into the global market. This led to a proliferation of new laws and regulations which contained, *inter alia*, provisions requiring public accountability, responsibility, transparency, and enhanced corporate disclosures (Lauwo, 2013). These laws and regulations also sought to address and promote the issues of environmental protection and management. For instance, in 1997, in line with Agenda 21 of the Rio Declaration (which required a cross-sectoral integration of policies, plans and programmes for the effective management of the environment), the National Environment Policy (NEP) was introduced. The NEP required companies to ensure the sustainable and equitable use of resources without degrading the environment or risking health and safety. However, although the NEP required companies to prevent and control environmental degradation in Tanzania, the reality has left much to be desired.

Following the global environmental concerns of the UN Conference on the Environment and Development (UNCED) at the Earth Summit in Rio Janeiro in 1992 and reaffirmed in Johannesburg in 2002, Tanzania has had to implement other environmental law reforms. Thus, in 2002 the Tanzanian government enacted the Environmental Management (EM) Act No. 20 of 2004 to replace the National Environment Management Council (NEMC) Act of 1983. The EM Act (2004c) requires companies to submit an environmental impact assessment (EIA) together with an environmental management plan (EMP), before commencing operations. The Act requires companies to control and prevent pollution, manage waste products, and provide restoration plans. The Act set out the penalties for failing to comply with the provisions; however, as the penalties for breach have remained

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<sup>2</sup>The Arusha Declaration was pronounced by President Julius Nyerere on 5 February 1967. Outlining the principles of Ujamaa, Nyerere's vision of socialism sought to bring the economic and political spheres under state control. The Ujamaa policy called for self-reliance oriented economic and political policies to replace the capitalist private sector market economy inherited from the colonial government (Ngowi, 2007)

relatively low, companies may decide that it is cheaper to pay the penalty than to internalize the environmental costs (Fischer, 2006; Lauwo, 2013; Moon & Vogel, 2008). For this reason, to date the environmental reforms may have little impact.

In an attempt to address local and global pressures and to improve CSR, in 2002, the Tanzanian government enacted the Companies Act 2002 (CA, 2002), which amended the Companies Act 1932. The CA 2002 made important changes to Tanzanian company law in order to incorporate global developments into domestic law with regard to accounting disclosures, corporate governance and directors' duties. For instance, section 183(1) provides the: 'matters directors of the company must have regards to in the performance of their functions, which include, having regard to the interests of the members, company's employees' and stakeholders. Despite this requirement the stakeholder interests are often subordinated to the pursuit of shareholder interests. Furthermore, while section 206 of the CA requires audited financial reports to disclose details of the remuneration of directors and other officers, there is no obligation on companies to disclose information about, for instance, employee discrimination, employee health and safety, tax planning schemes, pollution and environmental degradation caused by corporate activities, and social difficulties caused by corporate acts and omissions in local communities (Curtis & Lissu, 2008; Lauwo, 2011, 2013).

In response to the requirements of the International Labour Organization (ILO) (2008) and the Universal Declaration of Human Rights (UDHR) with regard to employee working conditions and human rights issues, the Tanzanian government enacted the Employment and Labour Relations Act (2004a) and the Labour Institutions Act (2004b) (which came into force in 2007 and 2006 respectively). In response to ILO requirements about the importance of improving health and safety in the workplace and reducing workplace injuries and accidents, the Tanzanian government enacted the Occupation Health and Safety Act (2003) and the Workers' Compensation Act (2008). These enactments contain provisions requiring companies to improve workplace conditions and to protect employees against hazards to health and safety arising out of, or in connection with, activities at work. However, despite these provisions, there is much to be desired in the workplace in Tanzania (Detomasi, 2008).

A number of laws and regulations have also been enacted in Tanzania to impose obligations on companies in respect of a variety of social issues, including occupational health and safety, labour standards, non-discrimination and environmental protection. However, the ability of these provisions to promote public accountability, good governance, corporate responsibility and transparency has not yielded positive results (Lauwo, 2013).

The inadequacy of regulatory controls on public accountability, transparency and corporate responsibility in Tanzania has attracted both local and international NGOs attention. NGOs and other pressure groups (including academia and the media) have expressed concern about the activities of corporations, as their pursuit of profit and the maximization of shareholder returns is often in conflict with the social welfare of ordinary citizens (Action Aid, 2008; Christian Aid, 2005, 2008).

## 6.4 The Concept of CSR and Its Importance

CSR is located in wider systems of responsibility in which business, governmental, legal and social actors operate according to some measure of mutual responsiveness. CSR theories, concepts and ideas primarily originate from market economy countries with relatively strong institutional environments in which regulation is efficient and fairly enforced (Dobers & Halme, 2009). Yet in a number of emerging economies and developing countries with weak institutional environments underlined by arbitrary enforcement of law, bureaucratic inconsistency, insecurity of property rights and corruption, corporate social responsibility may get a very different twist (Emel, Makene, & Wangari, 2012).

Since its introduction in the 1950s the concept of CSR has received considerable attention at various circles of development discourses; however, there is still no consensus today as to how the concept should be defined (Lema & Bahri, 2013). According to a recent online study (Dahlsrud, 2008), the most commonly used definitions of CSR come from the Commission of the European Community in 2001 (*'A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis'* as found in Dahlsrud (2008, p. 7) and from the World Business Council for Sustainable Development in 1999 [*'The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life'* as found in Dobers and Halme (2009)]. Both organizations have more recent definitions, but they have not been in use for long. There are multiple definitions provided by different authors, scholars, key organizations and actors out of which (Dahlsrud, 2008) analyzed 37 definitions of CSR.

These multiple definitions are in part an evidence of a rather complex and multi-dimensional nature of CSR practices. Richardson (2000), Dahlsrud (2008) had once noted that a single term CSR has also been referred to under a number of different phrases (connotations) namely corporate citizenship, corporate philanthropy, corporate giving, corporate community involvement, community relations, community affairs, community development, corporate responsibility, global citizenship, and corporate societal marketing. To date there is no a common definitions/meaning of the term CSR. These definitions provide the principle focus and implications of CSR in general as discussed hereunder.

## 6.5 The Principle Focus and Implications of CSR

Aforementioned, there are several meanings of CSR concept which provides a number of principle focus and important implications as follows:

### ***6.5.1 The Integration of Social and Environment***

The fact that CSR is the integration of social and environmental concerns within business operations means that CSR is not just philanthropy. The focus is on how enterprises do their daily work: how they treat their employees, how they produce goods, how they market them, and so on. The implications of this concept on CSR is not so much about what enterprises do with their profit, but how they make that profit (Dahlsrud, 2008). This is contrary to philanthropy point of view which is now practiced in Tanzania.

### ***6.5.2 The Integration with the Stakeholders***

Integration with stakeholders is a crucial aspect of CSR. Effective CSR requires dialogue and partnership with stakeholders such as trade unions, public authorities, non-governmental, and business representative organizations (Lema & Bahri, 2013). In practice, this principle is giving a little consideration in Tanzania. In most cases, the organizations consider the integration with their shareholders rather than stakeholders.

### ***6.5.3 CSR Is Described as a Voluntary Concept***

By describing CSR as voluntary, this definition implies that CSR relates to what enterprises can do in the social and environmental fields over and above what they are required to do by law (Dahlsrud, 2008). This aspect of the definition works well within the European Union and in other contexts where the rule of law generally applies. In some countries, however, CSR can in the first place be a question of getting enterprises to comply with their legal obligations (Dobers & Halme, 2009). In Tanzania although the rules, regulations and laws are made, its reality practice has left much to be desired (Lauwo, 2013). In most cases, this principle is applied as voluntary and as a tool for business competition.

### ***6.5.4 CSR Concept Complexity***

CSR is a very wide-ranging concept, which is one reason why measuring its uptake and impact presents complex methodological problems. It is often divided into four main areas: workplace, market-place, environment and community (Dahlsrud, 2008; Lauwo, 2013).

- Workplace CSR refers to how a company treats its employees. It includes issues such as recruitment, work-force diversity, pay and working conditions, health and safety, and recognition of trade unions. It can also refer to human rights issues.
- Marketplace CSR covers the ways in which a company operates in relation to its suppliers, customers and competitors. It covers issues such as responsible advertising and marketing, dealing with customer complaints, anti-corruption measures and ethical practice, and imposing social and environmental requirements on suppliers.
- Environment-related CSR describes the measures a company can take to mitigate its negative impact on the environment, for example energy efficiency measures or less use of pollutants. It can also refer to goods and services that actively help to improve the environment.
- Community-related CSR refers to the relations between the company and the citizens and communities that may be affected by its operations. It includes issues such as human rights, dialogue and partnership with potentially affected communities, and active contribution to community wellbeing, for instance through employee volunteering schemes.

Some of these areas inevitably overlap in practice. For example, the environmental dimension of CSR can be of great importance in relations with communities affected by the operations of an enterprise (Mader, 2012). Transparency and communication about social and environmental performance are crucial aspects of CSR which cut across these four areas. The practice of publishing sustainability or CSR reports has become increasingly common, especially amongst large enterprises while SMEs does not consider it necessary.

Despite these numerous definitions and principle implications for CSR, describe above, in order to maintain consistence throughout the article, the author adopted the CSR definition from the Commission of the European Community in 2001 “*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*” as found in Dahlsrud (2008, p. 7). However, to make it easier for the reader to follow the concept presented, where deferent definition is used within this article, the author has indicated it.

## 6.6 Key Stakeholders Promoting CSR and Their Practices

Although the concept of CSR is relatively new in Tanzania, it has been practiced for a long time. A number of initiatives reflecting its presence have been carried out by both public and private business institutions. CSR has received attention from the local and international development partners who bring in financial and technical resources. These include agencies such as DFID; ICUN, GEF; WWF; FAO; WB; USAID; UNDP; UNEP, CARE, as well as Governments of Finland, Norway,



Denmark, Netherlands and Sweden. According to Lauwo (2013), Richardson (2000), the CSR landscape in Tanzania is developing fast. At present it is mainly driven by:

1. The international business sector, in particular the extractive industry, which has a special interest in following international standards for responsible/sustainable management and performance.
2. An “anti-corruption” movement in politics which reflects on the private sector.
3. Local and regional business initiatives that wish to increase the visibility of CSR.

