

**DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY
IMPLEMENTATION ON NON-GOVERNMENTAL ORGANIZATIONS
SOCIETAL WELL-BEING; A CASE OF KIGOMA TANZANIA**

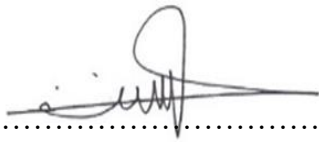
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**A DISSERTATION SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENTS FOR THE DEGREE OF MASTER OF BUSINESS
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CERTIFICATION

The undersigned certify that he has read and hereby recommend for acceptance by the Open University of Tanzania (OUT), a dissertation titled, **Examining the Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-Being: A Case of Kigoma, Tanzania**” in partial fulfillment of the requirements for the award of Master of Business Administration (MBA) of the Open University of Tanzania.



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DECLARATION

I, **Festo Romanus Willa**, declare that, the work presented in this dissertation is original. It has never been presented to any other University or Institution. References have been supplied where other people's work has been used. In this regard, I declare that this is my unique work. It is hereby submitted in partial fulfillment for the Degree of Masters of Business Administration of the Open University of Tanzania.



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Signature

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Date

DEDICATION

This work is dedicated to my dear parents. I thank them for their great support throughout my studies.

ACKNOWLEDGEMENTS

I'm so grateful to the Almighty God for his grace in enabling me to successfully complete my dissertation. Many people have been so helpful and instrumental towards the completion of this work, though, it is not possible to mention all of them. First, I would like to deliver my special thanks to Dr. Bukaza Chachage and Dr Chacha Matoka who tirelessly guided me throughout the research process, and without them I would not have reached this stage. It is through his dedication and constructive supervision I have finally reached this stage. I also thank my family; my lovely wife and our children for their love and dedication that encouraged me all the time being working on this research. I would also like to thank my parents for the great love and encouragement, my young brothers and sisters, for the great assistance he gave me during this research process. Thank you all.

ABSTRACT

The study investigated the factors that influence the implementation of corporate social responsibility in Non-Government Organizations in Kigoma, Tanzania. Specifically, the study aimed to examine external factors and internal factors and how they shape the implementation of CSR in NGOs. Also, to examine the challenges that hinders the implementing CSR in the nonprofit sector in Kigoma. The study was guided by Stakeholder and resource dependence theories. The research used positivism and interpretivism research paradigms. It used mixed research approaches involving qualitative and quantitative methods. The study employed descriptive and inferential research design. The sample size of 384 respondents was through random and 20 were selected through purposive sampling process and stratified sampling technique, the data were collected using survey questionnaires and interview guide. Quantitative data was analyzed through Multiple Linear Regression and Chi-Square. Qualitative data were analysed using content analysis. Findings showed that organizational culture, resource availability, and institutional pressures play significant roles in shaping CSR practices. Negative community perception, financial sustainability, and staff turnover were obstacles to CSR implementation. It was concluded that strengthening organizational culture, enhancing resource availability and promoting collaborative initiatives. Policymakers are recommended to formulate supportive policies to encourage CSR adoption.

Key words: Corporate social responsibility, Non-Government Organizations, Tanzania

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LIST OF ABBREVIATIONS

CSR	Corporate Social Responsibility
ICC	Intraclass Correlation Coefficient
KMO	Kaiser-Mayer Olkin
MRL	Multiple Linear Regression
NGOs	Non-Government Organizations

CHAPTER ONE

INTRODUCTION

1.1 Chapter Overview

Chapter One provides an overview of the study by introducing the background and context of the research on the determinants of Corporate Social Responsibility (CSR) implementation in Non-Governmental Organizations (NGOs) for societal well-being, with a focus on Kigoma, Tanzania. It outlines the growing importance of CSR practices among NGOs in addressing social, economic, and environmental challenges faced by communities. The chapter presents the problem statement, highlighting the limited understanding of the key factors that influence effective CSR implementation in the NGO sector. It also states the objectives of the study, research questions, significance of the study, and the scope and limitations, thereby laying a strong foundation for examining how internal capacities, stakeholder engagement, regulatory frameworks, and leadership commitment impact CSR efforts aimed at improving community welfare.

1.2 Background of the Study

The nonprofit sector plays a vital role in addressing the needs of society, promoting social well-being, and driving positive change in communities across the world. While corporate social responsibility (CSR) has traditionally been associated with the corporate sector, its importance in the nonprofit sector has gained recognition in recent times (Bekkers & Wiepking, 2011). In Tanzania, specifically in the region of Kigoma, Non-Government Organizations (NGOs) have emerged as key players in delivering social and environmental initiatives. The integration of CSR principles has

become crucial for these NGOs to enhance their impact and ensure their sustainability.

Globally, In the UK, CSR implementation in NGOs is often driven by regulatory frameworks and stakeholder expectations. Organizations are encouraged to align their CSR activities with national policies and societal needs, ensuring transparency and accountability in their operations (Faroque, Quader, Gani, & Mortazavi, 2022). A study on Jordanian firms listed on the Amman Stock Exchange identified firm visibility and profitability as significant determinants of CSR disclosure levels. Companies with higher public profiles and better financial performance are more likely to engage in CSR activities, aiming to enhance their reputation and stakeholder relations (Abutaber, Bzur, Odeh, Alathamneh, Al-Okaily, & Afaneh, 2021). In Pakistan, CSR practices among NGOs are influenced by external pressures and the desire to attract international partnerships. However, challenges such as limited financial resources, lack of CSR knowledge, and inadequate regulatory frameworks hinder effective implementation. Studies have also highlighted the role of directors' backgrounds in promoting localized CSR initiatives, emphasizing the importance of leadership in driving social responsibility (Mahmood, Kouser, & Masud, 2019). Research in Malaysia's construction industry identified critical success factors for CSR adoption, including financial resources, top management support, internal CSR expertise, national economic growth, employee education and training, stakeholder participation, effective communication, and organizational structure. These factors collectively contribute to the successful integration of CSR into organizational strategies (Zhang, Oo, & Lim, 2023).

From African perspective, In Nigeria, CSR implementation faces challenges such as the absence of a comprehensive legal framework, corruption, economic instability, limited stakeholder engagement, and inadequate awareness of CSR concepts. These obstacles result in inconsistent CSR practices and hinder the potential impact of NGOs on societal well-being (Ezechukwu, & Uzuagu, 2022). Studies in Ghana have shown that while NGOs recognize the importance of CSR, factors such as short-term intervention focus, lack of coordination among private sector actors, and insufficient community participation limit the effectiveness of CSR initiatives in contributing to sustainable development goals (Mohammed, Ackah, Tuokuu, & Abane, 2022).

From Tanzania perspective, barriers to CSR implementation include poor community involvement, mismanagement of CSR funds, and lack of transparency. Recommendations to enhance CSR effectiveness involve establishing an independent national CSR body to manage, coordinate, and organize CSR activities, ensuring that initiatives align with community needs and promote societal well-being (Gillo, Bilame, & Assenga, 2024). While Kikwiye, (2023) findings indicate that institutions promote CSR through a combination of coercive measures, incentives, and collaborative efforts. Government agencies and NGOs utilize strategies such as mandating CSR activities during company registration, issuing directives, organizing stakeholder meetings, and responding to community requests to encourage CSR engagement. Companies that fail to comply with CSR expectations may face punitive actions aimed at deterring non-compliance. However, the study also highlights a significant gap in feedback mechanisms between companies and the

communities in which they operate, suggesting a need for improved communication and engagement to ensure that CSR initiatives effectively address local needs.

In the study titled "Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-Being: A Case of Kigoma, Tanzania", an appropriate theoretical framework that could be applied is the Stakeholder Theory. This theory emphasizes the importance of addressing the interests and needs of all stakeholders including communities, donors, government agencies, and employees when implementing CSR initiatives.

1.3 Statement of the Problem

The problem of CSR addresses critical challenges that hinder the effective execution of CSR initiatives by NGOs in the region. Despite the recognized potential of CSR to foster community development and societal well-being, NGOs in Kigoma face multifaceted obstacles that compromise the impact and sustainability of their CSR efforts (Mosha, ,2023).

One significant issue is the limited engagement and participation of local communities in CSR programs (Sattayapanich, Janmaimool, & Chontanawat, 2022). This lack of involvement often stems from inadequate communication and awareness, leading communities to perceive CSR activities as externally imposed rather than collaboratively developed. Such perceptions can result in resistance or apathy towards CSR initiatives, undermining their effectiveness and sustainability.

Financial constraints also pose a substantial barrier. Many NGOs in Tanzania, including those operating in Kigoma, rely heavily on donor funding, which can be

unpredictable and insufficient. This financial instability hampers the planning and execution of long-term CSR projects, limiting their scope and impact (Herzog, 2023).

Furthermore, the absence of clear regulatory frameworks and guidelines for CSR implementation contributes to inconsistencies and inefficiencies. Without standardized policies, NGOs may struggle to align their CSR activities with national development goals, leading to fragmented efforts that fail to address the broader needs of the community.

Transparency and accountability are additional concerns. Instances of mismanagement and lack of oversight in CSR projects have been reported, eroding trust between NGOs and the communities they serve. This mistrust can diminish community support and participation, further challenging the success of CSR initiatives.

In recent years, various initiatives have been undertaken to address the challenges hindering effective Corporate Social Responsibility (CSR) implementation by Non-Governmental Organizations (NGOs) in Tanzania, particularly in regions like Kigoma (Philip, 2019). The National Strategy for NGOs Sustainability (NSNS) was developed to strengthen the NGO sector by enhancing the enabling environment, improving access to funding, and building organizational capacities. This strategy emphasizes coordinated efforts among stakeholders to ensure sustainable NGO operations and effective CSR activities. Additionally, studies have highlighted the

importance of aligning CSR initiatives with community needs and national development goals, advocating for increased transparency and accountability in CSR practices(ElAlfy, Palaschuk, El-Bassiouny, Wilson, & Weber, 2020).

Scholars have identified several determinants influencing CSR implementation in NGOs. Factors such as leadership commitment, stakeholder engagement, regulatory frameworks, and resource availability play crucial roles in shaping CSR practices (Alshukri, Seun Ojekemi, Öz, & Alzubi, 2024). For instance, research indicates that NGOs with strong leadership and clear strategic objectives are more likely to implement effective CSR programs. Moreover, active involvement of local communities and adherence to regulatory guidelines enhance the relevance and impact of CSR initiatives (Wirba, 2024). These findings underscore the need for a holistic approach that considers both internal organizational factors and external environmental influences.

The current study aims to explore the specific determinants affecting CSR implementation by NGOs in Kigoma, Tanzania. By examining factors such as organizational capacity, stakeholder relationships, and contextual challenges, the research seeks to provide insights into how NGOs can effectively contribute to societal well-being through CSR. The study intends to inform policy development and practical strategies that enhance the effectiveness of CSR initiatives, ultimately fostering sustainable community development in the region.

1.4 Research Objectives

1.4.1 General Objective

The general objective of this study was to examine determinants of corporate social responsibility implementation in non-governmental organizations for societal well-being; a case of Kigoma Tanzania.

1.4.2 Specific Objectives

- i. To examine the external factors that shape the implementation of CSR in NGOs operating in Kigoma
- ii. To examine the internal factors that influence the implementation of CSR in NGOs operating in Kigoma
- iii. To examine the challenges that hinders the implementing CSR in the nonprofit sector in Kigoma

1.5 Research Questions

- i. What are the external factors that shape the implementation of CSR in NGOS operating in Kigoma?
- ii. What are the internal factors that influence the implementation of CSR in NGOS operating in Kigoma?
- iii. What are the main challenges faced by NGOs in implementing CSR initiatives in the nonprofit sector in Kigoma?

1.6 Significance of the Study

The significance of the study on Determinants of Corporate Social Responsibility

Implementation in Non-Governmental Organizations (NGOs) for Societal Well-Being: A Case of Kigoma, Tanzania is multifaceted, addressing a wide range of stakeholders including NGOs, government institutions, donors, policymakers, academia, and the local communities. For NGOs, the study offers valuable insights into internal and external factors that either facilitate or hinder successful CSR implementation. It helps NGO leaders and project managers understand the role of organizational culture, resource mobilization, stakeholder engagement, and transparency in enhancing social impact. This knowledge is essential for improving strategic planning and operational efficiency to better meet community needs.

For government stakeholders and policymakers, the study provides evidence-based recommendations that can inform the development of supportive legal and institutional frameworks for CSR. The findings can guide local and national authorities in creating policies that incentivize responsible social investments and partnerships between NGOs and public institutions. This is crucial for regions like Kigoma, which often face development disparities and require coordinated efforts to address poverty, health, education, and environmental challenges. By understanding the key drivers of CSR implementation, the government can also better monitor NGO activities and ensure accountability.

Donors and international development partners also benefit significantly from this research. It offers them a clearer understanding of the operational environment and contextual realities within which NGOs in Kigoma operate. This allows for more informed decisions when allocating funding, providing technical support, and

designing programs that are responsive to local needs. Additionally, the academic community and researchers gain from the study's theoretical contributions, especially in expanding knowledge on CSR in the context of developing countries. For local communities, who are the primary beneficiaries of CSR efforts, the study ensures their needs and voices are better understood and represented, thereby promoting inclusive and participatory development processes. Ultimately, the study strengthens the link between NGOs' CSR practices and sustainable societal well-being in underserved regions like Kigoma.

1.7 Scope of the Study

This study specifically focuses on the utilization of CSR in Non-Government Organizations (NGOs) operating in Kigoma, Tanzania. The research adopts a qualitative research approach, employing interviews, surveys, and document analysis as data collection methods. The study is limited to NGOs within the geographical boundaries of Kigoma and does not encompass NGOs operating in other regions of Tanzania.

1.8 Organization of the Study

Chapter one covers background of the study, statement of the problem, objectives and research hypotheses, significance of the study, scope of the study and organization of the study. Chapter two explores past literature review concerning the subject matter on both a theoretical and empirical studies with the capacity to obtain a greater understanding on the subject. Chapter three include the methodology in which the entire study based on. This includes the specification of sampling

techniques and their rationalization as well as the entire structure in which data collection based upon. Chapter four is about findings and their discussion and lastly chapter five is all about summary, conclusions and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Overview

Chapter Two of the study, titled Literature Review, provides a comprehensive overview of existing theoretical and empirical knowledge related to the determinants of Corporate Social Responsibility (CSR) implementation in Non-Governmental Organizations (NGOs), with a focus on enhancing societal well-being. It begins by exploring relevant theories such as Stakeholder Theory and Institutional Theory, which frame the understanding of CSR within the NGO context. The chapter then discusses key variables including organizational capacity, leadership, regulatory environment, stakeholder engagement, and resource availability, highlighting how each influences CSR practices. It also examines global, regional, and local studies to identify knowledge gaps and contextualize CSR implementation challenges and opportunities in Kigoma, Tanzania. This review sets the foundation for the current study by justifying the need for localized research and guiding the development of the conceptual framework and research hypotheses.

2.2 Definition of Key Terms

2.2.1 Corporate Social Responsibility

The concept of Corporate Social Responsibility (CSR) has garnered significant attention within the nonprofit sector in recent years. While traditionally associated with corporations, the relevance and application of CSR in nonprofit organizations have become increasingly acknowledged (Carroll, 2016). Scholars and practitioners alike emphasize the need for nonprofits to extend their focus beyond addressing

societal needs and actively engage in responsible business practices (Ebrahim & Rangan, 2014).

Within the nonprofit sector, CSR is defined as the voluntary actions taken by organizations to contribute to social, environmental, and economic well-being (Mullerat, 2013). It encompasses activities that go beyond legal and regulatory requirements, emphasizing ethical practices, environmental sustainability, employee well-being, and community development (Suddaby et al., 2017). Over time, the evolution of CSR in nonprofits has witnessed a shift from traditional philanthropy to a more strategic and proactive approach, emphasizing accountability, transparency, and stakeholder engagement (Ott & Dicke, 2016).

2.2.2 External Factors for CSR

According to Jamali, & Karam, (2018) defines external factors include the legal, political, and institutional settings in which organizations operate. According to Jamali and Karam (2018), “CSR practices are often influenced by the regulatory frameworks and the degree of government enforcement, which shape organizational behavior and strategic decisions.” This indicates that policies, national development agendas, and legal obligations drive or constrain CSR implementation. While Freeman, Harrison, and Zyglidopoulos, (2020) defined the concept as External pressure from stakeholders, such as donors, customers, local communities, and media, significantly impacts CSR implementation. According to Freeman et al. (2020), “Organizations are driven to adopt CSR practices not only to fulfill ethical expectations but also to maintain legitimacy in the eyes of their stakeholders. In this

study External factors that shape the implementation of Corporate Social Responsibility (CSR) refer to the environmental, institutional, and societal conditions outside an organization that influence its ability, willingness, and approach to adopting and executing CSR initiatives. These factors include political and legal frameworks, economic conditions, social and cultural norms, stakeholder expectations, media influence, donor requirements, and international development agendas such as the Sustainable Development Goals (SDGs).

