

## A Study on The Effects of Corporate Social Responsibility Initiatives in Public Organisations: A Case Study of The Zambia Revenue Authority

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### Abstract

Corporate Social Responsibility (CSR), traditionally connected with private-sector organizations, has progressively become an imperative governance tool in public institutions, mainly in backgrounds where accountability, transparency, and stakeholder trust are critical. In Zambia, public institutions such as the Zambia Revenue Authority (ZRA) have adopted CSR initiatives aimed at promoting social welfare, environmental sustainability, and community development. However, despite this growing adoption, there remains limited empirical understanding of how these initiatives function within public-sector settings and the extent to which they achieve their intended outcomes. This study therefore examines the perceived effects of CSR initiatives within ZRA, with specific focus on institutional outcomes, stakeholder effects, and contributions to social, economic, and environmental sustainability. Grounded in Stakeholder Theory and Legitimacy Theory, the study seeks to understand how CSR initiatives influence internal organisational dynamics, external stakeholder relationships, and broader development objectives. A pragmatic mixed-methods research design was employed to provide a comprehensive analysis of the phenomenon. Quantitative data were collected from 50 employees using structured questionnaires, while qualitative insights were obtained through semi-structured interviews with key informants. Quantitative data were analysed using descriptive statistics, while qualitative data were analysed through thematic analysis, allowing for triangulation and deeper interpretation of findings. The findings indicate high levels of employee awareness and participation in CSR initiatives, suggesting that CSR is relatively embedded within institutional processes. Furthermore, CSR activities are perceived to generate positive outcomes for stakeholders, particularly in areas such as education, health, and community development. However, the study also reveals notable weaknesses in monitoring and evaluation systems, resulting in what is described as an "effectiveness-perception gap," where positive perceptions are not supported by robust evidence of measurable long-term impact. The study concludes that while CSR initiatives at ZRA appear to enhance institutional legitimacy and stakeholder goodwill, their sustainability is constrained by structural limitations, including financial constraints, limited stakeholder engagement, and weak evaluation frameworks. It is recommended that ZRA strengthens its monitoring and evaluation systems, enhances stakeholder participation, and improves resource allocation to ensure that CSR initiatives translate into measurable and sustainable development outcomes.

**Keywords:** Corporate Social Responsibility, Public Sector, Institutional Theory, Stakeholder Engagement, Sustainability

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## 1. Introduction and Background

Over the years, Corporate Social Responsibility (CSR) has evolved from a voluntary corporate practice to a strategic imperative for organizations worldwide, including public institutions. In the public sector, the adoption of CSR initiatives has become increasingly significant, illustrating that principles once confined to private enterprise are now integral to public accountability and service delivery (Jamali & Keshishian, 2020). In this study, CSR is defined as the voluntary integration of social, environmental, and economic considerations into organizational strategies and operations, beyond statutory obligations. Public organizations, such as the Zambia Revenue Authority (ZRA), are progressively incorporating CSR into their strategic frameworks, thus reflecting the European Commission's (2006) ascertain of government's vital role in promoting accountability and responsibility through CSR-related activities (Lee, & Moon, 2021).

Despite the fact that CSR is often associated with private-sector entities, its role in public organizations, principally revenue authorities remain underexplored, despite their critical societal and economic influence. As organizations navigate complex social and environmental challenges, CSR has become a fundamental mechanism for balancing economic priorities with societal expectations (Patel & Sign, 2020). In the public sector, this shift is driven by increasing demands for accountability and transparency, with stakeholders such as citizens, NGOs, and international bodies expecting institutions to address issues like climate change and inequality.

The Zambia Revenue Authority (ZRA), as a key public institution responsible for revenue collection and fiscal governance, has implemented various CSR initiatives aimed at addressing social, environmental, and economic challenges. These initiatives include educational programs, environmental sustainability projects, and community development activities. While these efforts contribute to societal welfare, there is a need to critically assess their strategic alignment, implementation, and impact. Available internal observations suggest variability in CSR awareness levels among employees (e.g., awareness gaps of approximately 20–25%) and limited formalized monitoring frameworks, indicating inconsistencies in implementation and evaluation. Understanding how ZRA integrates CSR into its operations and the extent to which these initiatives benefit stakeholders is essential for improving future CSR strategies and ensuring their sustainability (Mwase & Phiri, 2021).

