

**CSR Practices in Oil and Gas Industry- Current Trends and
Future Implication**

BY

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Declaration by the Guide

This is to certify that the Mr Sk Motiar Rahaman, a student of MBA oil & Gas, Enrolment No: 0500065439 of UPES has successfully completed this dissertation report on “**CSR Practices in Oil and Gas Industry- Current Trends and Future Implication**” under my supervision.

Further, I certify that the work is based on the investigation made, data collected and analysed by him and it has not been submitted in any other University or Institution for award of any degree. In my opinion it is fully adequate, in scope and utility, as a dissertation towards partial fulfilment for the award of degree of MBA.

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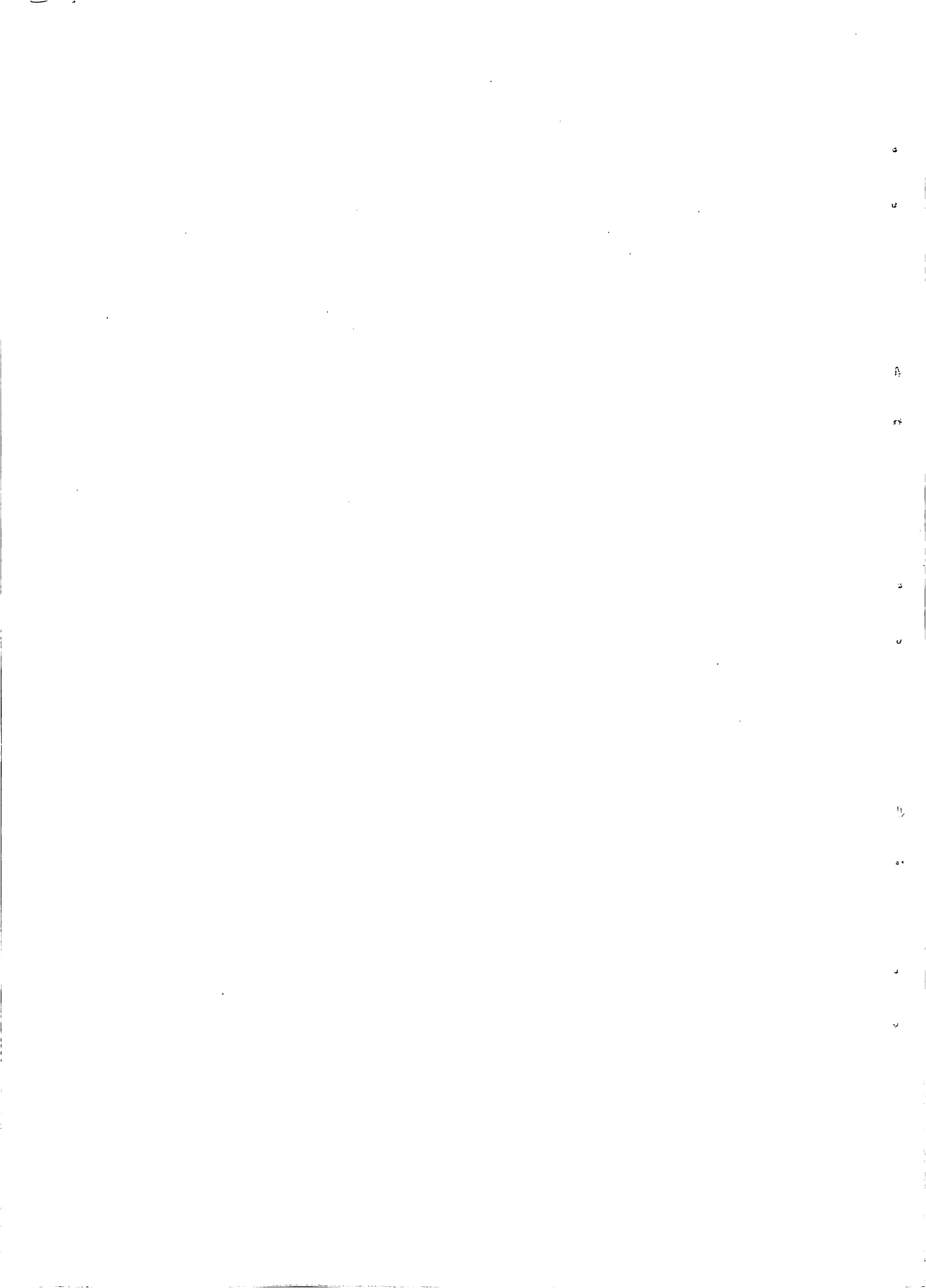


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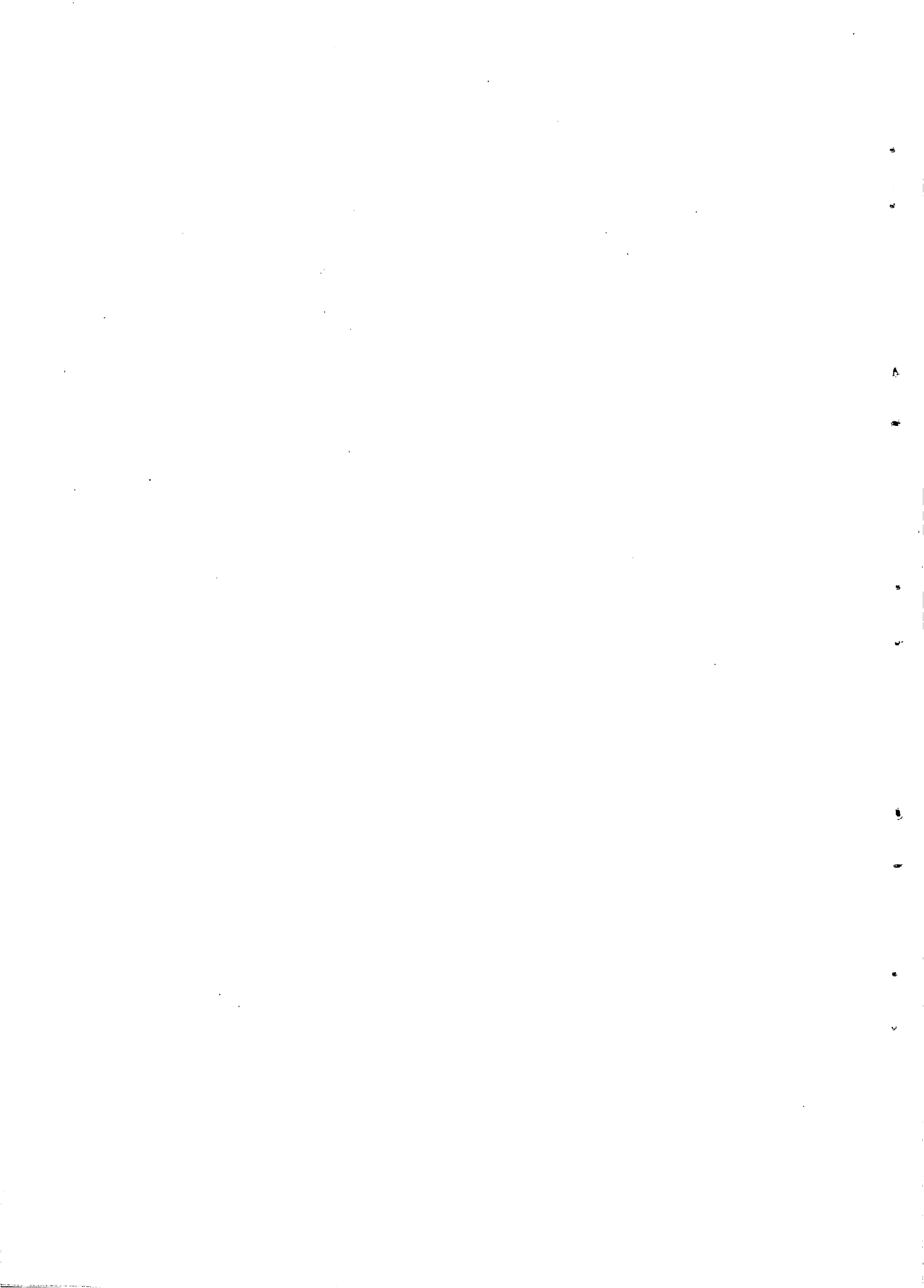
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1. Introduction

1.1 Overview

The rapid growth post liberalization has made India a global player. The gradual and continual increase in petroleum and allied products have triggered the demand. Every other industry whether in the occupation towards service industry, manufacturing among others has fuelled the demand while the benefits are in large magnitude and ensure modernization and development but the downsides have been alarming in case of environment, livelihood development. The vision of inclusive growth and sustainable development recommends that firms in this sector consider the environment and larger eco-system into their core operations. The massive oil spills, oil-drilling processes, require strict environmental compliance and monitoring. The oil & gas companies have been vigilant in the issue. After regulatory environmental compliance, encouragement for eco-friendly systems and technologies and efforts towards energy efficiency, the amendment of the Companies Act 2013, is a significant step towards legal recognition for sustainable development and corporate social responsibility as an essential factor of major business entities.

In an inclusive definition of CSR, (Blowfield & Frynas, 2005) have proposed CSR as an umbrella term that each recognizes that:

- (a) Companies have a responsibility for their impact on society and the natural environment, at times above legal compliance and the liability of individuals;
- (b) Companies have a responsibility for the behaviour of others with whom they do business (e.g. within supply chains); and
- (c) Business needs to manage its relationship with wider society, for reasons of commercial viability or to society.

1.2 Background

Oil and gas industry has always been in the eyes of regulators for the processes it involves and the magnitude of impact to the environment and the society on the minutest case of negligence, therefore consistent on the ESG construct. These critical issues are the drivers for a focused and sustainable CSR strategy for this sector. The key concerns related to the oil and gas sector are the environmental impact of the industry such as oil spills, the social impact of the industry on local communities and economic difficulties created by the inflow of oil revenues. This is the prime reason; the oil and gas sector has been among the leading industries in championing CSR. The main reason of the oil industries being the

spenders is the highly visible negative effects of day-to-day operations such as oil spills and the resulting impacts on the livelihoods and protests by civil society groups and indigenous people. Oil and Gas sector worldwide has been in the scanner of environmentalists, social scientists. The oil and gas industry has a significant critical area which suggests a robust CSR programme which is referred in the Global Reporting Initiatives (GRI), Oil and Gas Sector Disclosure as well as IPIECA guidelines. The critical areas discussed are as follows

(a) Oil spills and Prevention: Adequate investments in safety measures and the prevention of oil spills is one of the foremost concerns of this industry. The policies and guidelines framework addresses all aspects such as impact on flora, fauna, wildlife, marine life, people, water bodies need to be in place.

(b) Energy Efficiency & Renewable: The industry has a high impact on GHG emissions and climate change. Oil and Gas companies need to move towards a product mix that consists of renewable. They need to adopt a framework which focuses of product innovation and use with reduced environmental impact.

(c) Water: Oil and gas companies need relatively large quantities of water depending on the oil extracting techniques. Extracting ground water from “water stressed” regions, leads to its contamination of water bodies, chemical leaks, and oil or chemical spills resulting in water pollution and deprives local communities of drinking water. A company must understand the global water challenges and how it affects and creates risk.

(d) Collaborate for climate change: The oil and gas industry impacts climate change, hence it needs collaborations with users like other industries for reducing impacts as well as customer advocacy. Genuine efforts in this area should be made to find workable solutions. CSR in developing countries is largely focused on socioeconomic issues such as poverty alleviation, community development and health-care, promoting education ,skill development and infrastructure development, in contrast to the CSR priorities in Western countries such as issues related to business ethics, fair trade, green marketing, climate change and socially responsible investments. Similarly, the CSR domain in India as is defined around socioeconomic activities focusing on meeting the development goals of the country. The developments and systematic approach in CSR in India followed the mandatory disclosure amendment in the Companies Act. The actions, expenditure, thrust areas have now been clearly defined and moved from being philanthropic to being more strategic. Government’s intervention through the amendment in Sec135 of Company Law

in 2013, regarding categorizing the thrust areas as well as mandatory disclosure of the spending.

1.3 Purpose of the study

The study aims to give audience a general idea about corporate social responsibility, what it is about, its core components and how CSR affects the businesses as well as significance of this fundamental part of business, particularly in Oil& gas sector one of the sensitive business industries.

1.4 Research hypothesis

The research problem is one- sided viewed from Indian oil and gas industries perspectives. Through the case study, audience will get points of the techniques that Oil Corporations uses to carry out CSR as well as identify benefits and difficulties of the corporation when performing such project. It is important to know and understand what oil companies is doing to make things better and contribute to the business sustainability worldwide, not only within the corporation. Two main questions need to be answered are:

- How does India’s Oil Company sustain its development through CSR?
- What are the advantages and disadvantages that the companies faces when implementing CSR?

The researched scope of the study is narrowed in oil and gas industry since this is a sensitive field which has many arising matters and troubles affecting the global sustainability.

2. Literature Review

The presence of CSR and sustainability in the corporate level is defined in numerous ways based on the relevance, necessity, time and/or the context as shown in table no.1 There is no universal corporate sustainability definition Dahlsrudin 2006, conducted content and frequency analyses of 37 definitions of CSR identified five dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and the voluntariness dimension. The essence of this understanding has been accepted and its emphasis that companies should consider these dimensions rather than externalising and socialising its costs and privatizing profits.