2.2.3 Internal Factors Affecting CSR

Internal factors such as organizational culture, ethical values, and leadership commitment significantly influence CSR implementation. An organization with a culture that promotes transparency, accountability, and ethical behavior is more likely to integrate CSR into its operations (Aguinis & Glavas, 2012). These internal values shape how CSR is perceived and practiced internally and externally. While Top management's commitment is a critical internal driver of CSR. Leadership that prioritizes sustainability and ethical practices sets the tone for CSR alignment throughout the organization (Du, Bhattacharya, & Sen, 2015). Leaders influence the strategic importance of CSR and allocate necessary resources for its implementation. In this study, nternal Factors Affecting Corporate Social Responsibility (CSR) refer to the elements within an organization that influence its ability and willingness to design, implement, and sustain CSR initiatives. These factors are intrinsic to the organization and stem from its structure, culture, leadership, resources, and internal policies. They play a critical role in determining how CSR is prioritized, communicated, and practiced throughout the organization.

2.2.4 Challenges that Hinders the Implementing CSR

According to Jamali and Karam (2018), one of the primary challenges in CSR implementation, especially in developing countries, is the lack of financial and human resources, which limits the capacity of organizations to design and sustain meaningful CSR activities. Small and medium-sized enterprises (SMEs), in particular, often find it difficult to balance between profitability and social commitments. Zerbini (2017) defines one of the key barriers to CSR as poor stakeholder engagement, which leads to a mismatch between CSR initiatives and societal expectations. Without effective communication and involvement of stakeholders, CSR initiatives risk being superficial or misaligned with local needs. In this study, Challenges that hinder the implementation of Corporate Social Responsibility (CSR) refer to the various internal and external barriers that limit the ability of organizations to effectively design, integrate, and sustain socially responsible practices that contribute to societal well-being. These challenges may include financial constraints, limited stakeholder engagement, lack of awareness, weak institutional frameworks, and cultural misalignments, all of which can significantly reduce the impact and sustainability of CSR initiatives.

2.2.5 Non-Governmental Organizations Societal Well-Being

Non-Governmental Organizations (NGOs) are non-profit, voluntary citizens' groups that are organized on a local, national, or international level to address issues in support of the public good, often working to improve societal well-being through health, education, environment, and rights-based initiatives (Lewis & Kanji, 2009; Banks et al., 2015). Their interventions are typically aimed at bridging governance

gaps and enhancing community livelihoods where governments fall short. NGOs contribute to societal well-being by implementing programs that promote human development, alleviate poverty, and respond to social injustices, often filling institutional voids left by the state or private sector (Agyemang et al., 2020). They act as agents of change by advocating for marginalized groups, promoting participatory development, and influencing public policy.

Non-Governmental Organizations (NGOs) and societal well-being are interconnected concepts where NGOs are non-profit entities that play a pivotal role in enhancing societal well-being. Societal well-being refers to the overall quality of life and social progress within a community, encompassing aspects such as access to basic human needs (health, education, food, and shelter), social inclusion, environmental sustainability, and economic security. NGOs, through their advocacy, development programs, and service delivery, contribute to improving these dimensions by addressing the needs of marginalized and vulnerable populations, filling gaps left by government and private sector efforts, and promoting social justice, human rights, and sustainable development.

2.3 Theoretical Literature Review

2.3.1 Stakeholder Theory

The Stakeholder Theory provides valuable insights into the realm of corporate social responsibility (CSR) by emphasizing the significance of considering the interests and needs of various stakeholders impacted by an organization's activities (Freeman, 1984). According to this theory, organizations, including non-government

organizations (NGOs), should actively engage with and balance the expectations of stakeholders such as employees, communities, customers, and the environment. In the context of NGOs, the Stakeholder Theory can help analyze the perspectives of different stakeholders, their involvement in CSR initiatives, and the resulting impact on stakeholder relationships (Donaldson & Preston, 1995). By understanding and addressing the diverse needs and concerns of stakeholders, NGOs can enhance the effectiveness and sustainability of their CSR initiatives.

Recent research has expanded on the Stakeholder Theory, shedding light on its applications and implications in the context of CSR. For instance, Mitchell, Agle, and Wood (1997) introduced the concept of stakeholder salience, which emphasizes the importance of stakeholders' power, legitimacy, and urgency in influencing organizational decisions. This perspective allows NGOs to prioritize their stakeholders and tailor their CSR initiatives accordingly. Moreover, Parmar, Freeman, Harrison, Wicks, and Purnell (2010) introduced the notion of stakeholder management as a strategic approach for effectively engaging and satisfying stakeholders. This approach recognizes that managing stakeholder relationships is essential for achieving long-term organizational success and positive social impact.

Understanding stakeholder dynamics and their influence on CSR in NGOs is crucial. Recent research has explored the role of stakeholder collaboration in driving sustainable and impactful CSR initiatives (Marquis, Toffel, & Zhou, 2016). Collaborative efforts between NGOs, government agencies, local communities, and other stakeholders can foster shared value creation and address complex social and

environmental challenges. Additionally, the concept of stakeholder engagement has gained prominence, emphasizing the active involvement of stakeholders in decision-making processes and the co-creation of CSR initiatives (Baur & Schmitt, 2018). Engaging stakeholders in meaningful ways can enhance the credibility and effectiveness of CSR practices in NGOs.

2.3.2 Resource Dependency Theory

The Resource Dependence Theory offers a valuable perspective on the role of resources in shaping organizations, including non-governmental organizations (NGOs), and their corporate social responsibility (CSR) practices (Pfeffer & Salancik, 1978). According to this theory, organizations are dependent on both external and internal resources such as funding, volunteers, partnerships, employees, and the organization culture to carry out their mission effectively. In the context of NGOs, this theory provides insights into how they leverage CSR practices to attract resources, build strategic alliances, and enhance their sustainability.

By examining the interplay between resource dependence and CSR adoption, the study can uncover the mechanisms through which NGOs manage their resource dependencies. It can explore how NGOs strategically use CSR initiatives to attract funding, mobilize volunteers, and establish partnerships with other organizations and stakeholders (Melo, 2017). Understanding these dynamics can shed light on the strategies employed by NGOs to secure the necessary resources for implementing their CSR initiatives.

Furthermore, the study can investigate the outcomes of CSR initiatives in terms of resource acquisition, organizational resilience, and social impact. The Resource Dependence Theory recognizes that resource availability and access can significantly impact an organization's ability to achieve its goals. By exploring how CSR practices contribute to resource acquisition and enhance the sustainability of NGOs, the research can provide insights into the benefits and advantages of adopting CSR initiatives in terms of organizational resilience and long-term viability (Bansal & DesJardine, 2014).

Moreover, the study can assess the social impact of CSR initiatives in the context of resource dependence. It can examine how CSR practices influence stakeholder perceptions, enhance the organization's reputation, and strengthen relationships with key stakeholders such as donors, volunteers, and local communities (Mohr, Webb, & Harris, 2001). By analyzing the social impact of CSR initiatives, the research can contribute to understanding the broader implications of resource dependence and CSR adoption in the NGO sector.

2.4 Empirical Literature Review

2.4.1 CSR Practices and Trends Worldwide

Corporate Social Responsibility (CSR) practices in the nonprofit sector are not limited to specific regions but have gained traction worldwide. NGOs around the globe are increasingly recognizing the importance of incorporating CSR into their operations to maximize their impact on societal well-being (Schwartz et al., 2017).

CSR practices vary across different countries and regions, influenced by cultural, social, and economic factors.

Trends in CSR implementation among nonprofits globally reveal several common practices. One prominent trend is the integration of sustainability principles into organizational strategies (Waddock et al., 2015). NGOs are focusing on environmental sustainability, resource conservation, and reducing their carbon footprint. This shift toward sustainable practices aligns with the broader global efforts to address climate change and promote environmental stewardship.

Another trend in CSR implementation is the emphasis on social inclusivity and diversity. Nonprofits are recognizing the importance of addressing social inequalities and promoting inclusivity in their programs and initiatives (Vives et al., 2018). This includes efforts to ensure equal opportunities, fair treatment, and representation of marginalized groups. NGOs are also engaging in partnerships and collaborations with diverse stakeholders to foster social cohesion and community development.

Furthermore, technology and digital advancements have significantly influenced CSR practices in the nonprofit sector worldwide. NGOs are leveraging digital platforms and social media to raise awareness, mobilize resources, and engage with stakeholders (Borg & Mayo, 2018). Online crowdfunding campaigns, digital storytelling, and social media advocacy have become common strategies for nonprofits to amplify their impact and reach a wider audience.

2.6.2 Examples of Successful CSR Implementation in Nonprofits

Numerous nonprofits have successfully implemented CSR initiatives, demonstrating the positive outcomes of integrating social responsibility into their operations. One such example is the Bill & Melinda Gates Foundation, which focuses on addressing global health issues, poverty, and education (Gates Foundation, n.d.). The foundation's CSR approach involves collaboration with governments, NGOs, and private sector partners to leverage resources and expertise for maximum impact.

Another notable example is the Grameen Bank in Bangladesh, founded by Muhammad Yunus, which pioneered the concept of microfinance to empower individuals living in poverty (Yunus, 2003). The bank's CSR efforts extend beyond financial services and include social development programs, women empowerment initiatives, and environmental sustainability projects. The Grameen Bank's innovative approach has had a transformative effect on poverty reduction and community empowerment.

In addition, the REDD+ (Reducing Emissions from Deforestation and Forest Degradation) program implemented by various international NGOs demonstrates successful CSR implementation in the conservation sector (UN-REDD Programme, n.d.). This program aims to reduce carbon emissions by promoting sustainable forest management, providing economic incentives for communities, and preserving biodiversity. Through REDD+, NGOs have successfully engaged with governments, local communities, and corporate partners to address climate change and promote sustainable development.

These examples highlight the diverse range of CSR initiatives implemented by nonprofits globally. They showcase the potential for NGOs to create meaningful change by integrating social, environmental, and economic considerations into their operations.

2.4.1 Socio-economic and Environmental Challenges in Africa

Africa faces unique socio-economic and environmental challenges that necessitate the adoption of Corporate Social Responsibility (CSR) by nonprofits operating in the region. The continent is characterized by a diverse range of issues, including poverty, inequality, inadequate healthcare, education gaps, environmental degradation, and limited access to clean water and sanitation (UNDP, 2020). These challenges are further compounded by political instability, conflict, and insufficient infrastructure.

In many African countries, the absence of robust social safety nets and limited government resources leave NGOs as vital actors in addressing development issues. NGOs play a crucial role in bridging gaps in service delivery and advocating for policy reforms that contribute to sustainable development (Mohan & Mutongwizo, 2017). They work closely with local communities, understand their needs, and implement initiatives tailored to address specific challenges.

Non-Government Organizations (NGOs) in Africa play a significant role in addressing development issues and advancing social progress. These organizations operate across diverse sectors, including education, healthcare, poverty alleviation, gender equality, environmental conservation, and rural development (Moyo, 2009).

NGOs bring expertise, resources, and community engagement to tackle complex challenges and drive positive change at the grassroots level.

NGOs in Africa act as catalysts for social transformation by empowering marginalized groups, promoting human rights, and advocating for policy changes (Gyekye, 2017). They prioritize inclusivity, gender equity, and community participation, ensuring that development efforts are responsive to local needs and aspirations. By engaging with governments, civil society, and the private sector, NGOs foster partnerships and collaborative networks to amplify their impact and achieve sustainable development goals (Amusan & Anunobi, 2019).

The adoption and impact of CSR initiatives in African nonprofits have been steadily increasing. NGOs in Africa recognize the potential of CSR to address socio-economic and environmental challenges while fostering sustainable development (Adeyeye, 2016). These organizations are integrating CSR principles into their strategies and operations, aligning their activities with local needs and global sustainability goals.

CSR implementation in African nonprofits has shown promising results. For instance, initiatives focusing on education have contributed to increased access to quality schooling and improved literacy rates (Asongu, 2017). Environmental conservation efforts have resulted in the preservation of biodiversity, sustainable land use practices, and the protection of natural resources (Bartels & Freeman, 2017).

Moreover, CSR initiatives in healthcare have enhanced access to medical services, disease prevention, and improved community well-being (Babatunde et al., 2018).

The impact of CSR in African nonprofits extends beyond the immediate beneficiaries. By integrating responsible business practices, NGOs enhance their reputation, attract funding and partnerships, and strengthen their organizational sustainability (Ofoegbu et al., 2021). This, in turn, allows them to expand their reach, diversify their programs, and create greater long-term impact.

2.4.3 Nonprofit Landscape in East Africa

The nonprofit sector in East Africa plays a significant role in addressing social, economic, and environmental challenges in the region. Non-Government Organizations (NGOs) operate in diverse sectors such as education, healthcare, poverty alleviation, environmental conservation, and human rights. East African countries, including Tanzania, Kenya, Uganda, Rwanda, and Burundi, have witnessed the growth of a vibrant nonprofit sector that contributes to sustainable development (Bishop et al., 2014).

NGOs in East Africa are characterized by their grassroots approach, community involvement, and responsiveness to local needs. They work closely with marginalized communities, collaborating with them to design and implement programs that drive positive change (Bwibo et al., 2019). These organizations act as catalysts for social transformation, advocating for policy reforms, and leveraging resources to address pressing social issues (Amutabi, 2017).

Tanzanian NGOs face unique challenges and opportunities in the implementation of Corporate Social Responsibility (CSR). While many NGOs in Tanzania recognize the importance of CSR, the extent and effectiveness of its adoption vary (Karim et al., 2020). Limited financial resources, inadequate infrastructure, and regulatory constraints pose challenges to implementing comprehensive CSR initiatives. Additionally, the lack of awareness and understanding of CSR concepts and frameworks among NGO leaders and staff can hinder effective implementation (Benedicto et al., 2018).

Despite these challenges, Tanzanian NGOs have demonstrated their commitment to CSR through various initiatives. These include community development projects, environmental conservation efforts, educational programs, and partnerships with stakeholders to address societal needs (Amutabi & Mughogho, 2015). NGOs in Tanzania are increasingly recognizing that CSR practices not only benefit the communities they serve but also contribute to their organizational sustainability and reputation (Magoma et al., 2019).

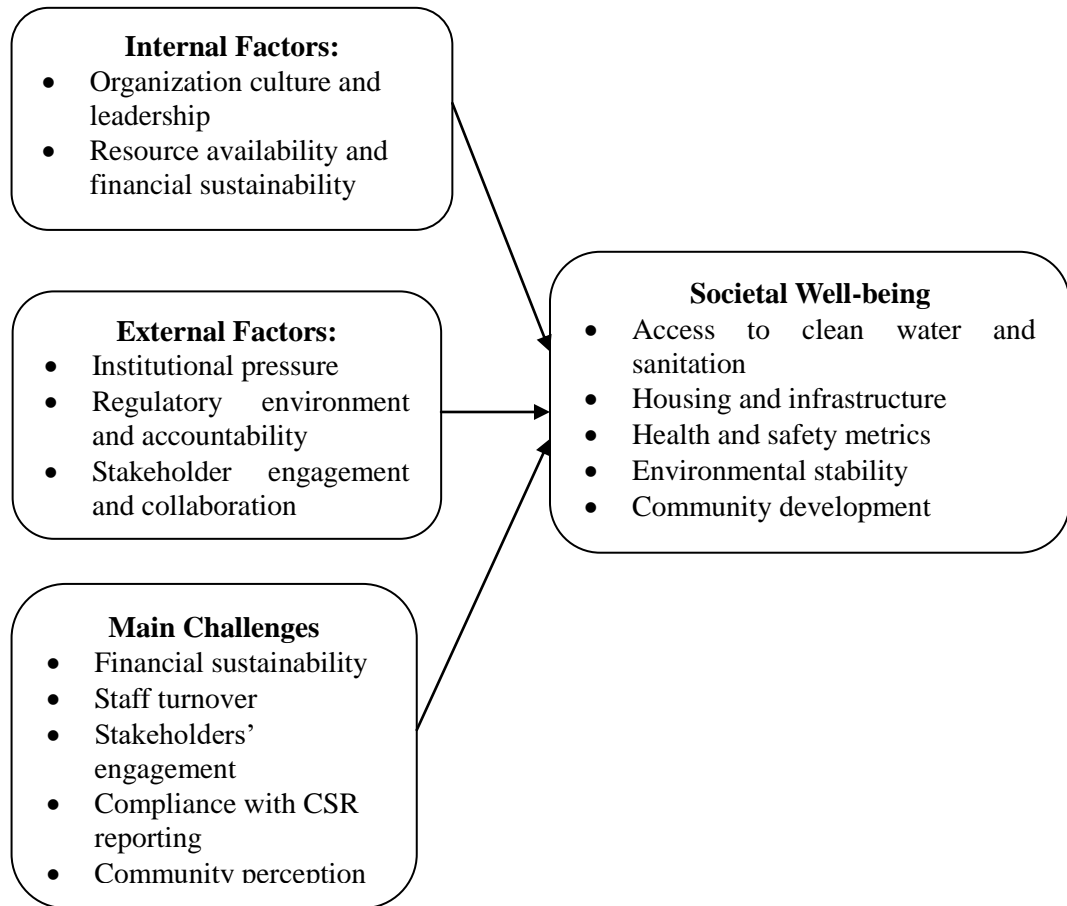
2.5 Research Gap

Studying the implementation of CSR in Kigoma, Tanzania, holds significant importance for several reasons. Kigoma is a region in Tanzania that faces numerous socio-economic and environmental challenges, including poverty, limited access to education and healthcare, environmental degradation, and refugee crises (URT, 2020). Nonprofit organizations in Kigoma play a vital role in addressing these challenges and improving the well-being of local communities.

