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INSTITUTIONAL COMMITMENT AS A DRIVER OF CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION IN TANZANIAN PUBLIC ENTITIES: EVIDENCE FROM NHIF, TAA, AND IRDP

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ABSTRACT
This study examines the influence of institutional commitment on the implementation of Corporate Social Responsibility (CSR) in selected Tanzanian public entities: the National Health Insurance Fund (NHIF), Tanzania Airports Authority (TAA), and the Institute of Rural Development Planning (IRDP). Grounded in Institutional Theory, the research posits that leadership support, policy integration, and resource allocation are critical determinants of CSR effectiveness. A mixed-methods approach was employed, utilizing a structured questionnaire administered to 109 respondents, supplemented by interviews and documentary review. Quantitative data were analyzed using descriptive statistics and multiple linear regression, while qualitative data underwent thematic analysis. The results demonstrate that institutional commitment has a strong, positive, and statistically significant influence on CSR implementation, a finding that remains robust when controlling for financial capacity and regulatory frameworks, with the model explaining 63% of the variance. The study concludes that institutional commitment is the cornerstone of effective CSR, ensuring initiatives are sustainable, accountable, and aligned with national development goals. It is recommended that public entities formally embed CSR into strategic plans, allocate dedicated resources, and integrate CSR metrics into performance management systems to bridge the gap between leadership vision and staff execution, thereby enhancing social value creation and institutional legitimacy.
KEYWORDS*: Institutional Commitment, Corporate Social Responsibility, Public Entities, Tanzania, Institutional Theory.*

1. INTRODUCTION

Corporate Social Responsibility (CSR) has evolved from a peripheral concern to a central component of organizational governance and accountability. In its early development, CSR was often viewed as a voluntary or philanthropic activity that organizations pursued to improve their image or fulfill moral obligations (Carroll, 2016). However, in recent years, the concept has matured into a strategic and integral aspect of organizational management. Organizations, both public and private, are now expected to operate in ways that not only generate profit or deliver services but also contribute positively to society and the environment (Matten & Moon, 2020). This shift reflects a broader global trend toward responsible governance, sustainability, and stakeholder-oriented management.

Within the public sector, CSR assumes even greater significance because public institutions are mandated to promote social welfare, deliver essential services, and uphold principles of equity, transparency, and accountability. The notion of creating public value—doing more than simply adhering to regulations—has become central to modern public administration. CSR enables public entities to demonstrate responsiveness to citizen needs, improve stakeholder engagement, and reinforce their legitimacy in the eyes of the public (Jamali & Karam, 2018). Effective CSR implementation thus becomes a mechanism through which public institutions can strengthen trust, ensure social justice, and contribute to the realization of national and global development goals.

The relevance of CSR in Tanzania cannot be overstated, particularly given the country's pursuit of the Tanzania Development Vision 2025, which emphasizes inclusive growth, industrialization, and human development. CSR initiatives in public institutions are expected to complement these goals by supporting education, health, gender equality, and environmental conservation. Moreover, CSR serves as a local pathway for operationalizing global frameworks such as the Sustainable Development Goals (SDGs), which call for collaborative, multi-sectoral approaches to sustainable development (United Nations Development Programme [UNDP], 2019). When strategically implemented, CSR helps public institutions align their mandates with community priorities and the broader socio-economic agenda of the nation.

However, despite the potential benefits, CSR implementation in Tanzanian public entities remains weak and inconsistent. The Controller and Auditor General (CAG) report of 2021 revealed that only 2% of audited public institutions complied with the Public Procurement Regulatory Authority (PPRA) directive to allocate 30% of procurement opportunities to special groups namely women, youth, and persons with disabilities (PPRA, 2021). This finding underscores a persistent gap between policy intent and execution. Many public entities continue to treat CSR as a peripheral activity rather than an embedded strategic function. Issues such as bureaucratic inertia, fragmented accountability systems, and lack of clear CSR guidelines have contributed to the poor performance of CSR initiatives in the public sector (Mosha, 2023; Kazimzuri, 2024).