CSR notions were said to be developed and broaden in many countries at different times. (Carroll 2008, 20) The history timeline is made based on Archie B. Carroll's article: "A history of corporate social responsibility: concepts and practices" (2008, 19-46).

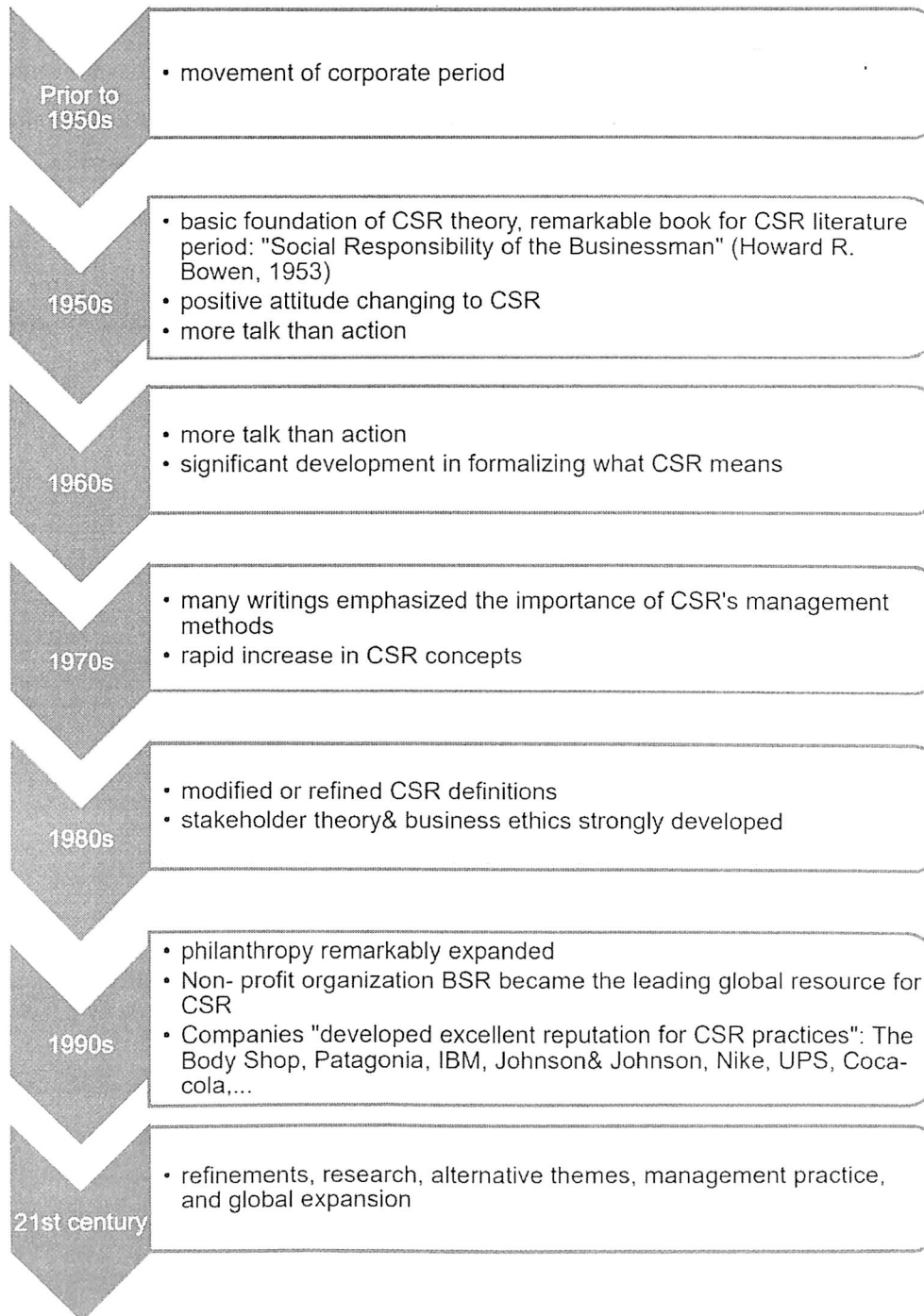


Fig 1: History timeline of CSR (Carroll 2008, 19-46)

Over past decades, definition of CSR has been continuously refined and expanded. This term might have different interpretation and unlimited boundaries in each distinguishing industry. As a result, it definitely does not have certain or universal concept. There are several names for CSR, including corporate responsibility, corporate accountability, corporate ethics, corporate citizenship or stewardship, responsible entrepreneurship, and triple bottom line. (Hohnen, 2007)

Hohnen (2007) also indicates that CSR could be referred as responsible competitiveness or corporate sustainability due to its rapid integrated growth in modern business practices. At the present, “corporate responsibility” and “sustainability” are mostly used instead of CSR (FIBS, Definition and history, [Ref. 17 July2016]).

According to Hohnen (2007) ISO 26000 Working Group on Social Responsibility (2007) has identified the core meaning of CSR based on working definition.

“Social responsibility (is the) responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that is consistent with sustainable development and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization”.

In general, CSR is transparently and accountably integrated into the companies’ value, culture, decision making, strategy and operations and thereby practices within the firm, wealth and society are established and improved better. The increasing important issues of sustainable development asking the question of how the business sector cope with them is also becoming an element of CSR. (Hohnen2007)

2.1 CSR pyramid

Corporate social responsibility is established by four elements: economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. The order of these elements is created based on Carroll’s global pyramid of CSR construction.

All domains are interactive and supportive to each other, which must be satisfied at the same time in order to build up the completed CSR scheme.

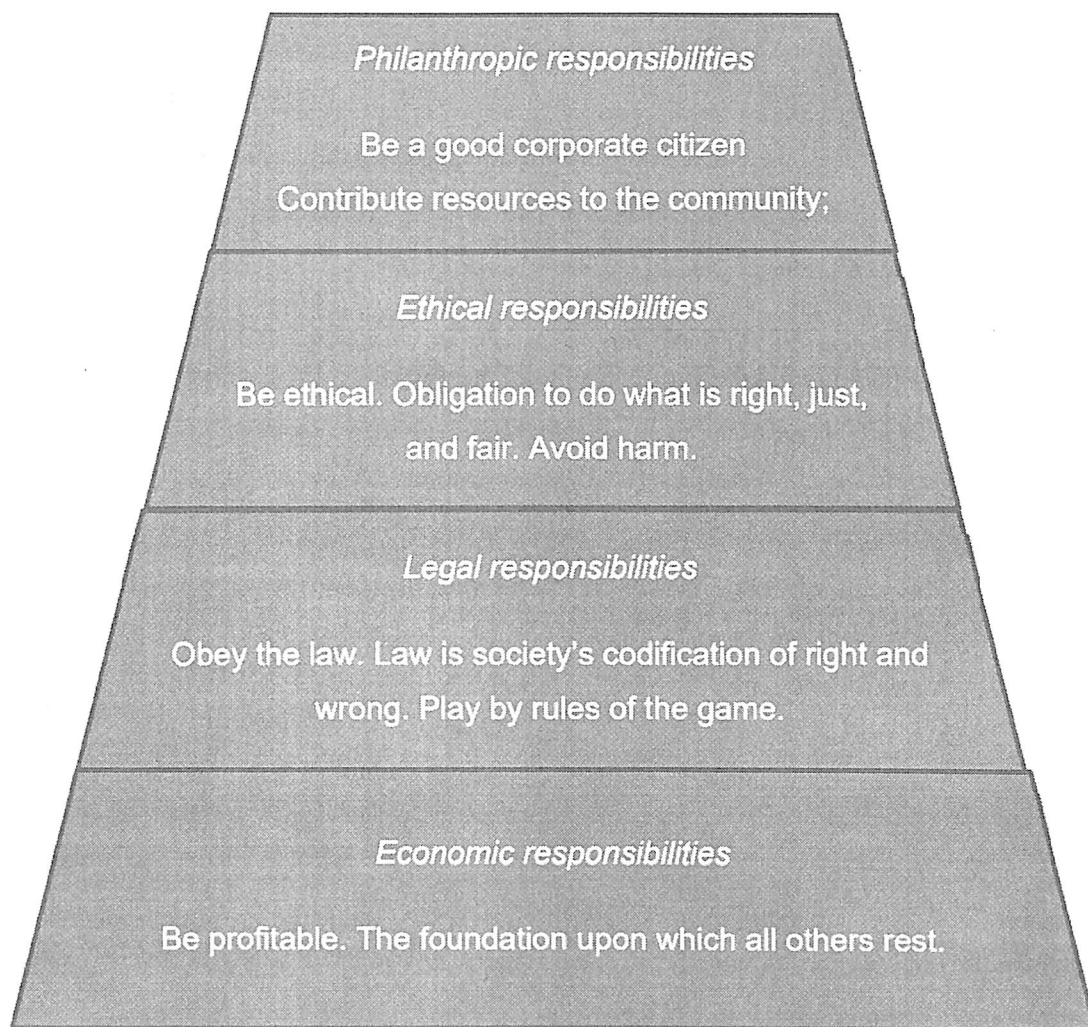


Fig 2: CSR Pyramid (Carroll 1991, 42)

Economic responsibility:

The essence of business organizations is to earn money, making profits through supplying societal consumers with needed goods and services. Before such economic entities could be anything else, they are basically the economic unit of the society. Modern businesses have gradually advanced their profits, the critical survival motivation, as the long-term value; and focused on having their profits or earnings per share maximized. Generally, economic component is the foundation in CSR notion before all other domains are considered. (Carroll 1991, 40-42)

Legal responsibility:

It is obligatory that business operates and follows its “economic missions” under “the laws and regulations promulgated by federal, state, and local governments”. According to Carroll, legal responsibility embodies basic notions of fair operations as established by the lawmakers, which, in a sense, is also one view of “codified ethics”. Both legal and economic responsibilities are considered to exist majorly and concurrently in the business scheme although legal component is portrayed as the subsequent layer on the CSR’s pyramid. (Carroll 1991, 40-42)

Ethical responsibility:

Ethical responsibility has been steadily set up as one of the valid CSR elements by the business ethic evolution of the historical decennia. The keystone of this component is to carry out what is right that is even not required or codified into law, depends on a coherent corporate culture which the business as the citizen in the society involves in. (Brusseau, 2011)

Ethical responsibility comprises ethical expectations originating from societal groups and the upper layer of the tacit levels of ethical performance. This ethical performance is considered and evaluated by the great ethical principles (justice, rights, utilitarianism) of moral philosophy. (Carroll 1991, 40-42)

According to Carroll (1991, 40-42), values, criteria, or prospects which express an attention of what stakeholders (purchasers, workforces, shareholders, community) regard as fair, just, or keeping with the respect or protection of their moral rights are encompassed in ethical responsibility. To some extent, ethics or standards are seen to be the basic motivation, the fundamental drive behind the creation and establishment of laws and regulations. For example, the environmental, civil rights, and consumer movements reflected basic alterations in societal values and thus may be seen as ethical bellwethers foreshadowing and resulting in the later legislation. (Carroll 1991, 40-42).

In one way, recently arising values and norms embraced in ethical component may reflect a higher performance level than that presently demanded by law, which often results in vague definition or the frequent public dispute related to their legality. Consequently, the business has difficulties in coping with. (Carroll 1991, 40-42)

Carroll indicates that ethical responsibility must be acknowledged to be mutually interactive with legal responsibility. It continuously boosts legal category to extend while simultaneously requesting entrepreneurs to meet higher degree of expectations at standards entailed by laws. (1991, 40-42)

Philanthropic responsibility:

Philanthropic responsibility is the contribution to projects of society even when they are separated from the specific business (Brusseu, 2011). Generally, its tendency is to be charitable. Businesses are expected to engage in corporate social actions for affirming their active response as good corporate citizens. Those actions include the dynamic participation in acts or programs to encourage and support human wellbeing or goodwill.

Business contributions of financial resources or executive time, such as contributions to the arts, education, or the community could be taken as philanthropic illustration. (Carroll 1991, 40-42) Characteristics of such four domains are explained at the following Table 1

<p>Economic responsibility</p>	<ul style="list-style-type: none"> - Perform in a manner consistent with maximizing earnings per share. - Be committed to being as profitable as possible. - Maintain a strong competitive position - Maintain a high level of operating efficiency. - A successful firm be defined as one that is consistently profitable.
<p>Legal responsibility</p>	<ul style="list-style-type: none"> - Perform in a manner consistent with expectations of government and law. - Comply with various federal, state, and local regulations. - Be a law-abiding corporate citizen. - A successful firm be defined as one that fulfills its legal obligations. - Provide goods and services that at least meet minimal legal requirements.
<p>Ethical responsibility</p>	<ul style="list-style-type: none"> - Perform in a manner consistent with expectations of social mores and ethical norms. - Recognize and respect new or evolving ethical/ moral norms adopted by society. - Prevent ethical norms from being compromised in order to achieve corporate goals. - Good corporate citizenship be defined as doing what is expected morally or ethically. - Recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations.