There is insufficient analysis of the effects of CSR strategies employed by ZRA, including their alignment with national development priorities and their influence on key stakeholders such as employees, taxpayers, local communities, and government agencies. While CSR initiatives such as educational support, environmental projects, and community outreach programs are evident, their effects are often inferred rather than systematically measured. This limits the ability to determine whether such initiatives contribute meaningfully to broader public sector objectives such as improved taxpayer compliance, enhanced public trust, and sustainable development outcomes. Thus, the lack of empirical evidence constrains both policy formulation and strategic decision-making regarding CSR in public institutions (Tembo & Marufu, 2020).

A critical issue supporting this gap is the absence of structured monitoring and evaluation (M&E) frameworks within ZRA to assess the effects of CSR initiatives. Although the institution takes on various CSR activities, there is limited use of formal indicators or performance metrics to evaluate their outcomes over time. Without such frameworks, it becomes difficult to distinguish between perceived benefits and actual measurable effects, thereby creating uncertainty regarding the effectiveness and sustainability of CSR interventions. This limitation not only affects internal learning but also weakens the institution's ability to demonstrate accountability and legitimacy to stakeholders (Zulu & Chileshe, 2020). Additionally, while CSR is intended to enhance transparency and strengthen stakeholder relationships, there is limited empirical evidence on whether these initiatives have effectively improved public trust or stakeholder engagement within the ZRA context.

Given these gaps, there is a clear need for a systematic and context-specific investigation into the effects of CSR initiatives within ZRA. Therefore, this study seeks to examine how CSR initiatives influence stakeholders and contribute to sustainable development outcomes, while also identifying the institutional and contextual factors that shape these effects. By doing so, the study aims to produce evidence that can inform more strategic, accountable, and impactful CSR practices within public sector organization in Zambia.

This study sought to achieve three objectives, namely:

- To examine the institutional effects of Corporate Social Responsibility (CSR) initiatives within the Zambia Revenue Authority (ZRA)
- To establish the effects of ZRA's CSR initiatives on key stakeholders, including employees, communities, and businesses.
- To evaluate the perceived effect ZRA's CSR strategies in achieving social, economic and environmental sustainability.

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## 2. Literature Review

### 2.1 Corporate Social Responsibility in public institutions

Public institutions worldwide have increasingly embraced CSR initiatives as a mechanism to improve transparency, accountability, and stakeholder engagement. Scholars such as Jurkowska-Gomulka et al. (2021) argue that CSR is no longer confined to private enterprises but is integral to public governance. This shift is driven by evolving public expectations and the need for governmental organizations to demonstrate their commitment to social, economic, and environmental responsibilities. In many jurisdictions, CSR practices in the public sector have been with national sustainable development goals, reinforcing the notion that public institutions are key drivers of societal progress. The integration of CSR in public entities also reflects a broader trend toward democratizing service delivery and ensuring that public policies are responsive to community needs. Moreover, Awa et al. (2024) contend that CSR initiatives in the public policies are responsive to community needs. Moreover, CSR initiatives in the public policies are responsive to community needs, moreover, CSR initiatives in the sphere are seen as tools to enhance public trust and legitimacy, mainly in times of economic or political turbulence. Recent empirical studies indicate that robust CSR frameworks in public institutions contribute to improved operational performance and enhanced stakeholder satisfactions contribute to improved operational performance and enhanced stakeholder satisfaction. For example, Ahmad et al. (2024) found that clearly

structured CSR objectives within public institutions significantly strengthen service delivery and institutional credibility. Similarly, Jurkowska-Gomulka et al (2021) demonstrated that CSR adoption in public administrative institutions enhances stakeholder trust, organizational legitimacy, and overall institutional efficiency. These studies reinforce the importance of embedding CSR within the operational systems of public-sector organizations such as AS ZRA.