Examining CSR practices in Kigoma provides insights into the strategies and approaches adopted by NGOs in a specific regional context. It allows for an understanding of the factors influencing CSR implementation, the impact of CSR initiatives on societal well-being, and the challenges faced by NGOs in implementing CSR in a resource-constrained setting (Mwakisunga et al., 2019). Such knowledge can inform policymakers, NGO leaders, and stakeholders in designing effective interventions and promoting sustainable development in the region.

2.10 Conceptual Framework

Based on the literature review and theories discussed, the following conceptual framework illustrates the key factors that influence the use of corporate social responsibility (CSR) in non-governmental organizations (NGOs) and their impact on societal well-being. The framework categorizes the factors into dependent and independent variables.

Independent variables**Dependent variable****Figure 2.1: The Conceptual Framework**

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Overview

This chapter outlines the research methodology employed in this study to investigate the factors influencing the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) in Kigoma, Tanzania, and the resulting impacts on societal well-being. The chapter provides an overview of the research design, data collection methods, sampling techniques, and data analysis procedures.

3.2 Research Philosophy

Research Philosophy is structured foundation of researcher view based on knowledge and skills on developing procedure to deal with the introduced problem (Creswell, 2013). There are two forms of research philosophies developed from Western Traditional science included research positivism that is based on scientific view of conducting research which advocates quantitative research methods and also Antipositivism research philosophy that believes in social science based on investigative theoretical mode of interpretivism that advocates qualitative research methods (Creswell, 2013). This research followed the mix of positivism and interpretivism research paradigm. Therefore, a mix of qualitative and quantitative methods of data collection and analysis were used as foundation for study which establish cause-effect relations.

3.3 Research Approach

Mixed-method research is an approach that combines both qualitative and

quantitative research methodologies to provide a comprehensive understanding of a research problem. This approach allows researchers to collect, analyze, and integrate both numerical data (quantitative) and descriptive data (qualitative) within a single study, offering a more holistic view of the research topic. By using this strategy, researchers can validate and cross-check results, thus increasing the credibility and depth of the findings. The integration of both methods can help in answering research questions that cannot be fully addressed by either method alone (Creswell, 2014; Tashakkori & Teddlie, 2010). Mixed methods are particularly valuable in complex social science research, as they enable the exploration of different dimensions of a phenomenon and allow for the exploration of relationships between variables from both statistical and narrative perspectives (Johnson & Onwuegbuzie, 2004).

3.4 Research Design

For a mixed-method research approach, an effective research design is the Explanatory Sequential Design, which is widely used for combining both qualitative and quantitative research methods. This design involves two main phases:

Quantitative Phase: First, the researcher collects and analyzes quantitative data (usually through surveys or experiments). This phase aims to identify general trends or patterns in the data, which can then be further explored in-depth.

Qualitative Phase: After analyzing the quantitative data, the researcher then collects qualitative data (typically through interviews, focus groups, or case studies). The purpose of this phase is to help explain or interpret the initial quantitative findings and provide deeper insights into the underlying reasons or motivations behind the patterns observed in the quantitative data.

The Explanatory Sequential Design allows for a comprehensive understanding of the research problem by enabling researchers to validate and explain the findings from the initial quantitative data with more nuanced qualitative insights. It is particularly effective when the researcher aims to explore not only the what and how (quantitative) but also the why and how (qualitative) behind a phenomenon (Creswell, 2014; Tashakkori & Teddlie, 2010).

3.5 Area of the Study

Kigoma was selected for the study on the determinants of Corporate Social Responsibility (CSR) implementation in non-governmental organizations (NGOs) for societal well-being because of its unique socio-economic challenges and the significant role that NGOs play in the region. Located in the western part of Tanzania, Kigoma is one of the areas with a high need for development interventions, including those focused on poverty alleviation, education, health, and environmental sustainability. Given its geographical location and the large number of refugees and marginalized communities, the region provides an ideal context to study how NGOs implement CSR activities to address these pressing issues. Additionally, there is limited research on the CSR practices of NGOs in Kigoma, making it a relevant and underexplored area for understanding the impact of CSR initiatives on societal well-being in Tanzania (UNHCR, 2020; USAID, 2021). Thus, Kigoma serves as a representative case to explore the challenges and opportunities for CSR implementation in the context of NGO operations aimed at enhancing social welfare and community development.

3.6 Study Population

The target population of the current study was the staff from NGOs and CSOs operating in Kigoma region in Tanzania.

3.7 Sample Size and Sampling Techniques

3.7.1 Sample Size

According to (Magout, 2020) sample refers to the collection of some parts of the population on which the judgement is made. Sample is small enough to make data convenient and large enough to be true representative of population from which it was selected. Since the population is unknown; the study adopted the concept presented by Krejcie and Morgan (1970) when the population is finite and known. The concept developed with the consideration of the degree of freedom of 95% and error term of 5%, and it's expressed as following;

Sample Size = 384

However, 10% of the total ample size which is 38 was sampled for qualitative data collection methods, therefore the total of 346 staff from different NGOs and CSOs operating in Kigoma Region were administered with digital questionnaires.

3.7.2 Sampling Techniques

Sampling techniques is the procedure that adopted by the study to select sample size to represent the population of the study, there are two sampling techniques that are probability sampling that all items of the population have an equal chance of being selected as sample size of the population; while non-probability sampling is the techniques that sample sizes are selected based on the researcher judgement and the

need of the study. Both probability and non-probability sampling Techniques were adopted in the current study.

A purposive sampling technique was adopted to carefully select participants for the interviews and surveys. Purposive sampling is a non-probability method that enables the intentional selection of individuals who possess the necessary knowledge and experience in implementing corporate social responsibility (CSR) (Creswell, 2013). The participants were selected based on their representation of diverse perspectives within the nonprofit sector in Kigoma, ensuring that a wide range of viewpoints and experiences are captured. On the other hand, the study adopted stratified sampling technique due to the nature of analysis. As argued by silver (2012), stratified sampling technique provides for the probability of inclusion of all employees or individuals with heterogeneous characteristics.

3.8 Data Collection Methods

To gather relevant data, this study employed a primary collection method which was collected through survey questionnaires and semi-structured interviews with key informants, including representatives from Non-Government Organizations (NGOs), government agencies, and local communities. These data provided valuable insights into the factors that influence the implementation of corporate social responsibility (CSR) in NGOs and its impact on societal well-being. The participants' perspectives and experiences were explored in-depth, shedding light on the motivations, challenges, and successes in relation to CSR (Nkundabanyanga et al., 2021; Baral et al., 2019).

Through conducting in-depth interviews with key stakeholders, including representatives from NGOs, government agencies, and local communities, our research design aims to capture their diverse perspectives on CSR and uncover the motivations and considerations that drive their engagement with CSR initiatives. By hearing firsthand accounts and personal experiences, qualitative research offers rich and detailed insights into the thoughts, beliefs, and values that shape decision-making processes and actions in relation to CSR implementation.

In addition to interviews, surveys were conducted among NGOs in Kigoma to obtain quantitative data on CSR practices, organizational structures, and stakeholder relationships. This allowed for a more comprehensive understanding of the prevalence and extent of CSR adoption in the region. The survey questionnaire was designed to capture specific information about the CSR initiatives undertaken, the drivers behind their implementation, and the perceived outcomes and challenges faced by NGOs (Devi & Shukla, 2020; Gebrekidan & Van der Wiele, 2018).

By employing a combination of primary data collection methods, such as semi-structured interviews and surveys, this study aims to ensure a comprehensive and multi-dimensional exploration of the research topic. The integration of qualitative and quantitative data provided a holistic understanding of the factors influencing CSR implementation in NGOs and its implications for societal well-being in Kigoma, Tanzania.

3.9 Data Analysis

3.9.1 Quantitative Data Analysis

The study used statistical analysis including Multiple Linear Regression Analysis, T-Test and C-Square test to quantitatively analyses the survey data and identify significant differences and correlation between variables. The research analysis was done using SPSS Version 27, where descriptive analysis, and inferential analysis was employed to show the extent, nature, and significance relationship of independents and dependent variable.

Regression analysis attempts to determine whether an individual or group of variables together predict a given dependent variable. This study analyzed data in Multivariate level using Multiple Linear Regression analysis to analyze factors influencing CSR implementation in NGOs and its implications for societal well-being in Kigoma, Tanzania; The following model were used

$$Y = \beta_0 + \beta_1 OCL + \beta_2 RAFS + \beta_3 IP + \beta_4 REA + \beta_5 SEC + \dots + \epsilon$$

Whereby; Y; is the dependent variable (societal well-being)

β_0 is a constant, β_1, \dots, β_n is the regression slope coefficients of s

- Organization culture and leadership = OCL
- Resource availability and financial sustainability =RAFS
- Institutional pressure= IP
- Regulatory environment and accountability = REA
- Stakeholder engagement and collaboration = SEC

Table 3.1: Summary of Data Analysis for Each Objective

Objective	Variables	Proxy/Aspects	Analysis method
To investigate the factors that influence the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) in Kigoma, Tanzania	<i>Dependent Variable</i>	Societal Well-being (SWB) <ul style="list-style-type: none"> • Access to clean water and sanitation • Housing and infrastructure • Health and safety metrics • Environmental stability • Community development • Income and employment 	Descriptive and Regression analysis
Examine the internal factors that influence the implementation of CSR in NGOs operating in Kigoma with special reference to resources.	<i>Independent variables</i>	Organizational Culture and Leadership <ul style="list-style-type: none"> • Value alignment • Leadership commitments • Decision making process • Transparency and accountability • Risk tolerance Resource Availability and Financial Sustainability <ul style="list-style-type: none"> • Diverse funding resources • Budget management • Fundraising strategies • Const Control • Transparency and Accountability 	Descriptive, Regression analysis
Examine the external factors that shape the implementation of CSR in NGOs operating in Kigoma, with special reference to organization's stakeholders.	<i>Independent variables</i>	Institutional Pressures <ul style="list-style-type: none"> • Societal norms and values • Regulatory framework • Stakeholder influence • Global standards and agreements • Peer benchmarking Stakeholder Engagement and Collaboration <ul style="list-style-type: none"> • Community need assessment • Customized solution • Community buy-in and ownership • Enhance reputation and support • Innovative solutions 	And content analysis

		Regulatory Environment and Accountability	<ul style="list-style-type: none"> • Ethical standards • Mandatory reporting • Legal framework • Consumer protections • Employees right 	
Examine the challenges that hinders the implementing CSR in the nonprofit sector in Kigoma, Tanzania	<i>Intervening</i>	Challenges	<ul style="list-style-type: none"> • Financial sustainability • Staff turnover • Stakeholders' engagement • Compliance with CSR reporting • Community perception • Regulatory compliance • Resources allocation 	Descriptive analysis And content analysis

Source: Researcher (2024).

3.9.2 Qualitative Data Analysis

This study analyzed quantitative data using content analysis technique to identify themes, patterns and nuances in organization staff's narrative regarding CSR and societal well-being (Braun & Clarke, 2012). The study analysis involved carefully examining the data to identify recurring patterns, themes, and categories. In this study, the analysis focused on the transcripts from interviews and responses from surveys. These sources of data were closely reviewed, coded, and organized to identify the key factors influencing the implementation of corporate social responsibility (CSR) in the nonprofit sector and the resulting impacts on societal well-being.

3.9.3 Integration of Findings

After analyzing both qualitative and quantitative data, the study integrated findings to draw comprehensive picture of factors influencing CSR implementation and the impacts on societal well-being. It explored how factors such as internal and external factors as well as challenges facing NGOs in attaining their CSR initiatives.

3.10 Data Validity and Reliability

Ensuring the validity and reliability of data is essential for maintaining the integrity and credibility of research findings. In this study, various measures was taken to enhance the validity and reliability of the data collected.

3.10.1 Quantitative Data

Validity is the most critical criterion and indicates the degree to which an instrument

measures what is supposed to measure (Kothari, 2004) The construct validity tested through Kaiser-Mayer Olkin (KMO); it measures the proportion of variance in the variables that might be caused by underlying factors. High value (close to 1.0) generally indicates that a factor analysis may be useful with your data.

The validity of the data set, Kaiser-Meyer-Olkin (KMO) measures sampling adequacy and Bartlett's Test of Sphericity, which are used in factor analysis to assess the suitability of data were used in the study. KMO was found with the value 0.739 while Bartlett's Test of Sphericity had a Chi-Square of 647.928 and Significance (Sig) less than 0.001 as indicated in Table 3.2.

Table 3.2: KMO and Bartlett's Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.738
Bartlett's Test of Sphericity	Approx. Chi-Square	647.928
	df	15
	Sig.	.000

Source: KMO

A KMO value between 0.6 and 1.0 is generally considered acceptable. In the study data, the KMO value of 0.738 is above 0.6, indicating that the data is reasonably suitable for factor analysis. The small p-value (Sig = 0.000) in Bartlett's Test of Sphericity indicates that the correlations between variables in the dataset are statistically significant making data suitable for factor analysis.

Table below show the factor loadings offer valuable insights into the relationships between variables and their corresponding factors, this represents the degree of

association between each variable and its underlying construct influencing corporate social responsibility (CSR) implementation and its impact on societal well-being in Kigoma, Tanzania.

	Extraction
Organizational Culture and Leadership	.775
Resource Availability and Financial Sustainability	.738
Institutional Pressures	.755
Stakeholder Engagement and Collaboration	.423
Regulatory Environment and Accountability	.762
Societal Well-being	.786

Organizational Culture and Leadership, with a substantial factor loading of 0.775, emerge as significant drivers of CSR efforts. This suggests that the culture and leadership within non-governmental organizations (NGOs) in Kigoma are closely aligned with CSR principles. Resource Availability and Financial Sustainability, with a respectable factor loading of 0.738, underscore the importance of financial stability and resource management in supporting CSR initiatives within NGOs. Institutional Pressures, represented by a robust factor loading of 0.755, point to the influence of external pressures and institutional factors on CSR implementation. This implies that NGOs in Kigoma are responsive to societal norms, regulations, and stakeholder expectations in their CSR endeavors.

Stakeholder Engagement and Collaboration, though showing a weaker factor loading of 0.423, still contribute to CSR practices. While stakeholder engagement is significant, this factor suggests that other factors also play a substantial role in driving CSR initiatives in the region. Regulatory Environment and Accountability,

with a strong factor loading of 0.762, highlight the importance of ethical standards, legal frameworks, and accountability mechanisms in guiding CSR actions. This factor reinforces the need for NGOs to operate within a well-regulated and accountable environment. Societal Well-being, with a commendable factor loading of 0.786, indicates that CSR initiatives have a positive impact on societal well-being in Kigoma.

To test the internal consistency of the measuring instrument (Likert scale), a Cronbach's alpha test applied. Cronbach's Alpha is a tool for assessing reliability scale which was used for testing ICT application in internal supply chain performance. Cronbach's alpha reliability coefficient normally ranged between 0 and 1. The coefficients closer to 1.0, implies the greater internal consistency of the items variables in the scale as argued by George and Mallery (2003). Furthermore, it should be noted that while a high value for Cronbach's Alpha indicates a good internal consistency of the items in the scale.

3.10.2 Qualitative Data

In terms of data reliability, standardized measurement instruments were utilized to gather information about the CSR initiatives, drivers, outcomes, and challenges faced by NGOs. These instruments were carefully designed, considering established scales and items used in previous research (Creswell, 2014). This allowed for consistency and comparability of responses across participants and increase the reliability of the

data collected. Additionally, clear instructions were provided to participants to ensure accurate and consistent responses.