A lot of the stakeholders from different levels have shown positive initiatives in promoting the CSR activities in the Country. Some of these stakeholders are discussed hereunder.

### ***6.6.1 The Government***

Businesses are always expected to be more innovative in creating better relations with the immediate communities as doing this safeguards their own interests. But at the same time, the overall responsibility for the welfare of the communities, including mobilizing contributions from other stakeholders, remains to be the primary role of the government. Whether the government uses legislative instruments or other forms of inducements, it is in its interest to ensure that resources of the country are exploited for the benefit of both investors and the citizens. To promote the CSR activities in the country, the following initiatives were established by the Government:

The **Tanzania National Business Council (TNBC)** is the formal forum for consultation between the public and the private sectors, chaired by the President of Tanzania. The council is made up of 40 representatives, 20 from the private sector and 20 from the Government and includes representatives of organized labour and academia. Its agenda is proposed by the Tanzania Private Sector Foundation (TPSF) (Lauwo, 2013). The TNBC also established the **Local and International Investors’ Round Tables** consisting of members from the Government, Tanzania private business and representatives of foreign investors, respectively, as well as the **SMART partnership** hub for dialogue from local to district, regional and national to international level, including small and informal sector players, too.

The **Tanzania Investment Centre (TIC)** was formed as primary agency of the Government to promote and facilitate investment in the country and to advise the Government on investment related matters. TIC is also assigned to coordinate projects within the scope of the **Public-Private-Partnership Act, 2010**, for the mainland, which encourages the business sector to be a “development partner” to the country, by following pro-poor business models on the one hand, and by supporting the country’s development goals, on the other. The Act includes rules and guidelines to promote private sector participation in the provision of public

services through partnership projects that access investment capital, managerial skills and technology.

The **Tanzania Mineral Audit Agency (TMAA)** under the **Ministry of Energy and Minerals** was established to facilitate the maximization of Government revenue from the mining industry through effective monitoring and auditing and to ensure sound environmental management in the mining areas. The **African Peer Review Mechanism**, voluntarily adopted by the member states of the African Union, promotes and re-enforces high standards of democracy and political governance, economic governance, corporate governance and socio-economic development. It is a self-monitoring mechanism. Recently, Tanzania has undergone its first review (Lema & Bahri, 2013), and program has show positive results (Corrigan, 2015). Tanzania is also a member of the **African Parliamentarians Network Against Corruption (APNAC)** which seeks to strengthen parliamentary capacity to fight corruption and promote good governance and NEPAD which was designed to promote sustainable development and growth in the continent through African Partnerships and regional co-operations.

### ***6.6.2 Foreign Governments and International Aids***

International development agencies such as the United Nations, the Organization for Economic Cooperation and Development, the European Union and others have developed guidelines, principles and other instruments that set the tone for social norms for governments and organizations. The International Labour Organization plays an important role as well in integrating labor standards and social dialogue as key aspects of CSR in its member states including Tanzania. USAID supports public-private partnerships that aim to significantly expand and deepen the impact of development assistance by linking U.S. foreign assistance with the resources, expertise, and creativity of private sector partners.<sup>3</sup> This enables enterprises to rethink their appropriate roles as corporate citizens. Norwegian Church Aid in Tanzania supports civil society in poverty reduction activities and environmental issues. The Tanzanian German Programme to Support Health shares a goal with the Health Sector Reform to improve the health and well-being of all Tanzanians, with a focus on those most at risk and to encourage the health system to be more responsive to the needs of the people. The Global Reporting Initiative is a partnership between the United Nations Environment Programme (UNEP) and the Coalition for Environmentally Responsible Economies (CERES) aimed at developing voluntary guidelines for private sector companies and other enterprises to use as they report on the economic, environmental, and social effects of their activities, products, and services (Cooper & Owen, 2007). This initiative is also operational in

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<sup>3</sup> [http://sa.usaid.gov/southern\\_africa/content/global-development-alliance](http://sa.usaid.gov/southern_africa/content/global-development-alliance), as accessed on 9th April 2014.

Tanzania. A number of these development agencies have formed the **Development Partners Group (DPG)** to harmonize and coordinate policy dialogue in the management and administration of aid to Tanzania.

Furthermore, certain agencies, such as the Danish, UK and German, has shown particular interest in supporting anti-corruption and ethical business initiatives. The Canadian International Development Agency is very much engaged in supporting responsible mining, particularly in collaboration with African Barrick Gold, which developed from a Canadian corporation; while China, India, Japan, South Korea, Brazil and other partner countries represented in Tanzania focus more exclusively on trade relations and collaboration in infrastructure projects.

### **6.6.3 The Private Sector**

The idea that business is part of society, and therefore has community and national responsibilities is becoming more significant and established in the culture and economic history of many African countries including Tanzania. This combined with the influence of multinationals and international institutions such as the UN Global Compact means that CSR is being carried out both by local businesses and foreign investors, and is increasingly encouraged by governments. Companies recognize their role of not only giving back to community but also managing risks, attracting capital, driving innovation, developing new markets, differentiating products and services in a competitive market as well as complying with present and future regulatory requirements.

Over the last few years in Tanzania, most foreign firms in the banking, telecommunications and mining sectors have been active in CSR. Particularly, their charitable activities are covered by the media on a regular basis as shown in the snapshot provided at the beginning of this chapter. In 2010 and 2012, Bank M, in collaboration with the East African Business Council (EABC), introduced and sponsored the **East African CSR Awards** to recognize companies excelling in various aspects of CSR. More than 50 companies participated in this event. The initiative was designed and coordinated by Africa practice, an international consultancy firm. It generated a lot of publicity and contributed to higher awareness on CSR in Tanzania.

In the **mining sector**, some of the companies subscribing to CSR principles are Barrick Gold with its much publicized “responsible mining” approach, AngloGold Ashanti, Resolute Mining, and Tanzanite One. A growing number of companies in the **oil and gas industry**, investing or looking to invest in Tanzania, also have CSR aspects in their focus.

International **Audit, Tax, and Accounting firms** such as Deloitte, KPMG, PWC, Ernst and Young, Innovex and BDO have CSR high on their agenda and provide or consider providing services in this area in Tanzania. A number of business organizations and networks show increasing interest in CSR, such as the **CEO Roundtable** which brings together over 60 leading companies in Tanzania in

a forum for business-related and policy dialogue. The **Tanzania Responsible Business Network (TRBN)** unites companies with a focus on sustainable and ethical business behavior, particularly to champion anticorruption initiatives in the country's private sector.

**Tanzania Private Sector Foundation (TPSF)** is an initiative by the private sector to promote private sector-led social and economic development in Tanzania with a focus on policy and capacity building. Supported by a number of international donors, TPSF works closely with the Tanzania National Business Council (TNBC). A number of industry-based umbrella organizations exist in Tanzania, such as the **Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA)** which operates offices in most regions and districts in the country to provide business advice, development and intermediary services at a local level. TCCIA also supports dialogue and partnership between the private and the public sector, with media organizations and with civil society.

The **Confederation of Tanzania Industries (CTI)** operates from Dar es Salaam, Arusha/Moshi, Mwanza and Tanga and has over 280 small, medium and large enterprise members to lobby and advice the Government on an enabling industry environment in view of positive contributions to the country's overall development.

The **Tanzania Chamber of Minerals and Energy (TCME)** has close to 60 members which are active in the mining sector from exploration to production. It acts as a voice for the industry and a mediator between the mining investment community and key stakeholders, including the Government and the public.

Examples for business groups with a particular country focus are the **American Chamber of Commerce** and the **British Business Group Tanzania (BBGT)**. The latter works closely with the British High Commission and it is also the representative of UK agencies and other stakeholders who work together in order to improve the business environment and economic potential of Tanzania. The American Chamber of Commerce shares similar goals. Both of these organizations also aim at strengthening the growing business ties between respective home countries and Tanzania. Service clubs, such as the **Rotary and Lions Clubs**, bring together business and professional leaders in order to organize specific campaigns for community development and to support various charity projects. The **Association of Tanzania Employers (ATE)** represents the interests of more than 900 members, including business associations and individual enterprises, large or small, both, in the private and parastatal sectors. It involves itself in dialogue with the Government, Trade Unions and national tripartite bodies, such as the National Social Security Fund (NSSF), Zanzibar Social Security Fund (ZSSF), the Public Servants Pension Fund (PSFF); Local Authority Provident Fund (LAPF) etc., to bring about sustainable socio-economic development in Tanzania. The ATE provides to its members advisory and representation services in areas such as legal and human rights and human resources development.

### 6.6.4 *The Civil Society*

Tanzanian civil society involvement in public-private sector dialogue is generally weak and calls have been made for greater representation of civil society organizations (CSOs) in order to ensure broader and more inclusive dialogue processes, particularly at the local level. One of the most active CSOs in the country is the Foundation for Civil Society, a Tanzanian non-profit company that holds Public Policy Dialogues (PPD) to bring different stakeholders together to discuss developmental issues.<sup>4</sup> Although there is no evidence of the direct involvement of the Foundation in CSR related activities in Tanzania, the Foundation in collaboration with other institutions like the East Africa Association of Grant Makers (EAAG) supports the recognition of outstanding contributions of individuals and organizations to strategic social development and to the growth of the philanthropic movement in East Africa.<sup>5</sup>

The **Foundation for Civil Society** is a grant-giving organization that aims to establish an intermediary support mechanism for civil society organizations in Tanzania to increase capacity and enable effective engagement in poverty reduction. It holds public policy dialogues to include different stakeholders in discussions on development. Tanzania has a large number of Civil Society Organizations, NGOs and Faith Based Organizations which are active in sectors such as health, education, environmental conservation, legal matters and advocacy. Civil society involvement in public private partnerships and dialogue is not widely established.