Philanthropic responsibility	<ul style="list-style-type: none"> - Perform in a manner consistent with the philanthropic and charitable expectations of society. - Assist the fine and performing arts. - Managers and employees participate in voluntary and charitable activities within their local communities. - Provide assistance to private and public educational institutions. - Assist voluntarily those projects that enhance a community's "quality of life".
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Table 1: Characteristics of CSR's components (Carroll 1991, 40-42)

Though the components are categorized as discrete hypotheses for discussion objectives, they have mutual connection and no intention of comparing a company's economic responsibilities with its other ones. These compulsory domains are invariable but create dynamic tension with each other. The tensions between economic and legal, economic and ethical, and economic and philanthropic are considered to be the most critical. From the standpoint of the traditionalist, this is a conflict between a firm's "concerns for profits" with its "concern for society", but Carroll (1991) suggests that this is an oversimplification. Such tensions are realized as organizational realities, but the real attention is on the entirely united CSR pyramid in which economic, legal, ethical, and philanthropic responsibilities are simultaneously fulfilled. In practical sense, the company endeavours to "make a profit, obey the law, be ethical, and be a good corporate citizen". (Carroll 1991, 41-42)

2.2 Triple bottom line

Triple bottom line is also a form of corporate social responsibility having three main pillars: social realm, environmental influence, and economic prosperity. It is occasionally stated as "People, Planet, and Profit" (3Ps). The phrase "triple bottom line" was first invented by John Elkington in 1994, who was the founder of a British consultancy called Sustainability. The business that solely prefers paying attention on its environmental quality to the triple bottom line importance is defined to be green business. (Hindle 2012,

193; the Triple Bottom Line, [Ref. 05 August 2016]) Philanthropic responsibility - Perform in a manner consistent with the philanthropic and charitable expectations of society. - Assist the fine and performing arts. - Managers and employees participate in voluntary and charitable activities within their local communities. - Provide assistance to private and public educational institutions. - Assist voluntarily those projects that enhance a community's "quality of life". Paetzold (2010,18) has stated that taking social and ecological dimension into deep account, together with economic domain, for producing greater enduring value with fewer loss is the main point of triple bottom line. A more sustainable world would be reinforced if the balance between these pillars is settled and remained accurately (Brenkert 2004, 254; according to Paetzold 2010, 18).

Economic sustainability (Profit) Economic sustainability is likely to value the enduring profits more than short- term or unstable fiscal solidity (Brusseau, 2011). Such sustainability makes impacts on the societal members in many sections, such as (The Triple Bottom Line, [Ref. 05 August 2016]): – Job creation – Local wages – Real estate in close proximity to the business – Tax flows – Investment in disadvantaged areas – Public works and social services systems – Other indicators that the business has positively contributed to local economic growth while maintaining corporate profitability Sustainable business must view its economic impact by internal and external aspects. Not only is the financial statement the matter inside, but the suppliers are also externally observed to be confirmed that they involve in the supply chain with other companies that allocate same values and practices. It is indicated that the stronger and healthier local economy is, the stronger and healthier future for the business. (The Triple Bottom Line, [Ref. 05 August 2016]).

Social sustainability (People) Social impact highly appreciates the life balance and the way people live. It should not be under evaluated due to its significant contribution to the corporate social responsibility's performance and profitability. Similar to economic element, social justice is also assessed through intrinsic and extrinsic policies. Internal factors, as Cramer (2006,15) has specified, incorporate practices related to the nature of employment, personnel or management relations, health and safety, training and education, and also variety and opportunities. For instance, (The Triple Bottom Line, [Ref. 05 August 2016]): – Working conditions- related practices and rules of the business – Recruitment variety – Women and minorities progression opportunities – Discrimination limitation – Affordable health care and other needed benefits supplies – Wages, breaks, employment law obedience, safety, training, and other specific labour practices – Impact on the local

public and social services results from the business's activities. Notably, social sustainability expresses its humanity. Workers, who have their own value and dignity, deserve to be treated as human being, not robots or working machine. (Brusseau 2011) 24

In another aspect, external policy has three predominant categories, which are (Cramer 2006, 15): – Human rights issues: strategy and management, non-discrimination, freedom of association and collective bargaining, child labour, forced and compulsory labour, disciplinary practices, security practices and indigenous rights. – Society: community activities, bribery and corruption, financial contributions to political parties, competition and pricing. – Product responsibility: consumer health and safety, products and services, advertising and respect for personal privacy. Furthermore, social impact indicates high esteem to individuals and other businesses locally and around the world. A sustainable business will make realistic efforts to protest and guarantee its customers are not offensive or disrespectful by policies, practices, products, advertising, logo or mascot, and other aspects of the business in the global market. (The Triple Bottom Line, [Ref. 05 August 2016]).

Environmental sustainability (Planet) Environmental sustainability plays a crucial part of the sustainable business since it affects life quality, standards and surroundings as well. However, it is now adversely affected by pollution, chemicals (cleaning compounds, fertilizers, weed killer), and waste which are created by human actions. The impact of environment is both considered inside and outside. (The Triple Bottom Line, [Ref. 05 August 2016])

Internal concerns refer to the use of natural resource, waste, toxicity, and pollution within companies. For instance, manufacturing firms have large influence on environment; waste, poisonousness, and contamination have to be greatly minimal during the process (The Triple Bottom Line, [Ref. 05 August 2016]). Moreover, the situation of facing the natural resources scarcities like oil fuel, clean air, and water make the protection of resources more enormously significant, which also strongly thrust the companies' progress of finding and experimenting alternative energy sources that could be renewed and environmentally friendly (Brusseau, 2011). 25

Recycling programs are one of the most common activities that sustainable businesses use to reduce waste and toxicity. Companies use recycling materials or purchase recycling items for their needs, such as office supplies and furniture. They can also recycle or donate unnecessary things like paper, aluminium cans, plastic bottles, office furniture, equipment or electronics. Some usual recycling materials can be listed as: newspaper, tires, paper bags, candy wrappers. (The Triple Bottom Line, [Ref. 05 August 2016]). Companies not only consider their own environment impact internally but also demand suppliers to use environmentally friendly materials for

producing products or services which have high quality, energy- effectiveness, cost-efficiency as well as engender the least amount of pollution and waste in manufacturing and transportation. Local suppliers are selected if possible in order to reduce the environmental impact occurring during goods transportation. (The Triple Bottom Line, [Ref. 05 August 2016]). It is pretty impossible to apply one common measure unit on the 3Ps. Profits are measured in terms of cash, but not for people and planet. Beside monetary unit, companies now use indices, benchmarking or key indicators, ratios to assessing their result of performance in economic, social capital and ecological health. (Slaper & Hall, 2011) Stakeholder theory Freeman and McVea (2001) has assumed that the primary contribution of CSR works is to have the scope of stakeholder study extended as well as to emphasize the importance of relationship establishment between divided stakeholder groups, which undoubtedly affect the results of companies' performance. Jacob (2012) states that stakeholder definition of Freeman (1984, 46) is one of the most commonly used which is defined as "any group or individual who can affect or is affected by the achievement of the organization's objectives". Shareholders, customers, workforces, suppliers and community are described as the five foremost stakeholders, in spite of possible wide range of stakeholder's list that depends on 26 distinct types of businesses (Brusseau, 2011). There are two main types of stakeholders: primary and secondary stakeholders. Primary stakeholders are usually internal ones who involve in business transactions. In small business, owners, employees, and customers are primary stakeholders, whereas shareholders are the most important ones in large companies. Secondary stakeholders are external stakeholders who has less or indirect influence on economic exchange with the organization, for instance, community and the media. (Stakeholders, [Ref 11 October 2016]) The authority, responsibility and rights of stakeholders has been argued and transformed in several literature and studies during a long period of time. In modern view, business should be highly conscious to its actions' potential damage on diverse stakeholder groups (Lantos 2001, 602), while at the same time creating value for them, instead of exclusively maximizing business's revenues. Interactively, stakeholders do not only have concern or interest in the company but also join hands with and take care of the community wealth as well. Stakeholders perhaps possess no stock; nevertheless, it is their obligation and rights to contribute their moral, ethical voices to corporate decision making process (Brusseau, 2011). The interest of divided groups of stakeholder must be gone together and monitored in the same direction, not separately or in isolation (Freeman, 2009a). The claim of Freeman (2009b) stresses

that the definitions of stakeholder are not as crucial as how stakeholder groups produce the value creation process. Lately, government and NGOs have been the active members of stakeholder groups towards companies. Global leaders and also variations of governmental institutions have recognized how their international development and recognition could be sustained by cooperating with companies. In parallel, the investment of businesses in NGOs has become a drastic movement. The key business of NGOs is to interrelatedly assist, preserve, and secure in different ways and levels; hence, instead of only occasionally supplying money to actual charities, organizations' trustworthiness is better ensured when additionally spending long term in NGOs. (Paetzold 2010, 10- 11) 27 such credibility is secured because the degrees of transparency in companies' activities are much higher as the speed development of telecommunication is rapidly increasing. That means a firm could be seen through by the whole world in what way and what manner they are socially responsible. Another reason why a company fully supports NGOs in financial aspects and managerial knowledge in the long run is that NGOs are knowledgeable experienced and dedicated in their working scope; as well as because of the continuing and persistent growth of certain NGOs' programs. (Paetzold 2010, 10-11)

2.3 Factor critical to success of study

The presence of CSR and sustainability in the corporate level is defined in numerous ways based on the relevance, necessity, time and/or the context as shown in table no.1 There is no universal corporate sustainability definition Dahlsrudin 2006, conducted content and frequency analyses of 37 definitions of CSR identified five dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and the voluntariness dimension. The essence of this understanding has been accepted and its emphasis that companies should consider these dimensions rather than externalising and socialising its costs and privatizing profits.

2.4 Summary

The purpose of this paper is

- i. To explore the current status and extent of corporate social responsibility activities undertaken and implemented by the oil and gas companies.
- ii. To identify if the present CSR policy is capable of delivering on these larger issues based on evidence from the oil and gas sector.. Content analysis of the relevant CSR policy documents, annual reports, sustainability reports of the organisations

identified was carried out. The relevant data on CSR spending and spending pattern was analyzed from their respective websites. The analysis of the extracted data was done with reference to the mandatory disclosure clause of Sec 135 of Company law.

The research is set post implementation of the Sec 135 amendment in the Companies Act regarding mandatory disclosure of CSR spending (2014-2018).

The author will lead the audience through the CSR's overview which encompasses definition, dimensions, benefits and challenges of CSR as well as jot down the CSR's significance.

3. Research design, methodology and plan

3.2 Introduction to methodology

This section deals with the different types of methodologies adopted to carry out the research for this dissertation. The main research method that is used is the mixed research method which involves the combination of qualitative and quantitative research paradigms (Steven D. Levitt, Chapter 2). The adoption of this method of research brings a broader perspective to the main question through the collection of several approaches and forms of data. The Primary research will therefore be carried out through a combined integration of qualitative and quantitative approach. A qualitative approach allows more interaction between the direct study subject (project manager) in this scenario and the research participant (myself). The qualitative research method conducted here is based on real-time opinions, experience and responsiveness of project managers towards the implementation of CSR.

3.2 Research Design

This type of research consists of different kinds of design methodologies involved in carrying out the thesis. It deals with the various techniques and procedures by which data is collected and analysed respectively (Easterby-Smith et al, 2008).

These designs are further divided into different sub-types as follows:

3.2.1 Research Approach

This study has taken on an inductive approach to its research as it shows the combination of three variables coming together to induce a new research angle. An inductive approach is more of a flexible approach as it permits constant changes to the research as the research progresses with time. This need for subjecting the inductive methodology to change is required to better grasp the situation. The course of study keeps morphing as it is dependent on the real-time responses of different project managers, observation of online survey results and their reactions to the change in policy, i.e the CSR initiatives being incorporated in their set of already existing tasks. So this suggests that different project managers could have different opinions of the same approach. This will lead to inducing an overall conclusion theory from the separate variables of the research.

The CSR activities undertaken by various oil companies are studied and understood.

3.2.2 Research Philosophy

There are two ways of going about planning research philosophy, either by epistemology or ontology (Saunders et al, 2009).

This dissertation will encompass research in many different fields ranging from current factors affecting CSR to the responsiveness and new innovative approaches being considered by project managers, with the aim of bringing them all together into a coherent and conclusive analysis. Bringing these areas together is pertinent because they are considerable issues that need to be addressed by present-day project managers. Business leaders and their team members exist externally to their environment and this may provide them with a wider view of an issue.

This research takes a subjective approach as the research conditionally changes with further interactions with the relevant research subjects (project managers). This implies that it is essential to understand and interpret the project manager's perspective and responses based on the situation (Brid Lane, Research Methods). This subjective element is introduced to attribute to the discussions and provide recommendations based on the conclusions drawn. To avoid filling the thesis with an unnecessary amount of theories, a small number of theories are selected and considered in detail.

Although some parts of the research also take on an objective approach as problems that arise through bias may be removed and situations will be seen for what they actually are rather than what they would wish it to be. There is no scope for blurred vision if a project is to be analyzed and completed effectively. This approach can be seen by carrying out the online survey to give exact findings through quantitative analysis. The combination of these adopted approaches strives to achieve a pragmatic approach, seeking to assess and analyze situations and writings in a matter of fact way. This pragmatism approach adopted essentially deals with identifying when to intervene or influence the research and when total objectivity of the situation is needed (Brid Lane, Philosophies Research,2012).