Cronbach's Alpha

Cronbach's Alpha is a measure of internal consistency, which assesses how closely related a set of items in a scale or test are as a group. The research data was found with Cronbach's Alpha value of 0.907 as indicated in Table 3.2, and based on standardized items, it's higher and close to 1. This indicates high internal consistency among the items tested, which implies that the data is acceptable and has good reliability.

Table 3. 3: Reliability Statistics

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.907	.912	50

Source: Field data (2024)

Scale Statistics

Also, the study used scale statistics to provide additional statistics related to the mean, variance, standard deviation, and the number of items in the data set. The mean score is reported as 187.2441, the variance is 445.484, and the standard deviation is 21.10649 for the 50 items in the data set. The mean value provided highlights the central tendency of the data set with variance and standard deviation providing information about the spread and dispersion of the scores within the 50 items in the data set as indicated in Table 3.4.

Table 3. 4: Scale Statistics

Scale Statistics			
Mean	Variance	Std. Deviation	N of Items
187.2441	445.484	21.10649	50

Source: Field data (2024)

ANOVA with Tukey's Test for No additivity

The research performed statistical analysis to assess the variability between groups, and within groups to determine if there are statistically significant differences among the groups using ANOVA with Tukey's Test for Nonadditivity; the results presented in Table 3.4.

Table 3. 5: ANOVA with Tukey's Test for No Additivity

ANOVA with Tukey's Test for No additivity						
		Sum of Squares	df	Mean Square	F	Sig.
Between People		2690.724	302	8.910		
Within People	Between Items	2995.411	49	61.131	73.428	.000
	Residual	232.567 ^a	1	232.567	284.707	.000
	Balance	12087.128	14797	.817		
	Total	12319.695	14798	.833		
Total		15315.106	14847	1.032		
Grand Mean = 3.7449		18005.829	15149	1.189		
a. Tukey's estimate of power to which observations must be raised to achieve additivity =1.476.						

Source: Field data (2024)

The study measured the variance within groups or items and between different items or variables, the F-statistic tests whether there are statistically significant differences among the items or variables. The results show that Within People - Between Items have the F-statistic value of 73.428, and a p-value (Sig) of (0.000) which is very low

(less than 0.001), indicating that there are significant differences between the items. Also, the Residual - Nonadditivity assesses the residual or unexplained variance. was found to have an F-statistic value of 284.707 and a p-value (Sig) less than 0.001) indicating that there are significant unexplained variances. The research measured Tukey's estimate of power to which observations must be raised to achieve additivity, and results show that the data set has Tukey's estimate of power of -1.476 suggesting there is a nonadditivity data set that need an examination to understand nonadditivity in the dataset.

Intraclass Correlation Coefficient

Intraclass Correlation Coefficient (ICC) is a statistical measure used to assess the reliability and agreement of measurements or ratings made by different individuals or on different occasions. The results of ICC are indicated in Table 3.4

Table 3. 6: Intraclass Correlation Coefficient

Intraclass Correlation Coefficient							
	Intraclass Correlation ^b	95% Confidence Interval		F Test with True Value 0			
		Lower Bound	Upper Bound	Value	df1	df2	Sig
Single Measures	.163 ^a	.140	.189	10.702	302	14798	.000
Average Measures	.907 ^c	.891	.921	10.702	302	14798	.000
Two-way mixed effects model where people effects are random and measures effects are fixed.							
a. The estimator is the same, whether the interaction effect is present or not.							
b. Type C intraclass correlation coefficients using a consistency definition. The between-measure variance is excluded from the denominator variance.							
c. This estimate is computed assuming the interaction effect is absent, because it is not estimable otherwise.							

Source: Field data (2024)

Single Measures ICC has a value of 0.163 suggesting moderate agreement among individual measurements. In other words, if the same measurements are taken by different individuals or on different occasions, there is a moderate level of agreement between them. While Average Measures ICC has a value of 0.907 indicates high agreement when averaging measurements across multiple observations. It suggests that when average measurements made by different individuals or on different occasions, there is a high level of agreement. This is a strong indicator of the reliability of the measurements. Moreover, both measurements of ICC are with average F-statistic values are 10.702, and the p-values (Sig) are reported as 0.000. This indicates that the agreement observed in both the single measures and average measures ICC is statistically significant.

Furthermore, data collection procedures were conducted in a systematic and structured manner. Detailed interview guides and survey questionnaires were developed, clearly outlining the research objectives and the specific questions that were asked. This helped maintain consistency in data collection and minimized potential biases or errors in data interpretation (Polit & Beck, 2017). Additionally, data analysis techniques such as coding and thematic analysis were employed to ensure a rigorous and systematic approach to analyzing the data collected. To enhance the reliability of the findings, the research process was documented and clearly reported. This included providing a clear description of the research methodology, data collection procedures, and data analysis techniques that were employed. By providing transparent and detailed documentation, other researchers

were able to assess the trustworthiness and reproducibility of the study's findings (Hair et al., 2019).

CHAPTER FOUR

RESEARCH FINDINGS ANALYSIS AND DISCUSSION

4.1 Overview

The chapter focused on presenting the research findings obtained from field during the survey, the data were both quantitative and qualitative in nature and then discusses them. The presentation of the results was focused on findings the outcome of investigating the factors that influence the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) in Kigoma, Tanzania. The chapter was organized in two main parties, first the demographic characteristics of the respondents; and second parts is presentation of the findings on the research topics that covered various aspect.

4.2 Demographic Characteristics of the Respondents

The research was interested to determine the demographic nature of the respondents participated in the research topics, the study targeted demographic characteristics that includes age of respondents, gender of the respondents, educations level of the respondents, organizations, and location of the organization. The research proposed a sample size of 384 from which 303 respondents (88%) completed the online questionnaires using Kobo-Tool-Kit and 17 respondents (45%) participated in interviews. Collectively, a total of 320 responses, which corresponds to a 92% response rate indicating a strong level of engagement and responses from study respondents.

Table 4. 1: Responses Distribution

		Questionnaire		Interview		Total	
		N	%	N	%	N	%
Cases	Valid	303	100.0	17	100.0	314	100.0
	Excluded	0	.0	0	.0	0	.0
	Total	303	100.0				
Response Rate		87.57%		45%		92.49%	
a. Listwise deletion based on all variables in the procedure.							

Source: Field data (2024)

4.2.1 Age of the Respondents

Table 4.2 shows the age distribution of the study's respondents which was included in the data collection procedure, the age was one of the fundamental variables in gaining insight into factors that influence the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) in Kigoma.

Table 4.2 Age of Respondents

Age		Frequency	Percent
Valid	18-35	4	1.3
	36-45	100	33.0
	46-55	117	38.6
	55- and above	82	27.1
	Total	303	100.0

Source: Field data (2024)

Table 4.2 shows the age distribution of the respondents who are members of NGOs or interacted with the NGOs, the majority of the respondents are between 36 years to 55 years that comprise a total of 71.6% of the overall respondents of the study. This implies that most of the individual participating in NGOs activities in Kigoma are

middle-aged people compared to young population. Also, 27.1% of the respondents were aged from 55 years and above, this indicated that older people are mostly participating in the social activities and NGO's related function behind middle-age individuals. While the youth and young-aged individuals were accounting small portion of the respondents in the study, with only 1.3% of the overall sample size. This indicate that youth are less involved in the NGO's related activities.

4.2.2 Gender of the Respondents

The gender was significant characteristics of the respondents to ensure there is inclusion for all gender in the study, Table 4.3 present the gender distribution of the respondents included in the research for data collection. Table 4.3 shows that the majority of the sample, 179 individuals (59.1%) are categorized as female. While 124 individuals (40.9%) were categorized as male.

Table 4. 2: Gender Distributions

Gender		Frequency	Percent
Valid	Male	124	40.9
	Female	179	59.1
	Total	303	100.0

Source: Field data (2024)

Table 4.3 reveals that the sample or population is reasonably balanced in terms of gender distribution, with a slightly higher percentage of females (59.1%) than males (40.9%). In this particular study, females are the majority of respondents which implies that women are mostly participating in social issues through NGOs operation compared to men in the Kigoma region.

4.2.3 Education Level

Another critical demographic feature of the respondents is education level that suggest the level of knowledge and understanding on the topic investigated, Table 4.4 present the that categorizes individuals based on their education levels, ranging from secondary/TVET education to undergraduate and postgraduate education, the educational level Table provides insights into the educational background of the sample or population under study.

Table 4. 3: Education Level

Education level		Frequency	Percent
Valid	Secondary/TVET education	94	31.0
	Undergraduate	185	61.1
	Postgraduate	24	7.9
	Total	303	100.0

Source: Field data (2024)

The most common education level in the sample is undergraduate education, with 61.1% of the individuals having completed this level of schooling. Secondary education or Technical and Vocational Education and Training (TVET) is the second most prevalent category, with 31.0% of individuals falling into this group. A smaller but significant proportion of individuals (7.9%) have attained postgraduate education, indicating a well-educated segment of the sample.

The data in Table 4.4 shows that individuals with diverse education levels are included in the sample, which is valuable for research. It ensures that the sample represents a broad range of educational backgrounds, potentially contributing to a more comprehensive understanding of the research topic.

4.2.4 Organization of the Respondents

Table 4.5 represents the organizations or NGOs that respondents in the study are affiliated with, it provides insight into the diversity of organizations present in the research sample. Understanding the distribution of respondents across various NGOs is essential for assessing the breadth and representation of the study's respondents.

Table 4. 4: Organization of the Respondent

Organization		Frequency	Percent
Valid	African Initiatives for relief and Development (AIRD)	17	5.6
	CATHOLIC relief Service (CRS)	15	5.0
	Danish Refugees Council (DRC)	22	7.3
	Help Age International	20	6.6
	International organization for Migration (IOM)	21	6.9
	International Rescue Committee (IRC)	14	4.6
	Water Mission Tanzania	19	6.3
	Medical Teams International (MTI)	17	5.6
	Norwegian Refugees Council (NRC)	21	6.9
	Red cross Tanzania	20	6.6
	Save the Children	21	6.9
	Tanzania health promotion support (THPS]	18	5.9
	The United Nation High Commissioner for Refugees (UNHCR)	17	5.6
	UNICEF	19	6.3
	World Food Program (WFP)	17	5.6
	World vision Tanzania	25	8.3
	Total	303	100.0

Source: Field data (2024)

Table 4.5 shows that World Vision Tanzania is the organization with the highest representation among the respondents, accounting for 8.3% of the total sample, followed by the Danish Refugees Council (DRC) with 7.3% of respondents. International Organization for Migration (IOM), Norwegian Refugees Council (NRC), and Save the Children was the third organization to have a high number of

representatives in the study with each having 6.9% representation in the sample. Help Age International and Red Cross Tanzania both organizations are represented by 6.6% of respondents, followed by Water Mission Tanzania and UNICEF with 6.3%, Tanzania Health Promotion Support (THPS) represented by 5.9% of the respondents, African Initiatives for Relief and Development (AIRD), Water Mission Tanzania, UNICEF, and World Food Program (WFP) were represented by 5.6% of the respondents. While Catholic Relief Service (CRS) and the International Rescue Committee (IRC) are represented by 5.0% and 4.6% of respondents respectively. The presence of a wide range of NGOs in the study indicates diversity in the organizations that respondents are affiliated with. This diversity can be valuable for understanding CSR practices across different types of NGOs.

4.2.5 Location of the Organization

Table 4.6 indicates the locations where organizations operate. It indicates that the research involves multiple organizations operating in different areas. These locations may play a crucial role in understanding the implementation of corporate social responsibility (CSR) within Non-Government Organizations (NGOs) in Kigoma, Tanzania, and its impact on societal well-being.

Table 4. 5: Location of Operation

	Location of operation	Frequency	Percent
Valid	Kasulu	83	27.4
	Kibondo	89	29.4
	Kigoma Town	13	4.3
	Kigoma Region	118	38.9
	Total	303	100.0

Source: Field data (2024)

Table 4.6 shows that the majority of the respondents operate in the Kigoma region accounting for 38.9% of organizations presented in the study, followed by Kibondo, Kasulu, and Kigoma town with 29.4%, 27.4%, and 4.3% respectively. This data reveals that NGOs operating in Kigoma, Tanzania, are spread across various locations within the region. The fact that organizations are active in Kasulu, Kibondo, Kigoma Town, and the broader Kigoma Region underscores the need to consider geographical diversity in CSR implementation and its impact on societal well-being.

4.3 Diagnostic Test for Multiple Linear Regression Model

In this section, the study focused on the diagnostic tests conducted for the Multiple Linear Regression (MLR) model developed to analyze the factors influencing the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) in Kigoma, Tanzania, and its impact on societal well-being. Diagnostic tests are critical in assessing the validity and reliability of the model, ensuring that it accurately represents the relationships between the independent and dependent variables. This discussion covered various diagnostic tests, including the assumptions of MLR, multicollinearity, heteroscedasticity.

4.3.1 Normality and Linearity Test

The study adopted Histogram indicated in Figure 4.1 and Normal P- Plot of Standardized Residuals presented in Figure 4.2 to test normality of regression residuals. The histogram shows that a curve in a histogram of standardized residuals is centered around zero, this indicates that the standardized residuals are

approximately normally distributed which suggests that the assumption of normality of errors is met. Similarly, the Figure 4.2 that present the Normal P- Plot of Standardized Residuals observed the Normal P- Plot closely follows the diagonal line of normality, this indicates that the standardized residuals are approximately normally distributed.

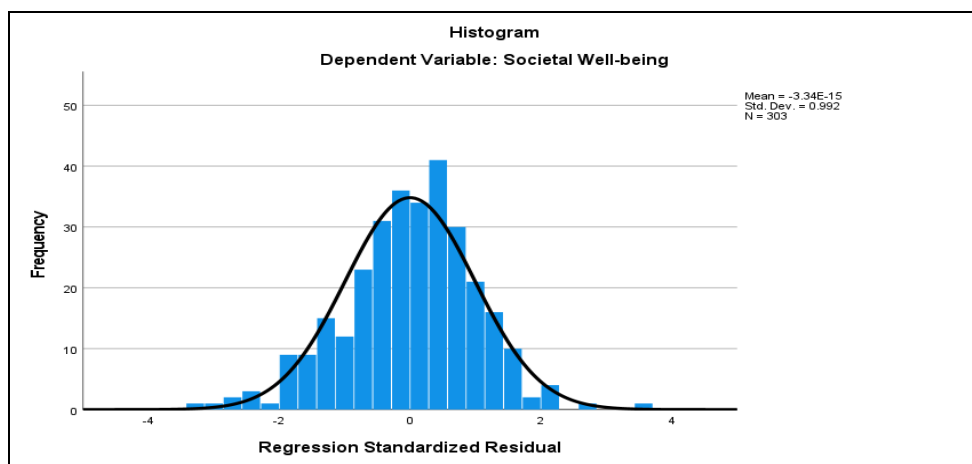


Figure 4. 1: Histogram of Standardized Residuals

Source: Field data (2024)

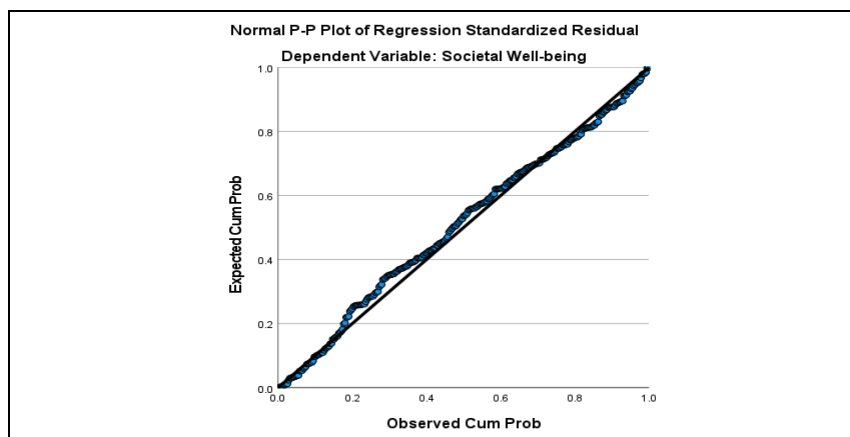


Figure 4. 2: Normal P- Plot of Standardized Residuals

Source: Field data (2024)

4.3.2 Homoscedasticity Test

Homoscedasticity Test using partial regression plot, the results show that the points evenly scattered around the regression line and distribution trends of residuals were across zero for Independent Variables (Organizational Culture and Leadership, Resource Availability and Financial Sustainability, Institutional Pressures, Stakeholder Engagement and Collaboration, and Regulatory Environment and Accountability) as indicated in Figure 4.3;4.4;4.5;4.6;4.7 respectively. The observation indicates that the assumption of homoscedasticity is likely met. Homoscedasticity means that the variance of the residuals is roughly constant across the range of values for the independent variable(s).