### 6.6.5 *The Media*

Media play an important role by conducting different programmes aiming at educating and empowering people on relevant issues reflected in CSR initiatives related to health, the economy, education, security, politics and the society in general (Kelsall, 2001). While the quality of investigation and reporting remains generally weak, Tanzania's **media** are quite free to report critically on politics and matters of common interest. Negative impact of the mining sector, environmental issues, destruction of national parks and game reserves areas including wild animals (such as poaching), side effects of agricultural reforms, social discrimination and abuse (such as the killing of people with albinism) are covered regularly (Arnold et al., 2013). Concerns on the preparedness of the country for the rapid growth of the gas and oil industry are openly expressed, too. The media play a catalyzing and leading role in the current public debate around corruption in the public sector.

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<sup>4</sup> World Guide to CSR (2010).

<sup>5</sup> <http://www.thefoundation.or.tz/foundation-news-view.php?newsID=450>, as accessed on 10th March 2014.

### 6.6.6 *Academia and Professionals*

Although there is no specific evidence on long term CSR education in Tanzania, a number of academic institutions are taking up CSR as an important dimension of governance, some of these programmes are, firstly, the CSR Management Training Programme supported by the Aga Khan Development Network Civil Society Programme (AKDN-CSP) and the International Business Leaders Forum (IBLF), and jointly delivered by the University of Dar Es Salaam Business School (UDBS), and the Institute of Finance Management (IFM).<sup>6</sup> Secondly, the Eastern and Southern African Management Institute (ESAMI) in collaboration with the Maastricht School of Management offers training courses on Competitiveness Aspects on Sustainable Business Development and Corporate Social Responsibility (CSR) in Arusha Tanzania.<sup>7</sup> Thirdly, Dar Es Salaam University, in collaboration with the University of Pretoria, hosts a Centre of Environmental Studies (CSR). Fourthly Mr. Fulgence in his effort to launch new course—Public Sector Accounting and Finance which was launched in September 2013 in Tanzania Institute of Accountancy (TIA); set a module for corporate governance and social responsibility. Now the module is taught as a core subject for candidates studying PSAF course. Other CSR-related institutions operative at the University is a Gender Centre and a Centre for Entrepreneurship Development (CEO), and lastly, Mzumbe University in collaboration with Principles for Responsible Management Education (PRME) have included CSR and Ethical Governance as priority area for masters' level thesis dissertation. As a result a number of candidates are already doing research on related issues.<sup>8</sup>

The independent **Dar Es Salaam Institute for Sustainable Development** was opened with support by the Finnish Government in order to train key government officials and organizational stakeholders in environmental, social and economic aspects of sustainable development. The institute promotes networking among regional actors, too, particularly with other East African Community members.

The National Board of Accountants and Auditors (NBAA) Tanzania through its Institute of Directors has involved the courses on Corporate Governance and social Responsibility in their course Director's courses. Those modules are included in taught and research modules and the candidates have to pass before been issued with certificate of completion.

The independent **Economic and Social Research Foundation (ESRF)** was established to strengthen policy analysis and development management and to enhance the understanding of policy options in the government, the civil society, the donor community and the growing private sector. Research activities focus on

<sup>6</sup> [www.iblf.org/~/. . ./CSRTraining\\_AKDN.ashx](http://www.iblf.org/~/. . ./CSRTraining_AKDN.ashx), as accessed on 2nd April 2014.

<sup>7</sup> <http://www.roundtableafrica.net/getattachment/News-and-Events/RTA-News/Training-Programs-2011-2012/RTA-training-programs.pdf.aspx>, as accessed on 10th April 2014.

<sup>8</sup> <http://www.unprme.org/participants/view-participants.php?partid=2814>, as accessed on 5th April 2014.

subjects such as Inclusive Growth and Wealth Creation, Social Services and Social Protection, Natural Resources and Environment Management as well as Governance and Accountability. Another independent research institution which creates knowledge to facilitate socioeconomic development is **Research on Poverty Alleviation (REPOA)**. It produces research in the areas of Growth and Poverty, Vulnerability and Social Protection as well as Governance and Service Provision. Also it facilitates knowledge sharing and the use of research results in policy development, and provides training courses on various aspects regarding poverty analysis.

## 6.7 Motives for Implementing and Promoting CSR

Aforementioned, in Tanzania CSR is perceived as philanthropy; from the same perspectives, the motive behind CSR implementation is that the corporations use their charitable efforts to improve their competitive context—the quality of the business environment in the location(s) where they operate (Lange, Wallevik, & Kiondo, 2000). Using philanthropy to enhance context brings social and economic goals into alignment and improves a company’s long-term business prospects. Addressing context enables a company not only to give money but also to leverage its capacities and relationship in support of charitable causes. That produces social benefits far exceeding those provided by individual donors, foundations, or even governments (Porter & Kramer, 2002).

The motives for implementing and promoting CSR in most of the companies in Tanzania are in the same assumptions above. They can be categorized into two main categories. The first category comprises of those entities which describe CSR in a traditional way. In this context, they view CSR mainly as a tool for enhancing the company’s image [a ‘reputation’ type (Porter & Kramer, 2002)]. The second category, on the other hand, includes those entities with a non-economic interpretation of CSR [a ‘moral obligation’ type (Lange et al., 2000)]. In this context, they view it as an act ‘giving back to the community’, irrespective of economic returns.

In Tanzania, while some companies’ CSR practices are shaped by internal legal frameworks mandating their corporations to focus on economic performance and increased business volumes centered on market efficiency and risk management, majority of companies corporate philosophy on CSR has changed significantly as companies are seeking to be part of sustainable development (Lauwo, 2013; Lema & Bahri, 2013).

There are many other motives for implementing and promoting CSR in Tanzania some of which are discussed below:

### 6.7.1 *Cultural Tradition*

While many believe CSR is a Western invention (and this may be largely true in its modern conception), “there is ample evidence that CSR in developing countries draws strongly on deep-rooted indigenous cultural traditions of philanthropy, business ethics, and community embeddedness”.<sup>9</sup> Indeed, some of these traditions go back to ancient times. For example, Visser and Macintosh (1998) recall that the ethical condemnation of usurious business practices in developing countries that practice Hinduism, Buddhism, Islam, and Christianity dates back thousands of years. Similarly, Frynas (2006) notes that ‘business practices based on moral principles were advocated by the Indian statesman and philosopher Kautilya in the fourth century BC’ (p. 17).

Looking at more modern applications of CSR, in Vives’s (2006) survey of over 1300 small and medium-sized enterprises in Latin America, he finds that the region’s religious beliefs are one of the major motivations for CSR. Similarly, Nelson (2004) shows how Buddhist traditions in Asia are aligned with CSR.

In an African context, Amaeshi, Adi, Ogbegie, and Olufemi (2006) find that CSR in Nigeria is framed by socio-cultural influences like communalism, ethnic religious beliefs, and charitable traditions, while Visser (2005) suggests that the values-based traditional philosophy of African humanism (*ubuntu*) is what underpins much of the modern, inclusive approaches to CSR on the continent.

In Tanzania, Egels (2005) in his research findings showed that, the social cultural like ethic religious beliefs are one among major motivations for CSR. Likewise Lauwo (2013), Kitula (2006), Lema and Bahri (2013) in their research findings showed that in Tanzania socio-cultural has played a great impact on CSR practice.

### 6.7.2 *Socio-economic Priorities*

Political economy theory places an emphasis on the interrelationships between socio-political and economic forces in society and recognizes the effects of accounting reports on the distribution of income, power and wealth. There is a powerful argument that CSR in developing countries like Tanzania is most directly shaped by the socio-economic environment in which firms operate and the development priorities this creates (Lema & Bahri, 2013).

Fulgence (2014), Lauwo (2013) and Kitula (2006), for example, argue that CSR in Tanzania is specifically aimed at addressing the socio-economic development challenges of the country, including poverty alleviation, health-care provision,

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<sup>9</sup> Visser W (2012) Corporate Social Responsibility in Developing Countries Chapter 21, page 481, available on line at [http://www.waynevisser.com/wp-content/uploads/2012/04/chapter\\_visser\\_csr\\_dev\\_countries.pdf](http://www.waynevisser.com/wp-content/uploads/2012/04/chapter_visser_csr_dev_countries.pdf), as accessed 2nd May, 2015.



infrastructure development, and education. This, they argue, stands in stark contrast to many Western CSR priorities such as consumer protection, fair trade, green marketing, climate change concerns, or socially responsible investments. Similarly, Schmidheiny (2006) questions the appropriateness of imported CSR approaches, citing examples from Latin America, where the most pressing issues like poverty and tax avoidance are typically not included in the CSR conceptions, tools, and methodologies originating in developed countries. By contrast, locally developed CSR approaches are more likely to respond to the many social and environmental problems in the region, such as deforestation, unemployment, income inequality, and crime (De Oliveira, 2006).

Michael Spicer, CEO of the South Africa Foundation and former senior executive for the mining conglomerate Anglo American, argues that having CSR guided by the socio-economic priorities of the country or region is simply good business.<sup>10</sup> Furthermore, he suggests that companies in developing countries have to actively shape the socio-economic and political landscape in order to create an operating environment which is conducive for business (Middleton, 2005). The business response to the socio-economic challenge of HIV/AIDS is a case in point (Brennan & Baines, 2006).

### 6.7.3 Governance Gaps

CSR as a form of governance or a response to governance challenges and barrier to its implementation in Tanzania is discussed latter in this article. However, of particular relevance for developing countries particularly Tanzania is the fact that CSR is often seen as a way to plug the ‘governance gaps’ left by weak, corrupt, or under-resourced governments that fail to adequately provide various social services (housing, roads, electricity, health care, education, etc.).