These challenges suggest that the success or failure of CSR initiatives in the public sector is not merely a matter of policy existence but of institutional commitment. Institutional commitment entails the willingness and capacity of an organization's leadership and workforce to integrate CSR into its mission, operations, and culture (Armstrong, 2018). It manifests through dedicated resources, supportive policies, ethical leadership, and an internal culture that values social responsibility as part of the institutional identity. When leadership demonstrates authentic commitment to CSR, it sets the tone for accountability, innovation, and participatory decision-making, ultimately driving meaningful social change (Muthuri & Gilbert, 2019).

Conversely, weak institutional commitment results in CSR programs that are symbolic rather than substantive. Such organizations often engage in one-off or publicity-driven activities that fail to address root social issues or deliver measurable outcomes (Kavoo-Linge & Kibanga, 2021). Without strong leadership support, CSR initiatives suffer from inadequate budgeting, minimal staff involvement, and weak monitoring mechanisms. This lack of institutional coherence undermines not only the credibility of CSR programs but also the overall reputation and effectiveness of public institutions. Therefore, understanding the role of institutional commitment becomes fundamental to diagnosing why CSR outcomes in Tanzanian public entities remain below expectations.

Empirical studies on CSR in Tanzania have predominantly focused on the private sector, especially in industries like mining, banking, and telecommunications, where CSR has been used to address issues of community displacement, environmental degradation, and social license to operate (Mwandu et al., 2024a). While these studies offer valuable insights, they overlook the unique institutional dynamics of public entities, which are bound by regulatory frameworks, public accountability, and non-profit mandates. Public institutions such as the National Health Insurance Fund (NHIF), Tanzania Airports Authority (TAA), and the Institute of Rural Development Planning (IRDP) operate within these constraints and opportunities, making them distinct cases for examining how institutional commitment influences CSR implementation.

In light of these gaps, this study seeks to investigate the extent to which institutional commitment drives CSR implementation in Tanzanian public entities. Specifically, it aims to analyze how leadership engagement, policy frameworks, resource allocation, and organizational culture collectively shape CSR outcomes within NHIF, TAA, and IRDP. By exploring these dimensions, the study not only contributes to the growing body of CSR scholarship in developing contexts but also provides practical insights for policymakers and institutional leaders. The findings are expected to inform strategies for strengthening CSR governance, enhancing social accountability, and aligning institutional practices with the broader vision of sustainable national development.

2. LITERATURE REVIEW

2.1. Corporate Social Responsibility in the Public Sector

In the public sector context, Corporate Social Responsibility (CSR) extends beyond philanthropic donations to encompass the strategic integration of social, environmental, and ethical considerations into the organization's operational framework and stakeholder engagement processes (Carroll, 2021). Unlike private corporations, whose CSR activities are often market-driven and aimed at maintaining competitive advantage, public institutions are mandated to pursue social welfare objectives. CSR in this sphere therefore represents a moral and administrative obligation that ensures public entities conduct their activities in ways that contribute positively to the broader community while maintaining accountability and transparency. It is through such socially responsible practices that public organizations enhance their legitimacy and sustain their “social license to operate,” demonstrating alignment with public expectations and developmental priorities (Mwandu, 2023).

The conceptualization of CSR in public institutions implies a shift from ad-hoc or charity-based initiatives toward a systematic incorporation of sustainability principles within institutional policies and strategic plans. This shift demands that public entities balance the triad of economic efficiency, social equity, and environmental protection. Such integration supports inclusive growth and social cohesion, particularly in developing economies where government agencies play a dominant role in service delivery and poverty reduction. Therefore, CSR becomes an essential tool for strengthening citizen trust, promoting ethical governance, and advancing the national development agenda. By embedding CSR into their operational fabric, public organizations can better demonstrate their responsiveness to community needs and their capacity to act as responsible stewards of public resources (Carroll, 2021; Mwandu, 2023).