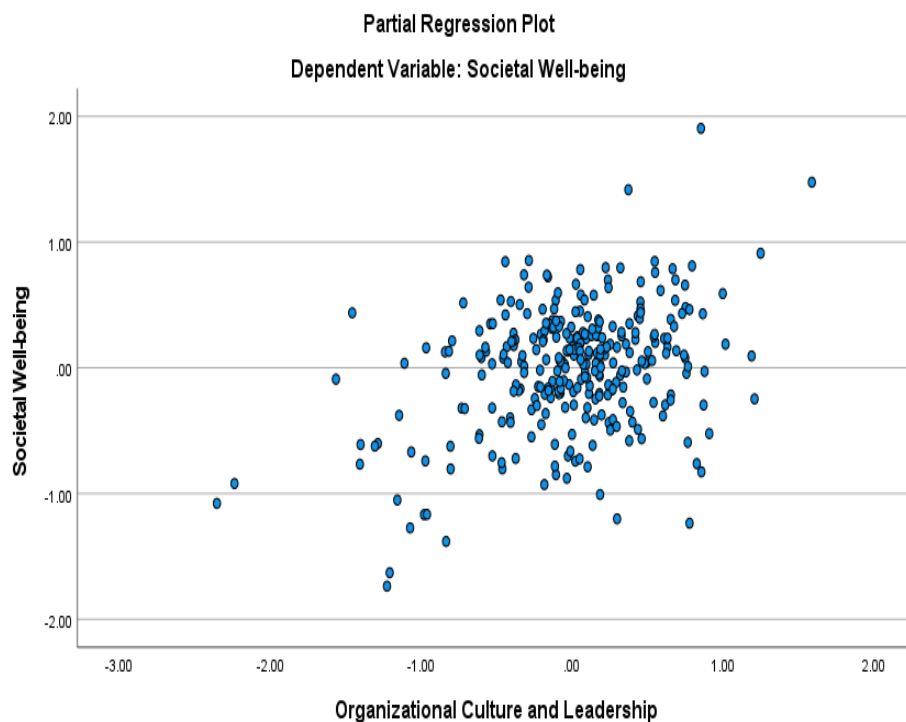


Figure 4. 3: Partial Regression Plot; Organizational Culture and Leadership

Source: Field data (2024)

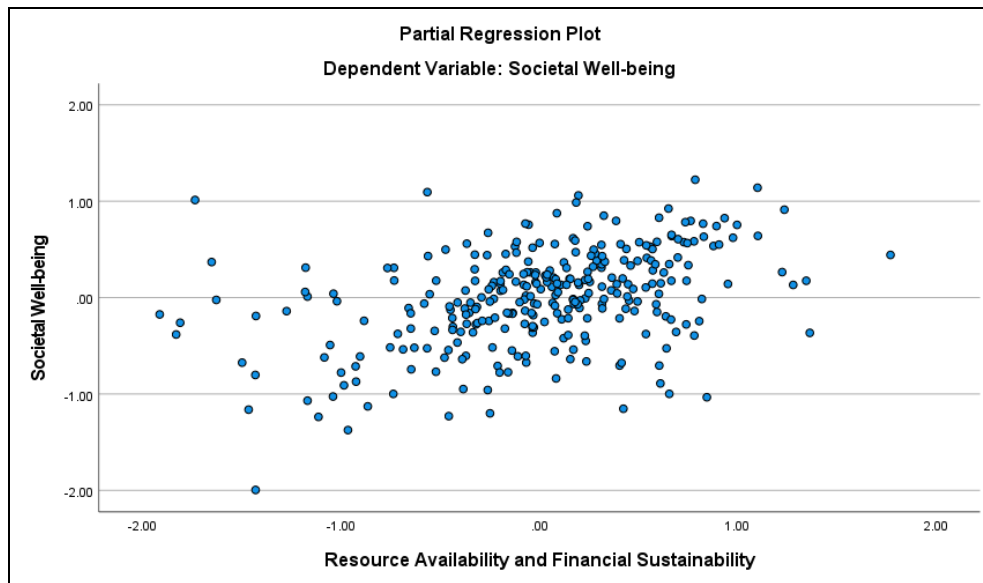


Figure 4. 4: Partial Regression Plot; Resource Availability and Financial Sustainability

Source: Field data (2024)

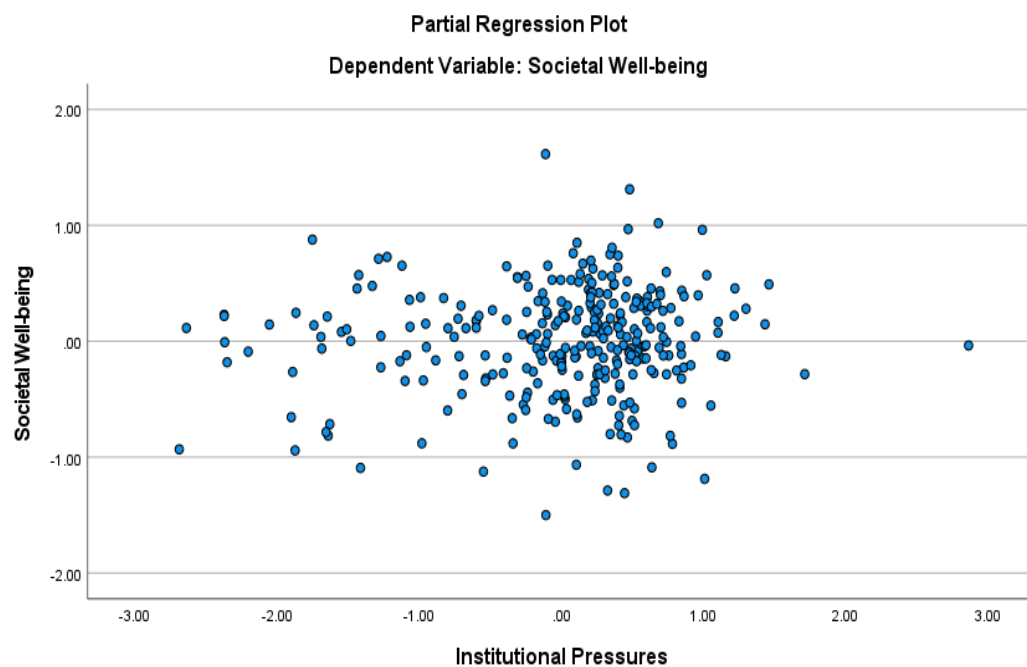


Figure 4. 5: Partial Regression Plot Institutional Pressures

Source: Field data (2024)

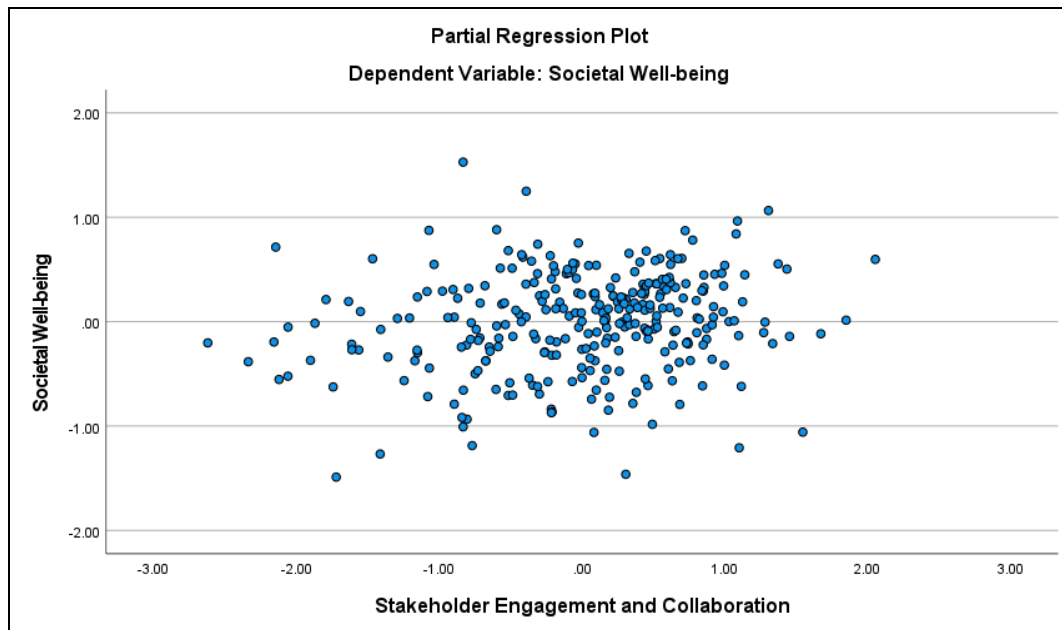


Figure 4. 6: Partial Regression Plot Stakeholder Engagement and Collaboration

Source: Field data (2024)

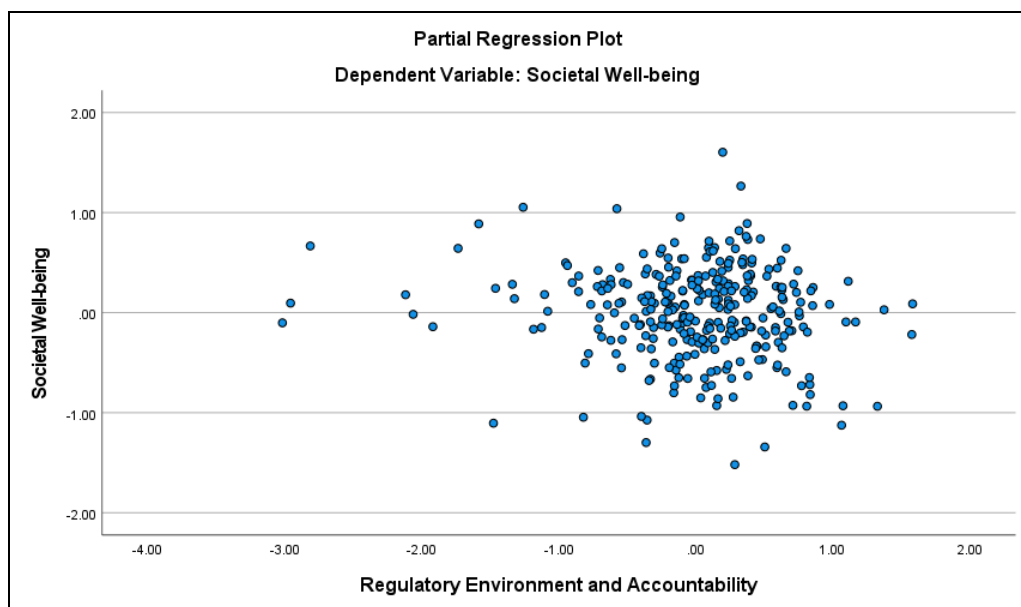


Figure 4. 7: Partial Regression Plot Regulatory Environment and Accountability

Source: Field data (2024)

4.3.3 Collinearity Test

The collinearity statistics, including Tolerance and Variance Inflation Factor (VIF), were calculated to assess the presence of multicollinearity within the multiple linear regression (MLR) model. Multicollinearity occurs when predictor variables in the model are highly correlated with each other, potentially leading to issues such as unstable coefficient estimates and challenges in interpreting the individual effects of predictors. In this analysis, we examine the Tolerance and VIF values for each predictor variable to understand the degree of multicollinearity within the model. The Tolerance and VIF values for each predictor variable in the model are presented in Table 47

Table 4. 6: Collinearity Statistics

Variables	Collinearity Statistics	
	Tolerance	VIF
Organizational Culture and Leadership	.470	2.129
Resource Availability and Financial Sustainability	.515	1.941
Institutional Pressures	.714	1.401
Stakeholder Engagement and Collaboration	.791	1.264
Regulatory Environment and Accountability	.734	1.363

Source: Field data (2024)

Table 4.7 show that Organizational Culture and Leadership have a Tolerance value of 0.470 and a VIF of 2.129, Resource Availability and Financial Sustainability with a Tolerance value of 0.515 and a VIF of 1.941, Institutional Pressures with a Tolerance of 0.714 and a VIF of 1.401, Stakeholder Engagement and Collaboration with a Tolerance of 0.791 and a VIF of 1.264, and Regulatory Environment and Accountability with a Tolerance of 0.734 and a VIF of 1.363.

The results in Table 4.7 show that tolerance values range from approximately 0.470 to 0.791, when a tolerance is close to 1.0, it indicates low multicollinearity, implying that the predictor variable is not highly correlated with others. Conversely, lower tolerance values indicate higher multicollinearity. VIF measures how much the variance of the estimated regression coefficients is increased due to multicollinearity. Typically, a VIF of 1.0 indicates no multicollinearity, while higher values than 5 suggest increasing multicollinearity. The value of VIF as indicated in Table 4.7 ranges from approximately 1.264 to 2.129, indicating no multicollinearity or moderate level of multicollinearity.

4.4 Goodness of Fit Test for MLR Model

The diagnostic tests conducted for the multiple linear regression (MLR) model aim to assess the model's goodness of fit and the presence of multicollinearity. These tests are crucial in evaluating the model's reliability and its ability to provide meaningful insights into the relationship between predictor variables and the dependent variable.

4.4.1 Model Summary

The Model Summary table provides essential information about the performance of the multiple linear regression (MLR) model. It offers insights into how well the model fits the data and its ability to explain the variation in the dependent variable, Societal Well-being. R represents the multiple correlation coefficient and has a value of approximately 0.780. This statistic measures the strength and direction of the linear relationship between the predictor variables (Constant, Regulatory Environment and Accountability, Stakeholder Engagement and Collaboration,

Resource Availability and Financial Sustainability, Institutional Pressures, Organizational Culture and Leadership) and the dependent variable (Societal Well-being). An R-value close to 1 indicates a strong relationship. R Square is approximately 0.609. It represents the proportion of the variance in the dependent variable (Societal Well-being) that is explained by the predictor variables in the model, this indicates that about 60.9% of the variation in Societal Well-being is explained by the predictors. The Model summary presented in Table 4.8

Table 4. 7: Model Summary

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.780 ^a	.609	.602	.45917	2.098
a. Predictors: (Constant), Regulatory Environment and Accountability, Stakeholder Engagement and Collaboration, Resource Availability and Financial Sustainability, Institutional Pressures, Organizational Culture and Leadership					
b. Dependent Variable: Societal Well-being					

Source: Field data (2024)

Table 4.8 shows that the R-value of approximately 0.780 indicates a relatively strong linear relationship between the predictor variables and Societal Well-being, this suggests that the selected predictors collectively have a significant impact on Societal Well-being. Also, the model summary shows that the R Square value of approximately 0.609 implies that about 60.9% of the variation in Societal Well-being can be attributed to the predictor variables included in the model. This indicates that the model has moderate to strong explanatory power regarding Societal Well-being, with a low standard error of the estimate (approximately 0.45917) which indicates that the model's predictions are closer to the actual values.

4.4.2 ANOVA Goodness-of-Fit Test

The ANOVA table provides valuable insights into the goodness-of-fit of the multiple linear regression (MLR) model. It assesses whether the regression model, which includes various predictor variables, effectively explains the variance in the dependent variable, Societal Well-being. A significant ANOVA result in Table 4.9 indicates that the model as a whole is a good fit for the data. The F-statistic results indicated in Table 4.9 with a value of 92.491, assess the ratio of the variance explained by the regression model to the variance not explained by the model. A larger F-statistic suggests a better fit. The F-statistic has a p-value less than 0.001 indicating a highly significant result.

Table 4. 8: ANOVA Goodness-of-Fit Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	97.501	5	19.500	92.491	.000 ^b
	Residual	62.618	297	.211		
	Total	160.119	302			
a. Dependent Variable: Societal Well-being						
b. Predictors: (Constant), Regulatory Environment and Accountability, Stakeholder Engagement and Collaboration, Resource Availability and Financial Sustainability, Institutional Pressures, Organizational Culture and Leadership						

Source: Field data (2024)

The ANOVA goodness-of-fit test in Table 4.9 strongly suggests that the MLR model is an effective fit for explaining the variance in Societal Well-being.

Multiple Linear Regression Model Results

The aim of the research was to investigate the factors that influence the implementation of corporate social responsibility (CSR) in Non-Government

Organizations (NGOs) in Kigoma, Tanzania, and understand how adopting CSR practices contributes to enhancing societal well-being in the region. Specifically, the study focused on three objectives which are to examine the external factors that shape the implementation of CSR in NGOs operating in Kigoma, to examine the internal factors that influence the implementation of CSR in NGOs operating in Kigoma, and to examine the challenges that hinders the implementing CSR in the nonprofit sector in Kigoma. The Multiple Linear Regression Model Results presented in Table 4.10.