Author Saunders quoted "interpretivism is an epistemology that advocates that it is necessary for the researcher to understand differences between humans in our role as social actors" (Saunders, Lewis and Thornhill, 2012). This quote can be related to the ever-morphing social behaviour of project managers that is required to be taken into consideration. It is therefore essential to integrate a hint of interpretivism into the research. This interpretive approach enables the assessment of how similar businesses with similar

objectives are interpreted by different project leaders differently and recognizes and alleviates any bias that may be witnessed in various respondents' interpretations.

3.2.3 Research Strategy

This research strives to use a combination of 'ground theory strategy' and 'survey strategy' to formulate an overall 'case-study' research strategy. The 'ground theory' strategy serves as a qualitative approach method while the 'survey' strategy pursues a quantitative approach.

The ground theory strategy being a qualitative driven procedure is concerned with direct encounters with selected people subjects (interviewee) through personal interviews and regular observations among other methods. The ground theory strategy deals with building a theory from substantial field research. It is therefore seen as a new research that emerges from the findings collected. Documenting, critical thinking and analysing the findings are a crucial part of this research strategy. This approach is therefore context dependent. This involves creating a relevant questionnaire for selected project managers or team leaders of the organization expected to be interviewed (Saunders et al., 2012).

This research includes interviewing Project Managers of different organization to learn about their project responsibilities and their integration, incorporation and running of the CSR framework in the respective organization, to induce whether they prefer CSR as a separate department or whether they would prefer to use it along with their day to day project targets.

The understanding of this research methodology suggests that it takes on a global perspective rather than it just being a defined collection of data. Other strategic research approaches would be carried out through online anonymous surveys which include quantitatively analyzing the responses of the selected respondents.

3.2.4 Sampling Methods

The mixed research methodology deals with the different kinds of sampling methods that are embraced. Sampling is a beneficial process to select a specific set of relevant data from universal data (Saunders et al., 2009). The right kind of respondent selection sampling is necessary to carry out the research productively and effectively.

A combination of probability and non-probability sampling choices are used below.

3.2.4.1 Respondent Selection Process:

This research would make use of the following different kinds of sampling techniques:

Random Sampling is a probability sampling method which ensures that everyone in the researcher's target audience have an equal chance of contributing to research sample that have been selected at random. For instance, in this research, random array of project managers have been selected at random via LinkedIn to answer the online survey.

Quota/Criteria Sampling is another sampling method wherein all samples are selected based on specific research criteria. The specific criteria in this case will cover the organizations' project managers and the links with their CSR counterparts. This method of sampling is vital to ensure that the opinions of relevant project managers collected are unbiased in order to make unprejudiced decisions and derive appropriate conclusions from them.

Snowball Sampling is a non-probability sampling approach that is used as a chain sampling methodology. It recognizes instances where in people with common interests share their information, in order to further compliment the collection of data, like a snowballing phenomenon. It suggests that people who know relevant people with mutual interests could refer those candidates for that particular research. Although this could sometimes be biased research, it will considerably benefit the overall research. For instance, in this research, using previous work experience as a means to interview clients will be beneficial. The survey adopted the quota sampling approach for its respondents while the questionnaire adopted a combination of snow-balling and criteria sampling method in order to obtain the most effective results and justifications for them.

3.3 Data Collection Instruments

Data collection techniques consist of researching primary and secondary data options. This research resorts to personalized interviews, internet mediated questionnaires and an online survey as a form of primary data collection (Saunders et al, 2009, pp. 391).

Secondary data collection included research of several research papers and books from the Dublin Business School digital library database. This collection of data was complimented with current journal articles and online related forums that would argue and benefit recent findings by adding value to the existing research.

As part of the research process for this thesis, data will be collected in various ways and from numerous different sources. First and foremost, a wide range of articles, journals and books on the subjects have been collected, some of which have been used in the critical

analysis of the literature review. It is imperative to research and reference a broad range of relevant scholars and critics that further complement the research. Although these are secondary sources, they provide statistics and opinions with which comparisons and contrasts are made.

A crucial primary source of data collection that was carried out was the individual face-to-face interviews of a small number of project managers. The aim of this is to obtain some vital first-hand knowledge surrounding the actual workings and implementation of CSR activities in both commercial and non-commercial activities. As well as carrying out these interviews, I wish to observe members of a team or an organization in the exercise in their functions that have some relevance to CSR issues and its integration.

Other methods of collecting data that are considered during the research process include an online anonymous survey questionnaire with very straight forward open-ended questions through criteria sampling. Conducting focus groups is not a viable option as it would be much more unlikely owing to time and resource constraints of the research participant.

3.4 Data Analysis

The data analysis of this dissertation deals with analyzing quantitative and qualitative findings. While quantitative research deals with statistical graphs, qualitative research deals with categorization of relevant data similarities and conflicts. These methods are integrated as they do not provide the best results in isolation (Saunders et al., 2012).

Analysis of data in this research is justified using the following techniques:

Recursive abstraction: This analysis method is one which doesn't require any form of quantitative software coding to draw a summary of the research. It mainly deals with forming summaries out of the research variables, in this case being the responses of project managers.

Critical Thinking: This form of analysis suggests critical thinking and evaluation to carry out the research. It is a crucial part of the literature review and discussions.

Interpretive techniques: This deals with basic observation of the sampled sources and interpretation of their findings and opinions. This technique is used for supporting the discussions and conclusions.

The joint analyses of quantitative and qualitative data once collected will draw conclusions to the main research question.

3.5 Limitations of Methodology

A common crucial limitation between carrying out primary as well as secondary research is the limiting time factor. For instance, organizing respective interviews and compiling the information as well as collecting the appropriate raw or statistical data relevant to the thesis question are seen as a major time-consumers. Often, setting open-ended questionnaires may end up being avoided or unanswered all together by some corporation's busy staff. So I have kept the questionnaires as straight forward as possible to ensure ease to the study subjects who have answered them.

Project managers of different organizations may have contrasting opinions about the implementation of CSR and how it could either positively affect or completely disrupt their daily work schedules which would make it more difficult to draw a unified conclusion. Another critical limitation is that the CSR being an entity that keeps morphing, the observational readings at the time of the research could have varied again by the time the readings are documented. It must also be noted that some project managers did have difficulties with expressing all their opinions while being interviewed. Furthermore, the omitting of certain related research questions from the online survey by respective project managers was another limitation faced.

It is crucial as a researcher to be aware of the various limitations applicable to the methodology involved when collecting the data and the constraints that cannot be overlooked when dealing with the respective research subjects before the actual commencement of any of the research methods.

Prevalent CSR issues are continually changing and during the course of the research, it may be difficult to keep pace with such alterations in the business world and updating the writing process with such current trends. In the case of quantitative analysis, statistical data varies in different reports and so it could be quite difficult to ascertain which one represents the most accurate reflection. In relation to interviews as a qualitative research method, it must be noted that they were rather time consuming to conduct as well as compile once the primary and secondary information gathered had been analyzed.

Some interviewees may have also provided biased information to ensure that they do not look bad. This might result in the credibility of the research being affected. Another problem with the interviewing process was that may some interviewees may have been unforthcoming with their responses, specifically those of a personal nature. It was hard to get certain interviews with particular project managers due to various restrictions and time

constraints. A lack of permissions and consent at higher authority levels in certain multinational corporations among other organizations was a big limitation in gaining access to interview certain higher level project managers.

The findings and results obtained through questionnaires and observations may be too narrow or even possibly too broad, depending on the activities witnessed or questions answered to provide any real or worthwhile data that could have a significant contribution to the thesis. Concerning the questionnaires, it would be hard to analyse the findings if they were not all returned, completed or most importantly understood.

Regarding the documentation of the secondary research, there may be a large amount of information available on one topic but a considerably less amount on another topic which means it may be extremely time-consuming to wade through all the materials to actually find information that is useful or relevant.

3.6 Research Ethics

As researching for a dissertation is a very long and detailed process, it is imperative to ensure that all of it is carried out and completed in an ethically responsible manner. To ensure that the research is carried out responsibly, all the information gathered from the various sources are distinctly referenced with their exact dates. It is also essential to respect the ownership rights of those authors who have written about others, contradicted and compiled information on the topics that were previously covered.

A participant consent form was sent out to each of the research candidates being interviewed to let them know what the research interview was about and that their information provided would strictly be used for academic purposes only and therefore not be misused. The informed and written consent of the individuals interviewed and observed were obtained before the research was carried out. The failure to make the research participants aware of the purpose or nature of the research adopted would've resulted in unethical research being carried out (Saunders et. al, 2012).

The ethical privacy of the project managers that were interviewed have been maintained. Private, harmful or sensitive data that was collected as part of the research was not disclosed in any shape or form as the confidentiality of all participants who provide information has been respected. None of the information collected by the respondents have been tampered with. All research was completed independently to ensure avoidance of any conflict of interest that could have possibly arose. Therefore a set of ethical codes and guidelines provided by the researchers' academic institute were followed ensuring all the

activities conducted to carry out the research were carried out in permissible and lawful manner.

Above all, it should be the utmost priority to aim to incorporate social responsibility in my day to day activities similar to the research study of the project managers' integration of corporate social responsibilities in their daily operations and hence contribute responsibly to society.

3.7 Research Time Horizon

A research time horizon is essential to determine the type of timeframe suitable for capturing the data. The determining of a time horizon is dependent on the type of research question that needs to be studied.

3.7.1 Cross-sectional Time Horizon

The research uses the cross-sectional time horizon which shows a 'snapshot' perspective of the research study. The cross-sectional time horizon is depicted as its research is based on a time-constrained project which is the case with most academic projects (Saunders et al., 2009). These timeframes depicted are independent of the actual research methodology itself but will demonstrate the time period and procedural tasks taken to carry it out.

4. CSR programmes undertaken by Indian oil companies

4.1 Oil India Ltd.

OIL views Corporate Social Responsibility (CSR) as an integral part of its existence, such that the Company's operations and the fulfilment of its societal and environmental responsibilities are held at an equal pedestal in its core philosophy itself. The CSR initiatives of the Company are governed by the Companies Act 2013, DPE guidelines on CSR & Sustainability 2014 and their CSR Vision and Policy. These initiatives are primarily undertaken in and around the Company's operational areas,

Key CSR Focus Areas:

As specified in Schedule VII of the Companies Act, 2013, OIL has embarked upon various CSR projects and programs under several key thrust areas such as Healthcare, Sanitation & Drinking water, Education, Sustainable Livelihood Generation, Skill Development, Capacity Building & Empowerment of Women, Environment, Rural Sports and Rural Development through Augmentation of Rural Infrastructure.

We can take example of Oil India Limited. The different CSR activities undertaken are elaborated below:

CSR Vision:

“OIL is a Responsible Corporate Citizen deeply committed to socio-economic development in its areas of operation.”

CSR Policy

OIL has a CSR policy, in line with the Companies Act, 2013, duly approved by the Board. The policy, revised in April, 2016 to be in line with the Companies Act and other relevant government guidelines, highlights the CSR activities related to those specified in the Schedule VII of the Companies Act 2013, excluding activities undertaken in pursuance of normal course of business of the company. The CSR policy is also uploaded on the company's website www.oil-india.com.

Board Level CSR & Committee

In accordance with the provisions of Section 135 of the Companies Act, 2013, OIL has a Board level CSR & Sustainable Development (SD) Committee which reviews and monitors the CSR activities of the Company on a regular basis. The terms of reference of the CSR & SD Committee includes:

- Formulate and recommend to the Board, a CSR (Plan) Policy which shall include the activities to be undertaken by the company as specified in Schedule VII of the Companies Act 2013
- Recommend the CSR Plan expenditure to be incurred on CSR activities/projects for approval of the OIL Board
- Institute a transparent monitoring mechanism for implementation of the CSR activities / projects undertaken by the company
- Monitor implementation of CSR activities/projects from time to time

To facilitate the overall monitoring by the Board level CSR & SD Committee, lower level CSR Committees exists in different spheres of the Company which, apart from periodical monitoring of CSR projects, recommends CSR proposals to the Competent Authority and obtain necessary approvals as per laid down Delegation of Power of the Company.

Audit of CSR Projects:

The CSR initiatives taken up at Oil India Limited are governed by need assessment studies and baseline surveys of the targeted areas. At regular intervals OIL conducts formative researches and social audits of the ongoing activities so as to insure their proper implementation and to find out scope of improvement if any.

4.1.1 Healthcare

Project OIL Sparsha:

- Started in 1980s, OIL has been implementing mobile dispensary services in OIL operational areas in Assam and Arunachal Pradesh in the North East, through its in-house healthcare team of doctors and paramedics and catering to the primary healthcare needs of poor and the needy free of cost. This has been supplemented with project *Sparsha* under which mobile health camps are conducted in remote areas, where access to primary healthcare is a challenge.
- Presently the implementing partners are St. Luke's (Tinsukia and Chabua), a charitable hospital and Piramal Swasthya, a pan-India NGO.
- During the last 3 years, from 2014-15 to 2016-17, the project has conducted around 3,860 camps screening 5,59,992 patients.

