

A Metanalysis of Corporate Social Responsibility in Oil & Gas companies: Study of Selected Public & Private Sector Organization in India

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Abstract: Corporate Social Responsibility (CSR) is not a new concept in India. However, what is new is the shift in focus from making profits to meeting societal challenges. CSR initiatives can contribute to reputational advantages such as increased trust in investors, new market opportunities and positive reactions of capital markets. Roberts and Dowling (2009) expressed that the value of a positive reputation is “precisely because the development of a good reputation takes considerable time, and depends on a firm making stable and consistent investments over time”.

CSR pushed the managers to consider how best they could utilize this platform for addressing issues such as organizational actions, concern for society and the environment influence that might lead to the competitive advantage of firms. The term Globalization is used to refer specifically to economic globalization the integration of national economies into the international economy through trade, foreign direct Investment, capital flows, migration, and the spread of technology.

However, globalization is usually recognized as being driven by a combination of economic, technological, socio-cultural, political, and biological factors. Globalization has changed Corporate Social Responsibility, the boundaries between domestic and foreign industry and between in-house and out-houses activities which had led corporate to view from both political and economic view. On one side multinational company have taken the role of state and thus they should behave responsibly and on the other hand they need to have corporate social behaviour in order to protect their image.

Keywords: Corporate Social Responsibility (CSR), Oil & Gas, Green House Emissions, Oil Upstream, Midstream and Downstream

I. INTRODUCTION & SCOPE OF THE STUDY

Corporate Social Responsibility (CSR) has emerged as a business approach for addressing the social and environmental impact of company activities. Due to increasing expectation placed on business, one needs to ask if CSR is able to fulfil them.

The study is devoted to a comparative study of corporate social responsibility in selected public and private sector organizations in India in the era of globalization. So far the study was concerned five public sector organisations and five private sector organizations of the country. The Bharat Petroleum Corporation Limited (BPCL), Indian Oil Corporation Ltd (IOCL), Hindustan Petroleum Corporation Limited (HPCL), Oil & Natural Gas Corporation(ONGC), Oil India Limited (OIL), were selected as public sector undertakings and Essar Oil, Tata Petrodyne Limited, Cairn India, Reliance Petroleum Limited, Adani Welspun Exploration Ltd. were selected as private sector undertakings.

II. LITERATURE REVIEW

Many studies have been conducted in India and abroad on CSR. One important observation from the literature on social performance and financial performance is that majority of the studies are from developed economies and there is lack of evidence about emerging markets like India.

Paul (2016) attempted to discover two components of a global mindset – whether Employee Sensitivity to CSP (ESCSP) and Cross-Cultural Sensitivity (CCS) was convergent or divergent, or whether there was any connection between them at all. They also suggested that companies could find international managers who are sensitive to both CSP standards and cultural values and norms.

Singhania (2015) determined the impact of corporate governance score on financial performance of companies in India between the years 2000 and 2015. The analysis highlights that corporate governance scores, when controlled with other variables, have a significant impact on Indian companies.

Luo and Bhattacharya (2014) developed and tested a conceptual framework to predict three things-first, customer satisfaction partially mediates the relationship between CSR and firm market value; second, corporate abilities (innovation and product quality) moderate the financial returns to CSR and last, these moderated relationships are mediated by customer satisfaction.

Analysis of large-scale firms found that firms with low innovation capability show reduced customer satisfaction levels and thus may harm market value from CSR.

Chand (2012) examined the relationship between CSP and CFP. He analyzed various past studies to get the reasons for the lack of consensus and comparability and further made the case to use industry type as a boundary condition in order to explore this relationship. The study indicated clear and positive relation between these on the basis of the given condition.

Mishra and Suar (2010) examined whether CSR towards primary stakeholders influenced the Financial Performance (FP) and the Non-Financial Performance (NFP) of Indian firms. The result found that stock-listed firms show responsible business practices and better financial performance than the non-listed firms. When study controlled confounding effects of stock-listing, ownership and firm size, a favorable perception of managers towards CSR is noticed with increase in FP and NFP of firms.

Bedi (2009) studied the relationship between social and financial performance of Top Indian firms for the financial year 2007-08, as rated by NGO Karmyog. The analysis found a positive relationship between CSR and financial performance. The descriptive and inferential measures showed that corporate social expenditure relies upon the financial performance of a firm.

Banerjee (2009) examined the relationship between corporate governance score (CG) and the firm level performance using CG score obtained from CRISIL, as a proxy for firm level governance quality. Study used Tobins Q as measure of firm level performance and employed the fixed effect regression technique to test the nature of relationship between CG score and market value and indicated positive relationship.

Sapovadia (2008) did an empirical analysis of Operational Risks Management and Corporate Governance practices followed in developing economies like India. The study evaluates current Indian corporate governance practices in the light of Operational Risk Management.

Udayasankar (2007) discussed that Small and Medium Enterprises (SMEs) constituting 90% of the worldwide population of businesses are less likely to participate in CSR initiatives due to their smaller scale of operations, resource access constraints and lower visibility. Large firms are equally motivated to participate in CSR in terms of visibility, resource access and operating scale. The study suggests a U-shaped relationship between firm size and CSR.

Belal (2001) stated that although extensive research on CSR shaping a firm's performance has been put through in developed countries, there is a paucity of such studies in India. Statistically examined studies on CSP and CFP relationship including other factors based on authentic CSR ratings are missing for Indian firms. This motivated the researcher to analyze the effectiveness of CSR on corporate performance and competitiveness in a fast growing economy like India and contribute to the ongoing debate by providing empirical evidence and thus form the rationale of conducting the study.

Therefore, the present study attempts to analyze the relationship and discuss the effectiveness of social performance and financial performance along with competitive performance of select Indian companies.