In this context, CSR is viewed not only as a set of philanthropic actions but also as a strategic imperative that underpins long-term development and innovation. As governments increasingly adopt SR practices, the role of public institutions is expanding to include proactive engagement with diverse stakeholder groups. This global trend emphasizes the transformative potential of CSR in modern public administration.

The adoption of CSR in public institutions is often grounded in theoretical models such as stakeholder theory, which emphasizes the importance of meeting the diverse expectations of various interest groups. According to Awa et al. (2024), strategic CSR in public organizations helps create mutually beneficial relationships by aligning institutional policies with stakeholder needs. This alignment is critical in ensuring that CSR initiatives yield tangible outcomes, ranging from improved community relations to enhanced financial performance. Aggarwal and Joshi (2024) further demonstrated that targeted CSR efforts especially those addressing specific stakeholder groups like suppliers and investors can positively influence organizational performance. However, the effective implementation of these initiatives hinges on their strategic integration into the core functions of public institutions. Fatima and Elbama (2022) posit that the success of CSR initiatives depends on how well they are implemented and aligned with stakeholder expectations. The development of clear guidelines and performance metrics is essential to overcome the challenges associated with fragmented CSR practices. In this regard, public institutions are increasingly seeking to adopt best practices from the private sector while tailoring them to the unique demands of the public realm. Such an approach not only enhances operational efficiency but also strengthens accountability and transparency. Ultimately, a well-conceived CSR strategy in the public sector serves as a critical lever for sustainable development and institutional credibility.

In Zambia, the adoption of CSR by public institutions reflects a growing recognition of the need for accountable and sustainable governance. Local studies have documented those Zambian public entities are increasingly integrating CSR initiatives to address socio-economic challenges, such as poverty alleviation, environmental conservation, and community development. Chanda et al. (2022) highlight that CSR in Zambia is not merely a philanthropic exercise but an essential component of public service delivery and regulatory compliance. Zambian public institutions are often mandated to align their CSR efforts with national development policies, thereby ensuring that these initiatives contribute directly to sustainable economic growth. However, the implementation of CSR in Zambia is not without its challenges. Limited financial resources, inadequate human capital, the absence of standardized performance metrics are recurring issues that impede effective CSR implementation. Despite these obstacles, some Zambian institutions have made notable progress by fostering partnerships with private organizations and international donors. Such collaborations have enabled them to access additional resources and expertise, thereby enhancing the overall impact of CSR initiatives. Moreover, the increased focus on CSR in Zambia has contributed to greater transparency and improved stakeholder trust, most notable in the context of public service delivery. As Zambia continues to develop its CSR frameworks, there is significant potential for further innovation and enhanced societal benefits.

In spite of the promising developments, several challenges remain in the effective implementation of CSR by public institutions in Zambia. Key issues include resource constraints, inconsistent policy frameworks, and difficulties in measuring long-term impacts, all of which are compounded by the broader economic and political context. Research by Mwale et al. (2023) suggests that the sustainability of CSR initiatives in Zambia is heavily influenced by the availability of financial and human resources. Moreover, the lack of standardised guidelines for CSR implementation in the public sector often leads to fragmented efforts that do not fully meet stakeholders' expectations. Addressing these challenges requires a multi-stakeholder approach that includes government agencies, private sector partners, and civil society organizations. There is a growing call for the development of robust evaluation frameworks and performance metrics that can accurately capture the impact of CSR initiatives. Additionally, building institutional capacity through targeted training and strategic partnerships is essential for overcoming these hurdles. The integration of technology in monitoring and reporting CSR activities is another promising avenue that could enhance transparency and accountability. As the CSR landscape evolves, it will be crucial for policymakers and practitioners in Zambia to continuously refine their strategies in response to emerging trends and stakeholder needs. Future research in the Zambian context is expected to provide deeper insights into the unique challenges and opportunities associated with CSR in public institutions.