The author see this as part of a wider trend in developing countries particularly Tanzania with weak institutions and poor governance, in which responsibility is often delegated to private actors, be they family, tribe religion, or, increasingly, business. Furthermore, ‘as many developing country government initiatives to improve living conditions falter, proponents’ strategies argue that companies can assume this role’. Such proponents of CSR, Blowfield and Frynas (2005) observe, see it as ‘an alternative to government’ (p. 502) which is ‘frequently advocated as a means of filling gaps in governance that have arisen with the acceleration of liberal economic globalization’ (p. 508). A survey by the World Business Council for Sustainable Development (WBCSD, 2000) illustrates this perspective: when asked

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<sup>10</sup> Visser W (2012) Corporate Social Responsibility in Developing Countries Chapter 21, page 483, available on line at [http://www.waynevisser.com/wp-content/uploads/2012/04/chapter\\_visser\\_csr\\_dev\\_countries.pdf](http://www.waynevisser.com/wp-content/uploads/2012/04/chapter_visser_csr_dev_countries.pdf), as accessed 2nd May 2015.

how CSR should be defined, Ghanaians stressed ‘building local capacity’ and ‘filling in when government falls short’.

There are also serious questions about the dependencies this governance gap approach to CSR creates, especially where communities become reliant for their social services on companies whose primary accountability is to their shareholders. Hence, multinationals may cut expenditure, or disinvest from a region if the economics dictates that they will be more profitable elsewhere. There is also the issue of perceived complicity between governments and companies, as Shell all too painfully experienced in Tanzania (Fulgence, 2014).

## **6.8 Factors and Initiatives That Influence and Promote CSR in Tanzania**

CSR is based on the principle that corporate success, environmental sustainability and social welfare are interdependent. A business needs a healthy, educated workforce, sustainable resources and an adept government to compete effectively. For society to thrive, profitable and competitive companies are necessary to create employment, income and consumables. The research findings conducted by Ruben (2013) evidenced that, in developing Countries vast majority of companies’ CSR initiatives are driven by internal business practices, particularly in sectors where sector-wide initiatives are common (energy, manufacturing, agriculture). Corporate philanthropy is ranked the second most commonly driver behind CSR behaviour. While government policies were found to be particularly important in facilitating ‘beyond-compliance’ behaviour. Governments play a key role in mediating between sometimes conflicting corporate and development agendas, explicitly spelling out priorities for developmental impact and providing guidance on how to reach CSR goals. The main factors and initiatives that influence the CSR practice in Tanzania are as follows.

### ***6.8.1 Political Factors and Initiatives That Promote CSR***

Tanzania is presently considered to be one of the most stable and peaceful democracies in Sub-Saharan Africa, an anchor for stability in a region that is prone to conflict (Arnold et al., 2013; Bitala, 2008). Civil liberties and political rights are generally better off than in other East African Countries. The government has continued to implement strategies geared towards strengthening the enabling environment for cooperation with the private sector. The relevant legal and regulatory framework has been put in place and the need for enhancing partnerships between the government, private sector and civil societies is well understood and prioritized. Tanzania’s poverty reduction efforts are guided by various policy frameworks and

strategies, including the Tanzania Development Vision 2025, the National Strategy for Growth and Reduction of Poverty (*NSGRP commonly known as MKUKUTA*) and the Zanzibar Strategy for Growth and Reduction of Poverty (*ZSGRP commonly known as MKUZA*), which are in their second generation. They are results-oriented and based on the Millennium Development Goals (MDGs). The country is on track in achieving the MDGs related to primary education, gender equality, HIV/AIDS and access to sanitation. But it is lagging behind in other MDGs, such as the improvement of maternal mortality, eradication of extreme poverty and hunger, and environmental sustainability (including increased land coverage by forest and access of people to sustainable water sources).

In promoting CSR implementation in Tanzania, the Government, through its respective Ministries, Departments and Agencies (MDAs) (though in a relatively small scale), supports private sector initiatives aimed to promote sustainable development. The government provides a certain amount of support for CSR activities in the country. The ‘Presidential Award on CSR and Empowerment’, which was launched as recently as in 2012 in the extractive industry is one of the examples of political backing provided by the government to promote CSR in Tanzania. The award is intended to align corporate policies and practices of companies in the extractive industry with sustainable development. Anold et al. (2012) in their survey argued that “despite these initiatives there is however minimal support from the active politicians towards CSR in Tanzania”. Recent publications indicated that some companies have hitherto contributed less to government coffers in terms of taxes than they ought to have done in an environment of greater transparency and accountability. This has been criticized to a great extent by the Tanzanian politician who also questions the companies’ CSR activities (p. 203).

### **6.8.2 *Economical Factors and Initiatives That Promote CSR***

Tanzania’s economy has remained resilient to the global economic and financial crisis and is expected to remain buoyant with a GDP growth of 6.4 % in 2012, 6.9 % in 2013 and 7 % in 2014<sup>11</sup> and 2015.<sup>12</sup> Services, industry and construction continue to be the driving forces. Although agriculture constitutes the most important sector of the economy, with 80 % of the population depending on subsistence agriculture for their living, the sector’s contribution to GDP is declining. Despite the economic challenges, Tanzania’s strategic location makes it a natural East African hub for investors seeking to exploit not only resources but also a growing market of about 527 million consumers in East and Southern Africa (Arnold et al., 2013). While it is challenging to measure the direct contribution of private businesses to the GDP

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<sup>11</sup> <http://www.africaneconomicoutlook.org/en/countries/east-africa/tanzania/>, accessed on 16th April 2014.

<sup>12</sup> Ibid accessed on 28th February 2015.

growth, data and information available suggest that the private sector operations in the country account for a large part of the economic growth, added Lauwo, 2013. On the same line, CSR projects implemented in Tanzania have also managed to contribute to growth through local economic development programmes and projects. Multinational companies like BP have partnered with seven Tanzanian corporations and SBP (Small Business Project), an independent specialist support and research organization based in South Africa, to establish the “Private Sector Initiative” (PSI), a \$1.2 million programme which enables Tanzania SMEs to acquire resources, skills and business (Arnold et al., 2013). The programme has helped to develop opportunities to build and strengthen business links between corporations and SMEs, helping to build up the local SMEs presence and to develop the local economy. Similar CSR initiative is reflected in the partnership between Yara International ASA, Norfund, Norad, the Rockefeller Foundation, Rabobank, the Agricultural Council of Tanzania and the Tanzanian authorities who have formed a broad partnership to improve the lives of small farmers in Tanzania. The partnership helps to build expertise in local institutions, and provides training and a credit line that ensures that farmers have access to small loans to buy the required input goods. Despite the existence of such good viewed examples of CSR, there remain challenges on how these initiatives are regulated and the extent to which they affect the national economy.

There is no evidence to show if there is an official agency to monitor and gather data on national CSR activities. Critiques have been raised on the use of CSR as a lens to view local economic development. The government is said to lose revenue through tax reductions as an incentive to companies with effective CSR programmes. While the government agencies are trying to lower exorbitant tariff rates on some services e.g. mobile phones, some companies are said to lure citizens with CSR activities while maintaining high charges on their products and services. In some places these have been what seem to be mere peanuts in forms of education, health facilities and other social services.

### ***6.8.3 Social Factors and Initiatives That Promotes CSR***

Tanzania has made good progress in few Millennium Development Goals (MDGs) but a lot remains to be done for Tanzania to meet all MDGs (Arnold et al., 2013). Recent data and review of achievement of the goals outlined in the NSGRP as well as the Poverty and Human Development Report (2011) show some positive trends: Indicators for living standards and social welfare are said to have improved: educational access has expanded at all levels; infant and under-five mortality has declined but maternal mortality remains high; HIV prevalence rates have declined and HIV care and treatment services show improvements, due in large part to external support. However, improvements in water coverage are not evident; child labour is high, especially in rural areas; household poverty is highest among

the elderly and in terms of governance and accountability, the decentralization and the process of strengthening fiscal autonomy and transparency at local government level is slow (Arnold et al., 2013; Emel et al., 2012; Richardson, 2000).

It is worth noting that some positive trends highlighted above are attributed to the positive contribution of the private sector companies through CSR programmes. On the one hand, a number of notable successful projects including construction of classrooms, health care facilities, sponsorship to health workers, access to clean water and sanitation, HIV&AIDS awareness campaigns, pollution control projects and the like have been made possible through companies' CSR initiatives.

That notwithstanding, research findings (Arnold et al., 2013; Emel et al., 2012) reveal a variety of environmental and social issues such as environmental destruction, high death rates due to accidents, child labour, and human rights issues between small scale and large companies are said to be imposed through CSR. CSR projects are made to seem better than they are, many local people are disappointed with these projects, and the projects seem paltry compared with the wealth being taken out of the area and the environmental and social costs borne by local people. Table 6.1 below gives an overview of the prevailing social condition in Tanzania.

#### ***6.8.4 Legal and Regulatory Framework Factors and Initiatives Promoting CSR***

Relevant legal and regulatory framework has been put in place and the need for enhancing partnerships between the government, private sector and civil societies is well understood and prioritized. This overarching development framework for partnerships is provided for by the Tanzania Development Vision 2025 and the National Strategy for Growth and Reduction of Poverty (NSGRP I&II) and endorsed in the Five Years Development Plan.<sup>13</sup> As the result of the ongoing government reforms, a specific "Private Sector Development and Investment Division" has been instituted under the Prime Minister's Office to coordinate and provide guidance in private sector participation in social and economic development.<sup>14</sup> In addition to this, a National PPP Policy (2009), PPP Act (2010) and its Regulations (2011) exist. These policy documents provide an overarching public-private partnership policy framework. While the National PPP Act is viewed as a positive move, the real challenge is how to integrate the private sector in the development process and genuinely drive effective partnerships including credible CSR initiatives.<sup>15</sup>

<sup>13</sup> Partnership Landscape: Mader (2012).

<sup>14</sup> <http://www.pmo.go.tz/department.php?cat=3&subcat=87>

<sup>15</sup> Partnership Landscape: Mader (2012).

**Table 6.1** An overview of Tanzania social conditions

|                         |      |                               |       |                |    |      |
|-------------------------|------|-------------------------------|-------|----------------|----|------|
| Population (mn).        | 44.8 | HDI                           | 0.466 | GDP p.c        | \$ | 1433 |
| Pop. growth (% p.a.)    | 3    | HDI rank of 182               | 152   | Gini index     |    | 37.6 |
| Life expectancy (years) | 57   | UN education index            | 0.454 | Poverty        | %  | 87.9 |
| Urban population (%)    | 26.4 | Gender inequality index (GII) | 0.59  | Aid per capita | \$ | 67.1 |

Source: [www.bertelsmann-transformation-index.de](http://www.bertelsmann-transformation-index.de). Accessed on 16th April 2014

Other legislations and policies relating to the CSR arena include the Employment and Labour Relations Act (2004a), the Business Activities and Registration Act (2005), the Special Economic Zones Act (2006), Tanzania's Decentralization Policy (2007b), Prevention and Combating Corruption (2007a), Companies Act (2002), and Environmental Management Act (2004c).