III. OBJECTIVES

The main objectives are as follows:

The Researcher completed the metanalysis with certain objectives. The important objectives related to the study were as follows:

- (a) To study the different Corporate Social Responsibility in the country;
- (b) To study Corporate Social Responsibility and globalization of business;
- (c) To compare and evaluate Corporate Social Responsibility of both public and private organization in Indian Oil & Gas sector;
- (d) To suggest better Corporate Social Responsibility in the globalized business environment;
- (e) To measure the gap between the practices of Corporate Social Responsibility of private and public sector organizations;

IV. RESEARCH METHODOLOGY

The Data collected by using primary sources as well as secondary sources. Primary data collected by using questionnaire whereas secondary data collected through annual reports, different published and unpublished documents. Total 100 respondents, ten from each organization and 50 external respondents, were selected on random basis to share their views on the subject matter of the study. Suitable statistical technique was used for data analysis.

A Comparative Study: The thrust areas for CSR activities of selected five public sector organizations namely Bharat Petroleum Corporation Limited (BPCL), Indian Oil Corporation Ltd (IOCL), Hindustan Petroleum Corporation Limited (HPCL), Oil & Natural Gas Corporation(ONGC), Oil India Limited (OIL), and private sector organizations namely Reliance Industries, TPL, Cairn, Adani Welspun, Essar Oil are- Health, Education, Sanitation, Games, Sports, Environment Protection, etc.

Below graph depicts the CSR expenditures of the mentioned companies.

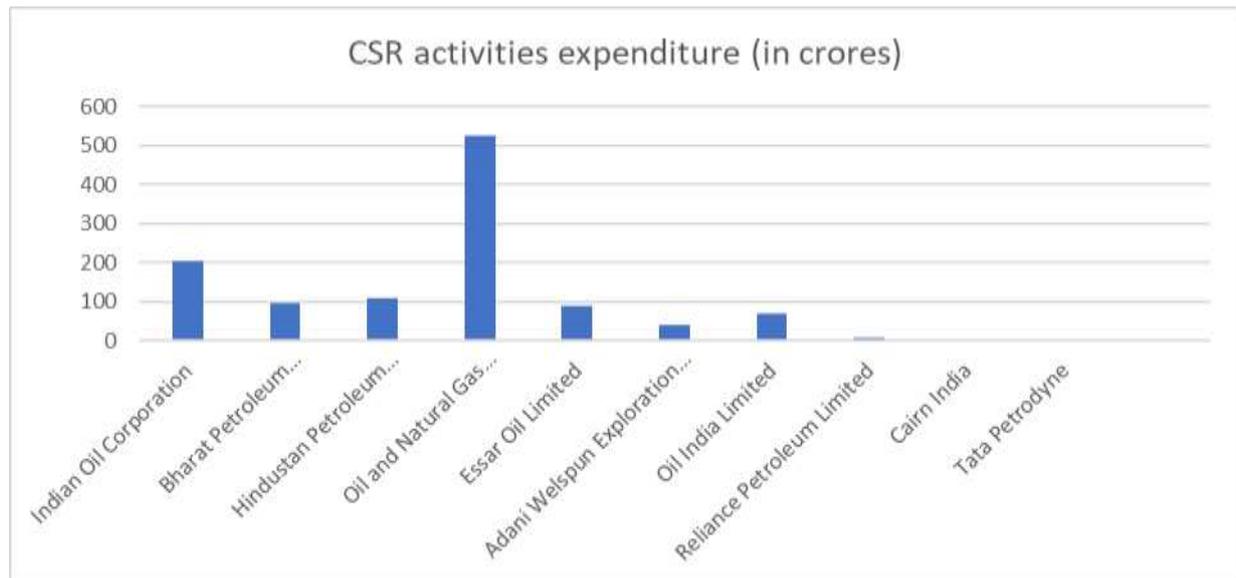


Figure 1: CSR activities expenditure (2016-17)

V. FINDINGS

In the era of globalization the Corporate Social Responsibility is playing vital role not only to provide social services but also to popularize the organization reputation. It is also a way of advertisement for industrial undertakings not only in India but also everywhere. The study has done to acknowledge the important activities as well as impact of CSR and conducted in ten reputed private and public sector organizations in the country. Different impediments and positive impacts have been analyzed and interpreted in the study like health, education, sanitation, infrastructure etc.

1. Health:

Health is an important area for CSR activity. The all ten selected public sector and private sector organizations are involved in different types of health programmes related to provide medical facility, to control the spread of communicable diseases, immunizations programmes, health awareness programmes, etc.

BPCL understands that only a healthy individual can work with their highest potential. Therefore, the employees are provided with regular medical camps, awareness sessions, access to premium health care and health advisors through the medical support services. Occupational diseases have not been detected in the factory. Exposure to carcinogenic Benzene has not caused cancer in any of employees. However, other forms of common diseases are lifestyle diseases among employees.

BPCL is proactively working to address issues of health and sanitation by providing access to basic health care services, both preventive & curative, to the underprivileged and building the capacity of local health facilitators and community members. Projects related to strengthening healthcare infrastructure and services and building capacities of healthcare professionals, supporting health camps through mobile medical units, for general community etc. have been directed towards making basic healthcare services accessible to the underprivileged. Furthermore, various nutritional support projects in Kerala for anganwadi and school children have been undertaken. Through various health initiatives during the year, BPCL has reached out to 1,44,205 beneficiaries. BPCL has participated in the Swachh Bharat Abhiyan in a big way through various initiatives. The company has undertaken maintenance of the toilets in 4 states – Andhra Pradesh, Chhattisgarh, Telangana and West Bengal, which were constructed as part of Swachh Vidyalaya Abhiyan'. Additionally, 20 toilets have been constructed schools and a college at Dharwad, Karnataka. BPCL has additionally taken up a project for cleanliness around Madurai Meenakshi Temple aiming at making it a 'Swachh Iconic Place' which is also a popular tourist destination.

Cairn Energy provides subsidized medical facilities, Support for Eye Centers, Medical equipments to Hospital, Mobile Health Clinics, Health Camps & Free Operations, Family Planning Programs, De-addiction camps/ Programs, Health related infrastructure in neighborhood villages, etc. under CSR activities.

IOCL under Pradhan Mantri Ujjwala Yojana: Clean Fuel for the "Have-Nots" & for Healthier Kitchens Under this scheme, Indian Oil contributes 20% of 2% of previous year's profit towards release of deposit free LPG connection to women of BPL families besides Central Government's budgetary support. During 2016-17, under PMUY, Indian Oil released LPG connections to 93.25 lakh families.