## 2.2 Theoretical Framework

The study relied on two theories, namely stakeholder theory and Institutional Theory. Stakeholder Theory provides awareness into how organizations such as the Zambia Revenue Authority (ZRA) engage and balance the interests of diverse stakeholders, including employees, taxpayers, communities, and the government to build legitimacy, trust, and long-term sustainability. Institutional Theory, on the other hand, explains how ZRA's CSR practices are shaped by external pressures such as regulatory requirements, professional norms, and societal expectations, compelling the organization to align with both national and global CSR standards. Together, these theories offer a comprehensive foundation for understanding the motivations, implementation dynamics, and outcomes of CSR initiative within public institutions. Their integration allows the study to explore how institutional forces influence ZRA's CSR behavior while emphasizing the importance of stakeholder engagement in achieving meaningful social and developmental outcomes. This theoretical grounding serves

as a critical lens for analyzing ZRA's CSR strategies, challenges, and impact within the broader public-sector context.

### Stakeholder theory (Freema, 1984)

Stakeholder theory posits organizations must balance the interests of diverse stakeholder including employees, taxpayers, governments, and communities

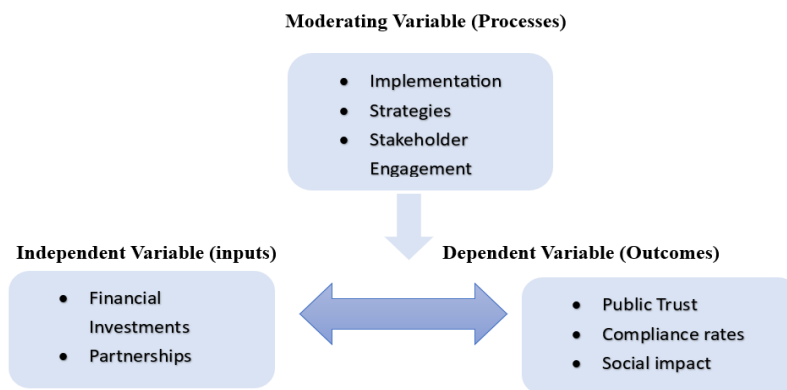
to achieve long-term success and ethical legitimacy (Freeman, 1984). For public institutions like the Zambia Revenue Authority (ZRA), this framework emphasizes the importance engaging stakeholders in CSR initiatives to address competing priorities, such as enhancing tax compliance while addressing community welfare needs. Freeman's theory challenges profit-centric models by arguing that value creation extends beyond financial metrics to include social and environmental outcomes, a principle critical to ZRA's dual mandate of revenue mobilization and public service (Kanyongo & Shibemba, 2023). In the context of CSR, ZRA's stakeholder engagement may involve participatory dialogues with marginalized groups to co-design initiatives like rural literacy programs or environmental conservation projects. However, critics note that stakeholder theory may oversimplify power imbalances, primarily in contexts where government institutions dominate decision-making. Despite this, the theory provides a robust lens to analyse how ZRA's CSR strategies negotiate stakeholder expectations to foster trust and collaborative governance.

### Institutional Theory (MidMaggio & Powell, 1983)

Institutional Theory explains how organizations conform to external pressures such as regulatory norms, cultural expectations, or mimetic practices to gain legitimacy and stability (Dimaggio & Powell, 1983). Applied to ZRA, this theory highlights how global trends in public sector CSR (e.g., SDG-aligned reporting) and domestic policy shifts e.g., Zambia's Climate Change Policy) shape its CSR agenda. Isomorphic pressures may drive ZRA to mimic successful CSR models from peer institutions like the Kenya Revenue Authority, adopting similar tax payer education or green procurement programs (Scott, 1995). However, institutional theory also acknowledge resistance to change, such as bureaucratic inertia or path dependency, which may hinder ZRA's ability to innovate in CSR design (Oliver, 1991). By examining coercive (regulatory), normative (professional standards), and mimetic pressures, this framework reveals how ZRA's CSR strategies are both enabled and constrained by its institutional ecosystems. Such insights are critical for understanding the interplay between global CSR norms and localized implementation challenges.