### **6.8.5 Environmental Factors and Initiatives Promoting CSR**

Tanzania has abundant natural resources, particularly for agriculture, mining, energy and tourism. The country has 44 million hectares of arable land, with only about 5 % currently under cultivation. Resources include diamonds, gemstones, gold, coal, iron, nickel, forest products, domesticated livestock, wildlife, fisheries and marine products, natural gas and possibly oil. The country is also endowed with the highest levels of biodiversity in Africa and has more than 11,000 plant species, 310 mammal species, 960 bird species, 127 amphibian species and 244 reptile species (Arnold et al., 2013; Emel et al., 2012). The land uses are diverse ranging from developed areas to dense forests and massive water bodies.

The government of Tanzania, through the responsible ministry for environment, has developed policy and the respective guidelines to promote openness in information sharing, participation of all stakeholders and accountability in dealing with environmental issues. The policy stresses on the responsibilities of the local communities and business entities in planning, implementing programmes or projects that are reflecting their need and foster efficiency in resource utilization including reuse, recycling and reduction of waste. Other private institutions too have the role of participating in different forums including policy and legal formulation related to environmental management.

Environmental policy is strengthened by national, international NGOs and private companies engaged in environmental awareness as part of their CSR programmes. Local communities have formed alliances, networks and partnerships in addressing environmental issues. The sector has also received attention from the local and international development partners who bring in financial and technical resources. These include: agencies such as DFID; ICUN, GEF; WWF; FAO; WB;

USAID; UNDP; UNEP, CARE, as well as Governments of Finland, Norway, Denmark, the Netherlands and Sweden.

Environmental policy formulation, monitoring, planning and coordination issues lie under the responsibility of the Vice President's Office (VPO), Division of Environment (DoE). They are under the National Environmental Management Council (NEMC) is responsible for advising the DoE on environmental conservation—and management issues. Tanzania is signatory to several international environmental conventions and these are followed up by NEMC. NEMC is also the institution in charge of Environmental Structural Impact Assessment's being carried out, and thereafter issuing certificates. An increasingly investigative and critical media has become much more interested in reporting on environmental issues, and furthermore there are several smaller NGO's trying to act as watchdogs to ensure environmental sustainability within its different sectors in Tanzania.

### ***6.8.6 Multi-stakeholder Factors and Initiatives Promoting CSR***

Many initiatives involving Tanzanian authorities, international governments, aid agencies and—to some extent—civil society are multi-stakeholder collaborations. Increasingly, the private sector is solicited to assist the country in sustaining economic growth and reducing of poverty as per the national strategy and the Millennium Development Goals (MDG). At the same time, the private sector is taking initiatives on its own, too, because companies understand that for business to thrive, environmental sustainability, social development and good governance are beneficial. The following are some examples of existing multi-stakeholder initiatives that include aspects relevant to CSR.

The Tanzanian Government promotes **Kilimo Kwanza** (“agriculture first”), a private sector-led initiative to create a “greener revolution” in Tanzania within the framework of the multi-stakeholder Agricultural Sector Development Programme (ASDP). It is supported by large corporate agribusiness and includes the use of petrochemical fertilizers and insecticides, as well as genetically modified seeds. This has attracted some criticism by the civil society in regard to environmental effects, impact on human health and sustainable agricultural practices. Also critically assessed is the fact that Kilimo Kwanza—due to investment needs associated with new technologies—benefits large-scale farmers rather than providing food security or employment for small-scale farmers. Measures to address this are also in place.

The G8 Summit in May 2012, chaired by the US President, brought together representatives of the business sector, international and civil society organizations and African leaders to discuss the advancement of food security in the continent. Tanzania is among the first countries to benefit from this initiative and have received support for projects under its Agricultural Sector Development

Programme (ASDP) and the Southern Corridor Scheme. International organizations, such as the US based Millennium Challenge Corporation and corporate, such as Diageo have collaborated in this programme together with other stakeholders.

**Tanzania Agriculture Partnership (TAP)** is a Public-Private Partnership platform which uses a value chain approach to improve the production and marketing of agricultural goods, such as rice, maize, sunflowers and cassava, in 25 districts of the country. TAP is supported by the Norwegian Government, Yara International (a Norwegian agribusiness company), MS Tanzania Action Aid Denmark and the European Commission.

The **AIDS Business Coalition in Tanzania (ABCT)** was established to control and manage HIV/AIDS in the workplace and beyond. Over 80 companies are members. ABCT is supported by the Tanzanian Commission for AIDS (TACAIDS), The Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), Engender Health/ United States President's Emergency Plan for AIDS Relief (PEPFAR), the Association of Tanzanian Employers (ATE), the Trade Union Council of Tanzania (TUCTA), Egmont Trust, USAID and the German Government/GIZ.

The Governments of the UK, Sweden, Denmark and the Netherlands fund an initiative called **Business Environment Strengthening for Tanzania (BEST-AC)** which provides capacity building services for the private sector to better voice concerns and create an improved business environment via dialogue with the Government in regards to policies, laws and regulations. BEST-AC works with private sector membership organizations (such as the Tanzania Private Sector Foundation, industry chambers, associations and councils) as well as academic and civil society organizations.

The **Mining Inter-stakeholders' Forum (MISF)** was established with key corporate interests from the mining sector and in collaboration with the Ministry of Energy and Minerals. Jointly, they introduced the Presidential Award on the Extractive Industry Corporate Social Responsibility and Empowerment (CSRE) in 2012 to increase mutual benefits, including transparent tax revenue and productive relationships with local communities.

Tanzania has applied for membership of the **Extractive Industries Transparency Initiative (EITI)**, a coalition of companies, governments, civil society groups, investors and international organizations that set a global standard for transparency in the oil, gas and mining sector. Tanzania's first report in 2011 led to the renewal of the country's candidacy until 2013, and defined conditions for Tanzania's full membership.

The aim of the **UN Global Compact** is to promote business performance aligned with universally accepted principles in the areas of human rights, labor, environment and anti-corruption. While a number of companies in Tanzania are members of the UN Global Compact, it is not coordinated by a particular UN agency or specifically promoted by the UN in Tanzania in general. The focus is on individual project collaboration between individual UN agencies and private companies, including the UNDP Growing Sustainable Business Partnership (GSBP)



programme to alleviate poverty. Recent examples of GSBP projects are in the area of low-cost telecommunication structure for rural areas and solar lighting.

## 6.9 Business Practices and CSR Strategic Integrations

A strategy “is a roadmap for moving ahead on CSR issues which sets the firm’s direction and scope over the long term with regard to CSR, allowing the firm to be successful by using its resources within its unique environment to meet market needs and fulfill stakeholder expectations” (IISD, 2007). In the last 5–10 years, there seems to have been a shift from companies working directly with communities to supporting communities through partnership with other players. It is NGOs and other professional bodies who have become directly responsible for executing CSR activities.

Study findings reported by Hoogvelt (2001), Lema and Bahri (2013) reveal that by working in partnerships, companies improve their efficiency and sustainability as they are left with financing and oversight role while other (professional) bodies deliver the technical services. During their study, it was also noted that based on their role NGOs work more closely with communities than these companies and therefore have a better understanding not only of their needs but also the best approach to deliver support. In the absence of a dedicated department, there would be very thin human resource base to cover a wider geographical area or multiple activities at a time. However, there is hardly any strategy in place that these institutions follow in making their role effectively fulfilled. CSR policy, coordination of efforts and framework for its regulation are urgently needed to ensure that MDAs and other business entities becomes a facilitation link to the implementing actors. With due consideration of the prevailing circumstances, there are four stage-wise approaches which could be used by MDAs and other business entities for engaging in CSR promotion process which are:

### 1. Sensitization about CSR

Sensitization about CSR forms the first stage to be taken for any entity to engage in the CSR practice. Although there are a few MDAs at the forefront of CSR promotion, the effective and sustainable impact requires that all MDAs become active parties in the process. This sensitization process begins with the national CSR coordination unit reach-out to all relevant Company/MDAs in a bid to buy-them-in into the initiative. This sensitization will go along with clarifying roles that each MDA group ought to perform. This lack of awareness not only of the general CSR philosophy but of their roles, even by the key Authorities, was evident during interviews (Lema & Bahri, 2013). It is more likely that MDAs would assume the same responsibilities as with other areas in the respective sector development i.e. regulation, coordination, enforcement, policy formulation and supporting initiatives of member groups.

## 2. CSR Promotion Strategy

After the sensitization stage, one needs to establish CSR promotion strategy. Unlike businesses that are largely expected to be the key implementers, MDAs are expected to have a promotional role. In this role they are required to understand clearly what objectives that businesses are pursuing, the challenges and appropriate interventions, the opinions of different stakeholders, their current levels of engagement, capacity and commitment. An understanding of these issues is what constitutes an 'input' factor in the model and analysis/utilization of the information is what is being referred to as the 'processes' (Lauwo, 2013). In the end the promotion strategy should also be able to create/propose mechanism for facilitating stakeholders' dialogue and communication (except for only a few, these platforms are rare with most ministries). As MDA won't have enough resources to undertake all that is desired to be done or reflected in the strategy, they may opt to roll-out their plans in segments of priorities (Arnold et al., 2013).

## 3. Implementing Promotion Strategy

As the saying goes, having a system in place is one thing but getting to work is quite another thing argued Lauwo (2013). It was clear in the study that there are numerous collaboration structures between private and public sectors (in a PPP framework) but it is also true that most of these have had little desired impact. Among the main reason cited for the failure has been lack of trust between the two parties, lack of commitment to agreements and absence of implementation structure on part of the public sector (Lema & Bahri, 2013). The author has the feelings that, this is partly an outcome of inadequate understanding of the circumstances and challenges that working environment for both parties bring. It is proposed therefore that the MDAs that are responsible for the critical sectors in promoting community well-being (such as mining, hospitality, travel, tourism, trade and retail, finance, communication, manufacturing, agriculture, etc) establish CSR coordination units, argued Lauwo (2013). These units shall then be responsible for executing plans prepared at a preceding stage.