Indian Oil's Assam Oil Division Hospital, Digboi, Assam and Swarna Jayanti Samudayik hospital, Mathura, Uttar Pradesh has treated more than 68,000 patients during the year 2016-17. Indian Oil organizes Medical/ Health Camps on Family Planning, Immunization, AIDS awareness, Pulse Polio, Eye, Blood Donation, Pre and Post-natal Care, Homeopathic Medicine etc., distribution of free condoms, providing anti-mosquito fogging treatment, toilets, medicines to primary health centers, mosquito nets, ambulances to Medical Centers/ Hospitals/ NGOs, hearing aids/ wheel chairs to physically challenged, financial assistance to hospitals, medical equipments etc. Besides the above, Indian Oil also runs - Swarna Jayanti Samudaik Hospital, Mathura; 200 bed hospital set up by Assam Oil Division, IOCL at Digboi, Assam; Assam Oil School of Nursing, AOD, Digboi; Indian Oil Rural Mobile HealthCare Scheme; etc.

Essar Oil With the villages situated at a significant distance from common facilities, provision of primary healthcare services becomes even more crucial. While the lack of specialized doctors is a major concern, what also needs to be ensured is that the available health services are accessible to the communities. Sanitation goes hand-in hand with preventive health care, as it plays a major role in averting a large number of health issues especially in rural areas. Behavioral change through demonstrating the benefits of using toilets and adopting handwashing goes a long way in ensuring that. Similarly, the significance of safe and adequate drinking water cannot be undermined, especially in villages around the coast line where salinity and inadequacy of water remain major impediments.

In its ninth year of inception, the Community Health Project has multiple components namely the Community Health Centre in Jakhar, sub-center in Kajurda, Mother & Childcare Centre in Vadinar. Apart from the above services, a Mobile Health Van provides daily services as per a predetermined schedule and route. Ambulance service for emergency medical care is also available, which is utilized to take patients to the nearest public health facilities in Jamnagar or Khambhaliya. The community health project also conducts regular health camps, providing medicines and diagnostic services of specialist doctors free of cost. Besides, weekly services of an ophthalmologist and dentist is also made available to the community.

The community health project has directly provided quality healthcare services to more than 2.5 lakh people so far. Not only do the patients and families have access to free of cost health services, but the same is also available at their doorstep, ensuring direct and indirect health and economic benefits. The health initiatives are well integrated with the government's on-going efforts in the direction, and are focused on improving the quality and delivery of the services.

HPCL invested in the implementation of CSR initiatives in the key areas of child care, education, healthcare, environment, community development, sports, skill development, etc.

HPCL's Project Dhanwantari is focus towards the lack of quality infrastructure in rural areas, access to basic medicines and healthcare facilities and low-quality services hint towards a dire need for improvement in these areas. The project aims to provide medical help in villages in some of the remotest regions of the country and urban slums through mobile medical units that can reach the doorsteps of the community. They have 17 Mobile Medical Vans under Project Dhanwantari that provide free basic healthcare facilities in the 'last mile connect'. This year the project reached out to approximately 350 villages and urban slums."

Medical cost has been observed to be one of the most common reasons for rural bankruptcy. Add to that the plight of those living in extreme poverty and dearth of resources. With this in mind, HPCL initiated project Dil without Bill, which aims to provide free heart surgery for patients hailing from economically weaker sections of the society. During 2016-17 the Corporation made provisions for 1,100 heart patients under this programme.

ONGC ran a campaign to ensure functional toilets in each school in India by 15th August, 2019 and to make India open defecation free, is part of Swachh Bharat Abhiyan. This was rolled out on 15th August, 2014 by Hon'ble Prime Minister, and under this project, a total of 8,202 toilets were made functional by ONGC at a project cost of approx. INR 1,257 million.

TPL has established 54 Primary Health Centers, 12 Reproductive & Child Health Centers, 17 Hospitals and 7 Super-Specialty Hospitals for providing specialized healthcare. Five special health center (Kalyan Chikitsalyas) have been set up at plant locations for poor and needy people. To help the poor and downtrodden patients and to have health outreach, 24 MMUs /ambulances have been provided to various NGOs like Help Age India, Bharat Sewashram Sangha, Anugraha Drishtidaan, etc. A special project „Akshaya" for providing free investigation to TB patients of under privileged sections of society and project „Chetna" for treatment of sickle cell anaemia.

GAIL is up gradating of existing Telemedicine Centre, physiotherapy units as well as setting up a community hospital in the villages. GAIL has supported various projects by providing ambulances, mobile health outreach programmes and distribution of medicines Nishulk Chikitsa Kendra. GAIL has undertaken several healthcare projects like Reconstructive surgery for leprosy patients, Eye care cataract surgeries with IOL implants, Cancer screening camps, family planning camps, T.B. eradication programmes, malaria camps with treatment and free medicines and, health check up camps, physically handicapped persons camps (distribution of artificial aids and appliance) in the numerous rural areas.. GAIL's own hospitals & dispensaries in its townships extend medical care & treatment to the local villagers.

Reliance Industries is taking care of over 5 lakh health consultations provided to patients through Reliance managed hospitals, mobile and static medical units and various health camps (over 35 lakhs since inception). 8,480 women were screened for anemia, of which 3,165 women were diagnosed and received treatment for it (over 12,000 women screened, of which 4,900 received treatment since inception). A total of 12,283 children were screened for malnutrition and 1,459 received follow-up treatment for it. 689 corneal transplants (14,728 since inception) supported under the Drishti Programme. 675 cataract surgeries were supported under eye care services.

Through 27 Community Health Workers, over 1,000 pregnant women were enrolled for antenatal and postnatal care services. Over 500 patients were provided free consultation, counselling, investigation and treatment for HIV/AIDS (over 8,000 patients since inception)."

Below graph provides an overview of the company's expenditure on hunger, poverty & healthcare.