## 2.3 Conceptual Framework

The conceptual framework for this study links inputs (e.g. financial investments, partnerships), processes (Implementation strategies, stakeholder engagement) and Outcomes (public trust, compliance rates, social impact). This framework illustrates how ZRA's CSR activities translate into tangible and intangible benefits for institutional and societal development. The model is instrumental in assessing the effectiveness of ZRA's CSR initiatives by providing a structured approach to evaluating their implementation and impact. By identifying the key elements that drive CSR success, this framework showcases how public organisations can optimize their CSR strategies to achieve meaningful social change. The study uses this conceptual model to analyse ZRA's CSR interventions and propose recommendations for enhancing their sustainability and effectiveness.



Source: Researcher's Own Concept

Figure 1: Conceptual Framework

## 3 Research Methodology

### 3.1 Research Design

This study employs a mixed methods explanatory sequential design approach combining both qualitative and quantitative research approaches. Paven et al (2014) describe research design as the foundational blueprint for conducting a study, guiding both data collection and analysis. It aligns with the research objectives and maintain flexibility to adapt to emerging insights. The qualitative approach allowed an in-depth exploration of perceptions, motivations, and

organizational dynamics surrounding CSR initiatives within ZRA. This exploratory strategy is effective for uncovering complex themes and generating a deeper understanding of institutional CSR practices (Warre, 2012). In parallel, the quantitative approach helped to quantify the extent and outcomes of CSR practices through measurable indicators. Statistical tools were applied to analyse data collected from key stakeholders and ZRA staff, enabling patterns to be identified and supporting broader generalization. The integration of both approaches ensured that the strengths of one method compensate for the limitations of the other, resulting in more integrative findings.

### 3.2 Study Population and Sample Size

The population for this study consisted of employees from the Zambia Revenue Authority (ZRA), with a particular focus on the staff located at the institution's headquarters and selected provincial or regional offices situated in Lusaka. This population was chosen strategically due to its relevance to the study objectives, as ZRA is a key public organization known to implement corporate social responsibility (CSR) initiatives. Additionally, this group was conveniently accessible to the researcher, which facilitated the process of data collection within the available timeframe and logistical capacity. According to the Zambia Revenue Authority's Human Resource Database (2023), the total number of employees at the head office is 100 excluding cleaners and guards. The population was limited to 50 employees who were considered capable of providing informed and relevant responses regarding CSR practices within ZRA. Although the institution has a larger workforce, this study focused specifically on strategic and operational staff who are directly involved in policy interpretation, service delivery, stakeholder engagement, and CSR-related activities. Employees such as cleaners, security guards, and other support staff were excluded because they are not routinely engaged in CSR planning or implementation processes and may not possess sufficient information to meaningfully contribute to the research. Therefore, the population of 100 reflects the group of employees most knowledgeable and best positioned to provide accurate and useful insights for the study. In order to select an appropriate sample size from this population, the study applied Cochran's formula, specifically designed for sample size calculation in relatively small populations. This formula helped to determine a representative sample that allowed for generalisation at the same time taking into account the limitations of working with a finite population.

The formula used is as follows.

$$n = \frac{N}{1 + \left(\frac{N-1}{n_0}\right)}$$

Where  $n_0$  is the initially recommended sample size,  $N$  represents the total population and  $n$  is the final adjusted sample size suitable for the study. Using this method and a population size of 100 employees, the calculated sample size was approximately 50.25, which was rounded to 50. Therefore, this study engaged 50 respondents for the quantitative phase. For the qualitative component of the research, the sample size was determined based on the principle of data saturation.