In Tanzania, however, CSR practice within public institutions remains uneven and largely underdeveloped. While awareness of CSR principles has grown, implementation continues to face structural and strategic challenges. Many public institutions adopt CSR projects as isolated interventions rather than as integral components of institutional planning, leading to limited sustainability and weak community ownership. The lack of participatory mechanisms means that communities the intended beneficiaries often have minimal input in identifying priorities or evaluating outcomes, thereby diminishing the impact of such programs (Mbirigenda, 2017; Swallehe, 2024). This limited engagement reflects a broader issue of bureaucratic rigidity and insufficient capacity to translate CSR policies into measurable social value.

Nevertheless, recent empirical trends indicate encouraging progress in certain sectors. Notably, CSR expenditure among Tanzanian water supply and sanitation authorities increased significantly from TZS 11.34 billion in 2015 to TZS 99.43 billion in 2019, underscoring a growing recognition of CSR’s potential role in advancing social and economic well-being (Mwandu et al., 2024b). The allocation of these funds toward education, health, and community development demonstrates an evolving prioritization of CSR as a vehicle for public value creation. This upward trend suggests that, despite prevailing institutional constraints, public entities are increasingly internalizing CSR as part of their operational ethos. However, for this momentum to translate into long-term societal benefits, stronger institutional mechanisms are needed to ensure transparency, stakeholder engagement, and alignment between CSR initiatives and national development objectives (Mbirigenda, 2017; Swallehe, 2024).

2.2. Institutional Commitment as a Determinant of CSR

Institutional commitment represents a critical determinant of CSR effectiveness, as it encompasses leadership engagement, policy coherence, and the strategic allocation of resources (Ali et al., 2017). It embodies the organization’s readiness and willingness to convert normative pressures for social responsibility into concrete, sustained action (DiMaggio & Powell, 1983). In this sense, institutional commitment functions as the internal driver that translates ethical intentions into operational realities. Without it, CSR risks remaining a rhetorical construct acknowledged in policy documents but lacking practical traction within daily institutional activities. The concept highlights the importance of leadership integrity, institutional culture, and management systems in embedding CSR into the organizational fabric.

Empirical evidence reinforces the central role of institutional commitment in shaping CSR outcomes. Amani (2022) found that leadership dedication and proactive engagement in Tanzanian universities were decisive factors for successful CSR execution. When leaders prioritize CSR as a strategic objective, they not only allocate sufficient resources but also inspire staff to internalize social responsibility as part of their professional ethos. Similarly, Mcharo and Cobbinah (2022) observed that internal corporate practices such as staff participation, ethical codes, and transparent reporting significantly influenced CSR performance in the Tanzanian banking sector. These findings emphasize that institutional commitment must be demonstrated through deliberate organizational actions rather than symbolic statements of intent.

Conversely, a lack of institutional commitment often manifests as a disconnect between leadership rhetoric and operational practice. This “implementation gap” leads to CSR programs that are inconsistently executed, poorly monitored, and ultimately ineffective in generating meaningful community outcomes. Mbirigenda (2017) noted that such gaps frequently result in employee apathy, where staff view CSR as an optional or peripheral responsibility rather than a shared institutional priority. The absence of clear accountability mechanisms further exacerbates this problem, reducing the sustainability and visibility of CSR efforts. Thus, institutional commitment serves as both a structural and behavioral condition for CSR effectiveness, ensuring that organizational aspirations are translated into socially impactful results.

In this study, institutional commitment is operationalized through measurable dimensions that capture both policy and behavioral aspects of organizational engagement. These include management support, reflecting leadership endorsement of CSR programs; policy integration, indicating the inclusion of CSR principles within institutional frameworks; staff training, representing efforts to build CSR capacity and awareness; and the linkage of CSR to performance appraisal, ensuring accountability and motivation across organizational levels. These indicators collectively encapsulate the degree to which CSR is embedded within the institution's strategic, administrative, and cultural systems. By examining these dimensions, the study seeks to illuminate how varying degrees of institutional commitment shape CSR implementation across Tanzanian public entities.