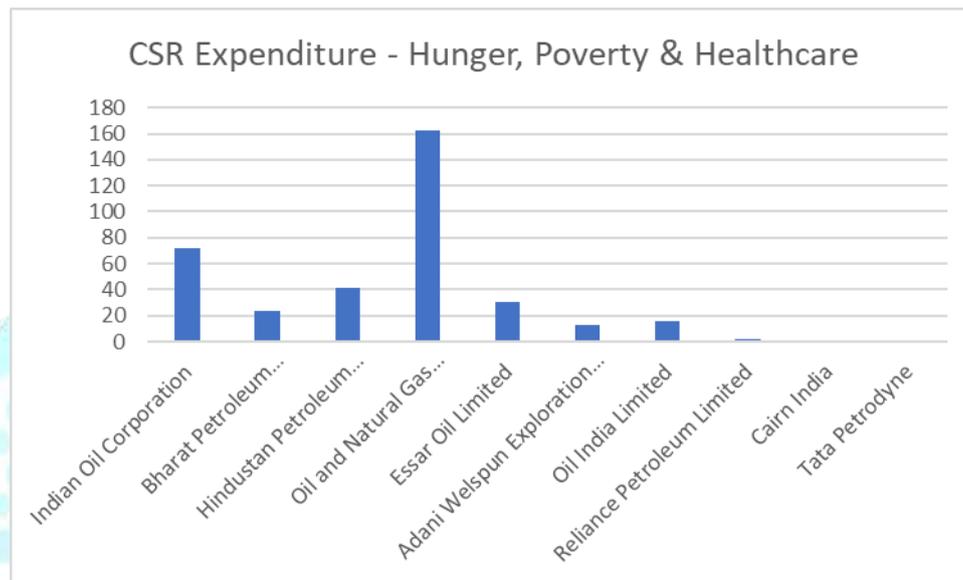


Figure 2: CSR expenditure - Hunger, Poverty & Healthcare

2. Education:

Education is another important area for CSR activity. The public sector and private sector organizations are involved to provide educational facility. The industrial organizations have either own educational institutions or they donate funds to the educational institutions in the country.

BPCL is deriving inspiration from Hon'ble Prime Minister of India's vision of 'Skilled India', BPCL has taken steps in this direction through Corporation driven imitates as well as at the Industry level in this direction. The Oil & Gas Industry is together working in the direction of setting up Mega Skill Development Institutes-SDIs and subsequent SDIs in the catchment areas of other Oil PSUs. BPCL has taken the lead role to set up SDI Kochi, and has supported setting up the model SDI in Odisha and SDI-Visakhapatnam as well. Further, BPCL has contributed towards the Hydrocarbon Sector Skill Council for assessing skill needs & gaps, establish competency standards for each sector like upstream, downstream & mid-stream and imparting the requisite skills based on competency standards. Several placements linked skilling projects have been successfully completed across the country for youth, women and persons with disabilities."

TPL earmarks 15%-20% of CSR-CD budget for education. Key Initiatives in education are - Running 48 schools at stations out; Support to IIIT & Engineering Colleges; Support for construction of Engineering College; Infrastructural support to schools; Supporting to set-up technical polytechnic; Assistance for facilitating education and rehabilitation of child victims; Support for delivery Vehicles for mid-day meal programmes for the children; Support for computers for Rath Mahavidyalaya; Support for training to village youth in the slums; scholarship for pursuing professional courses; Support to Ramakrishna Mission for conducting various activities; financial assistance to Female/ Girl Child Education, Adult Education, Coaching and personality development programs, Study material & uniforms etc. to deserving students; etc. TPL has five schools and one inter- college. The Company gives out various scholarships, which enables talented students to pursue further studies.

The renowned institutes include Xavier Labour Relation Institute (XLRI), National Institute of Technology (NIT), Shavak Nanavati Technical Institute (SNTI), R.D.Tata Technical Education Centre and MGM Medical College and Hospital (associated to Tata Main hospital). Tata Steel has, from its inception undertaken various initiatives in education that have catered to the needs

of youth in rural and urban areas alike. Tata Steel supports the right to free and compulsory education for all children up to the age of fourteen years and supports initiatives to improve literacy levels amongst adults.

Cairn has the education project which reached over 7,000 students and ~250 teachers in 35+ government schools; ICT labs established in 10 schools in Rajasthan. • Total of 65 government schools impacted by the Digital Learning Delight program in Gujarat.

Reliance Industries is providing scholarships to 687 meritorious students to pursue higher studies (over 12,000 since inception). Quality education was provided to 85,000 students through six 'Education for All' NGOs (70,000 students) and 13 Reliance Foundation Schools (15,000 students).

Essar is supporting the school enrollment drive Shala Pravesh Utsav is a flagship programme of the Government of Gujarat, which aims to encourage school enrollment, especially that of girls. Associated with the initiative since its inception, Essar Foundation provides school kits to the new entrants. 2,100 school kits were distributed in the year 2014-15 across 40 schools of Lalpur and Khambhaliya. Held in the second week of June every year, Shala Pravesh Utsav is also an initiative that celebrates the initiation of children into the world of learning and education. Shala Pravesh Utsav strives to welcome the first time school entrants, thereby encouraging their retention in schools.

HPCL have been set up approximate 146 schools in the steel townships for providing modern education and 286 schools of villages surrounding steel plants/units for free education, boarding and lodging. HPCL has achieved a girl-boy ratio of 1:1 for all levels of education. HPCL also provides midday meals, uniform, including shoes, textbooks, stationery items, school bag, water bottles, etc. to BPL children. Besides the above, HPCL has supported Technical University, Industrial Training Institutes (ITIs) and nursing courses, free coaching and assistance to needy and poor children for their higher education.

The **HPCL** is also involved in CSR activity related to education in the country. Some important CSR activities related to education are - Children Education Project and Teach for India. It provides remedial classes, Computer classes, Life skills (Personality development, vocational counselling) sessions to the children studying in Grade 5 to 10. HPCL Life and Educo believe that good quality structured education provides for better future career prospects for these children and would help them break the cycle of poverty and improve the life of the community at large. Fellowships under Teach for India Fellowship is a two-year paid assignment during which Fellows are placed as full-time teachers in low income English Medium schools.