Table 4. 9: Multiple Linear Regression Model Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.116	.201		5.554	.000
	Organizational Culture and Leadership	.333	.049	.362	6.835	.000
	Resource Availability and Financial Sustainability	.349	.043	.408	8.065	.000
	Institutional Pressures	.040	.033	.052	1.202	.230
	Stakeholder Engagement and Collaboration	.109	.033	.134	3.291	.001
	Regulatory Environment and Accountability	-.083	.041	-.085	-2.002	.046

Source: Field data (2024)

The following model were used to determine relationship between the variables in the MLR model.

$$Y = \beta_0 + \beta_1 OCL + \beta_2 RAFS + \beta_3 IP + \beta_4 REA + \beta_5 SEC + \dots + \epsilon$$

Whereby; Y; is the dependent variable (societal well-being)

β_0 is a constant, β_1, \dots, β_n is the regression slope coefficients of s

- Organization culture and leadership = OCL
- Resource availability and financial sustainability =RAFS
- Institutional pressure= IP
- Regulatory environment and accountability = REA
- Stakeholder engagement and collaboration = SEC

Thus;

$$\text{Societal Well-being} = 1.116 + 0.333OCL + 0.349RAFS + 0.040IP + 0.109REA - 0.083SEC + \dots + \epsilon$$

The Multiple Linear Regression analysis examined the relationship between independent variables OCL, RAFS, IP, REA, and SEC as the functions of corporate social responsibility (CSR) in non-governmental organizations (NGOs) as predictors of the dependent variable, societal well-being in the region. Each slope coefficient (β) represents a regression coefficient, quantifying the impact on the estimated MLR when there is a one-unit change in a particular independent variable while keeping all other variables constant. Table 4.10 shows the results of MLR indicating independent variable's slope coefficients (β) of Organization culture and leadership, Resource availability and financial sustainability, Institutional pressure, Regulatory

environment and accountability, and Stakeholder engagement and collaboration which are 0.333, 0.349, 0.040, 0.109, -0.083 respectively.

4.5 Interpretation of Research Objectives Findings

4.5.1 Internal Factors that Shape the implementation of CSR in NGOs operating in Kigoma

The research aims to identify factors that affect the implementation of corporate social responsibility (CSR) in Non-Government Organizations (NGOs) operating in Kigoma. Specifically, it focuses on the first objective, which involves investigating internal factors influencing CSR implementation. This objective is further divided into two subcategories: Organizational Culture and Leadership, as well as Resource Availability and Financial Sustainability. The study seeks to understand how these factors impact the way NGOs in Kigoma carry out CSR initiatives.

(i) Organizational Culture and Leadership

The MLR results in Table 4.10 show that Organizational Culture and Leadership have a coefficient (B) value of 0.333 with a p-value of 0.000 which is less than 0.05 level of significance, indicating that Organizational Culture and Leadership has a highly significant positive impact on Societal Well-being. This shows that when other things remain constant, a unit increase in organizational culture and leadership can lead to a significant increase in Societal Wellbeing by 0.333 units. This predictor has a significant positive impact on Societal Well-being. As organizations emphasize strong culture and leadership, there is an associated increase in Societal Well-being.

The descriptive analysis was conducted to determine the factors that impact the organizational culture and leadership in NGOs that has impact on the Societal Well-being. Table 4.11 present the descriptive outcome for proxy measurements that included Value alignment, Leadership commitments, Decision making process, Transparency and accountability, and Risk tolerance.

Value Alignment; which measures the alignment of organizational culture with shared values, beliefs, and norms, has a mean score of 4.01 and a standard deviation of 1.07. Also, Leadership Commitments has a mean score of 4.02 and a standard deviation of 1.04, indicating strong agreement that organizational leaders prioritize CSR and lead by example. Further, Risk Tolerance is the variable assessing the organization's culture of risk aversion when embarking on innovative or ambitious CSR projects has a mean score of 4.02 and a standard deviation of 0.95 indicating a degree of agreement among respondents. Moreover, Transparency and Accountability is a variable with a mean score of 3.79 and a relatively high standard deviation of about 1.11, suggesting some variability in perceptions of transparency and accountability within the organization. The decision-making process is another variable with a mean score of 3.96 and a relatively low standard deviation of approximately 0.96, which suggests a moderate level of agreement regarding the influence of organizational culture on decision-making processes related to CSR.

Table 4. 10: Descriptive Statistics; Organizational Culture and Leadership

CL	N	Minimum	Maximum	Mean	Std. Deviation
Value alignment	303	1.00	5.00	4.0099	1.06878
Leadership commitments	303	1.00	5.00	4.0231	1.04349
Decision making process	303	1.00	5.00	3.9571	.95675
Transparency and accountability	303	1.00	5.00	3.7855	1.10546
Risk tolerance	303	1.00	5.00	4.0231	.94700
Valid N (listwise)	303				

Source: Field data (2024)

Table 4.11 reveals that leadership commitments and risk tolerance have the highest perceived impact on CSR initiatives within the organization with a mean score of 4.02 and 4.02 respectively. Value alignment with a mean score of 4.01 suggests that organizational culture is closely aligned with shared values, beliefs, and norms fostering a greater commitment to CSR initiatives among employees. During interview one of the respondents from NGOs added saying;

"Our organization leaders prioritize CSR and lead by example, setting a tone that encourages employees to engage in socially responsible actions. Also, in our organization, we have a culture of risk aversion when undertaking innovative or ambitious CSR projects." (Respondent #5, 2023).

Another respondent added that;

"We make sure our organizational culture reflects the shared values, beliefs, and norms within an organization." (Respondent #17, 2023)

Moreover, the Decision-Making Process and Transparency and Accountability were found to have the least agreement on the organizational culture related to CSR with

mean scores of 3.96 and 3.79 respectively. One of the NGOs representatives shared on the subject during interview by saying;

"Our organizational culture influences the decision-making process by valuing stakeholder engagement and ethical considerations related to CSR initiatives that align with societal needs. We have a culture of transparency and accountability to ensure that CSR initiatives are implemented with integrity, and that progress is reported accurately."
(NGO representative, 2023).

The Organizational Culture and Leadership were founded to have a significant positive impact on Societal Well-being. As organizations emphasize strong culture and leadership, there is an associated increase in Societal Well-being.

(ii) Resource Availability and Financial Sustainability

The MLR result shows that the coefficient (B) for Resource Availability and Financial Sustainability is 0.349, and the associated p-value is 0.000 which is less than the significant level of 0.005. The results indicate that Resource Availability and Financial Sustainability have a highly significant positive impact on Societal Well-being, this implies that a unit increase in Resource Availability and Financial Sustainability leads to a positive increase in Societal Well-being by 0.349 units. The Resource Availability and Financial Sustainability was determined by various proxy measures that includes Diverse funding resources, Budget management, Fundraising strategies, Contingency & Cost Control, and Transparency and Accountability. Table 4.12 shows that the proxy measures include Diverse funding resources, Budget management, Fundraising strategies, Contingency and Cost Control, and Transparency and Accountability have mean scores of 3.82, 3.80, 3.80, 3.76, and 3.77 respectively.

Table 4. 11: Descriptive Results of Resource Availability and Financial**Sustainability**

RAFS	N	Minimum	Maximum	Mean	Std. Deviation
Diverse funding resources	303	1.00	5.00	3.8185	1.11137
Budget management	303	1.00	5.00	3.8020	1.05498
Fundraising strategies	303	1.00	5.00	3.7954	1.05685
Contingency & Cost Control	303	1.00	5.00	3.7591	1.13262
Transparency and Accountability	303	1.00	5.00	3.7657	1.05536
Valid N (listwise)	303				

Source: Field data (2024)

The data on proxy measures within the Resource Availability and Financial Sustainability in Table 4.12 reveal important insights into how organizations perceive their financial capabilities in the context of Corporate Social Responsibility (CSR) initiatives. Diverse Funding Resources ranks highest with a mean score of 3.82, highlighting the organization's perceived access to a variety of funding sources has influenced CSR implementation. Budget Management follows closely with a mean score of 3.80, indicating efficient financial resource allocation highly influences CSR implementation. Fundraising Strategies also with a mean score of 3.80, reflecting successful fundraising practices can moderately influence CSR implementation. Transparency and Accountability receive a moderate score of 3.77, suggesting room for improvement in financial reporting practices. Contingency and Cost Control, with the lowest score of 3.76, signify potential areas for enhancement in order to influence CSR implementation. Also, during the interview procedures with respondents, one of the NGOs representatives argued saying;

"We place a strong emphasis on financial sustainability by diversifying our funding sources, including grants, donations, earned income, and endowments, to reduce dependency on a single source. Effective financial planning, budgeting, and financial management practices are integral to maximizing the effective use of our resources. Also, we are proactive in implementing strategies to secure consistent funding, which includes donor cultivation, fundraising campaigns, and sustainable income-generating activities." (NGO's Representative #17, 2023).

To support the argument of the previous respondent, another representative shared his view saying;

"We take the responsible approach of monitoring reserves and maintaining contingency funds to address emergencies and unexpected financial challenges. Demonstrating transparency in financial matters and being accountable to our donors, stakeholders, and regulatory bodies is a fundamental part of our organizational culture." (NGO's Representative #9, 2023).

Resource Availability and Financial Sustainability were determined to have a significant impact on the internal factors that have a significant positive impact on Societal Well-being. Adequate resources and financial sustainability contribute to higher Societal Well-being.

4.5.2 External Factors that Shape the Implementation of CSR in NGOs Operating

The second of the study was to investigating external factors influencing CSR implementation. This objective is further divided into two subcategories: Institutional Pressures, Stakeholder Engagement and Collaboration, and Regulatory Environment and Accountability. The study seeks to understand how these factors impact the way NGOs in Kigoma carry out CSR initiatives.

1. Institutional Pressures

The external factor was measured by the Institutional Pressure within a regression mode, The result is summarized in Table 4.10 shows that coefficient (B) for Institutional Pressures is 0.040, but the associated p-value is 0.230, which is not statistically significant at conventional levels of 0.05. This shows that Institutional Pressures do not have a significant impact on Societal Well-being.

However, the Institutional Pressure was determined by various proxy measures that includes Societal norms and values, Regulatory framework, Stakeholder influence, Global standards and agreements, and Peer benchmarking that has the mean scores of 3.9505, 3.9703, 4.0165, 4.0066, and 3.9703 respectively as indicated in descriptive statistic summarizes in Table 4.13.

Table 4. 12: Institutional Pressure Descriptive Statistics

IP	N	Minimu m	Maximu m	Mean	Std. Deviation
Societal norms and values	303	1.00	5.00	3.9505	1.04574
Regulatory framework	303	1.00	5.00	3.9703	1.03055
Stakeholder influence	303	1.00	5.00	4.0165	.99821
Global standards and agreements	303	1.00	5.00	4.0066	1.06415
Peer benchmarking	303	1.00	5.00	3.9703	1.05280
Valid N (listwise)	303				

Source: Field data (2024)

Table 4.13 shows that Stakeholder Influence stands out with the highest mean score of 4.02, indicating that organizations in the study perceive significant external pressure from stakeholders to engage in CSR. Global Standards and Agreements also

have a substantial impact, scoring 4.01, reflecting the influence of international norms on CSR practices. As described by the respondent who said that;

"Our organization is deeply rooted in the values and concerns of the local community we serve. Also, the expectations of our donors and funders often require us to adhere to CSR principles. We are driven to align with CSR principles and global agreements such as the United Nations Sustainable Development Goals (SDGs), which provide a common framework for addressing global challenges." (NGO's representative #13, 2023)

Also, Regulatory Framework and Peer Benchmarking receives a moderate score of 3.97 respectively, signifying that organizations acknowledge the role of local regulations in shaping their CSR activities. Societal Norms ha a mean score of 3.9505, suggesting that while societal expectations are recognized as influencing factors, their impact is not as pronounced as stakeholder pressure, global standards, regulatory requirements, and Peer Benchmarking. One of the respondents commented that;

"We recognize that public expectations are on the rise, and people now expect organizations to align with ethical and socially responsible practices that reflect the prevailing values of the community we serve." (NGO's representative #10, 2023).

She further added that;

"We understand the importance of meeting legal requirements, not only for tax benefits but also as a crucial aspect of our CSR practices. This includes diligently reporting on our environmental impact and labour practices, as well as meeting specific criteria." (NGO's representative #24, 2023).

Furthermore, another respondent added saying;

"Our organization frequently benchmarks its CSR practices against peers in the sector to ensure we are continuously improving and making a positive impact." (NGO's representative #14, 2023).

However, despite the contribution from the respondents; the study found that Institutional Pressures do not have a significant impact on Societal Well-being in the nonprofit sector in Kigoma, Tanzania.

2. Stakeholder Engagement and Collaboration

Higher levels of Stakeholder Engagement and Collaboration are associated with increased Societal Well-being, Table 4.10 shows that coefficient (B) for Stakeholder Engagement and Collaboration is 0.109, and the associated p-value is 0.001, indicating that this predictor variable has a statistically significant positive impact on Societal Well-being. This indicates that a unit increase in Stakeholder Engagement and Collaboration leads to an increase in Societal Wellbeing by 0.109 unit, this is possible when other things remain constant.

The Stakeholder Engagement and Collaboration was determined by various proxy measures that includes Community need assessment, Customized solution, Community buy-in and ownership, Enhance reputation and support, and Innovative solutions with the mean scores of 3.7525, 3.7228, 3.6964, 3.6700, and 3.4917 respectively as indicated in Table 4.14.

Table 4. 13: Stakeholder Engagement and Collaboration Descriptive Statistics**Descriptive Statistics**

SEC	N	Minimu m	Maximu m	Mean	Std. Deviation
Community need assessment	303	1.00	5.00	3.7525	1.19108
Customized solution	303	1.00	5.00	3.7228	1.10495
Community buy-in and ownership	303	1.00	5.00	3.6964	1.08278
Enhance reputation and support	303	1.00	5.00	3.6700	1.15230
Innovative solutions	303	1.00	5.00	3.4917	1.21215
Valid N (listwise)	303				

Source: Data Analysis, 2025

Descriptive statistic results displayed in Table 4.14 show that Community Need Assessment stands out with the highest mean score of 3.75, indicating the importance organizations place on assessing the specific needs of their communities when designing CSR initiatives. Customized Solutions and Community Buy-In and Ownership also score relatively high at 3.72 and 3.70, respectively, suggesting that organizations recognize the value of tailoring solutions to address community needs and involving the community in the ownership of CSR projects. One of the NGOs representatives contributes by saying;

"Engaging with local communities and other stakeholders helps us truly grasp the depth of social and environmental challenges. It's about understanding the issues at the ground level." (NGO's representative #10, 2023).

Another one added that;

"Collaborating closely with stakeholders allows us to create CSR initiatives that are customized to the unique needs and preferences of each community we serve." (NGO's representative #8, 2023).

Enhancing Reputation and Support scores 3.67, highlighting organizations' awareness of the positive impact CSR can have on their public image and stakeholder relationships. Innovative Solutions score slightly lower at mean score of 3.49, indicating that innovation is not considered significantly as other factors in stakeholder engagement for CSR but it considered important. One of the respondents said that;

"Our active involvement in local community planning and execution not only fosters a sense of ownership but also enhances our organizational image. This, in turn, attracts more donors, partners, volunteers, and support to our cause." (NGO's representative #4, 2023).

The results imply that organizations in the study prioritize understanding community needs, customization of solutions, and community involvement in their CSR initiatives. They also acknowledge the potential for CSR to enhance their reputation and gain stakeholder support. However, there may be room for further emphasis on innovative approaches to CSR to maximize its impact and effectiveness.

3. Regulatory Environment and Accountability

The MLR result shows that the coefficient (B) for Regulatory Environment and Accountability is -0.083, and the associated p-value is 0.046, which is statistically significant. The MLR result shows that the coefficient (B) for Regulatory Environment and Accountability is -0.083, and the associated p-value is 0.046, which is statistically significant. However, the negative coefficient suggests that a unit increase in Regulatory Environment and Accountability can result in a decline in Societal Well-being by 0.083.

The Regulatory Environment and Accountability was determined by various proxy measures that includes Ethical standards, Mandatory reporting, Legal framework, Consumer protections, and Employees right as outlined in Table 4.15

Table 4. 14: Regulatory Environment and Accountability Descriptive Statistics

REA	N	Minimum	Maximum	Mean	Std. Deviation
Ethical standards	303	1.00	5.00	4.0627	.94870
Mandatory reporting	303	1.00	5.00	4.0759	.90848
Legal framework	303	1.00	5.00	4.1716	.91180
Consumer protections	303	1.00	5.00	4.1947	.93055
Employees right	303	1.00	5.00	4.0099	.88207
Valid N (listwise)	303				

Source: Field data (2024)

Descriptive Statistics result in Table 4.16 reveals a strong emphasis on these standards, with all proxy measures scoring notably high. Ethical Standards has the highest mean score of 4.06, indicating that organizations place a significant focus on adhering to ethical principles in their CSR activities compared to other proxy measures. Mandatory Reporting is also second highly regarded by organizations with a score of 4.08, signifying the organization's commitment to transparently communicating their CSR efforts. This was described by the respondent that said;

"We take our commitment to corporate social responsibility very seriously. Following regulatory bodies established codes of ethics or conduct that we must adhere to, we ensure ethical behavior in all our CSR practices. Moreover, we believe in transparency, and that's why we report our CSR activities and impacts to allow stakeholders to assess our dedication to CSR." (NGO representative, 2023).