2.3. Theoretical Framework: Institutional Theory

This study is anchored in Institutional Theory (DiMaggio & Powell, 1983; Scott, 2008), which posits that organizations adopt structures and practices to gain legitimacy and conform to societal norms. The theory highlights three isomorphic pressures: coercive (regulatory), mimetic (imitation), and normative (professional standards and values). This research focuses on institutional commitment as a response to normative pressures the internalization of social values and stakeholder expectations that drive organizations to act responsibly. A high level of institutional commitment reflects the embodiment of these pressures, where leadership and staff actively champion CSR to align with societal obligations and enhance corporate reputation (Mwandu, 2023). Therefore, the theory provides a robust lens for understanding how internal commitment drives CSR implementation in public entities seeking legitimacy and performance. Based on this, the following hypothesis is formulated:

H1: Institutional commitment has a positive and significant influence on CSR implementation in Tanzanian public entities.

3. METHODOLOGY

3.1. Research Design and Philosophy

The study adopted a positivist research philosophy and a deductive approach, employing an explanatory cross-sectional design. This allowed for the testing of the hypothesized relationship between institutional commitment (independent variable) and CSR implementation (dependent variable).

3.2. Study Area and Population

The research was conducted at three purposively selected public entities: NHIF, TAA, and IRDP. These organizations were chosen due to their significant public mandates, socio-economic influence, and known engagement in CSR-type activities. The target population comprised 150 employees involved in or knowledgeable about CSR decision-making and implementation. Using Yamane's (1967) formula for a finite population, a sample size of 109 respondents was determined. A simple random sampling technique was then used to select participants from each entity to ensure representativeness.

3.3. Data Collection and Instrumentation

Primary data were collected using a structured questionnaire with closed-ended items measured on a five-point Likert scale. The instrument captured dimensions of institutional commitment (leadership support, policy integration, resource allocation) and CSR implementation (strategic alignment, stakeholder engagement, monitoring). To enhance data triangulation, semi-structured interviews were held with key department heads, and a documentary review of CSR policies, annual reports, and government audit findings (e.g., NAOT, 2023) was conducted.

3.4. Reliability and Validity

A pilot test was conducted on 20 respondents, and Cronbach's Alpha coefficients were computed to ensure internal consistency. As shown in Table 1, all constructs demonstrated excellent reliability, exceeding the 0.70 threshold. Content and construct validity were established through expert review.

Table 1: Reliability Statistics

Variable	Cronbach's Alpha	Internal Consistency
Institutional Commitment	0.926	Excellent
CSR Implementation	0.934	Excellent
Source: Field Data (2025)		

3.5. Data Analysis

Quantitative data were analyzed using SPSS v26. Descriptive statistics (frequencies, means, standard deviations) summarized the data. A multiple linear regression analysis was performed to test the hypothesis, using the following model:

CSR Implementation = β_0 + β_1(Institutional Commitment) + β_2(Financial Capacity) + β_3(Regulatory Frameworks) + ε

Assumptions of normality, linearity, and multicollinearity were tested and met (Tolerance > 0.2, VIF < 5). Qualitative data were analyzed thematically to provide context and depth to the quantitative findings.

4. RESULTS AND FINDINGS

4.1. Demographic Profile of Respondents

The study achieved a 100% response rate (n=109). As presented in Table 2, the majority of respondents were male (68.8%), aged between 31-40 years (49.5%), and held bachelor's degrees (46.8%). In terms of experience, 37.6% had served for 6-10 years, indicating that participants possessed substantial institutional knowledge relevant to CSR.

Table 2: Demographic Characteristics of Respondents (N=109)

Characteristic	Category	Frequency	Percentage
Gender	Male	75	68.8%
	Female	34	31.2%
Age Group	20-30	23	21.1%
	31-40	54	49.5%
	41-50	31	28.4%
Education Level	Diploma	14	12.8%
	Bachelor's Degree	51	46.8%
	Postgraduate	28	25.7%
Work Experience	1-5 years	37	33.9%
	6-10 years	41	37.6%
	11+ years	20	18.3%
Source: Field Data (2025)			

4.2. Regression Results and Hypothesis Testing

The multiple regression model was significant and explained a substantial portion of the variance in CSR implementation (R^2 = 0.630, Adjusted R^2 = 0.612). As shown in Table 3, institutional commitment had a strong, positive, and statistically significant effect on CSR implementation (β = 0.614, $p < 0.001$), even when controlling for financial capacity and regulatory frameworks. This provides robust support for Hypothesis H1.