## 4. Impact Assessment, Feedback and Improvement

Monitoring and evaluation is an inseparable part in any plan or strategy building process especially for areas in with which not enough experience has been gathered. In the first few years trial and errors are inevitable but all players must be ready to learn from the challenges they will face and improve accordingly. The same communication channels should be used to relay feedback (Arnold et al., 2013).

### 6.9.1 *Linking Small-Scale and Large-Scale Players in CSR Strategy*

Despite the stages described above, the challenge is that there is a weak capacity of small-scale producers to engage in linking with the large-scale players (producers

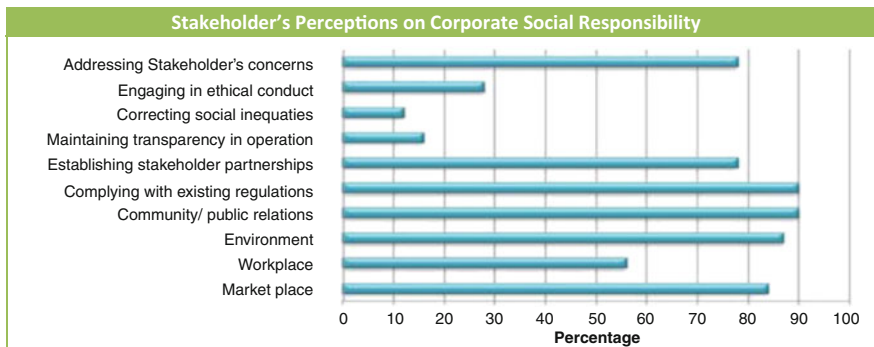
and consumers). There are initiatives, for example, to create linkages between the two players so that there is interdependency between the two. This usually has been in the form of larger companies becoming reliable consumers of what smaller companies' produce (these smaller companies can take the form of small women groups formed by community members). While this seems to be an ideal intervention in helping the communities, the main challenge is small producers not being able to meet standards (quantity and quality) required by 'bigger' partners. It is this challenge that forced Development Partners to encourage large companies to invest in building the capacity of small producers so that partnership between the two renders mutual benefits.

CSR as practiced in SMEs is usually less formal and more intuitive than in larger companies. The practice is often closely tied to the personal and ethical values of the SME owner-manager. This situation applies not only in Tanzania, but also in East Africa and globally as well. As a general rule, the smaller the enterprise the greater the relative importance of personal and ethical values as a driver for CSR, however the motive behind the CSR concept is not very clear to most of these enterprises. Cost benefit analysis is a key point of reference before implementing the concept. Some of the examples were discussed in Sect. 6.5.3 above.

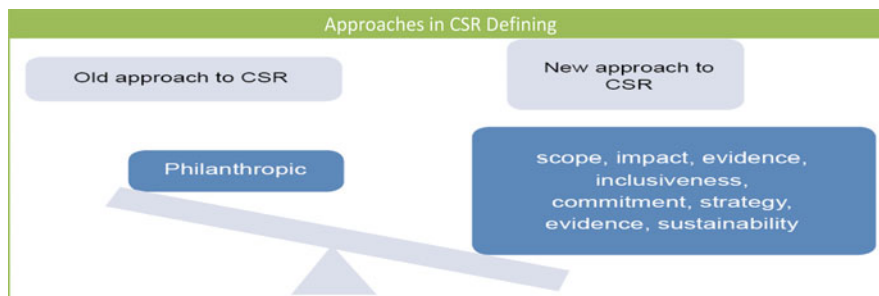
## **6.9.2 Stakeholder's Interpretation of the CSR Concept**

The principal objective of this part is to explain how corporate managers in Tanzania perceive corporate social responsibility and define their companies' roles. In Tanzania the CSR concept is still perceived as philanthropy "giving back a part of what earned to the society". This was evidenced by Lauwo (2013) research findings where majority of respondents consider "*giving back to community*" as the main component of socially responsible activities. In their research findings (Fig. 6.2) evidenced most stakeholders identify compliance with existing regulations, environment, market place and addressing stakeholders' concerns as significant parts of the concept. "In addition, companies view their social responsibility as protecting worker's welfare, providing job security and earning profits as part of their societal obligations. A smaller number identify engaging in ethical conducts, correcting social inequities, maintaining transparency in operations (creating jobs, paying taxes etc) as part of their role (p. 9)".

Differences in meanings that these businesses have ascribed to CSR as shown in Fig. 6.1 can be related to diverging implementation strategies and goals that actors are striving to achieve. These perceptions give different approaches towards defining CSR. Thus most of the actors in Tanzania perceive CSR not as a single activity but a culture that defines how every aspect of management should be conducted. In this aspect, a responsible company is expected to take care of its employees' welfare at the production line as much as they care for the safety of the end users of its products. In this perspective, the concept therefore "needs not be understood as a tool for marketing but a standard for doing business responsibly."



**Fig. 6.1** Stakeholder's perceptions on corporate social responsibility (Source: Lema and Bahri (2013), p. 10)



**Fig. 6.2** Approaches in CSR defining (Source: Lema and Bahri (2013), p. 11)

The result of the findings shown on Fig. 6.1 above provides us with the key elements in the approach to defining CSR that stand in contrast to the old philanthropic CSR, as were gathered from Lauwo (2013), Richardson (2000) study findings. This is an indication that Tanzania has developed positively as from its old approach to a new CSR approach as summarized in Fig. 6.2 above:

At one level, this could be seen as a positive effort that companies put in creating the maximum impact of their initiatives and is also to indicate that CSR is not considered as an appendage but is woven into the internal systems; however, these variations can be referred to as different types of CSR. GIZ identifies three types of CSR as 'Ethical', 'Altruistic', and 'Strategic'. What is certain, however, is that, the concept of CSR continues to evolve and it can therefore be concluded from this discussion that:

1. These manifold interpretations by stakeholders can be considered as a healthy sign that companies respond to a call of supporting communities (at least in the community dimension of the concept) but this is also one step higher in

showing commitment to the cause and for keeping in pace with developments that take place globally in the CSR arena,

2. Official statements by companies of their CSR compliance and a good understanding of how it should work are only the starting point of the process. The true CSR spirit will depend on whether the appropriate implementation systems are in place,
3. Sensitization and information must be provided to those who are still uncertain as to what CSR is supposed to mean and how best it is translated into their individual roles and goals
4. Whatever type(s) companies base their perception of CSR on; there is very little emphasis on other aspects of CSR beyond community support.

### ***6.9.3 CSR Implementation at the Institutional Level***

For effective CSR implementation to be successfully there should be a credible CSR initiative which also requires appropriate policies and strategies in place. Without a clearly defined policy the danger is high that CSR initiatives become ad-hoc activities which do not guarantee sustainable results. A comprehensive policy usually sets performance benchmarks and forms the basis for evaluation and improvement. However, the actual influence that these policies have also depends on the coverage, scope and manner in which they are developed, i.e. including engagement of key stakeholders.

Most of the research on CSR evidenced that most of the Government Ministries, Departments and Agencies (MDAs) in Tanzania lack awareness on their part and certain reluctance to take on an active role in CSR development (Lauwo, 2010, 2013; Lema & Bahri, 2013; Oxfam, 2008). On the other hand, despite the fact that businesses seem to have been more proactive actors, findings suggest that their policies were developed with a relatively limited view of CSR. In Tanzania the only area that features consistently in these policies is community support, with a much weaker emphasis on the areas of 'market place', 'work place', and 'environment'. This limited scope of CSR reflected in most of the companies' CSR policies is likely to have a decisive impact on strategy building stages and implementation.

One of the challenges facing most of the companies in Tanzania in respect to CSR activities is that companies tend to misunderstand the whole idea of CSR; they often use it as leverage for gaining more market than their competitors thus making the stated objective of supporting community very questionable. Thus, it is always very hard, if not impossible, to see competing companies undertake CSR activities jointly, be it sponsorship, aid or donations, every company would like venture in areas not yet spotted by others so as to gain maximum publicity and credit. Most companies of various businesses (especially from the telecommunication sector) are unwillingness to disclose details of their CSR policy and strategy documents. It has been revealed that the reason for not disclosing what their company is doing in the field of CSR is based on the grounds of competition (Hoogvelt, 2001; Lema &

Bahri, 2013). These insights can explain why some companies take little effort to make their policies and strategies easily accessible. Also this is why most of the policies that companies share with the public contain relatively little substance: Information disclosed is usually limited to what companies are doing or have already done. It would otherwise be more useful to inform the public about the overall plan, targets, engagement process, ownership, partnership and benchmarks. These findings were also consistent with some of the other authors who conducted research on CSR practices in Tanzania. These authors include; Lauwo (2010, 2013), Lema and Bahri (2013), Fulgence (2013) and others.

## **6.10 Challenges and Barriers of CSR Implementation in Tanzania**

Most companies feel more compelled to give to charity. Though most of them have figured out how to do it, most of the executives find it hard, if not impossible to justify charitable expenditures in terms of bottom-line benefits (Porter & Kramer, 2002) not only to their shareholders but also to the Tanzania Revenue Authority (TRA) when it comes to determination of taxable amount. Although there is a presence of a relatively conducive environment for implementation of CSR activities, there are still a number of constraints in developing pragmatic CSR initiatives in Tanzania (Lema & Bahri, 2013, p. 23). These Barriers and Challenges include:

### **1. Lack of Enough Trust and Cooperation between Key Players**

There is lack of enough trust between the private and public sectors in Tanzania; however, no form of CSR collaboration is feasible without the unconditional commitment and trust on all partners' sides. In many instances the public sector has been unjustifiably skeptical about whether the private sector would live up to its stated intentions. Cooperation between the private sector and civil society in the area of CSR is similarly weak (Lauwo, 2013; Oxfam, 2008). Many businesses are still hesitant to share information on their activities for fear that their reputation may be damaged. However, it has become apparent that the civil society is slowly becoming more proactive on matters of good business practices/ethics supporting businesses in implementing their CSR strategies or critically scrutinizing and commenting on their engagement.