Moreover, the Legal Framework, with a mean score of 4.17, showcases the

importance of complying with legal regulations when conducting CSR. Similarly, Consumer Protections with a mean score of 4.19, indicating the organization's dedication to safeguarding consumer rights through CSR activities. Lastly, Employee Rights has a mean score of 4.01, showing the importance of ensuring fair treatment and rights for employees through CSR. This was explained by respondent who said;

"In our organization, compliance is a top priority. We adhere to the outlined requirements, standards, and guidelines in our social and environmental practices. This includes protecting consumers from deceptive practices through ethical marketing and complying with labor laws and regulations to safeguard workers' rights and ensure fair treatment. It's all part of our unwavering commitment to responsible corporate citizenship." (NGO representative, 2023).

Regulatory Environment and Accountability results suggest that organizations in the study area are deeply committed to ethical, transparent, and legally compliant CSR practices that benefit not only stakeholders but also society at large. These practices can contribute to the overall success and positive impact of CSR initiatives

4.5.3 Challenges that Hinder the Implementation of CSR in the Nonprofit Sector in Kigoma

In examining the challenges that hinder the implementation of Corporate Social Responsibility (CSR) in the nonprofit sector in Kigoma, Tanzania, various factors were assessed through descriptive statistics. Those factors included financial sustainability, staff turnover, stakeholder engagement, compliance with CSR reporting, negative community perception, regulatory compliance, and resource allocation. The results of the descriptive statistic in Table 4.16 present the highlight of the challenges faced by nonprofit organizations in Kigoma when implementing

CSR initiatives. Those challenges of financial sustainability, staff turnover, stakeholder engagement, compliance with CSR reporting, negative community perception, regulatory compliance, and resource allocation have a mean score of 3.7294, 3.4092, 3.5215, 3.3630, 3.7492, 3.4488, and 3.6535 respectively.

Table 4. 15: Descriptive Statistics outcome on Challenges

	N	Minimum	Maximum	Mean	Std. Deviation
Financial sustainability	303	1.00	5.00	3.7294	1.11849
Staff turnover	303	1.00	5.00	3.4092	1.02817
Stakeholder's engagement	303	1.00	5.00	3.5215	1.09122
Compliance with CSR reporting	303	.00	5.00	3.3630	1.08888
Negative Community perception	303	1.00	5.00	3.7492	.89320
Regulatory compliance	303	1.00	5.00	3.4488	.98155
Resources allocation	303	.00	5.00	3.6535	1.25626
Valid N (listwise)	303				

Source: Field data (2024)

- i. Table 4.16 shows that Negative community perception emerged as the most significant hindrance factor compared to others with a mean score of 3.7492, indicating its substantial impact on CSR initiatives. Followed closely with financial sustainability scored 3.7294, highlighting its critical role in hindering CSR initiatives. Staff turnover, with a mean score of 3.4092, and stakeholder engagement, with a mean score of 3.5215, also presented notable hindrances to CSR initiatives. One of the respondents commented saying;
 - a. *"We face challenges due to a lack of funding sources, revenue streams, and effective financial management practices when implementing our CSR initiatives."* (Respondent, 2023).

- ii. In contrast, compliance with CSR reporting received a mean score of 3.3630, and regulatory compliance had a mean score of 3.4488 showing moderate challenges. Lastly, resource allocation was identified as the least challenge, with a mean score of 3.6535. These findings show the importance of addressing negative community perceptions and ensuring financial sustainability as top priorities for nonprofit organizations striving to implement successful CSR initiatives in Kigoma. This was argued during interview by respondent that said;

"Our organization is faced with a high turnover rate, making it difficult to retain talented employees and maintain a motivated workforce for successful CSR implementation." (Respondent, 2023).
another respondent added saying;

"Our current level of engagement with stakeholders, including local communities, government agencies, and businesses, is in need of improvement, which impacts the effectiveness of our CSR efforts." (Respondent, 2023).

These challenges collectively emphasize the multifaceted nature of implementing CSR initiatives in the nonprofit sector in Kigoma. Overcoming these obstacles requires a comprehensive and strategic approach to address financial, human resource, stakeholder, reporting, perception, compliance, and resource allocation challenges to achieve successful CSR implementation.

4.6 Discussion of the Findings

4.6.1 Internal Factors that Shape the implementation of CSR in NGOs Operating in Kigoma

The first objective of the study in on the implementation of Corporate Social Responsibility (CSR) in Non-Government Organizations (NGOs) operating in Kigoma, Tanzania; was to examine internal factors that shape CSR implementation, particularly Organizational Culture and Leadership, and Resource Availability and Financial Sustainability.

The study's findings reveal that Organizational Culture and Leadership play a pivotal role in influencing CSR implementation. The Multiple Linear Regression (MLR) analysis shows a highly significant positive impact of Organizational Culture and Leadership on Societal Wellbeing, this implies that as organizations prioritize and foster a strong culture and exemplary leadership, there is a corresponding significant increase in Societal Well-being.

The research further performed descriptive analysis and determined specific aspects of organizational culture and leadership, the results show that leadership commitments and risk tolerance emerged as particularly influential in promoting CSR initiatives within these organizations. Organizational leaders who prioritize CSR and lead by example create a culture that encourages employees to engage in socially responsible actions. The alignment of organizational culture with shared values, beliefs, and norms further fosters commitment to CSR initiatives among employees. However, there is room for improvement in stakeholder engagement,

decision-making processes, and transparency and accountability aspects of Organizational Culture and Leadership. Enhancing these areas could further strengthen CSR implementation.

The results were supported by the previous studies that investigated the similar or related topic like this research. Kotter & Heskett, (1992) found that a strong culture of organization that emphasizes social responsibility and ethical behavior is more likely to foster a supportive environment for CSR initiatives. This supported by Schein, (2010) that highlighted the roles of organizational culture and leadership in shaping the adoption and implementation of CSR within NGOs through its values, beliefs, and norms that guide its operations and decision-making processes. Moreover, according to Aguilera et al., (2007) found that leadership within NGOs is instrumental in driving the integration of CSR into the organization's strategic objectives and day-to-day practices. With study of Maignan and Ferrell, (2004) provide clear guidance, allocate resources, and empower employees to participate in CSR activities, leading to increased engagement and a sense of purpose among the NGO's workforce.

Resource Availability and Financial Sustainability emerge as another critical internal factor influencing CSR implementation. The MLR analysis demonstrates a highly significant positive impact on Societal Well-being, indicating that as NGOs enhance their financial sustainability and resource availability, there is a subsequent positive effect on Societal Well-being. The descriptive analysis show that Resource Availability and Financial Sustainability are fundamental factors that shape the

successful implementation of CSR in NGOs in Kigoma. The study found that having diverse funding resources, effective budget management, fundraising strategies, contingency and cost control measures, and transparency and accountability mechanisms in place significantly contributes to Societal Well-being.

The results that revealed by this research were supported by several previous empirical work. Carroll & Shabana, (2010) show that availability of resources, both financial and non-financial, significantly influences the use of CSR in NGOs. Implementing CSR initiatives requires adequate resources to support planning, implementation, and monitoring activities. Also, (Halme and Huse, (2001) found that NGOs with access to diverse funding sources, committed donors, and strong financial management practices are better positioned to invest in CSR. Further study by Briggs et al., (2012) revealed that financial sustainability is crucial for NGOs to maintain their long-term commitment to CSR, while Breeze and Whittam, (2010) found that sustainable revenue streams through various fundraising strategies, social enterprises, or income-generating activities, NGOs can ensure the continuity of their CSR efforts.

The internal factors such as Organizational Culture and Leadership, particularly leadership commitments and risk tolerance, play a pivotal role in shaping CSR implementation within NGOs in Kigoma, positively impacting Societal Well-being. Resource Availability and Financial Sustainability are also critical, with diverse funding resources and effective financial management being key drivers. However, addressing areas that require improvement within Organizational Culture and

Leadership, such as stakeholder engagement and transparency, can further enhance CSR efforts within these organizations.

4.6.2 External Factors that Shape the Implementation of CSR in NGOs Operating

The second objectives of the research were examining external factors that shape the implementation of CSR in NGOs operating in Kigoma, the study focused on three crucial aspects that significantly influence how NGOs carry out their CSR initiatives: Institutional Pressures, Stakeholder Engagement and Collaboration, and Regulatory Environment and Accountability. The research revealed that while there is a recognition of various institutional pressures, including Societal norms and values, Regulatory framework, Stakeholder influence, Global standards and agreements, and Peer benchmarking, these institutional pressures do not exert a statistically significant impact on Societal Well-being in the nonprofit sector in Kigoma. It was notable that despite being recognized as factors that potentially influence CSR practices, their influence does not translate into significant improvements in societal well-being.

The descriptive analysis found that Stakeholder influence emerged as the most prominent of these pressures, indicating the substantial external pressure exerted by stakeholders on NGOs to engage in CSR activities. Similarly, Global Standards and Agreements, Regulatory Framework, and Peer Benchmarking were recognized as having a moderate influence. Societal Norms, though recognized as an influencing factor, had a relatively lower impact compared to other pressures. The findings of the

study suggest that organizations in Kigoma should carefully consider how they respond to these external pressures, as they may not automatically lead to improved societal well-being.

Stakeholder Engagement and Collaboration emerged as a crucial external factor with a statistically significant and positive impact on Societal Well-being, the analysis indicated that a unit increase in Stakeholder Engagement and Collaboration leads to a substantial increase in Societal Wellbeing. The descriptive analysis measured various aspects such as Community need assessment, Customized solution, Community buy-in and ownership, Enhance reputation and support, and Innovative solutions. Among these, Community Need Assessment stood out as the highest-rated proxy measure, highlighting the significance of understanding community needs when designing CSR initiatives. Customized Solutions, Community Buy-In and Ownership, and Enhancing Reputation and Support also received notable importance. These findings suggest that NGOs in Kigoma should prioritize stakeholder engagement and collaborative approaches to enhance their CSR impact on societal well-being.

The study further demonstrated that Regulatory Environment and Accountability significantly impact Societal Well-being, although in a negative direction. A unit increase in Regulatory Environment and Accountability was found to lead to a decline in Societal Well-being. The descriptive analysis of the Regulatory Environment and Accountability that included aspect such as Ethical standards, Mandatory reporting, Legal framework, Consumer protections, and Employee's rights show that all variables has high mean score; which indicate a strong emphasis

on ethical conduct, transparency, legal compliance, consumer protection, and employee rights in CSR activities. However, the negative impact on Societal Well-being suggests that organizations need to have a balance between complying with these regulations and ensuring that CSR initiatives effectively contribute to societal well-being. As a MLR analysis show that strictly adherence to regulations may sometimes hinder the broader positive impact that CSR can have on society.

The study's results on all three aspects of external factors were supported by several previous research work that focused on the similar or related topic. The study by Karnani, (2007) found that government regulations, legal frameworks, and reporting requirements influence the extent to which NGOs engage in CSR activities. According to study by Freeman, (2010) show that stakeholder's engagement and collaboration are critical factors that influence the use of CSR in NGOs, also, Mitchell et al., (1997) explained that engaging with stakeholders, such as local communities, beneficiaries, donors, government agencies, and other NGOs, is essential for understanding their needs and perspectives. The study by Babiak & Thibault, (2009) revealed that enhancing transparency, accountability, and legitimacy, as stakeholders become actively involved in monitoring and evaluating the NGO's CSR performance. Another study by Oosterhout et al., (2006) revealed that supportive regulatory frameworks can incentivize NGOs to adopt CSR practices by providing tax incentives, recognition, or preferential treatment. Moreover, the study by Van Buren and Tillery, (2011) found that NGOs that proactively disclose information about their CSR activities build trust and credibility among their stakeholders. While study by Visser, (2010) show that transparency, reporting, and

evaluation, are essential for ensuring the effectiveness and impact of NGO CSR initiatives.

The external factors like institutional pressures, stakeholder engagement, and regulatory environment play a significant role in shaping CSR implementation in NGOs in Kigoma, Tanzania. While these factors hold importance, their impact on societal well-being varies. Prioritizing stakeholder engagement and customization of CSR solutions appears to have a positive effect on societal well-being. However, strict regulatory compliance alone may not necessarily lead to improved well-being. A balanced approach, combining stakeholder engagement, ethical standards, and regulatory compliance, is crucial for enhancing CSR impact and contributing positively to societal well-being in the region.

4.6.3 Challenges that Hinder the Implementation of CSR in the Non-profit Sector in Kigoma

The third objective of the study on factors influencing the implementation of Corporate Social Responsibility (CSR) in Non-Government Organizations (NGOs) operating in Kigoma, Tanzania, was to determine the challenges that hinder the implementation of Corporate Social Responsibility (CSR) in the nonprofit sector in Kigoma, Tanzania. Those hindrances involve various aspects that play a significant role in shaping the landscape of CSR initiatives in the region.

The most significant challenge identified was the negative community perception towards CSR initiatives, showing the importance of NGOs to build trust and positive perceptions with local stakeholders. Financial sustainability was another critical

obstacle, highlighting the need for diverse funding resources and effective financial management. Staff turnover and stakeholder engagement presented human resource challenges that required strategies for employee retention and enhanced engagement practices. Also, The study found that compliance with CSR reporting was a moderate challenge, showing the importance of transparent and accountable reporting practices. Regulatory compliance highlighted the need to align CSR projects with legal frameworks and regulations, ensuring ethical integrity. Lastly, resource allocation was also determined as one of the challenges despite of being less a problem for NGOs, remained an area for optimization to maximize the impact of CSR initiatives.

The study findings were empirically supported by previous literatures that focused on determined challenges hinder NGOs in implementation of Corporate Social Responsibility or related topics. According to study by Mohan and Mutongwizo (2017), on the social and environmental challenges facing Africa in adaptation of Corporate Social Responsibility, was found that political instability, conflict, and insufficient infrastructure to support operation of NGOs was barriers for implementation of effective Corporate Social Responsibility. Another study by Benedicto et al., (2018) found that limited financial resources, inadequate infrastructure, and regulatory constraints pose challenges to implementing comprehensive CSR initiatives. Additionally, the lack of awareness and understanding of CSR concepts and frameworks among NGO leaders and staff can hinder effective implementation

The results of the study show that there are several challenges hindering the implementation of CSR in the nonprofit sector in Kigoma, Tanzania, that require comprehensive strategies to overcome them. Addressing negative community perceptions, ensuring financial sustainability, retaining staff, improving stakeholder engagement, and maintaining compliance with reporting and regulatory standards are critical steps for nonprofit organizations to enhance their CSR efforts and contribute positively to societal well-being in the region.

CHAPTER FIVE

SUMMARY OF THE FINDINGS CONCLUSION, AND RECOMMENDATION

5.1 Overview

The chapter provide conclusion of the study that drawn from the research findings, the chapter provide summary of the study, conclusion reached, and recommendation based on the data analysis, also research provided suggestion on further research.

5.2 Summary of Main Findings

The study aimed to investigate the factors that influence the implementation of CSR in NGOs in Kigoma, Tanzania, and understand how adopting CSR practices contributes to enhancing societal well-being in the region. Specifically, aimed to examine; external factors with special reference to organization's stakeholders and internal factors with special reference to resources and how they shape the implementation of CSR in NGOs operating in Kigoma. Also, to examine the challenges that hinders the implementing CSR in the nonprofit sector in Kigoma. The study was theoretically, guided by Stakeholder and resource dependence theories. The research followed the mix of positivism and interpretivism research paradigm. Therefore, a mix of qualitative and quantitative methods of data collection and analysis were used as foundation for study which establish causes effect relations. Thus, the study employed descriptive and inferential research design. The sample size of 384 respondents was selected through purposive sampling process and stratified sampling technique, the data were collected using survey questionnaires and interview guide. Quantitative data was analyzed through statistical analysis

including Multiple Linear Regression Analysis, T-Test and C-Square test using SPSS Version 27. The study analyzed quantitative data using content analysis technique to identify themes.

The study revealed that a strong organizational culture emphasizing CSR values and leadership commitment positively influenced CSR implementation. Resource availability and financial sustainability were essential for sustaining CSR initiatives, while institutional pressures showed limited significance. Also, it was found that External factors, such as stakeholder engagement, regulatory environment, and accountability, played a pivotal role in shaping CSR practices. Stakeholder engagement and collaboration were positively associated with increased societal well-being, emphasizing the importance of community needs assessment, customized solutions, and community involvement. Moreover, the study found that there are various challenges hindering CSR implementation in the nonprofit sector were identified, with negative community perception, financial sustainability, and staff turnover being the most prominent obstacles.