ONGC has attempted to address the issues of un-employability through skill development and vocational training programmes undertaken at several locations. ONGC with the help of its implementing partners gives Training (Sewing & tailoring training) & Special education (procurement of computer based visual speech training equipment & Audio Visual Projector) for the Neglected Disabled children and backward people. With its project "Padho-Badho" ONGC envisages to mainstream at least 3000 rag picker children government schools through its Non formal Education Centers for out-of-school children.

IOCL provides financial assistance to schools for construction/ renovation/ repair of hostels, school buildings, classrooms etc., computers to schools, books, furniture, laboratory equipment, awards to meritorious students, scholarships to poor students, adult literacy programmes, delivery vans for distribution of mid-day meals to Govt. School children, sponsoring/ organizing rural sports/ games, sports meets/ events, supporting education and research activities etc. Some important scholarship schemes of Indian Oil are - Indian Oil Educational Scholarship Schemes; Indian Oil Scholarships Scheme; Indian Oil Merit Scholarships Scheme; Education programmes.

Indian Oil Corporation is now in the process of commercializing various options in alternative fuels such as ethanol-blended petrol, biodiesel, and Hydrogen and Hydrogen-CNG. Indian Oil is committed to conducting business with a strong environment conscience, so as to ensure sustainable development, safe work places and enrichment of the quality of life of its employees, customers and the community.

Environment Protection is a necessary CSR activity for industrial organizations. Companies are embedded in their geographical, cultural, societal and environment. The large scale industries belonging to modern corporate world also consider environmental aspect in their CSR activities.

Adani Welspun is taking all necessary precautions to minimize damage to the environment due to its operations, and in case any such damage takes place, makes all necessary efforts to restore/ provide compensation for the same. Environment-related initiatives are taken up by Adani Welspun through dedicated groups in Adani Welspun Energy Technology Research Alliance, Engineering & EMG Group under the respective policies.

Below graph summarizes the CSR expenditure of public & private sector companies on education & vocational skills.

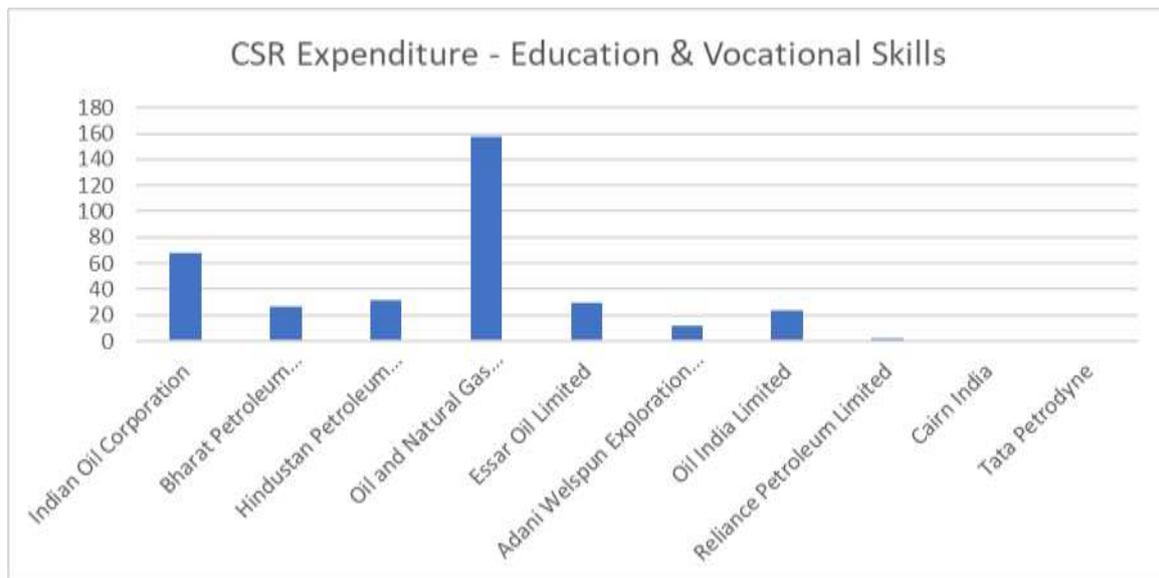


Figure 3: CSR Expenditure- Education & Vocational skills

3. Sanitation & Infrastructure:

Sanitation and Infra-structure are also an area for CSR activity in the country. The industrial organizations also involve in CSR activity related to sanitation and infra-structure.

HPCL has also Sanitation and Infrastructure Programmes. Certain services and facilities are absolutely essential for life to move on, thus follows infrastructural support for the rural people. Involvement of HPCL stations in rural lives is not just restricted to service provision; but also extended in a more holistic way. HPCL Stations also takes up activities related to construction of Community Halls/ Buildings/ Centre, Anganwadis, Local Markets, Panchayat Ghar, Cremation ground, bus shelters, drinking water related activities like installation of pumps, Piped water system, Over Head Tanks, RO Plants, Drinking Water Tankers, Wells, Construction and Deepening of Ponds, Lakes & Bathing Ghats etc. Sanitation related activities include Surface Drains and Toilets in neighborhood villages.

Essar is making agriculture and animal husbandry profitable Well-rounded initiatives like crop demonstration plots, drip irrigation, agriculture and animal husbandry trainings, artificial insemination, hybrid seed distribution, rooftop rainwater harvesting in schools, rainwater harvesting in villages, pond deepening, reclamation work in dams, horticulture development, cattle facility development and mineral feed supplement to cattle are part of Essar Foundation's holistic programme on rural livelihood. With the majority of population dependent on agriculture and animal husbandry (as their major income source) the above interventions have served to impact more than 10,000 people positively. Such initiatives have resulted in significant increase in land productivity, thereby increasing the produce significantly.

Additionally, calves born of artificial insemination are likely to produce more milk, while distribution of mineral feed has positively impacted the health of cattle across villages, thereby improving the quality of livestock."