### **2. Lack of Reliable Data about Community Needs**

The detailed information on the needs of different groups of people in a society (for example capacity needs for women and youth), and institutions (such as schools, business promotion associations and community-based organizations) that would help companies make informed priorities in their CSR plans are not simply available (Hoogvelt, 2001). For planning and budgetary purposes, companies should have reliable data so that they are able to address critical needs in the society in time and allocate resources appropriately.

### 3. **CSR being Regarded as another Tool for Competition among Businesses**

It is reported that there is a stronger drive for local and multinational companies to use CSR as an instrument that gives them a better standing in business competition more than meeting objectives of responsible business and support to communities. This greatly limits the impact of CSR initiatives and narrows the scope of the concept (Emel et al., 2012; Leftwich, 2000; Moon & Vogel, 2008). It also restricts opportunities for companies to collaborate in CSR projects. Compared to individual initiatives, joint projects would be able to raise greater resources and implement larger projects which will eventually result in greater impact on the communities.

### 4. **Limited Capacity of SMEs to Engage in Partnership Projects**

Although there is a greater emphasis on supporting small-scale businesses in areas of financing and capacity building, donors have frequently reported the problem of these small businesses being inefficient in meeting their regulations. Key challenges with small businesses appear in areas of reporting and timely implementation of activities, which makes it very difficult for the projects to be completed as planned (Fulgence, 2014; Lange et al., 2000; Lauwo, 2013). There are development partners who are more interested in creating linkages between large and small businesses where larger companies consume products and services produced by smaller businesses (some of which are the micro-businesses run by groups outside the mainstream in the society) thereby creating a stable market for them (Mader, 2012). The main challenge however has always been the inability of small-scale business to meet standard requirements of larger buyers.

### 5. **Misinterpretations and Misuses of the CSR Concept**

Investors and business leaders instead of considering CSR as a moral obligation, perceives it to be an additional financial and administrative burden. It has been cited from Mader (2012), Lema and Bahri (2013) findings that in their research interview some respondents evidenced this misinterpretation. This also explains why CSR is being used by businesses to demand incentives or special treatments from the government, for example in gaining access to land, resources, property etc. Since most of the companies tend to treat CSR as an added cost in operations, it is applied to attract tax breaks and reliefs from the government. This distorts the whole concept of CSR (Porter & Kramer, 2002).

### 6. **Lack of Conscious Consumers**

Although consumer awareness and choice can be a key driver of CSR compliance, consumers in Tanzania are little informed of their rights and can hardly play a watchdog function when it comes to rewarding or punishing company conduct (Mader, 2012). In this context, a freely operating and critical media as well as participatory civil society organizations can make a decisive contribution to strengthening consumers' informative premises and integrating the idea of CSR into the consumption choice.

### 7. **Lack of Recognition to Good Effort Made**

Companies have only been receiving bad press even for much that they do in community investment and there are those who trumpet too much for the too

little they do. So far in most cases CSR contributions are sometimes considered by TRA as a tax planning since “it is hard, if not impossible to justify charitable donations” (Porter & Kramer, 2002). What about programmes which are at least superficially tied to business goals, such as cause-related marketing? Even the successful ones are hard to justify as charitable initiatives (Lauwo, 2013). Since all reasonable corporate expenditures are deductible, companies get no special tax advantages for spending on philanthropy as opposed to other corporate purposes. If cause-related marketing is good marketing, it is already deductible and does not benefit from being designated as charitable.

#### 8. Market Irresponsiveness

The market does not fully appreciate CSR initiatives, for example, eco-projects tend to be more costly to operate, therefore, unless companies receive higher business leverage and there is no incentive to sustain them.

#### 9. Avenues for corruption under the CSR banner

Without openness and clear structure, CSR implementation will continue to be vulnerable and abused by the few in Tanzania. The extended influence of political leaders in CSR negotiations diverts the original goals of a particular CSR initiative. Lema and Bahri (2013) findings suggest that political leaders solicit CSR support for their personal gains. In return, companies are said to have always been expecting returns in a form of business favor. Despite Tanzania’s efforts to establish regulations, laws and oversight institutions aimed at preventing, investigating and sanctioning corrupt practices, both petty and grand corruption are still common in political and administrative systems. In 2006, Tanzania was ranked 102nd out of 180 countries in Transparency International Corruption Perceptions Index.<sup>16</sup> According to surveys, such as the *East African Bribery Index 2011*, public institutions highest on the corruption scale are the police, the judiciary/courts, immigration, Tanzania Revenue Authority, Ports Authority, Local authorities, lands, National Social Security Fund and the health sector (Fulgence, 2014).

As referred to above, the World Economic Forum’s Global Competitiveness Report for 2008–09, mentions corruption as one of the main constraints for doing business in the country and thus the barrier to the implementation of CSR. However, there are also positive signs that the level of corruption is perceived to have declined in recent years. The recent grand corruption scandals that led to the resignation of the Prime Minister and other senior politicians in 2008, late 2014 and early 2015 have shown that the President is committed to the fight of corruption.<sup>17</sup> Also Tanzania is a signatory to the UN Convention against Corruption.<sup>18</sup>

<sup>16</sup> Transparency International <http://www.transparency.org/>, as accessed on 3rd February 2013.

<sup>17</sup> Overview of corruption in Tanzania <http://www.u4.no/helpdesk/helpdesk/query.cfm?id=201>; Tanzania Corruption Tracker <http://www.corruptiontracker.or.tz/> and Business Anticorruption Portal, Tanzania country profile: <http://www.business-anti-corruption.com/country-profiles/sub-saharan-africa/tanzania/snapshot/>

<sup>18</sup> The United Nations Convention against Corruption <http://www.unodc.org/unodc/en/treaties/CAC/signatories.html>



## 10. Funds Mismanagement by Implementing Partners

It has been reported that the most common approach to the implementation of CSR projects in Tanzania is companies working in collaboration or engaging partners (NGOs and other professional bodies) (Lauwo, 2013; Lema & Bahri, 2013; Oxfam, 2008). However, there have been numerous cases of mismanagement of funds by these organizations. Such acts of dishonesty are discouraging companies to commit resources into the cause and have eventually resulted in the poor performance of projects. Some NGOs are also said to literally run as projects of individual persons or families leading to great abuse of funds.

## 11. Environmental Challenges

Deforestation is rampant in Tanzania due to practices such as logging for timber, charcoal production for domestic use and shifting cultivation. Additionally, soil erosion, overgrazing, loss of biodiversity and abuse of water resources have led to significant land degradation. Poor agricultural practices aggravate the problem. Poaching of wildlife occurs regularly in parks and game reserves (Mader, 2012). In urban areas, pollution is a major problem, particularly with improper treatment and disposal of solid and liquid waste. Poor planning and land laws which remain as a desire in most urban had constituted poor construction of houses and even roads in water corridor and along the sea and rivers sides (Ruben, 2013). The real example is floods always occur in most urban during rain seasons which had caused a lot of destruction of roads, bridges, and loss of properties as well as people's life. The growing mining and energy sector is adding more challenges by ways of practices and technologies that negatively impact the environment and local communities. Due to human impact and climate change recurrent and severe droughts have increased with much of the country's land facing desertification. Water levels in the lakes have dropped significantly, and the glacier on Mount Kilimanjaro is shrinking dramatically (Arnold et al., 2013). While most Tanzanians are little aware or concerned about environmental challenges so far, the Government has established a national Climate Change Adaptation and Mitigation Plan, including measures to reduce deforestation, introduce carbon accounting and promote sustainable management of forest resources (Killian, 2006; Ruben, 2013).

## 12. The Cost for CSR Implementation

The question of cost savings resulting from CSR has often been at the centre of the debate on the business case for CSR (European Competitive Report, 2008). Proponents of CSR have tended to argue that responsible business behaviour can lead to cost savings. An Economist Intelligence Unit research programme indicates that the benefits of pursuing sustainable practices outweigh the costs, although changes to profits are estimated to be small. Critics argue that CSR is expensive and that the benefits are often only experienced in

the distant future, if they occur at all. Friedman (1970) states in a much-quoted article that “there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.” He concluded that consequently there is no role for CSR. CSR is not only considered to be expensive but also hard if not impossible to justify the CSR expenditures. This makes most of the companies to hesitate to implement the subject matter (Ruben, 2013). Examples can be found of CSR measures for which the cost-benefit relationship appears to be negative. Welford (2003) argues that only some aspects of CSR strategies might reduce costs, and reaches the conclusion that the emphasis of the CSR-competitiveness relationship should be placed on “the area of differentiation where social and environmental aspects of sustainable development will have most impact”. These arguments were also supported by Ruben (2013), Arnold et al. (2013), Lauwo (2011) and Lema and Bahri (2013).

### 13. Economical Challenges

Tanzania’s economy is mostly based on traditional, rain-fed subsistence agriculture, employing the vast majority of the workforce. Cash crops, including coffee, tea, cotton, cashew nuts, tobacco, sisal, cloves and pyrethrum account for the majority of agricultural exports. Programmes to improve agricultural production have been established for both increased food security and income. Economic diversification has increased, with particularly strong growth in service sub-sectors such as real estate, business services, communication (in particular mobile phone services) and tourism (Arnold et al., 2013; Detomasi, 2008; Lange et al., 2000; Richardson, 2000). The informal sector is growing rapidly, too, and an increasingly important source of employment. Tanzania’s industrial sector is one of the smallest in the region and dominated by small and medium-sized enterprises producing mostly consumer goods. Plans are underway to revive agro-based industries, such as cashew nut and sugar and others, such as the textile sector.