Project OIL Arogya:

- Launched in 2012-13, Project *Arogya* is on reduction of Infant Mortality Rate (IMR) and Maternity Mortality Rate (MMR) in and around OIL's operational areas in the states of Assam and Arunachal Pradesh.
- Being implemented by IL&FS Education & Technology Services (IETS) in 20 villages, this project includes pre & post-natal health check-ups, sensitizing women on maternal, child health and benefits of institutional delivery, tracking and counseling of pregnant women, immunization of babies and pregnant women, training and awareness of on community health for better hygiene, sanitation and family planning.
- Outcome of the project in the last three years from 2014-15 to 2016-17, 831 ANC/PNC women and 590 children (0-5yrs) were tracked, 26 health camps were organized screening around 3,500 women and children, 30 numbers of community health trainings were held and 866 women were trained while 3,080 home visits were made benefitting 1,378 women, 3,918 babies (0-5 yrs) were immunized, baby care gift pack given to 80 women who went for institutional delivery and health check-up & counseling of 1,275 adolescent girl students of four girls' schools, adopted by OIL.

Combating HIV/AIDS, Malaria and TB:

- OIL became the first Indian PSU to partner the Switzerland-based Global Fund for combating HIV/AIDS, tuberculosis and malaria in OIL's operational areas of Assam, Arunachal Pradesh, Mizoram, Andhra Pradesh and Rajasthan for five years.
- Since 2014-15 till 2016-17, a total of 28 health camps were conducted in Assam and Rajasthan, wherein 5,262 pregnant women and others were screened and tested for HIV/AIDS, tuberculosis and malaria.

4.1.2 Drinking Water & sanitation

Swachh Bharat:

OIL has committed to *SWACHH BHARAT ABHIYAN* launched by Hon'ble Prime Minister of India in 2014, undertaking various programmes and initiatives on sanitation, drinking water and swachhata awareness campaigns in all spheres of the Company. Some notable initiatives are as under:

- Construction of 1471 toilets for boys and girls in government schools in seven districts of Assam, under *Swachh Vidyalaya Abhiyan*

- Construction of separate toilets for men and women in Ranau and Ramgarh villages of Jaisalmer district in OIL operational area in Rajasthan
- Installation of 20 nos. of RO/UV drinking water plants in villages in OIL operational area of KG Basin Project, East Godavari district, Andhra Pradesh
- Providing garbage bins and garbage disposal trucks for garbage management of Guwahati city, the capital of Assam.
- Renovation of 13 nos. School & AWD Centre Toilets under Araimuria GP and , construction of community toilets in several other areas of Assam and Arunachal Pradesh.
- Training of sanitation workers in OIL field Headquarters, Assam under **Project Anubhav**.
- OIL has now adopted Kamakhya Temple, Guwahati, Assam under Swachh Bharat Abhiyan-Swachh Iconic Place, for development and maintenance for a period of five(5) years for a project cost of Rs 25Cr.
- Additionally, OIL has taken up a toilet utilization assessment survey of the 1471 school toilets constructed under *Swachh Vidyalaya Abhiyan* and has completed assessment of over 600 schools during 2016-17.

4.1.3 Education

Project OIL Super 30:

- The project was launched in the year 2010-11, under which students from the underprivileged section of society are provided with 11-month free residential coaching/mentoring on IIT entrance examination for admission to the prestigious IITs and other leading educational institutions of the country. Presently, OIL has five Super 30 centres at Guwahati, Jorhat and Dibrugarh in Assam, Jodhpur in Rajasthan and Itanagar in Arunachal Pradesh with annual intake of 30 students per centre.
- Implementing partner is Social Responsibility and Leadership, New Delhi.
- In the last six academic sessions, since 2010-11, out of 500 nos. of OIL super 30 students trained, 468 students have gained admission to various reputed educational institutions (61 in IITs, 114 in ISRO/ISM/NITs and 293 in State Engineering/Medical and other Engineering colleges).

Project OIL Dikhya:

- The project was launched in 2012 and over the last 5 years has evolved to include several educational programmes, the most notable being Computer Education to students of rural

schools via state-of-the-art mobile computer education buses/vans that visit each of the schools.

- The project is implemented in 30 schools (classes VI to VIII) located in OIL's operational areas of Upper Assam through State Institute of Rural Development (SIRD), Assam and IL&FS Education & Technical Services (IETS)
- The program has so far benefitted 19,466 students via custom designed and fabricated mobile education buses/vans equipped with laptops and colorful furniture making them children friendly and delightful teaching spaces. Value added sessions on creative studies, environmental science, cleanliness and behavioral science too are taught along with the computer classes. Facility of mobile library is also provided to the students.
- Other programmers under Project *Dikhya* include Knowledge-Yan with K-Class against which, since 2014-15 to 2016-17, OIL has distributed 350 comprehensive audio-visual education devices called Knowledge-Yan or K-Yan which includes high-end computer, advanced projection system, DVD player and in-built audio system for students to help understand difficult courses, in OIL's operational areas of Upper Assam and Arunachal Pradesh. Similarly, under Primary School Teacher Training programme, 600 primary school teachers of rural schools have been trained on innovating teaching methodologies.

4.1.4 Differently Abled

Project OIL Sakshyam:

- Every year as a special gesture under the OIL Merit Scholarship Scheme, OIL provides scholarship in the form of monetary support to students with disabilities and special needs, studying in two special schools of Mrinaljyoti Rehabilitation Centre and Moran Blind School.
- "Project Sakshyam" was conceptualized referring to sustainable "empowerment". The Project was initiated with the prime objective of catering to the needs of Mrinaljyoti Rehabilitation Centre (Duliajan) and Moran Blind School-J.A.A.B. (Moran) whether in terms of infrastructure development, running costs or any special project which will act as a support base for enabling the students as productive and independent citizens of the mainstream.
- In the last two years, financial assistance was provided to the students of both the schools in the form of annual scholarships. At the same time, financial assistance was provided to Mrinaljyoti Rehabilitation Centre, Duliajan for construction of a shelter home for girls

(one time), procurement of a diesel generator set (one time) and annual grant (in each year) for extension of services of the Centre. Similarly, Moran Blind School, Moran was provided annual grant for incurring the running cost of the school (in each year).

- A new initiative started in 2016-17 fiscal, 20 differently abled candidates were trained in the trades of sewing machine operator and quick service restaurant from OIL's operational areas as well as other parts of Assam. Out of 20, 15 candidates were placed at various industries/restaurants across the country.

4.1.5 Sustainable Livelihood

Project OIL Rupantar:

- Growing unemployment, a major cause of social unrest, threatens OIL's long-term business goals. In its areas of operation, OIL is seen as the only source of direct/indirect employment. Committed to socio-economic development, OIL collaborated with State Institute of Rural Development (SIRD), Assam, to launch Project *Rupantar* (meaning transformation) in the year 2003 to overcome unemployment especially amongst rural youth and women by motivating them to engage in entrepreneurship development programs exploring self-employment opportunities in the primary secondary and tertiary sectors.
- The project has since encouraged many self-help groups (SHGs)/joint liability groups (JLGs) to pursue agro-based industries, animal husbandry, sericulture, fishery, organic farming and diversification of handloom products. Aastha, a marketing outlet in OIL Field Headquarters at Duliajan, Assam, adds value to the project by providing support to the marketing needs of the SHGs.
- With infrastructural and other support from OIL, SIRD has formed 8,500 SHGs and JLGs since 2003. OIL exclusively has formed 2,450 SHGs/JLGs from 2008-09 to 2016-17, providing farmers, women and youth – mostly in tea garden areas – 50% subsidy, other financial and material inputs. In the last three fiscals since 2014-15, OIL has formed 1,300 SHGs/JLGs for poultry, piggery, handloom (weaving) and farm mechanization (power tiller), and assisting 9,725 farm families.
- World Petroleum Congress held in Doha in December 2011 recognized Project *Rupantar* as one of 12 best CSR initiatives by the global oil and gas industry and showcased it in the Social Responsibility Global village, as part of the Congress

Agriculture Project:

- Started in the year 1991, the project is implemented under the Oil India Rural Development Society (OIRDS) which is registered under Society Registration Act XXXI of 1860. OIRDS is one of the foremost social welfare projects of OIL conceived with the principle objective of promoting sustainable growth of rural economy.
- The primary objective of the Agriculture project is to encourage the unemployed youth to adopt agriculture as a means of earning livelihood and thereby attains economic empowerment. The farmers are introduced to modern methods of cultivation for maximizing farm yield through in-field training by experts from Agriculture Department, Government of Assam & Assam Agriculture University and providing them with high yield variety seeds, organic manure, farming tools and implements.
- Since 1991-92 till 2016-17, OIRDS has adopted 118 villages under various farmers' collectives, covering around 17,221 farm families.
- OIL has also signed MoU with AAU recently, to promote integrated farming in villages of OIL's operational areas in Upper Assam.

Project OIL Jeevika:

- Launched in FY 2016-17, the project is a community-cluster based sustainable rural livelihood promotion initiative, which aims at imparting skill development and up-gradation training to the targeted beneficiaries on beekeeping and honey processing, mustard, buckwheat and local pulse processing as well as providing handholding support to them for generation of alternate source of income and formation of self-sustaining livelihood clusters.
- OIL *Jeevika* is currently implemented by Indian Institute of Entrepreneurship (IIE), Guwhati in OIL's operational villages of Arunachal Pradesh, benefitting 400 households.

4.1.6 Skill Development

Project OIL Swabalamban :

- The project was launched in FY 2013-14 for providing sustainable employment opportunities to the unemployed youths from OIL operational areas through various industry relevant placement linked skill training and capacity building programs. Short-term courses/trades are offered such as construction industry (plumbing, masonry, carpentry, welding, etc.) housekeeping & hospitality, food & beverages, electrician,

sewing machine operator, BPO/Voice calling, general duty assistant, etc. certified by NSDC, Govt. of India.

- The project is implemented through MoUs with IL&FS Education & Technology Services (New Delhi), Construction Industry Development Council (New Delhi), Indian Institute of Entrepreneurship (Guwahati), Pragati Edutech (Guwahati), Gyanjyoti Foundation (Guwahati), Gram Tarang (Guwahati) and Downtown Hospital (Guwahati).
- Since the launch of the project in 2013-14 till 2016-17, a total of 8,560 candidates have been successfully trained and 6,669 have been placed in various industries across the country (placement percentage 78%).
- Further, entrepreneurship education programs for students and teachers of schools and colleges were conducted under the project benefitting 4290 participants.

Computer Centre:

- OIL has been operating a computer education Centre, since 2004, at its Field Headquarters at Duliajan, Assam, through State Institute of Rural Development, under Project *Rupantar*, offering subsidized short-term computer courses to unemployed youth/students for Rs 500.00 per month.
- About 1800 students are trained annually in Basic, DTP, Web page designing, Tally, C Language, C++, Visual Basic and Visual Basic Script.

4.1.7 Capacity Building & Empowerment of women

Handicraft Training and Production Centre (HTPC):

- Established in 1984 at the Company's Field Headquarters, Duliajan, Assam, as OIL's Silver Jubilee Year Project for women empowerment through capacity building, the centre provides nine-month stipendiary training on Weaving, Cutting & Tailoring, and Embroidery & Knitting to young women for generating self-employment opportunities.
- Post training assistance by way of looms, sewing machines, thread, etc. are provided on successful completion of the training
- Annual intake of HTPC is around 32 and over 1000 women have been trained till date, many of whom have set up their own production units.

General Nursing & Midwifery (GNM) Training:

- A Nursing School, established in 1991, in OIL Hospital at Field Headquarters, Duliajan Assam, conducts 3 yrs Certificate course (and one & half years on job training) on General Nursing & Midwifery (GNM) for young women of OIL operational areas. Each trainee is given a stipend besides hostel accommodation, uniform and protective clothing.
- The course is recognized by the Department of Medical Education, Government of Assam and certified by the Assam Nursing Council.
- Presently, the annual intake is 30 per batch and OIL intends to increase the batch size to 40 in the near future.
- Since inception, more than 300 women have successfully completed training and have been employed in various Govt./semi-Govt./private health institutions across the state of Assam.

4.1.8 Environment

Project OIL Urja:

- Started in 2016-17 fiscal, the project aims at reducing carbon emissions through the use of renewable energy and prevention of indoor air pollution in rural households through the use of fuel-efficient cook stoves.
- Solar Solutions in alignment with the MNRE (Ministry of New & Renewable Energy, Govt. Of India) and Clean Cooking & Lighting Solution under Happy Home Package will be provided to 3 villages of Upper Assam where accessibility to electricity is poor or negligible, with a target to cover 400 households in a span of 2 years. Further fuel-efficient cook stoves will be constructed and installed in 3000 rural households of OIL's operational areas of upper Assam in a span of 1 year.
- The project is implemented in association with Indian Institute of Entrepreneurship (IIE) (Guwahati), ICCO (Guwahati) and North East Agency Pvt. Ltd. (Guwahati).

Hoolock Gibbon and Rainforest Biodiversity Conservation:

- The critically endangered Hoolock gibbon (*Hoolock hoolock* or *Hylobates hoolock*) is India's only ape species found in the last remaining rainforests of Assam and Arunachal Pradesh.
- In January 2014, OIL entrusted green group Nature's Beckon with the project on protecting the ape's habitats and creating awareness through workshops, distribution of

information booklets and use of mass media. About the animal's ecological utility in schools and villages of Dibrugarh, Tinsukia, Golaghat and Jorhat districts. The areas covered are on the fringes of Dihing-Patkai, Nambor-Doigrong and Holongapar Gibbon wildlife sanctuaries and Dibru-Saikhowa National Park.