### 3.3 Data Collection

#### Secondary Data Collection

Secondary data will be collected through an extensive review of existing literature and documents related to CSR in public institutions. Sources included scholarly journal articles, government and institutional reports, policy briefs, internal ZRA documents (Where accessible), media reports, newspaper articles, blog posts, and relevant websites. These materials helped frame the study within existing knowledge, identify gaps that the study aimed to interrogate and provide a basis for comparison and critical analysis. The review also assisted in understanding the regulatory, social and institutional frameworks that govern CSR in Zambia. Data extracted from these sources were thematically organized and linked to the research objectives to ensure relevance and coherence in the analysis.

#### Primary Data Collection

Primary data collection will form the core of the study's empirical investigation. Data will be gathered directly from ZRA employees, both at the managerial and operational levels. The primary data will capture the lived experiences, perceptions, attitudes, and suggestions of staff concerning CSR initiatives within the institution. Data will be collected using structured questionnaires for general staff and semi-structured interviews for key informants. This dual approach will facilitate the collection of both quantifiable data in-depth qualitative insights, offering a comprehensive understanding of the phenomenon under investigation.

### 3.4 Data Analysis

The study employed a mixed-methods data analysis approach, combining both quantitative techniques to enrich interpretation and ensure a comprehensive understanding of CSR initiatives at ZRA. Quantitative data collected through questionnaires will be analyzed using Microsoft Excel. These software tools facilitated data entry, cleaning, and statistical analysis. Descriptive statistics such as frequencies, means, and percentages will be used to summarize the data. Visual representations like pie charts, histograms, and bar graphs were generated using Excel to enhance data interpretation and presentation. Qualitative data obtained from interviews were coded and undergo thematic content analysis, which involves identifying patterns, recurring ideas, and themes within the text. This analysis enabled the researcher to interpret participant's narrative.

### 3.5 Ethical Considerations

This study adhered to the highest standards of research ethics and was cleared by the University Ethics Committee (HSSREC IRB No. 00006464, REF NO. HSSREC-2025-JUL-033). All participants were provided with comprehensive information about the study's purpose, procedures, potential risks and benefits. They were required to give written consent before participating. Voluntary participation was emphasized and participants were informed of their right to withdraw at any time without penalty. All responses were treated as confidential. To ensure anonymity, no names or personal identifiers were attached to the data or presented in the findings. The study also promoted equal opportunity for participation across gender, age and jobs roles. All participants were treated with dignity, respect (Mpolomoka, 2024) and their input was valued equally, regardless of their position within the organization.

## 4 Results

### 4.1 Institutional Effects of CSR

The findings specify that CSR initiatives within ZRA are widely recognized among employees, with a substantial proportion reporting awareness and participation in CSR-related activities. This suggests that CSR is not marginal but relatively embedded within organizational processes. Employees reported involvement in activities such as community outreach, environmental campaigns, and educational support programs. The high levels of awareness and participation indicate that CSR contributes to internal outcomes, including improved organizational identity, employee morale, and a sense of institutional responsibility. However, variations in awareness across departments suggest uneven internal communication, indicating that CSR integration is not uniformly experienced across the institution. The following Table illustrates these findings.

Table 1: Institutional Effects of CSR

CSR Dimension	Indicator	Empirical Evidence (Study Findings)	Perceived Institutional Effect	Analytical Interpretation
Employee Awareness	Level of awareness of CSR activities	Majority of employees ( $\approx 70\%$ ) reported awareness and participation	Enhanced organisational visibility of CSR	Suggests CSR is embedded in institutional processes, though uneven awareness indicates communication gaps
Employee Participation	Involvement in CSR activities	Employees reported engagement in outreach, environmental, and educational programs	Increased sense of ownership and responsibility	Indicates CSR contributes to internal stakeholder engagement, consistent with Stakeholder Theory
Organisational Identity	Alignment of CSR with institutional values	CSR perceived as part of ZRA's broader mandate	Strengthened organisational identity and public service orientation	Suggests CSR reinforces institutional purpose beyond revenue collection
Employee Morale	Perception of pride and motivation	Employees expressed positive attitudes towards CSR involvement	Improved morale and job satisfaction	Indicates CSR functions as a non-monetary motivational tool
Internal Legitimacy	Perception of CSR credibility within organisation	Majority perceive CSR as beneficial, though some scepticism exists	Enhanced internal legitimacy	Suggests legitimacy is perception-driven and may be weakened by inconsistent communication
Communication Effectiveness	Dissemination of CSR information	Some employees reported lack of awareness ( $\approx 20\text{--}30\%$ )	Uneven CSR integration across departments	Highlights structural communication gaps limiting full institutionalisation
Strategic Integration	Alignment with organisational strategy	CSR linked to education, health, and environment initiatives	Partial integration into core operations	Suggests CSR is semi-strategic rather than fully institutionalised
Monitoring & Evaluation	Existence of performance tracking systems	Low confidence in M&E effectiveness	Weak institutional learning and accountability	Indicates a gap between CSR implementation and measurable outcomes