The mineral and energy sector has great potential. Gold is a strong export industry, already, and gas reserves are very promising according to recent tests by several multinational companies, indicating that Tanzania may be one of the gas-richest countries in the world. Furthermore, there are significant repositories of oil, coal, uranium and rare earth (Ruben, 2013). While regulations, oversight institutions and regular exchange between the industry and the government have been established to a great extent for the mineral sector, this is yet to be achieved for the energy sector to fully benefit the country and its population in terms of revenue, employment and community development. Despite ongoing investments, underdeveloped infrastructure with poor roads, ports and electricity supply remains a challenge for business in Tanzania.

## 6.11 Summary, Conclusion and Recommendations

### 6.11.1 *Summary and Conclusion*

This chapter has examined the socio-political and economic environment of Tanzania by considering the wide range of the CSR practices and the institutional structures. Also the chapter has considered the impact of broader institutional structure of globalization, neo-liberalization and de-regulation policies on the governance structures, especially those for promoting transparency, accountability and social responsibility, in a developing country. The analysis shows that Tanzania's socio-political and economic environment has shaped the natural and scale of CSR practices. In particular, CSR practices in Tanzania have been significantly influenced by global structures such as the mobility of capital and by globalization and liberalization policies. Also CSR as a social practice is embedded in a particular socio-political and economic context and is further shaped by historical, socio-cultural, regulatory and power relations structures (Action Aid, 2008; Dobers & Halme, 2009; Emel et al., 2012).

Although CSR is relatively a new concept in Tanzania, it has emerged as an important area of action for large, medium and small companies. The government, development partners and other stakeholders including CSOs and NGOs engaged in this topic forms an important arena in supporting CSR in the country. Companies are becoming more aware of this strategic approach and have started to align their CSR activities with their core business. These have been achieved by adjusting their production or procurement policies to conform to environmentally friendly or socially conscious regulations. This holds true for small and medium-sized enterprises as well as larger companies, but the efforts of SMEs has tend to be somewhat scattered and take the form of donations of money, goods or services (Bitala, 2008; IISD, 2007; Mader, 2012).

Despite the availability of future CSR Opportunities in Tanzania, a number of social-economic challenges may hinder CSR to be effective and efficient instrument for both business performance and local economic development. There is a need to further improve business and investment climate to promote private sector development. Deficiencies in the energy and transport infrastructure are inhibiting economic growth through investments and will need specific focus to enable economic growth. CSR programmes needs to be well coordinated with government development plans to ensure they contribute to long term development agenda of the respective communities. There is a need to put in place a specific unit that will be responsible for regulation and documentation of CSR activities in the Country (Arnold et al., 2013; Lauwo, 2013; Melyoki, 2005; Sitta, 2005).

Although corporate social disclosures have increased in Tanzania, particularly in the mining sector, telecommunication companies, media companies, service rendering companies including banking and mobile phones companies the increasing evidence of social and environmental problems questions the adequacy or effectiveness of the legislative and regulatory frameworks as well as the role played by Government. In fact, socio-economic and environmental problems have prevailed

in Tanzania, and have threatened the lives of many citizens. For example, despite regulatory requirements and increasing corporate disclosure, the reality in practice is that social unrest, environmental pollution, and employee grievances remain prevalent in Tanzania, and in the mining sector in particular (Almas, Kweyunga, & Manoko, 2009; Fulgence, 2013, 2014; Kitula, 2006; Lauwo, 2011, 2013; Lema & Bahri, 2013).

The difficult for Tanzania, however, is that the government is on the ‘horns of dilemmas’ in that it needs to attract foreign investment in order to stimulate the economy and deal with its endemic poverty. To do so, it offers various guarantees, protections and stabilization clauses as incentives to MNCs to invest in Tanzania, but in doing so fails to control such MNCs with regard to their corporate social responsibilities (e.g. with regard to the environment, health and safety as well as work and the protection of human rights). In particular, the stabilization clauses and other investment agreements offered to attract FDI guarantee fiscal stability over the long-term life of investment agreements including long term tax relief (5–10 years), thereby preventing the Tanzanian government from reviewing the terms in such agreements (Lauwo, 2013). Thus, the need to attract foreign investment makes it difficult for the Tanzanian government to demand corporate disclosures and to promote the welfare of its citizens with regard to controlling and eradicating unethical corporate social practices (Fulgence, 2014; Lauwo, 2010; Mader, 2012; Ngowi, 2007).

It can be conclude that despite several reforms to address the CSR issues, most of these failed due to lack of public accountability and too much discretion and monopoly. The failure opened the door to various ant-social practices such as corruption, embezzlement and nepotism which has become endemic in Tanzania. These switched on the green light to severe and widespread poverty. Also it has been revealed that despite the strong local desire to encourage and maintain ethical business and public accountability done through enacting of rules and regulations; to date there is inadequacy of regulations controls on public accountability and transparency in respect to CSR (Bagwacha et al., 1992; Fulgence, 2013, 2014; Heilman & Ndumbaro, 2002; Lauwo, 2013). Despite the fact that, the CSR practices is still low and that there is no enforceable law since most of the CSR rules and regulations enacted are considered voluntary in nature; there are a lot of case studies in various sectors which shows the initiatives and practices as well as activities promoting CSR in Tanzania.

### **6.11.2 Recommendations**

The following recommendation ought to be necessary for the improvement of CSR practice in Tanzania:

#### **1. Creation of Public Awareness on Standards and CSR Practices**

Another important factor in promoting effective CSR practice is public awareness on procedures, standards of services and their rights in general.

Information regarding services provided by Ministries, Departments and Agencies should be spelt out clearly in the client charters and disseminated freely (Melyoki, 2005; Sitta, 2005). Success in creating an integrity environment for investment promotion and economic growth depends on commitment and political will to implement necessary reforms (Fulgence, 2014).

## 2. **Promoting CSR at the Top Agenda of Firms Policy**

Moreover, an important factor for the success of our private sector development is dependent on the quality of its management. Therefore CSR should be at the top of the agenda as a pro business policy and should be embraced by all stakeholders in the society (Fulgence, 2012; Rwegasira, 2003).

## 3. **Enforcement of the Law**

There is a close relationship between CSR and the law (Lema & Bahri, 2013). The main instrument governments use to address a firm's social, environmental and economic impacts is the law. There are a wide range of laws related to CSR implementation starting from consumers, workers, health and safety, human rights and environmental protection, bribery and corruption, corporate governance and taxation. A firm's CSR approach should begin by ensuring full compliance with those laws already in place. No matter how good a CSR policy may be, failure to observe the law will undermine other good efforts. Looking ahead, the CSR activities of firms can be seen as a proactive method of addressing potentially problematic conduct before it attracts legal attention. The government including politicians and professional board NBAA should make the CSR laws enforceable. It is important at this juncture to enact an organ which will be responsible in enhancing the CSR laws compliance.

## 4. **Reporting Practices**

Along with innovation in conceptualization and implementation levels, businesses should undertake evaluation and stricter accountability and transparency measures for their CSR programmes based on internationally accepted formats and provide feedback to the public. This could be done in collaboration with the Sustainability Reporting (SR) frameworks that help companies conform to the global standards of disclosures for maintaining transparency with regard to its operations and value chain and ensuring accountability towards its internal and external stakeholders. The NBAA should also play a key role in enhancing the CSR practice by enforcing the companies not only to include the CSR report in their annual reports but also training the members in professional on how to make CSR practical in their organizations.

## 5. **Strengthening, Formalization and Coordination of CSR Promotion Initiatives**

It is important to emphasize that with the new pace of CSR activities in Tanzania, the critical role of effective public policy, private sector commitment and donor co-ordination should be strengthened. The established Tanzanian Responsible Business Network (TRBN), should play an important role in coordinating business engagement in sustainable development partnerships including CSR.

## 6. Maximizing Benefit from PPP Arrangements and Available Legal Regimes

Since to the moment there is no specific policy on CSR integrated into the national PPP guidelines, it is important for the PPP structures to have a sharper focus on CSR and develop the respective policy and detailed guidelines. These guidelines should categorically indicate what should be allocated for community investment initiative and in which manner should this support be administered. Nevertheless, the guidelines should ensure that there is desired impact on the community for each project that is financed.

## 7. Promote and Nurture Sector-Specific Best-Businesses Practices

There is no “one-size-fits-all” method for pursuing a CSR approach (Lema & Bahri, 2013). Each firm has unique characteristics and circumstances that will affect how it views its operational context and its defining social responsibilities. Each will vary in its awareness of CSR issues and how much work it has already done towards implementing a CSR approach. That is in harmony with the firm’s mission, and sensitive to its business culture, environment and risk profile as well as operating conditions. Many firms are already engaged in customer, employee, community and environmental activities that can be excellent starting points for firm-wide CSR approaches. CSR can be phased in by focusing carefully on priorities in accordance with resource or time constraints. For the national CSR network, it could be important that each stakeholder group form its own CSR chapter so that challenges and circumstances in individual organizational contexts are properly addressed. These sector chapters would now form a joint national framework.

## 8. CSR Research Gap

In respect to CSR researches in Tanzania, a lot has been done. The examples of these are the previous studies conducted by Arnold et al. (2013) which involved a case study of Sub-Saharan Countries; Emel et al. (2012) which concentrated on CSR reporting problems a case study of Mining industries in Tanzania; Karin Mader (2012) an overview of CSR in Tanzania and (Lauwo, 2010, 2011, 2013) all concentrating on government and regulatory framework in respect to CSR practice. Other researches includes those conducted by Lema and Bahri (2013), Lissu (1999), Levin (2001), Ngowi (2007) and Shivji (1976, 1980, 2004). However most of the CSR articles are those which concentrated on survey so as to explore the status of the SCR practice, legal framework and policies. Thus generally it can be evidenced that still there is a significant gap in Tanzania since most of these studies intended to explore and create awareness in respect to CSR practices leaving other CSR keys issues un-attempted. For instance; none has been done to critically analyze the cost benefit analysis on CSR implementation particularly to developing Countries like Tanzania; if any had not been published thus difficult to access. Another radical issue includes poverty eradication in respect to CSR implementation. This is not among the key objectives of the CSR; however it is necessary for studies to be conducted so as to reveal whether the adoption of the CSR practice can assist in poverty eradication in developing countries particularly in Tanzania.

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