Eco-Tourism Projects:

- Sasoni Merbeel Eco-Tourism project is in close proximity to OIL field Headquarters, Duliajan, which is implemented by Sasoni Merbeel Eco-Tourism Development Committee, and has the potential of creating rural entrepreneurs besides protecting flora and fauna of the region. OIL has supported the project with solar lighting, pedal boats, bio digester and battery-driven eco-friendly vehicles.
- Kaziranga Eco-Tourism project, against which OIL and Assam Tourism Development Corporation Ltd. have signed an agreement in 2014, for a roadmap for strengthening the tourism industry in and around the world famous Kaziranga National Park while ensuring preservation of wildlife and awareness thereof. Based on a feasibility study, a detailed project report is expected to create sufficient eco-friendly tourist infrastructure, promote art and culture, increase tourist footfalls and create employment opportunity for the local youth.

Adoption of rhino calves:

- OIL was one of the first PSUs to adopt rhino calves orphaned by the devastating floods of 2016 in Kaziranga National Park. The rhino calves are undergoing rehabilitation for reintroduction in the wild later.

Smokeless Village:

- OIL has adopted five villages in Assam, Arunachal Pradesh, West Bengal and Rajasthan under Smokeless Village Campaign as part of celebration of Oil and Gas Fortnight, 2016, for distribution of free LPG connection to the rural households, which were chosen after a survey which revealed that majority of households in these villages were using firewood/biomass for cooking.
- Free LPG connection were distributed to 131 households in Innao village, Changlang District, Arunachal Pradesh, 117 households in in Amdanga and Telulguri villages in Nagaon District, Assam and 58 households in Tanot village in Rajasthan.

4.1.9 Promotion of Sports

Rural Sports:

- For around two decades OIL has been involving local youth clubs and school children for promoting games and sports with focus on athletics, by organizing Rural Sports events in villages in its operational areas in Assam, in collaboration with social groups, district administration and sports bodies. These OIL-sponsored rural sports events have produced young athletes who are now participating at district, state and national levels.
- Since 2014-15, OIL has organized 22 such rural sports events in Dibrugarh and Tinsukia districts of Assam.

Contribution to major sporting events & sports infrastructure:

- OIL has been supporting many district, state and national-level sports associations on major tournaments and various sports events in the North East region including the National Games and South Asian Games held at Guwahati.
- As well as development of playground and sports infrastructure in various schools and sports organizations for, play courts etc. playing equipment, gears etc.
- The Company felicitates eminent sports persons for their outstanding performance in National and International sports events such as Boxing Champion Mary Kom of Manipur, Gymnast Dipa Karmakar of Agartala etc.

4.1.10 Infrastructure

- OIL has invested heavily in developing infrastructure by way of roads and bridges to improve basic surface communication for the benefit of the people and communities in its operational areas. Over the years, the company has constructed many public stages, auditoriums, libraries, lecture halls, computer centers, waiting sheds, playgrounds, schools and institutes of higher education as well as upgraded and developed rural hospitals for augmentation of rural infrastructure in its areas of operation in Assam, Arunachal Pradesh, Mizoram, Rajasthan and Andhra Pradesh.
- During 2014-15 to 2016-17, OIL has extended support for construction of more than 350 km of rural roads, over 70 classrooms and other infrastructure in about 100 rural schools, over 60-community stage cum auditoriums, 20 waiting sheds besides development of around 20 playgrounds.

4.2 Oil and Natural Gas Corporation

ONGC as a leading Maharatna of the nation has set a benchmark continuously for the last two years by achieving 100% utilization of CSR budget which has been to the tune of over Rs 500Cr each year. This reflects ONGC's commitment as a responsible Corporate Citizen of giving back to the society in equal measure.

The process of corporate governance through CSR has been enshrined in to law with the enactment of Company's Act 2013 by the Parliament of India and the notification of the same in the Gazette of India on 30th August 2013. The Ministry of Corporate Affairs (MCA) vide notification dated 27th Feb 2014 has made the provisions of section 135 and amended schedule VII of the said Act applicable w.e.f. 01.04.2014. Schedule VII lists the activities to be undertaken under CSR.

ONGC takes up CSR proposals under framework of the Companies Act, 2013, ONGC CSR and Sustainability Policy 2014 and DPE Guidelines for CPSE and follows a 'project based approach' in its CSR activities, preferably in the operational areas of ONGC. The CSR activities of providing various facilities can be implemented by entities out of Section 25 Company, Foundation, Trust or a NGO/Society registered under the Societies Registration Act 1861.

ONGC is presently undertaking its CSR activities as per the above mentioned notification and has developed a CSR compliance checklist to ensure compliances to the Government notification and prompt clearances of the proposals.

ONGC's leadership has ensured that as per the Government's mandate, 33% of the CSR budget is spent on Swachh Bharat projects. Further, 65.90% of the projects in the last three years were implemented in the priority focus area of Education and Health Care.

As per directives of NitiAyog, ONGC has identified 20 Aspiration districts and is committed to raise the social and economic condition of these districts by implementing strategic CSR projects. Projects worth more than Rs 31Cr has been successfully implemented till FY 2018-19.

In the year 2018-19 alone, ONGC has implemented more than 4000 projects covering every nook and corner of the country. A few proud achievements of the company that have brought a positive impact to the society in focus areas of Health Care, Education, Skill Development, Swachh Bharat and Rural Development are given below:

4.2.1 Health Care initiative

A 300 bed Multi-Speciality for the underprivileged:

ONGC has taken up a mega CSR initiative towards addressing the health care concerns of people in the Northeast by setting up a Multi-Speciality Hospital in Sivasagar, Assam. The service of the first Phase of the 300 bed hospital has been opened for public in the first week of March 2019. The hospital which is to be completed in three phases at a cost of Rs 313 Cr is expected to benefit more than one lakh patients in a year.

The Highlights of the hospital:

- 300 beds Multi-Specialty hospital coming up in three phases
- The services of 1st phase of the hospital with 50 beds commenced from March 1, 2019
- Dr Babasaheb Ambedkar Vaidakiya Pratisthan, Aurungabad, a Charitable organization who has more than 28 years of experience in Health Care sector primarily through charitable aspects, is the Construction Management Operating Partner of the hospital
- The Outpatient Department (OPD) and Inpatient Department (IPD) charges is much lesser than the market rates and further additional discounts would be extended to BPL families
- Presently, there are 2 Operation theatres, 4 General wards, 5 Private VIP Rooms, 1 Dialysis unit with 4 beds, Dental OPD, Pharmacy, Ultrasound, X Ray, etc

A Cancer Institute at Nagpur:

At Nagpur, ONGC supported for setting up of National Cancer Institute, a 455 bedded quaternary care oncology centre. The institute will provide world-class oncology treatment facility at affordable rates to the general public of Central India. The state of the art radio diagnostic equipment and construction of the first floor and ground floor of the institute has been funded by ONGC. More than 10,000 people have benefited through this project up to April 2019.

An Exclusive Door Step Medical Treatment for the Elderly:

ONGC is taking up medical treatment to the door step for the elderly in the remotest villages of our country. 31 Mobile Medical Units (MMUs) have been engaged in 9 states catering to the needs of 371 villages". In FY 2018-19, 592301 nos. of treatments have been extended to 17260 nos. of patients / beneficiaries.

ONGC–MRPL Lady Goschen Hospital, Mangalore:

The Lady Goschen Hospital established in 1849, at the heart of Mangalore City is the only hospital in entire Konkon region which provides exclusive pre-natal and post natal care. At an average 500 women are admitted and treated for pre/ post-natal care every month. The 167 year old hospital building was in a dilapidated condition and due to the increased inflow of patients. Hence there was an urgent need for additional facilities. District Administration of Mangalore approached ONGC for financial support to start a new wing in the hospital campus. ONGC extended financial support of Rs.12.78 Cr towards construction of new ‘ONGC-MRPL Wing’ for Government Lady Goschen Hospital, Mangalore. The new hospital building has been inaugurated in February 2019.

An initiative towards visually impaired:

17522 patients were treated in 62 eye screening camps organized across India, where 2579 cataract operations were performed by expert doctors and 11313 spectacles were distributed in 20 districts across the country through a specialized agency in FY 2018-19. Further more than 1000 visually disabled adult where provided with smart sensor based navigation sticks in Ahmadabad.

Strengthening Trimurti Hospital:

Trimurti Hospital Balwa located in around 30 kms from Ahmadabad has been supported by your company with medical equipment and infrastructure for a 10 bedded ICU and State of the Art operation theatre to deal with complex medical conditions and trauma patients with serious injuries. The hospital caters to patients suffering from heart diseases, serious lung disease, cancer and road accident victims, extending its services to around 100km radius of low socio-economic area.

Upgrading Medical Infrastructure facilities in Kerala:

ONGC funded a project for up gradation and renovation of **Sree Sudheendra Medical Mission** hospital located at Ernakulam Kerala. The ICU and CCU at the ground floor, four OTs and six rooms in first floor and renovation of fourth floor (with 43 rooms) had been completed through support from ONGC. The hospital caters to 300 OPDs per day and 150 minor and major operations in a month.

4.2.2 Swachh Bharat and Environment Preservation Initiative

Ensuring Clean Drinking Water Facilities across India by Installing:

- 2309 nos. of tube well and hand pump

- 121 nos. of Water RO's
- 26 nos. of Water ATM's

Open Defecation Free (ODF) Initiative:

33,662 nos. IHHL, 412 nos. school toilets and 43 nos. community toilets have been constructed across the country with an objective to facilitate declaration of ODF village. At Tripura, ONGC signed an agreement with the State Govt. for construction of 20833 dysfunction IHHL to help declare Tripura, an Open Defecation Free State.

Clean Himalayas Initiatives:

ONGC is among the first company to have undertaken a cleaning initiative in the high mountain peak of Himalayas. In FY- 2018-19, nine cleaning initiatives / expeditions had been undertaken in partnership with Indian Mountaineering Foundation (IMF) and the teams succeeded in bringing down 130 tons of garbage for eco-friendly disposal.

Reviving the Ancient River Saraswati:

10 deep water tube wells were drilled along the ancient Paleo channel of River Saraswati, with an intention to revive the ancient river. The project implemented in association with WAPCOS has ensured drinking water and irrigation facilities in 10 villages of Haryana State.

Restoration and Beautification of Public Places and Heritage Structure:

At Varanasi, 4 ancient Kunds namely Durga Kund, Laxhmi Kunds, Lat Bhairav Kund and Karim Kund have been restored by your company in partnership with NBCC. At Ahmedabad Siddhi Sayeed Mosque has been adopted for upkeep and beautification for a period of one year.

Ensuring Clean and Sustainable Street Lightning Solution in Remote Villages:

The remote villages of our country where there is no access to regular electricity, ONGC has successfully installed 36,597 nos. solar street lights.

Cleaning of Sabarmati River Bank:

A 5km stretch of Sabarmati River in Ahmadabad has been completely cleaned by collecting 579 tons of garbage. It is planned to give a complete facelift to the area by planting 50000 saplings. The project is implemented with support from Dristi Foundation, Irrigation Department and Ahmadabad Municipal Corporation.

Project Sakhi – Promoting Menstrual Hygiene through Sanitary Vending Machine:

'Project Sakhi – a ray of hope', is a Swachh Bharat Initiative implemented at Sivasagar towards ensuring menstruation hygiene for the girl child. This initiative aims to foster better and scientific Menstrual Hygiene Management (MHM) for girl students and was

jointly implemented by District Administration, Sivasagar, UNICEF & ONGC. The project will benefit 7000 students from 13 Government Girls High Schools of Sivasagar District, Sivasagar Girls College and 4 Co-ed Institutions, including KV, Adarsh Vidyalaya and DPS Schools of Nazira & Sivasagar. Further at Hazira, another similar project was implemented where eco-friendly Ashudhshinashaks (Incinerators) were provided to 118 schools.

Green Sole – A Unique Initiative for Providing Shoes to the Underprivileged:

Through this initiative, used shoes donated by ONGC employees and others were remoulded and transformed into new footwear for school going students belonging to underprivileged families. The pilot project was first undertaken at Hazira and later replicated in Delhi. 22101 underprivileged children from Darigbad (Odisha), Lallitpur (Uttar Pradesh) and Nizamabad (Telangana) villages were benefited through this project. The project was implemented in partnership with Kandhamal Zilla Sabuja Vaidya Sangathan & Greensole Foundation.

Bio-CNG Plant at Haridwar:

ONGC has undertaken an unique initiative in Haridwar to convert cow dung to useful fuel and value added products by setting up Bio-CNG cum Fertilizer & Bottling Plant at Haridwar. The plant is being run by the largest Gaushala in Uttarakhand and is helping to maintain clean hygienic waste management in the Gaushala premises. It is facilitating availability of clean environment to the local population of Haridwar and also helping in protecting the fauna i.e. 2200 non-milching cows at Gaushala by way of making the Gaushala self-sustaining from the revenue generated from the project. The plant is also producing organic solid and liquid fertilizers which are distributed among the local farmers thereby promoting organic farming.