Source: Researcher's Own Concept

### 4.2 Stakeholder Effects of CSR

The results suggest that CSR initiatives are perceived to generate positive outcomes for external stakeholders, particularly communities and beneficiaries of social programs. Respondents identified key initiatives such as scholarships, health

outreach, and infrastructure support, which are perceived to address pressing community needs. A majority of respondents indicated that communities respond positively to these initiatives, suggesting alignment with stakeholder expectations. However, some responses indicate limited community awareness or engagement in certain cases, pointing to gaps in outreach and participatory planning. This suggests that while CSR initiatives are beneficial, their reach and inclusivity may be constrained.

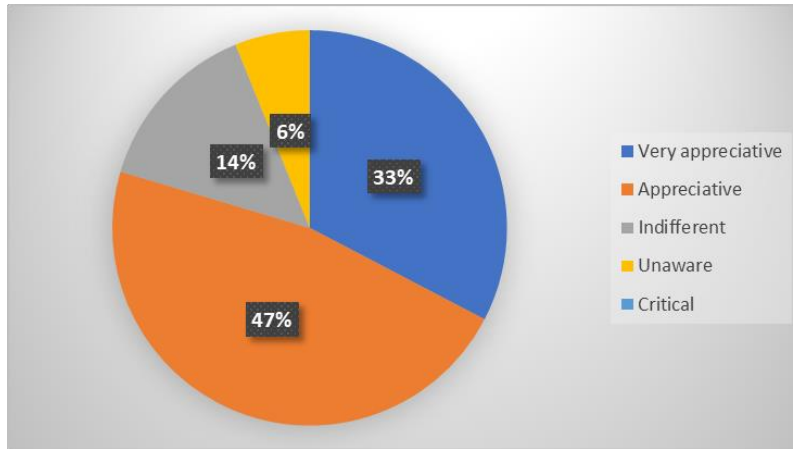


Figure 2: Stakeholder Effects of CSR Initiatives at ZRA  
Source: Field Data, 2025

#### 4.3 Effectiveness of ZRA CSR Strategies

Respondents perceived ZRA's CSR strategies as moderately effective in promoting sustainability and social equity, though monitoring and evaluation practices were reported as inconsistent. Education and health initiatives were viewed as particularly impactful with environmental programs taken to have less attention despite their importance for long-term sustainability. Respondents noted that systematic measurement of project outcomes could improve accountability and strategic planning. E4, FD noted that *"we track school and health projects, but environmental initiatives often lack clear indicators, which makes it hard to measure impact."* The initiatives were generally seen as contributing to social equity by providing support to underprivileged communities. Participants pointed out that even though progress is evident, improved tracking and feedback mechanisms would strengthen program effectiveness. One respondent contended that *"CSR contributes to equity by reaching underprivileged communities who otherwise wouldn't have access to these resources."* (ZRA-E5, CE). This reinforces the relevance of effective CSR, demonstrating societal value and emphasizing fulfilling the needs of diverse stakeholder groups