Table 3: Regression Coefficients

Model	Unstandardized Coefficients (B)	Standardized Coefficients (Beta)	t	Sig.
(Constant)	0.145		1.986	0.050
Institutional Commitment	0.614	0.628	7.488	0.000
Financial Capacity	0.201	0.198	2.644	0.010
Regulatory Frameworks	0.154	0.145	1.878	0.065
Dependent Variable: CSR Implementation				
Source: Field Data (2025)				

5. DISCUSSION

The findings of this study unequivocally demonstrate that institutional commitment is a powerful driver of CSR implementation in Tanzanian public entities. The positive and significant relationship (β = 0.614, $p < 0.001$) confirms that when leadership actively champions CSR, integrates it into strategic policies, and allocates dedicated resources, the effectiveness and sustainability of CSR initiatives are markedly enhanced.

This result strongly aligns with Institutional Theory. The high level of institutional commitment observed acts as a response to normative pressures, where public entities internalize societal expectations for accountability and social welfare to maintain and enhance their legitimacy (Scott, 2008; Mwandu, 2023). The findings are consistent with previous empirical work. Muthuri and Gilbert (2019) identified leadership engagement as a key driver of CSR performance, while Mwandu et al. (2024a) found that water utilities with dedicated CSR budgets and strategic integration achieved more visible community outcomes, mirroring the spending trends identified in the literature (Mwandu et al., 2024b).

However, the study also sheds light on a critical implementation challenge. Descriptive data from the appendices and insights from interviews reveal a perceptible gap between leadership support (Mean ~3.8-4.0) and staff engagement levels (Mean ~3.2-3.3). This indicates that normative pressures, while strong at the top, have not fully permeated the organizational hierarchy. This "commitment gap" resonates with Mbirigenda's (2017) findings in the mining sector, where a lack of participatory planning and staff ownership led to community indifference towards CSR projects. Therefore, for NHIF, TAA, and IRDP, the challenge is not only to maintain leadership commitment but also to institutionalize CSR at all levels through continuous communication, training, and participatory mechanisms

6. CONCLUSION AND RECOMMENDATIONS

This study set out to examine the influence of institutional commitment on CSR implementation in Tanzanian public entities. The evidence from NHIF, TAA, and IRDP leads to a clear conclusion: institutional commitment is the most critical determinant of successful and effective CSR. It transforms CSR from an ad-hoc, philanthropic activity into a strategic, accountable, and sustainable function that enhances public value and institutional legitimacy.
Based on these findings, the study offers the following recommendations:

1. **Strategic Formalization of CSR:** Public entities should mandatorily integrate CSR into their core strategic plans, mission statements, and medium-term expenditure frameworks. This ensures CSR is not an afterthought but a budgeted and monitored organizational priority.
2. **Leadership and Capacity Building:** Management must demonstrate unwavering support through clear communication and action. Furthermore, entities should institute mandatory, periodic CSR training and awareness programs for all employees to bridge the identified commitment gap and foster a culture of collective ownership.
3. **Linking Commitment to Performance:** To incentivize and solidify commitment, public entities should **integrate CSR performance metrics into staff appraisal systems**. Recognizing and rewarding contributions to social responsibility will align individual goals with organizational CSR objectives.
4. **Enhanced Oversight and Policy:** The government, through oversight bodies like the President’s Office–Public Service Management and Good Governance (POPSM-GG) and the National Audit Office (NAOT), should develop and enforce clear national CSR policy guidelines for public entities to ensure consistency, accountability, and alignment with national development goals.

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