4.2.3 Promoting Education

An Informal School with a Single Teacher:

970 Ekal Vidyalayas have been supported by your company in different parts of the country with an objective to provide informal education to children who could not avail formal education due to various reasons.

An Engineering Entrance Coaching Institute:

“ONGC Super 30” Sivasagar (Assam) trains 30 students belonging to economically weaker families to get admission in premier engineering institute of the country. In the last five years 145 students have been benefited through this initiative.

Development of education Infrastructure in Northeast:

School Education is one of the main focuses for ONGC in Northeast. At many schools in Assam and Tripura the enrolments of students have increased but there are not enough classrooms to accommodate the students. ONGC supported 35 schools and colleges in remote locations of Assam and Tripura for up gradation of the education infrastructure to enrol more number of students.

Promoting Samskrit Language :

With an objective to revive the ancient Samskrit language, ONGC has partnered with Samskrit Promotion Foundation for developing Sanskrit content for all classes of CBSE schools, translating and publishing text book of different subjects to samskrit, developing online portal, organizing Sambadshala, training of teachers and many more such initiatives. All contents developed through this project are available in www.sanskritpromotion.in

Accommodation Facilities for Economically Weaker Meritorious Students of Karnataka:

ONGC funded the project for construction of a hostel building at Tapas P.U.College, Bangalore for accommodation of students of Karnataka. Every year 200 meritorious students belonging to poor families will get accommodation in this hostel for pursuing higher education and coaching to get admission to engineering colleges. This project has been implemented through Rashtrottana Vidya Kendra.

4.2.4 Skill Development Initiative**A Skill Development Institute in Ahmadabad:**

Skill Development Institute at Ahmadabad has been started as a part of Petroleum Section Skill Initiative. 780 youth are currently undergoing training in 9 different trades. All these youth are expected to be gainfully employed once the training is complete. Earlier, all 90 youth trained under this program were gainfully employed. ADS Foundation is the implementing partner for this skill development initiative.

Empowering the Youth of Jammu & Kashmir:

Until a few years ago, youth of Baramulla in Jammu & Kashmir, were looked down upon for stone pelting, but in the last two years the scenario in the valley has changed because of skill development projects ONGC has undertaken with active support from Indian Army. Through these skill development initiatives, 300 boys were trained in retail sales and hospitality and another 60 girls were trained in fashion designing and cutting & sewing. REACHA, a Delhi based NGO is the implementing partner for this project.

Project Green Hub:

This unique initiative is for training of 20 youth every year in wildlife videography and documentation. In the last three years, 60 youth trained under this program were gainfully engaged and successfully working in the field of wildlife and environment conservation. Few of the students have even won international awards. The Green Hub centre is also the recipient of Manthan award which is for using technology in Preservation and Conservation of Wildlife and Bio Diversity.

Empowering women of Assam through Water Hyacinth craft:

Women of Sivasagar district in Assam are trained in water Hyacinth craft to become self – sustainable. Out of the 50 women trained, 20 have become trainers and further 5 have been trained in advance design at National Institute of Design, Ahmadabad to become master trainers.

Skilling in Welding and Gas Cutting:

120 youth from Assam were trained in Welding and Gas cutting through Welding Institute of India at Sivasagar. Majority of the trainees are gainfully employed in reputed companies after completion of the course while theremaining were engaged in local industry.

Job Oriented Training in Hospitality for Youth of Northeast and Uttarakhand:

40 youth from Assam and Uttarakhand were selected to undergo a specialized residential training program at Delhi with 100% job guarantee. After successful training, these youth belonging to economically weaker families were absorbed invarious hotelindustry.

Skill Development in Plastic Technology:

500 youth belonging to socially and economically weaker section of the society from Tripura, West Bengal, Odisha, Rajasthan and Delhi were trained through CIPET in plastic technology.95% employment was ensured for the youth who have undergone this training program.

4.2.5 Rural Development

ONGC CSR Footprints in Villages of Arunachal Pradesh:

For developing the rural infrastructure of Arunachal Pradesh, ONGC has taken up intervention in the field of education, health care and community development. Funding was extended for construction of a B Ed College at Nirjuli and a girls hostel at Naharlagun. Financial assistance was provided for Ambulances and X-Ray machines for upgrading the health care infrastructure of two rural community health centres in Papum Pare district. At the newly formed Lower Siang Districts two Ambulances were provided in two remote blocks. At Upper Subansiri 15 Solar Street Lights were installed and support extended for construction of 10 community centres. At West Siang District, ONGC supported for X-Ray Machine, Ultra Sound Machine, Dental X-Ray machine, Ambulances and other equipment for up gradation of Aalo Govt. Hospital and Basar CHC besides funding for construction of school building, toilets, teachers quarter and 10 community centres. In Ziro, funding was provided for Ultra Sound Machine, X-Ray machine and Ambulance for Ziro Govt. Hospital and construction of a school building.

An Organic Farming Training Centre:

This project was formulated to promote organic farming through training and capacity building at Tandur and Vikarabad Mandal of Telangana. The entire infrastructure facilities has been set up with funding from ONGC. The project will benefit to about 3500 farmers, 200 students and consumers in general by way of promoting organic farming.

Solar Electrification of Rural Household:

The residents of Narayanpur Rail Basti Village in Silchar District of Cachar District (Assam) were facing hardship for decades because of non-availability of electricity. Through this project two village women were trained for six months on all components of solar electrification at Bare foot College. Upon completion of their training program these two ladies have set up the entire solar electrification of every house in the village. Henceforth, the entire village will have solar powered electricity with all repair and maintenance done by the two ladies.

Documentation Centre at Roing in Arunachal Pradesh:

The state of Arunachal Pradesh is bestowed with abundance natural resources and biodiversity. The local tribal population, over the years had developed various traditional ways of cultivation, handicraft, cooking recipes, etc which are unique and precious. With a vision to preserve this rich heritage of the tribal lifestyle of the state, ONGC has funded the

project for setting up of a documentation centre at Roing, in Lower Dibang Valley of Arunachal Pradesh.

Initiative in Aspirational Districts:

ONGC is taking up large scale CSR projects in 20 Aspirational Districts of the country. At Dahod District in Gujarat, multiple interventions have been undertaken after carrying out a detailed need assessment survey. These interventions spread across seven talukas of Dahod in the field of safe drinking water, irrigation, rural development, construction of IHHL, developing Anganwadis, smart digital classes and many more projects. The details of the projects are:

- Digital education for 532 schools
- Construction of 19 check dams
- Construction of 5 community tube wells
- Construction of 5 community wells
- Integrated Agri diary with farming model projects for marginal farmers in 5 villages
- Construction of toilets in 60 Anganwadis
- Construction of IHHLs in 8 villages in first phase
- Construction of 50 no.s of Anganwadis
- Repair of 7 check dams constructed during 1990s.

The focus in all other aspirational districts, are mainly in the field of education and health care. The projects are undertaken after consultation with the District Administration. At Bokaro, interventions are towards construction of toilets, solar street lights, hand pumps and skill development. At other locations, similar projects have already been taken up and there are plans to take up major projects in the next financial year.

4.3. IndianOil Corporation Ltd.

IndianOil has been actively engaged in a gamut of social welfare/upliftment activities across the nation, in addition to reaching essential fuels viz. Kerosene, LPG, Petrol, Diesel, etc. to the nook and corner of the country. IndianOil's key Corporate Social Responsibility (CSR) thrust areas include 'Safe drinking water and protection of water resources', 'Healthcare and sanitation', 'Education and employment-enhancing vocational skills', 'Empowerment of women and socially/economically backward groups', etc. IndianOil has a long standing CSR legacy, which started much before the CSR legislation (Companies

Act, 2013) came into force in 2014-15. The CSR projects of IndianOil are undertaken mostly for improving the quality of life in various communities, which invariably include marginalized / underprivileged sections of the society, viz. schedule caste, schedule tribe, other backward caste, physically handicapped. etc. With the Pan-India presence, IndianOil undertakes CSR activities across the country, from Leh in J&K in the North, to the North Eastern States, to the aspirational/ backward districts/ naxal affected areas, to Gujarat in the West and Tamil Nadu/Kerala in the South. For the year 2018-19, entire CSR budget allocation of Rs. 490.60 crore was spent, thereby achieving 100% budget utilization.

IndianOil Aarogya:

IndianOil Arogyam the flagship CSR scheme was launched in 2018-19. Twelve Mobile Medical Units (MMU) each with a 4-member team consisting of 1 Doctor 1 Nurse, 1 Nursing Attendant and 1 Driver-cum-community Mobilizer have been operating in the catchment areas of 3 Refinery Units i.e. Mathura, Bongaigaon & Paradip. The MMUs cover more than 140 villages in the catchment areas of 3 Refinery Units. In 2018-19 patient footfall in the target geographies was about 90,000.

Aids & Assistive devices to Divyangjan:

Assistive devices like tricycles, wheel chairs, crutches, walking Sticks "Braille kits for visually impaired, hearing aids, artificial limbs, etc. were provided to more than 20,000 Divyangjan across 21 States of India in association with Artificial Limbs Manufacturing Corporation (ALIMCO). The beneficiaries were selected and their disabilities were assessed through assessment camps organized in the villages near the target locations. The training to use these assistive devices were also provided at the distribution camps.

IndianOil Vidushi:

With an objective to help girls from the under privileged sections of the society to gain admission in prestigious Engineering Institutes viz. IITs, NITs, CETs, IIITs, etc., IndianOil started a unique program "IndianOil Vidushi" in July, 2018 at 2 residential centres viz. Bhubaneswar (Odisha) & Noida (Uttar Pradesh). While the Bhubaneswar centre caters to the students of Odisha, Jharkhand & Chhattisgarh, the Noida centre primarily caters to the students from J&K, Uttarakhand, Himachal Pradesh and Punjab. The students are provided specialized coaching and mentoring after class xiith to succeed in jee main, jee advanced & other central and state engineering entrance examinations. Maximum 30 girls are selected for each centre through written test and personal interview on merit-cum-means basis. The entire cost for specialized coaching, study material, boarding, food & other consumables, blanket, hygiene kit, dress set, health insurance etc. is borne by IndianOil.

During 2018-19, 30 girls students were enrolled for bhubaneswar centre and 26 girls for noida centre. Out of 56 girls, 46 cleared JEE main, out of which 17 girls cleared JEE advanced and will have the opportunity to join various IITs.

Skill Development Institute, Bhubaneswar, Odisha:

Skill Development Institute, Bhubaneswar (SDI-B) was established on 9th May 2016 with an aim to provide opportunities for skilling to the unemployed and underprivileged youth of Odisha and to provide skilled manpower to the industry. Initially SDI-B started operation in 2 trades viz. Industrial Electrician & Welder. However, with increasing demand of skilled manpower, 6 new courses were added viz. Computer Data Application (only for girls), Fitter Fabrication, Instrumentation Technician, Pipe Fitter (City gas Distribution), Solar PV Installation and LPG Mechanic. About 240 students per batch are being skilled in 8 trade courses, which are of 3 to 6 months duration each. Since inception, 810 underprivileged youth were skilled and certified with over 85% placements. Hon'ble President of India laid the foundation of the permanent campus of SDI-B on 18.03.2018 at Taraboi Jatni, Odisha, which will be a mega-world-class model skill academy to be set up with technical support from National Skill Development Corporation (NSDC). Once functional, about 3,000 to 4,000 youth will be trained every year in 16 regular trades pertaining to the hydrocarbon sector and local industries.

IndianOil Gyanodaya scheme in Govt. ITIs & Polytechnics:

IndianOil Gyanodaya Scheme was launched in 2017 with the aim to provide scholarships on merit-cum-means basis to students pursuing 2-year regular courses in Government ITIs and 3-year regular courses in Government Polytechnics to incentivize them to perform well. The scheme aims to cover 36 Government institutes (18 ITIs and 18 Polytechnics) near 9 IndianOil Refinery locations. 50 students per batch are selected from each institute every year. Each student is provided scholarship @ Rs.1000/- per month for the entire duration of the regular courses. During 2018-19 1138 students from 30 ITIs and Polytechnics were selected for this scheme.

Assam Oil School of Nursing, Digboi, Assam:

Assam Oil School of Nursing (AOSN), established in 1986, offers 3-year Diploma in General Nursing and Midwifery (GNM) course to young girls with intake capacity of 30 students per year. 4-year B.Sc. (Nursing) course started from the same campus in 2014 with intake of 30 students per year. Before AOSN came into being, there was a dearth of qualified nurses in the North East. AOSN is able to provide opportunities to young underprivileged girls to bridge this gap and simultaneously provide them stable careers and

livelihood. Since inception, 410 students have successfully completed GNM course with 100% placement record.

Assam Oil Division Hospital, Digboi, Assam:

Assam Oil Division Hospital, Digboi, established in 1906, is a 200-bed hospital with modern facilities. It caters to the population residing near Digboi and other nearby areas of the North East. Every year, about 1 lakh patients are treated at this hospital out of which about 15% are non-employee patients. This hospital registers about 4,000 patients for indoor admissions and conducts operative procedures on about 2,000 patients every year. Health camps of general and specialized nature are also organized regularly by the hospital to reach out to the poor villagers in the vicinity, who have no access to medical consultations or treatment. During 2018-19, 8683 non-employee patients were treated at the hospital.