#### 4.4 Discussion

The findings suggest that CSR contributes to internal organizational outcomes, particularly in enhancing employee engagement and institutional legitimacy. This aligns with Stakeholder Theory, which posits that organizations must respond to internal stakeholder expectations to sustain commitment. However, the variation in awareness levels indicates that CSR may be more symbolic than fully institutionalized in some departments. This raises questions about the depth of integration, suggesting that awareness may reflect exposure rather than meaningful engagement. From a critical perspective, this challenges the assumption that visibility equates to effectiveness, particularly in bureaucratic settings where communication may be hierarchical. The perceived positive community response suggests that CSR initiatives contribute to maintaining ZRA's social legitimacy. This supports Legitimacy Theory, which emphasizes the role of CSR in sustaining societal approval. However, the presence of stakeholder disengagement in some cases indicates that CSR may not fully achieve co-production with beneficiaries. Unlike findings in some global contexts where CSR is externally driven, ZRA's initiatives appear internally structured but may lack sufficient participatory mechanisms. This suggests that Stakeholder Theory may have limited explanatory power in contexts where power asymmetries constrain engagement. The findings highlight a critical gap between perceived sustainability contributions and measurable outcomes. While CSR activities are viewed positively, weak monitoring systems undermine the ability to demonstrate long-term impact. This reflects broader challenges in public-sector CSR, where evaluation frameworks are often underdeveloped. From an institutional perspective, this suggests that CSR effectiveness is not only dependent on implementation but also on the capacity to measure and communicate outcomes. The results therefore point to an "effectiveness-perception gap," where legitimacy is sustained through visibility rather than evidence-based impact.

## 5 Conclusions and Recommendations

This study concludes that the CSR initiatives contribute to internal organizational outcomes, particularly employee awareness, participation, and perceived legitimacy. This suggests that CSR is relatively embedded within institutional processes. However, inconsistencies in awareness across departments indicate that integration remains uneven, potentially

limiting the depth of institutional impact.

The findings suggest that CSR initiatives are perceived to positively influence stakeholders, particularly communities and beneficiaries of social programs. The positive reception of initiatives such as education support and health outreach indicate alignment with stakeholder expectations. However, the presence of limited engagement in some cases suggests that CSR effectiveness may be constrained by insufficient participatory mechanisms, thereby limiting inclusivity and stakeholder ownership.

Further, the findings indicate that CSR strategies are perceived to contribute to social and environmental sustainability. However, the limited effectiveness of monitoring and evaluation systems suggests that these contributions are not consistently measured or verified. This raises concerns about the long-term sustainability and accountability of CSR initiatives.

CSR within ZRA improves institutional legitimacy and stakeholder goodwill, even when its effectiveness is constrained by structural limitations, including weak evaluation systems, resource constraints, and limited stakeholder engagement. These findings bring to the fore the need for a shift from perception-driven CSR to evidence-based, strategically integrated approaches. Strengthening institutional frameworks, monitoring systems, and stakeholder participation are at the centre of ensuring that CSR initiatives translate into measurable and sustainable development outcomes.

Based on the findings, it is recommended that the organization strengthens stakeholder engagement by establishing formal platforms for dialogue with communities, civil society, and employees to ensure that CSR initiatives are relevant and inclusive. Additionally, there is a need to enhance CSR awareness and training through periodic workshops and internal campaigns aimed at improving employees' understanding of CSR activities and their role in promoting organizational legitimacy. The organization should consider allocating adequate resources by increasing budgetary support for CSR programs and diversifying funding sources through partnerships with private sector actors and donor agencies. Furthermore, it is important to institutionalize monitoring and evaluation (M&E) by developing a robust framework for tracking CSR outcomes and measuring both social impact and organizational reputation. Finally, the formulation of a clear CSR policy is essential to align initiatives with Zambia's sustainable development goals while providing structured guidelines for effective CSR implementation.

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### **Declaration of Competing Interests**

The authors declare that they are not aware of any competing financial interests or personal relationships that may have influenced the work described in this document.

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### **Ethical considerations**

The article followed all ethical standards appropriate for this kind of research.

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