Cairn has established 143 "Khadins" and one "Nadi" thereby providing access to water throughout the year to a population of more than 20,000. • More than 250 hectares of uncultivable land have been made cultivable. Also established 300 "wadis" (fruit orchards) impacting 300 farming families thereby enhancing their livelihoods by INR 55,000 per year on an average."

Reliance Industries helps livelihoods of more than 19 lakh farmers and fisher folks enhanced with support from Reliance (over 20 lakh since inception). More than 97,000 individuals benefited from 2,982 interactive programmes on health, agriculture and livelihoods (over 2 lakh benefited from 6,789 interactive programmes since inception). 31 additional Village Farmers Associations were formed during FY 2015-16 and 3,000 marginal households were enrolled. (Since inception, more than 500 Village Farmers Associations, with 48,500 marginal households have been positively impacted through various sustainable agriculture initiatives). 6,749 Ha of land was brought under improved cultivation (53,934 Ha since inception). Over 17,000 people supported to reach nutrition self-sufficiency (nearly 1.5 lakh since inception).

IOCL is also involved in Sanitation and Infrastructure Programmes. Installation of hand pumps/ bore well/ tube wells/ submersible pumps, construction of elevated water tanks, providing water tap connection, rainwater harvesting projects/ kits, aqua-guard water purifiers/water coolers to schools/ community centre etc. are important activities. IOCL also made donations aggregating to various Relief Funds and also to NGOs / Trusts / Societies for their projects with social orientation and in recognition of its contribution to Rural Community Development.

TPL's community activities are geographically focused on its areas of operation, as part of its Corporate Citizenship undertaken by Tata Relief Committee (East). The Tata Relief Committee provides donations and volunteer support in the event of disaster, to help those affected to get back on their feet and to rebuild local infrastructure.

TPL has helped to create an atmosphere conducive to sports promotion and also created champions who have made the Country proud. Tata Steel is in the process of extending its support in a formalized way to Hockey, the traditional sport of Jharkhand and the National sport of India. Apart from setting up academies in various fields of sports, the initiatives include the facilities like-JRD Tata Sports Complex, Keenan Stadium, etc.

ONGC has also Sanitation and Infrastructure Programmes like- Construction of road on the mountainous terrain; Setting up of computer laboratory and repair work in the secondary school; Infrastructural development of primary school; Support for providing clean drinking water in the village; Ensuring hygiene and sanitation through construction of individual toilets; etc.

Sport is also least popular area related to CSR activity for industrial organizations belonging to modern corporate world in the country. Some organizations provide financial assistance for conducting sports and games but some industrial organizations have own team for sports and games.

BPCL has also become a part and parcel of the sporting history of the Nation. Right from the early trickles to the recent deluge of medals, awards and accolades, the steel major has supported many sports disciplines and promoted numerous sportspersons.

HPCL supported wrestlers Sushil Kumar, Yogeshwar Dutt and Deepak Sharma, all of whom won top honors and made the nation proud during international events. HPCL was the presenting sponsor of World Cup Hockey 2010 and is also sponsoring the Asian Tour-level. SAIL Open Golf Championship for the past 4 years, besides prestigious annual events such as Davis Cup, HPCL Trophy Cricket Tournament, DSA league, Nehru Cup, etc. The company has also set up 6 academies at its plant & mines locations – for Athletics (boys & girls), Hockey, Football and Archery.

The different units covered under the HPCL have their own sports team and they also give reservation in employment to sportsmen.

4. Employment Generation

Employment Generation is also a CSR activity related to minimization of unemployment. A lot of employment opportunity is generated by the industrial organizations in their production as well as service divisions. During the first decade of the globalization, the existing industrial organizations were freeze the employment opportunity considering their existence as well as reduction in cost. But after establishment of new branches as well as expiry of first decade of globalization, further, they started to generate employment opportunity in the country.

BPCL promotes policies and programmes that focus on enhancing capability, improving equity and increasing social sustainability. Key Initiatives in Capacity Building & Women Empowerment are - Adoption and setting-up of ITIs; Setting-up Solapur Power Training Institute; Sponsorship to villagers for ITI training; Vocational training to BPL candidates; Educational and developmental workshop for Kashmiri migrant children and youth in Jammu; etc. BPCL Stations take up Vocational Training programmes like Web page designing, Computer training, Motor rewinding, Motor Driving, General Electrical/ Mobile Repairing, Cutting, Tailoring, Stitching, Dress Designing, Beautician, Embroidery, Food Preservation/ Processing etc. Skill upgradation programs for women, to promote self-employment, include tailoring and providing sewing machines.

HPCL provides vocational training to villagers in areas such as improved agriculture, mushroom cultivation, animal husbandry (goatery, poultry, fishery, piggery), achar/papad/agarbatti making, etc. Training is also provided for skill enhancement as welders, fitters and electricians, in sewing & embroidery, smokeless chullah making, etc. for rural and unemployed youth and Skill Development & Self Employment Training Institutes for the benefit of women and girls have also been set up. HPCL-supported Self Help Group programmes is „Kiran“ which is run by lady artisans.

Reliance Industries has attempted to address the issues of un-employability through skill development and vocational training programmes undertaken at several locations. Significant measures have been taken for the creation of livelihood opportunities and facilitating forums for effective empowerment and self-reliance. Reliance with the help of its implementing partners gives Training (Sewing & tailoring training) & Special education (procurement of computer based visual speech training equipment & Audio Visual Projector) for the Neglected Disabled children and backward people. “Padho-Badho” is an important project of Reliance.

TPL Corporate Sustainability Services (CSS) has been taking steps through its operating social arms that address the needs of the community. TPL Supports and nurtures leadership among self-help groups and village advocacy groups; Encourages multi cropping and irrigation; Earmarks dedicated resources for social welfare, rural and tribal development and programmes for community empowerment; Encouraged enterprise development to create sustainable growth in the villages; etc.

Adani Welspun Company has built public-private partnership with government authorities to upgrade the quality of Industrial Training Institutes (ITIs). In addition, several technical and vocational programmes are run for rural youth from the project areas, including Motor Mechanic Vehicle Trade Course, electrical, welding, a/c refrigeration, computer skills, bee-keeping, etc. Special programmes are also run for women including sewing training, beautician courses, manufacturing food products and utility items and cable harnessing and assembly work.