Swarna Jayanti Samudayik Hospital, Mathura, Uttar Pradesh:

Swarna Jayanti Samudayik Hospital at Mathura (with 50 beds), established in 1999, provides medical treatment to residents near Mathura Refinery Uttar Pradesh. The hospital provides free treatment to the destitute and offers subsidized treatment to others. During 2018-19, 56,437 patients were treated at this Hospital, out of which operative procedures were conducted on 727 patients

Sarve Santu Niramaya, Digboi, Assam:

IndianOil's unique CSR initiative titled "Sarve Santu Niramaya" (Good health to all) was launched in December 2012 to provide free health consultation and free medicines to human beings as well as livestock of the villages near Digboi Refinery. It was felt that good health of livestock is as important as that of the human beings, as livestock was a key livelihood generator for the villagers. During 2018-19 21 Sarve Santu Niramaya camps were organized, in which 2,507 human beings and 6,510 Livestock were treated/ vaccinated.

Robotic Scavenging Machine: Robotic Scavenging Machine (Bandicoot) to Kumbakonam Municipal Corporation, Tamil Nadu. As per the data provided by National Commission for Safai Karamacharis (NCSK), at least one Indian worker has died while cleaning sewers or septic tanks every five days since the beginning of 2017 and is considered one of country's deadliest jobs and most insidious form of caste discrimination. To alleviate this problem, IndianOil has provided Robotic Scavenging Machine (named Bandicoot) to Kumbakonam Municipal Corporation, Tamil Nadu. "Bandicoot has a control unit/user interface and a robotic spider- like device at the bottom with four limbs, which is lowered into the manholes for undertaking cleaning operations. It is equipped with seven cameras and many sensors. The limbs scoop/collect the silt from different angles inside the manhole and heap the dirt at one place, which is then lifted up using ropes & buckets. Bandicoot works with precision, takes less time, requires only one/ two persons to operate and saves many man-hours.

5. Finding and Analysis

A. Current Status of Corporate Social Responsibility in Oil & Gas Industries: This paper finds that most companies disclosed information on expenditure and the deployment to various projects running and initiated in the said financial year. The analysis is based on the total expenditure done by the O&G industry

	2017-18		2016-2017		2015-2016		2014-15	
	Amount(Cr)	No. Of Companies	Amount(Cr)	No. Of Companies	Amount(Cr)	No. Of Companies	Amount(Cr)	No. Of Companies
Prescribed expenditure	2098.72	15	1856.3	14	18880.46	13	1840.46	15
Actual spending	2158.4	15	1720.22	14	1720.72	13	1738.29	15
Amount over spent	133.02	7	133.61	4	174.76	5	264.77	5
Amount unspent	74.4	6	130.29	10	334.85	8	375.94	10

Table 2: The table gives the expenditure on CSR by the O&G sector (Source : Extracted and consolidated from Annual Report)

The table above gives the expenditure on CSR by the O&G sector. The data compares the CSR spending for four consecutive years 2014-15 to 2017-18 post amendment of Company's Act. In 2014-15, 15 companies qualified the 2% criteria based on their three years average profit for CSR expenditure. The total prescribed contribution of the 15 companies in 2014-15 was INR 1840.46cr which increased by 258.26cr INR to 2098.72 cr INR in 2017-18 with a contribution of 15 companies. The data shows the actual spending on a downward trend in the first two years though the prescribed spending showed an upward trend. The spending details in 2017-18 showed shows an optimistic upward trend where the prescribed expenditure as well as the actual spending has gone up. Interestingly the CSR expenditure left unspent / unutilized also has been reduced drastically from 375.4cr INR to 74.4 cr INR. Further the pattern also shows reduction in surplus CSR expenditure from 264.77cr INR to 74.4 cr INR. It is also found that in 2014-15, the major over spenders were RIL, IOCL and OIL, HPCL and Gujarat Gas Company. In all INR 264.77 was overspent. RIL alone spent INR 228cr and constituted 86 % of the total overspent amount. One possible reason could be the 2% cap in the expenditure. RIL, IOCL, GAIL, OIL and HPCL were the over spenders. RIL and GAIL constituted 79% of the total overspendings. GAIL in 2014-15 could only spend INR 71.9 cr of INR 118.67cr prescribed CSR expenditure. GAIL had managed to carryover previous year's deficit of

INR 46.78 cr. RIL saw a steep decrease in the overspending from INR 228.63 cr to INR 42.7 cr which is more than INR 180cr.

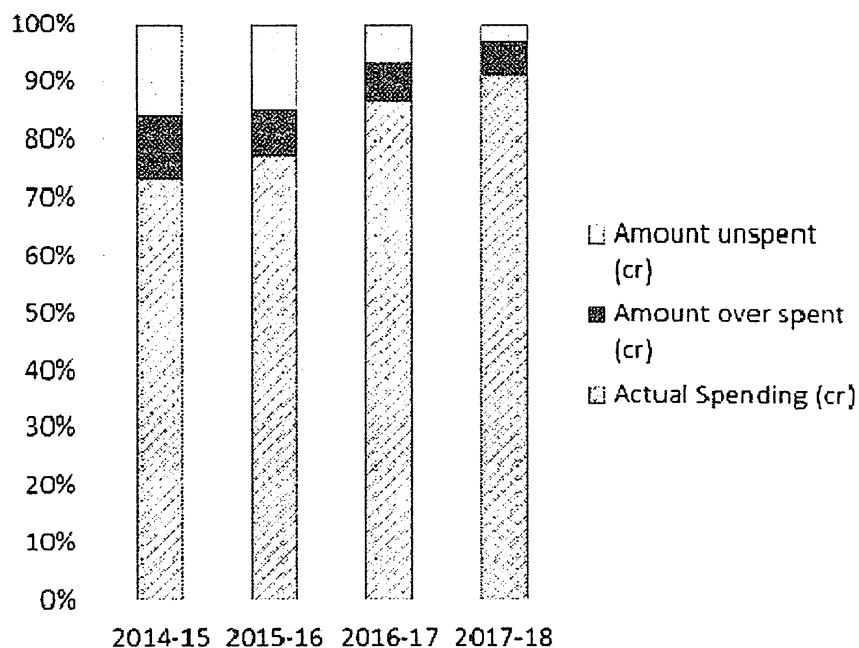


Fig 3: The graph above gives the expenditure on CSR by the O&G sector (Desai, Pingali, & Tripathy, 2015) identify a potential problem with the 2% rule that large companies, who usually spend more than 2% of their profits on CSR related activities, could “anchor” their CSR spending on the minimum stipulated limits which, in turn, could actually reduce their CSR spending. This pattern was noticed in RIL and OIL which is evident decrease in the actual spending. The decrease in actual spending though cannot be only attributed to the 2% clause . The other significant reason was found to be the thrust areas for CSR as specified in the Schedule VII of Sec 135. Activities identified under Schedule VII focus on social development .Many of the projects that were carried out as CSR activities before 2013 were now not a part of schedule VII , like direct benefits to employees and their children , renewable energy projects would be considered as a CSR activity provided it is not a part of the particular company's business. It was seen that in many cases, those projects were accounted in the CSR expenditure could not be included after the amendment.

B. Reasons furnished for spending less than prescribed: Out of 14 companies in the Oil & Gas sector, 10 in 2014-15 and 8 in 2015-16 spent less than their prescribed amount and subsequently to just 6 companies in 2017-18. The unspent amount also saw a reduction

from 375.94 to 74.4 cr INR since 2014-15. As per the guidelines it is mandatory to specify reasons for not been able to spend the prescribed expenditure. The organizations have

1. Delayed Projects: In all five companies in total reported delayed projects due to various reasons like the key deliverables could not be accomplished,

a. Delayed start - committed project delayed

Reasons for not being able to spend prescribed amount	No. Of Companies
Delayed	5
Transition phased	4
Lookout for sustainable projects	3
Bills pending Hence showing not spend	1

Table 3: Showing reasons furnished for spending less than prescribed

b. Identified and initiated a few of them though identified and initiated could not take of due to circumstantial issues.

c. The major reason of delay was identifying a credible and competent agency for the identified activities

2. Transition phase : The other major reason for not being able to spend the prescribed amount was as the previous activities were in transition phase as the project progress was awaited .In some case the fund allocated in the projects were not utilised fully and the projects were still ongoing Lesser utilisation this FY because of long gestation period 3-5 yrs and in some of them had long gestation period of 3-5 yrs, the release of allocated amount depends on the deliverables decided in advance.

3. Lookout for sustainable projects

4. Bills pending hence showing not spend

The Ministry of Corporate Affairs clearly specifies that not being able to spend the prescribed amount cannot be carried forward; it is over and above the prescribed spending

accrued to that year. As per mandatory disclosure statement it needs to be specified as to why the prescribed amount could not be utilized in the specified financial year. Failing to specify the reasons of the same the directors in the CSR Committee are liable to pay a penalty and/or an imprisonment.

C. The spending pattern : CSR Act has clearly defined in the Schedule VII of Sec 135 a list of 11 broadly defined categories and 38 activities (as shown in Annexure I) to be taken up for CSR spending, any activity beyond the specified items will not considered CSR Spending. The companies normally have identified various thrust areas which they focus upon.

SPENDING PATTERN											
	Schedule VII Categories										
Category	i	ii	iii	iv	v	vi	vii	viii	ix	x	xi
No. of Companies	13	15	6	10	3	0	3	1	0	8	3
Source : Extracted and Consolidated from Annual Reports.											

Table 4: The spending pattern was studied by identifying various heads of CSR fund allocation

The spending pattern was studied by identifying various heads of CSR fund allocation. The allocation of CSR funds to various categories according to Schedule VII is represented in the table no2. The fund distribution is based on the ongoing and new projects initiated under the defined categories. It was seen all the big spenders followed the schedule VII norms, where as the low spenders identified certain activities within the CSR thrust areas and focused on them .

D. Upon analysis of interaction with CSR headstand representatives and thoroughly examining the Government policy it was be inferred that the firms are facing lot of challenges as the amendment is recent and lot of clarity is needed for the same. The challenges faced are as follows:

1. CSR Metrics: The main challenge faced by organisations is measuring the financial as well as the non-financial impact of CSR activities. The implications on communities and society at large, and the intangible, impact on the brand and reputation. The CSR metrics

should be able to look at long term impact and benefits rather than going after the short term welfare.

2. The effective deployment of CSR funds: Though there is a steady increase in the prescribed expenditure as well as actual expenditure is seen , but there appears to be a disconnect in what the requirements at ground level and what the companies are allocating money for. The government though has taken a soft stand till now towards corporate with unspent CSR expenditure, but it is committed to add a quality dimension to the CSR spends. With quality dimension in mind, a panel is established to audit the expenditure as it amounts to thousands crores of money. The establishment of panel as has been critically commented by many corporate. But the concern is this huge amount is utilised to its worth and does not become a collection of disparate projects with myopic objectives or even in the run to align the CSR money as “guilt-money” with no or little social impact.

3. The organisations are focussing more on compliance rather than on CSR thrust areas, thus clearly indicating investment in areas that are priorities for the government. Most of them have alternated it as compliance and branding exercise with associated tangible benefits. The organisations are still struggling with the issue of identifying right projects, partnering with the right organisation or developing an appropriate in-house department/ foundation for proper implementation of their CSR projects.

4. Technological intervention: It is the need of the hour to deliberate on how organizations can leverage technology to engage in a better way with the society rather than just investing a part of the revenue towards CSR activities.

5. The Act is treated as work in progress. Since it was enforced changes have been made, rules are reformulated to make it flexible so as to accommodate discrepancies and necessary inclusion One of the significant changes is the initiative to support social entrepreneurship to create employment and socially beneficial products through venture funds . Boards can now add and suggest amendments to the prescribed list (Schedule VII) if they justify the inclusion within the framework of the Act and Rules.

6. Conclusions

CSR has now come down to clarification and reorientation of the purpose of business. The question is to rethink that the purpose of business is to be profitable, or to serve shareholders/ stakeholders. Ultimately, the purpose of business is to exist responsibly and be responsive to serve society, through the provision to enhance our wellbeing, aligning with the ESG construct. In the words of David Packard, co-founder of Hewlett-Packard: Why are we here? Many people assume, wrongly, that a company exists solely to make money. People get together and exist as a company so that they are able to accomplish something collectively that they could not accomplish separately - they make a contribution to society.

The oil and gas industry is the heart of the sustainability factor owing to the various environmental issues as discussed above like oil spills, water issues, energy concerns leading to significant emissions. Moreover use of oil & gas is highly energy and resource intensive with serious pollution issues. CSR intervention, hence, has ever since been the concern of the Oil and Gas companies but the focus post amendment has become more impact oriented and aligned to a larger cause. Pre 2013 saw a more independent intervention in CSR expenditure with major players spending upto 4% of their profits. The activities were more diverse and random vis-à-vis post amendment which is more cause oriented as well as focussed and aligned to national interest. The present exercise has also ensured integrating CSR conceptually to the organisations DNA with clarity and coherence. The individual commitment of the companies in O&G sector when analysed finds it more socially responsive.

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