5.3 Conclusions

The research focused into the factors influencing the implementation of Corporate Social Responsibility (CSR) in Non-Government Organizations (NGOs) operating in Kigoma, Tanzania, and the challenges that hinder its effective execution. The study examined both internal and external factors shaping CSR practices and their impact on societal well-being.

Regarding internal factors, it was found that organizational culture, resource availability, and institutional pressures play significant roles in determining the success of CSR initiatives. A strong organizational culture emphasizing CSR values and leadership commitment positively influenced CSR implementation. Resource availability and financial sustainability were identified as critical factors for the continued success of CSR projects. However, institutional pressures exhibited limited significance in influencing CSR practices.

On the external factor's size, stakeholder engagement, regulatory environment, and accountability were identified as pivotal factors shaping CSR implementation. Stakeholder engagement and collaboration were found to be positively associated with increased societal well-being, emphasizing the importance of community needs assessment, customized solutions, and community involvement. Ethical standards, mandatory reporting, legal compliance, consumer protection, and employee rights were all highlighted as key elements of CSR activities influenced by external factors. Challenges hindering CSR implementation in the nonprofit sector were identified, with negative community perception, financial sustainability, and staff turnover being the most prominent obstacles. These challenges require careful attention and strategic interventions to ensure the successful execution of CSR initiatives.

5.4 Recommendations and Policy Implications

Based on the findings of this study, several recommendations and policy implications can be drawn to enhance the implementation of Corporate Social Responsibility (CSR) in Non-Government Organizations (NGOs) operating in Kigoma, Tanzania,

and potentially in other regions. These recommendations aim to improve CSR practices, address challenges, and promote positive societal well-being outcomes.

The study recommended to NGOs to prioritize building a strong organizational culture that reflects shared CSR values, beliefs, and norms. Leadership should lead by example in promoting CSR principles and fostering a culture of social responsibility within the organization. The NGOs should offer regular training and awareness programs to reinforce CSR values among employees. Also, the study recommended NGOs to enhancing resource availability, effective stakeholder engagement, adherence to ethical and legal standards, addressing negative community perceptions, conducting long-term impact assessments, and promoting collaborative initiatives.

Moreover, NGOs should invest in the capacity building of their staff, particularly in areas related to CSR. Training programs on CSR principles, ethical practices, and community engagement can empower employees to contribute effectively to CSR initiatives. As well as they should establish robust monitoring and evaluation frameworks to track the progress and outcomes of CSR projects. Regular assessments will enable organizations to make data-driven decisions, identify areas for improvement, and demonstrate the impact of their initiatives. The study recommends to policy maker that they should consider the role of NGOs in promoting CSR and formulate supportive policies and regulations. These policies can encourage NGOs to adopt CSR practices, provide incentives for compliance with ethical and legal standards, and facilitate stakeholder engagement.

5.5 Suggestions for Further Research

This study was focused on actors influencing the implementation of CSR in NGOs operating in Kigoma, Tanzania. and the results found highlighted the significance of both internal and external factors in shaping CSR practices in NGOs operating in Kigoma, as well as challenges they faced. The study suggests for further study that will focus on investigating the role of government policies and regulations in shaping CSR practices and outcomes in the nonprofit sector that might provide valuable insights into perspective of NGOs and Corporate Social Responsibility. Furthermore, the study recommends further study that exploring the perspectives of beneficiaries and local communities regarding the effectiveness and relevance of CSR initiatives could offer a more comprehensive understanding of CSR's impact on societal well-being

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APPENDICES

APPENDIX I:

SEMI-STRUCTURED INTERVIEW GUIDE:

Introduction

My name is Festo Romanus Willa, I am a Master's student at the Open University of Tanzania and am currently surveying to Examining the Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-Being in Kigoma, Tanzania. I will not tell anyone about your answers to these questions. Only the research team will view your responses. Although we will ask for information about this phenomenon and your experience, we will never use personal information in our documentation and will not report sensitive information to anyone

Factors Influencing CSR Implementation:

Organizational Perspective

- i. In your opinion, what factors influence the adoption and implementation of CSR initiatives in NGOs?
- ii. How does the organizational culture and leadership impact the integration of CSR practices within NGOs?
- iii. What role does stakeholder engagement and collaboration play in promoting effective CSR implementation?
- iv. How does resource availability and financial sustainability influence the extent of CSR activities undertaken by NGOs?

- v. Explore any other factors that you believe are crucial in shaping CSR implementation in NGOs.

Impact on Societal Well-Being:

Perceived Impact of CSR

- i. From your experience, how has CSR implementation in NGOs contributed to the well-being of the local communities in Kigoma?
- ii. Can you share any specific examples or success stories where CSR initiatives have made a significant difference in addressing societal needs?
- iii. Discuss any challenges or barriers faced in achieving the desired impact through CSR initiatives.

Challenges and Opportunities:

Challenges and Barriers

- i. What are some of the main challenges faced by NGOs in implementing CSR initiatives effectively?
- ii. How do regulatory environments and accountability frameworks influence the implementation of CSR in the nonprofit sector?
- iii. Are there any cultural or contextual factors specific to Kigoma that present challenges or opportunities for CSR implementation?

Promoting Effective CSR Implementation

- i. Based on your experience, what strategies or recommendations would you propose to enhance the adoption and implementation of CSR in NGOs in Kigoma?
- ii. How can stakeholders, including government agencies and local communities, contribute to fostering a culture of CSR in the region?

APPENDIX II. QUESTIONNAIRE

Introduction: *Introduction and Consent*

My name is Festo Romanus Willa, I am a Master's student at the Open University of Tanzania and am currently surveying to Examining the Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-Being in Kigoma, Tanzania. I will not tell anyone about your answers to these questions. Only the research team will view your responses. Although we will ask for information about this phenomenon and your experience, we will never use personal information in our documentation and will not report sensitive information to anyone.

If you have any questions in the future, you can contact the person who gives you this questionnaire

Are you willing to proceed with the interview?

Yes >>>

No >>> (If no, terminate the survey)

Section 1: General Information

Age	1.00, below 24 25-30 31-40 41-50 51 and above
Sex	Male Female
Education	Informal education Primary education Secondary/TVET education Undergraduate Postgraduate
Organization	
Sector/Field of operation	Education Healthcare Environment Other (Specify)
Location of operation	
How long have you been working in that location	Less than 5 years 6 to 10 years 11 to 15 years 16 and above

Section 2: Societal Well-being

To what extent are you agreeing on the following Societal Well-being your organization have managed to attribute following its CSR initiatives implementations?

Where by 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree

Societal Well-being outcomes	1	2	3	4	5
Our CSR initiatives increases access to clean drinking water and sanitation facilities					
There is access to improved housing conditions and infrastructure in areas where CSR initiatives implemented (established living conditions and access to basic amenities)					
Our initiatives improved workplace safety and health standards and improved general health outcomes in the community we serve.					
Our CSR initiatives improved environmental conservation including improvement in air and water quality as well as prevention of biodiversity in natural ecosystem					
Our initiatives improve community infrastructures including schools, healthcare facilities and recreation facilities					
Our CSR initiatives improves community income level and employment rates of individuals.					

Section 3: Internal Factors

1. to what extent is your organization commits to the following cultural and leadership aspects?

With notion that 1= not at all, 2 = some extent, 3= Neutral, 4= large extent and 5= very large extent

	1	2	3	4	5
Organization culture reflects the shared values, beliefs and norms within an organization					
Our organization leaders prioritize CSR and lead by examples, they set a tone that encourages employees to engage in the socially responsible action					
Organization culture influence decision making process by valuing stakeholder engagement and ethical considerations related to CSR initiatives which are align with societal needs.					
We have a culture of transparency and accountability to ensure that CSR initiatives are implemented with integrity and that progress is reported accurately					
We have a culture of risk eversion when embarking on innovative or ambitious CSR projects					

2. To what extent is your organization resources available and financially sustainable to optimally implement CSR initiatives

With notion that 1= not at all, 2 = some extent, 3= Neutral, 4= large extent and 5= very large extent

	1	2	3	4	5
Relaying on a variety of funding streams including grants, donations, earned income and endowments to reduce dependency on single source.					
Effective financial planning, budgeting, and financial management practices to maximize the effective use of resources					
I implementing strategies to secure consistent funding, including donor cultivation, fundraising campaigns and sustainable income-generating activities					
Monitoring reserves or contingency funds for emergencies and unexpected financial challenges					
Demonstrating transparency in financial matters and being accountable to donors, stakeholders and regulatory					

Section 4: External Factors

1. What is your extent of agreement on the following institutional pressure in shaping the expectations and demands for CSR adaptation in your organization?

Where by 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree

	1	2	3	4	5
Public expectations increasingly expect organization to align with ethical and socially responsible practices reflecting the prevailing values of the community we serve.					
Organization mandated to legal requirements, tax benefits and compliance when adhering to a CSR practice including reporting on environmental impact, labor practices, or meet specific criteria					
Organization is influenced by values and concerns of the local community they serve; donor and funders may also require organization to adhere to CSR principles					
Organization is driven to align with CSR principles and global agreement such as United Nations Sustainable Development Goals (SDGs) which provide common framework for addressing global challenges.					
Organization often benchmarks its practice against peers in the sector					

2. What is your level of agreement on the following aspects of stakeholders engagement and collaboration by your organization in identifying and addressing social and environmental challenges?

Where by 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree

	1	2	3	4	5
Engaging with local communities and other stakeholders to help organization identify and understands social and environmental challenge					
We collaborate with stakeholders to develop CSR initiatives that gives tailored unique need and preferred solutions of the community					
Actively involved with local community in planning and execution to increase a sense of ownership and buy-in for CSR initiatives					
We have positive organization image that attract more donors, partners, volunteers and support.					
We tap into the knowledge, creativity and innovative ideas of stakeholders to develop novel solutions to social and environmental challenges					

3. What is your level of agreement on the following aspects of regulatory environment and accountability governing CSR practices and mechanism in your organization?

Where by 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree

	1	2	3	4	5
Following regulatory bodies established codes of ethics or conduct that we must adhere to, guiding CSR practices and ensure ethical behavior					
Reporting CSR activities and impacts to enhance transparency and allow stakeholders to assess our commitment to CSR					
Following the outlined requirements, standards, and guidelines that must be adhered to in the social and environmental practices					
To protect consumers from deceptive practices, our organization adhering with ethical marketing to ensure there is no false or misleading claims about our CRS efforts.					
Complying with labor laws and regulations to safeguard workers' rights and ensure fair treatment					

Section 4: Main Challenges




Kindly indicate the level of agreement on the following challenges facing your organization in attaining CSR initiatives

Where by 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree

Challenges	1	2	3	4	5
Lack of funding sources, revenue streams and financial management practice in implementing CSR initiatives					
High turnover rate resulting in challenge in retaining talents and maintain a motivated workforce to facilitate CSR implementation					
Our level of engagement with other stakeholders including local communities, government agencies and business is poor					
Non-compliance or lack of transparency in reporting					
Negative community perception regarding the impact of CSR initiatives					
Poor compliance with local regulations and legal requirements related to CSR initiatives					
Poor allocation of resources within NGO, including budget and personnel, dedicated to CSR initiatives					

Thank the participant for their participation.

Research Clearance Letter

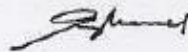
 <h1 style="margin: 0;">THE UNITED REPUBLIC OF TANZANIA</h1> <p style="margin: 0;">MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY</p> <h2 style="margin: 0;">THE OPEN UNIVERSITY OF TANZANIA</h2> 	
Ref. No OUT/PG202000112	8th May, 2024
<p>Director,</p> <p>Danish Refugees Council (DRC),</p> <p>P.O.Box 177,</p> <p>KIBONDO, KIGOMA, TANZANIA.</p>	
<p>Dear Director</p>	
<p>RE: <u>RESEARCH CLEARANCE FOR MR. FESTO ROMANUS WILLA, REG NO: PG202000112</u></p>	
<p>2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.</p>	
<p>3. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you Mr. Festo Romanus Willa, Reg. No: PG202000112, pursuing Master of Business Administration in Transport</p>	
 	

and Logistics (MBA T&L). We hereby grant this clearance to conduct a research titled "Examining the Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-being: A Case Study of Kigoma, Tanzania". He will collect his data at your office from 9th May to 30th June 2024.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Gwahula Raphael Kimamala

For: **VICE CHANCELLOR**




THE UNITED REPUBLIC OF TANZANIA



MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

THE OPEN UNIVERSITY OF TANZANIA



Ref. No OUT/PG202000112

8th May, 2024

Country Director,
Norwegian Refugees Council (NRC),

P.O.Box 66,
KIBONDO KIGOMA TANZANIA.

Dear Director,

**RE: RESEARCH CLEARANCE FOR MR. FESTO ROMANUS WILLA, REG NO:
PG202000112**

2. The Open University of Tanzania was established by an Act of Parliament No. 17 of 1992, which became operational on the 1st March 1993 by public notice No.55 in the official Gazette. The Act was however replaced by the Open University of Tanzania Charter of 2005, which became operational on 1st January 2007. In line with the Charter, the Open University of Tanzania mission is to generate and apply knowledge through research.

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Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Gwahula Raphael Kimamala

For: VICE CHANCELLOR



THE UNITED REPUBLIC OF TANZANIA



MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

THE OPEN UNIVERSITY OF TANZANIA



Ref. No OUT/PG202000112

8th May, 2024

Country Director,
International Rescue Committee (IRC),
P.O.Box 259,
KASULU KIGOMA TANZANIA.

Dear Director,

**RE: RESEARCH CLEARANCE FOR MR. FESTO ROMANUS WILLA, REG NO:
PG202000112**

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3. To facilitate and to simplify research process therefore, the act empowers the Vice Chancellor of the Open University of Tanzania to issue research clearance, on behalf of the Government of Tanzania and Tanzania Commission for Science and Technology, to both its staff and students who are doing research in Tanzania. With this brief background, the purpose of this letter is to introduce to you **Mr. Festo Romanus Willa, Reg. No: PG202000112**), pursuing **Master of Business Administration in Transport**

and Logistics (MBA T&L). We hereby grant this clearance to conduct a research titled **“Examining the Determinants of Corporate Social Responsibility Implementation in Non-Governmental Organizations for Societal Well-being: A Case Study of Kigoma, Tanzania”**. He will collect his data at your office from 9th May to 30th June 2024.

4. In case you need any further information, kindly do not hesitate to contact the Deputy Vice Chancellor (Academic) of the Open University of Tanzania, P.O.Box 23409, Dar es Salaam. Tel: 022-2-2668820. We lastly thank you in advance for your assumed cooperation and facilitation of this research academic activity.

Yours sincerely,

THE OPEN UNIVERSITY OF TANZANIA



Prof. Gwahula Raphael Kimamala

For: VICE CHANCELLOR



Date: 10th May 2024

To: Mr. Festo Romanus Willa.

In response to introduction letter no: OUT/PG202000112

REF: REQUEST ACCEPTANCE- RESEARCH DATA COLLECTION

Refer to the introduction letter quoted above, with this letter we are delighted to notify you of our acceptance to host you during the period stipulated in the introduction/request letter. IRC will provide you with all necessary support to facilitate your research study.

Our organization takes into consideration and understands its social responsibility especially around the host communities in which we operate. It is our belief that studies around corporate social responsibility especially with Non-governmental Organization will highly contribute to sectorial improvement in terms of policies and practices as far as the findings and recommendations are concerned.

Wishing you all the best, and welcome!



Field Coordinator.

Mwaikibaki Road, Plot no. 88/890 Mikocheni Dar Es Salaam-Tanzania



Delivering Quality Health Services to People in Need.
www.medicalteams.org

Date: 10th May 2024

Response to your letter Ref: OUT/PG202000112

Dear Festo Romanus Willa,

REF: ACCEPTANCE-RESEARCH DATA COLLECTION

Reference is made to introduction letter from the Open University of Tanzania with reference number OUT/PG202000112 and to the heading of this letter. This is to communicate our acceptance to hosting you for this very important milestone of your career, Medical teams will provide you with all necessary support to enable you effectively execute the exercise within the requested timeline .

Medical Teams International (MTI) understands the importance of research studies especially in providing insights of what is happening in the community, offer key information/findings to be used by policy makers and other key stakeholders across the sectors. "Examining the Determinants of Corporate Social Responsibilities Implementation in Non- Governmental Organizations for societal Well-being". We believe your study will be of benefit to both NGOs operating in Kigoma and other key stakeholders including the policy makers.

Wishing you all the best.

Program Director



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 road
 Block S, Kasulu
 Salaam

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