Cairn partnered ASSEFA towards partially supporting the setting up of the school. Association for Sarva Seva Farms (ASSEFA) is a rural development organisation working for socio-economic programmes such as agriculture, dairy, micro-enterprises, social-credit, basic education, child labour rehabilitation, community-health, habitat promotion, environmental protection and vocational training focusing women, children, landless and marginal farmers.

Below graph depicts the expenditure on rural development by the companies.

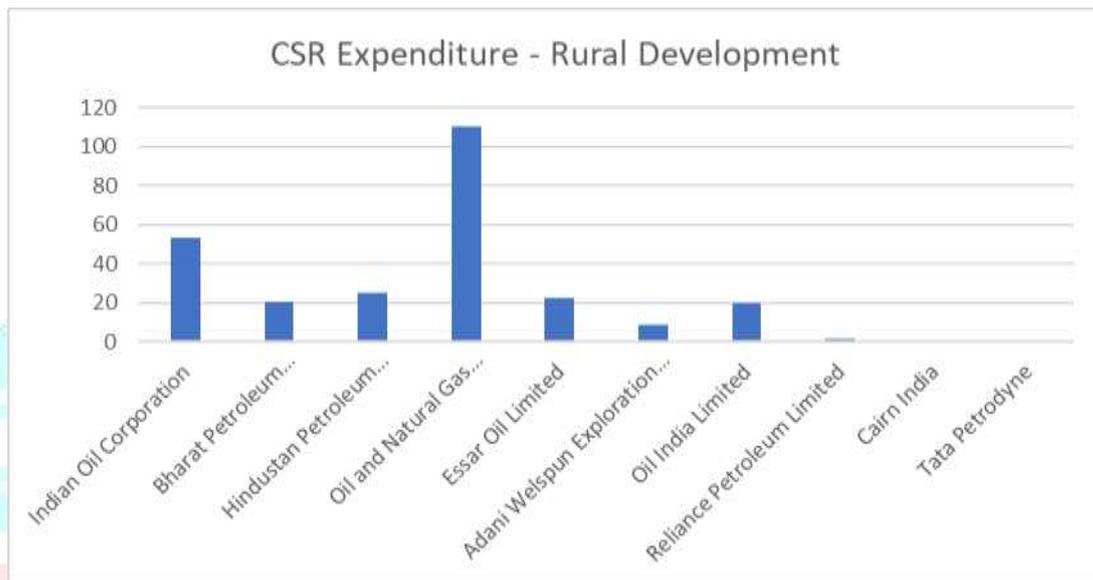


Figure 4: CSR expenditure Rural Development

VI. CONCLUSION

Overall, the communicated strategies are remarkably similar between the companies. To a large degree the case companies emphasis the same issues in their reports and for these issues the objectives are comparable. Further, the principle approach and tools used to reach these objectives are rather similar.

These observations could be explained theoretically by the concept of institutional isomorphism as explained by DiMaggio and Powell (1991). The companies are exposed to much the same regulatory requirements, which are a key incentive for many of the issues. Because the companies are so similar, the stakeholders to the companies are to a large degree the same, particularly regarding global NGO's or multilateral organizations like OECD etc. Further, the information sharing on CSR-issues are high among these companies. In fact, they all participate in different collaborative efforts on several of the CSR issues. An important question to ask is whether or not the companies are willing to compete on CSR issues and thus make CSR a competitive factor. One would not expect a large degree of collaboration if the issues in fact are an important competitive factor.

The issues included seems to be managed rather independent of each other. And the performance improvement processes undertaken do not seem to be primarily motivated by the companies' commitment to be a socially responsible corporation, but rather by reasons much closer aligned to the business' efficiency needs. For many of the issues mentioned in the corporate's sustainability reports, the challenges are significantly different from context to context. This makes it tricky to make sound corporate wide strategies for some of the issues. So, there is reason to question whether the companies actually have a strategy for their CSR-performance improvement process.

For the issues where the business case is rather weak, the companies seem less eager to take action, unless they have a common framework to base their approach on. This is rather apparent when it comes to transparency. All companies proclaim they support more transparency, as far as this does not reduce their competitive advantage. So, the solution is to develop a common framework in which all competing companies adhere to.

To the extent the companies are dealing with these issues, they seem to be aligning their efficiency needs with their needs to appear responsible. Not because there necessarily is a synergy between the two, but rather because efficiency is used as a decision

criteria for those processes described in this research paper. Thus, those advocating against CSR is simply wrong; CSR is not spending other people's money, contrary it is just good management.

In contrast, CSR has less potential for addressing problems related to community development and governance. Companies could benefit from better community relations and improved governance: fewer operational losses are a result of community dissatisfaction, less corruption, improved corporate reputations and so on. The host countries could also greatly benefit from improvements in human development and governance, in terms of increased private investment, higher levels of education, better public services, etc. However, companies appear to be reluctant to address issues of bureaucracy, while their approaches to community development are often ineffective.

VII. RECOMMENDATIONS

After the completion of intensive study on the subject of “**A metanalysis of Corporate Social Responsibility in Oil & Gas companies : Study of Selected Public & Pvt. Sector Organization in India**”, some important suggestions are concluded by the Researcher which are as follows:

1. CSR activities help the organizations to seek permission to operate business easily from the government and gain popularity in the societies. The nature of products and their different impacts like- pollution, hazardous, etc. should be considered first and then the CSR activities by the government.
2. CSR supports to human resources of the organization as high morale, retention in organization, quality production, job satisfaction, etc. So, CSR activities should be incorporated in all small scale to large scale industries in the country according to their financial capacity.
3. CSR has also importance in risk management in different ways. Proper inspection should be done by the appropriate government regarding monitoring of CSR activities of the industrial organization.
4. The areas covered under CSR activities by the industrial organizations are found very limited. It is found mostly in the field of education, health and rural development in which government also spend huge fund. It should be spread and well defined by the government to consider the national as well as international scenario.
5. Sports and games should be incorporated in main stream of corporate social responsibility by the government considering the international awards for India.
6. Special CSR activities should be incorporated for remote as well as rural areas by the industrial organizations so that mass population could avail benefit of CSR activities.
7. CSR helps in brand differentiation or equity and CSR plays role in enhancement of brand image and reputation. It indicates that due to CSR activities the organizations gain popularity in the societies. So advertisement charge should be imposed, if the industrial organizations advertise their name and products.
8. Maximum respondents opined in favor of that CSR helps in diverting attention of customers of the societies. A warning that- “the CSR activities do not determine the quality of products or services of the organization” should be highlighted by the government.
9. It was found that CSR is a source for business opportunities and competitive advantage and due to CSR activities the organizations assure their survival in future in competitive era of business. So, to consider any CSR activity in any specific areas the estimated expenditure of government should be curtailed by government for that activity in the areas.
10. Maximum respondents opined that CSR helps in cost reduction through efficiency improvement. To consider it, the percentage amount of expense on CSR activities for different industrial organizations should also be determined.
11. Maximum employee respondents opined that the CSR helps in improvement of financial performance, sales and customers' loyalty, etc. of organization and the organizations gain more profit and become able to improve financial performance. As per additional financial gain due to CSR activities, the percentage of expense on CSR activity should also be decided by the government.
12. Maximum respondents opined about the positive impact of CSR to know consumer behavior, productivity and quality. So, different types of CSR activities should be determined by the government for different organizations.
13. Maximum respondents opined about contribution of employees and shareholders on industrial development. So, the responsibility of employers should be determined regarding special CSR activities for employees and shareholders.

14. The respondents opined that CSR plays role in ethical marketing practices, to improve the quality of life of customers and general peoples, knowledge of Organization as well as products in the society and social awareness. So, a chain of CSR activities should be formulated for customers and general peoples because the due to customer the industrial organizations grow.
15. Due to CSR activities the saving of government fund becomes possible and the government becomes able to do some other developmental works in the country. It should be highlighted in annual budget by the government that how much fund has been saved by the government due to CSR activities.
16. Maximum respondents opined that CSR activities mainly support in education and health of citizen due to which the peoples belonging to different areas are benefitted. The standard of educational and medical facilities should be fixed by the government under the CSR activities.
17. The CSR activities are supportive measures for social action and citizens' campaigns. It motivates peoples to become customer of the products of the organizations and avail some free services provided by the organizations. Due to CSR activities of all industrial organizations the customer may decide about their purchasing.
18. It was found that CSR activities improve the environmental consciousness, pollution control, check the global warming and support in energy conservation. So, a standard should be defined for CSR activities in these areas by the government.
19. The respondents opined about the impact of CSR activities on greater materials recyclability. So, materials recyclability should be included in CSR activities of the organizations.
20. There is shrinking role of government regarding CSR activities. It may be suggested that the role of government regarding CSR activities should be effective.
21. Maximum respondents opined that there is lack of community participation in CSR activities. It is suggested that the community participation should be incorporated in CSR activities.
22. The majority of respondents opined about the need to build local capacities for CSR activities. So, local capacities should be build more effective for the CSR activities.
23. CSR activities should be made more transparent in the country and yearly audit report of expenses on CSR activities by the organizations should be published and monitored by the government.
24. Special measures should be made to improve consciousness on implementing CSR activities in the country. So that the public sector as well as private sector organization could be conscious in implementing CSR activities.
25. Maximum respondents opined about the necessity of visibility of successful CSR activities. CSR activities of the organizations should be more successful in case of visibility.
26. Maximum respondents opined about the narrow perception towards CSR activities. Perception about the CSR activities of the organizations should be broad in the country.
27. The CSR guidelines also provide direction to the organizations to spend certain amount on CSR activities and also the areas for CSR activities. Separate guidelines for CSR activities should be enacted by the government.
28. The respondents opined that CSR activities are also a strategy of advertisement of products as well as industrial organizations hence they do not disclose their CSR activities. It may be suggested to all industrial organizations to disclose their CSR activities in limited areas.
29. Due to CSR activities of the organizations the customers attracted towards the purchasing of manufactured products. So, there is no need to impose efforts for attraction of customer interest for CSR activities. 30. Maximum respondents opined in favor of the lack of investor pressure for CSR activities. The investors do not impose any type of pressure on the employers as well as management for the CSR activities in the country. In CSR guidelines some duties of investors or shareholders should be incorporated.

VIII. FURTHER SCOPE OF RESEARCH

This study was mainly related with Corporate Social Responsibility of Indian organizations in the era of globalization in which competitiveness in global market has increased and all organizations are trying to minimize their cost of productions. In such

situation the expenses on corporate social responsibility can, how far, be supportive for the bright future of the organizations. The finding of the study was applicable for these organizations only the study can be extended to the global companies too.

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IX. APPENDIX

Top 10 Indian Oil & Gas companies, as per revenue (2016-17)

Indian Top 10 Oil & Gas companies (Revenue Wise,2016-17)							
Rank	Company	Revenue (In crores)	CSR activities expenditure (in crores)	Education & Vocational Skills	Hunger, Poverty & Healthcare	Rural Development	Environmental stability
1	Indian Oil Corporation	364000	204.92	67.6236	71.722	53.2792	12.2952
2	Bharat Petroleum Corporation Limited	245000	95.58	26.7624	23.895	20.0718	24.8508
3	Hindustan Petroleum Corporation Limited	212000	108.11	31.3519	41.0818	24.8653	10.811
4	Oil and Natural Gas Corporation	142000	525	157.5	162.75	110.25	94.5
5	Essar Oil Limited	98353	89.8	29.634	30.532	22.45	7.184
6	Adani Welspun Exploration Limited	39826	38	11.4	12.92	8.36	5.32
7	Oil India Limited	12028	68	23.8	15.64	19.72	8.84
8	Reliance Petroleum Limited	3678	6.2	2.232	1.736	1.302	0.93
9	Cairn India	322.3	4	1.4	1.48	0.8	0.32
10	Tata Petrodyne	68	0.73	0.2263	0.219	0.2044	0.0803