

CSR Initiatives of Oil & ONGC: A Comparative Study

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Abstract

Original Research Article

Corporate Social Responsibility (CSR) in Public Sector Unit (PSU) in Oil and Gas sector has become part and parcel of the organization. In India, the two oil giants Oil India Limited (OIL) and Oil and Natural Gas Corporation Limited (ONGC) have taken exemplary CSR initiatives for the development of the society. This has resulted positive impact on the society in general and inclusive growth of the neighboring areas of the organizations in particular. This paper attempts to discuss the comparative study of CSR activities of OIL and ONGC.

Keywords: Corporate Social Responsibility (CSR), PSUs (Public Sector Units), Profit After Tax (PAT), Sustainable Economic Development, Inclusive Growth.

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INTRODUCTION

The concept of Corporate Social Responsibility (CSR) has undergone paradigm changes in the recent times. CSR today is the commitment of business to contribute sustainable economic development of the society with which it interacts with an intension for building mutually beneficial relationships. This is more importantly realized in Oil and Gas industries particularly in the upstream petroleum sectors like OIL and ONGC which deal with exploration, drilling and production activities of oil and gas. Both these PSUs in Oil sector have direct relation with the society with various environmental issues. They simply cannot avoid interaction with the neighboring society in their operational areas. Both the organizations have already adopted various initiatives of CSR under different names and schemes over the years in their operational areas. Their CSR activities in Education Sector, Health Sector, Sustainable Development (Livelihood Generation), Environment Protection, Promotion of Sports, Promotion of Art, Culture & Heritage, Capacity Building and Skill Development, Women's Empowerment, Infra-Structure Development, Sponsorship (Seminar, Conferences, Workshops) and the Swachh Bharat Abhiyaan have substantial influence in the society. The mandatory implementation of the 2% doctrine of the Company's Act 2013 has further augmented CSR activities of the companies.

REVIEW OF LITERATURE

The Petroleum Sector has been doing outstanding CSR works in India as reflected in several papers. Mishra *et al.*, [1] in an article opine that long term business success is achieved by the long-term CSR plan. The petroleum sector although helps in nation's growth but at the same time causes hazards to society and environment. Here comes the CSR guideline from the Department of Public Enterprises (DPE) for the Central Public Sector Enterprises in India with respect to concept, planning, research, advocacy, promotion, funds, documentation and monitoring the CSR activities. The authors intend to elaborate the need of CSR practices by petroleum sector in India citing the classic examples of eight different companies. They feel that oil companies in India have been proactive in taking up CSR initiatives and integrating the same in their business processes.

Chakrabarty [2] reveals that CSR has become the integral part of business now-a-days. The corporate behavior is now linked not only to the commitment to the shareholders but also to the stakeholders at various levels of society. This is the internal dimension of CSR, the other dimension meaning 'contribution towards sustainable development' is the external dimension. The author says that CSR has become most significant during the last two decades. "The involvement of the corporate sector in CSR seems to have picked up after 1991 as 64 percent of the participating organizations started CSR during 1991-2005. About two-thirds of the

private multinational agencies (70 percent) and private national agencies (67 percent) initiated CSR during this period, and one-third of the PSUs too started their CSR programmes during this period". This is because the investments from both national and international companies are rising in the fast-growing Indian economy, so the rise of CSR issues taken by these corporate houses are also prominent. This is more evident in PSUs in mining and oil sectors as evident from their massive CSR campaign.

Haugh and Shaw [3] describes that India has the greatest disparity between the poor and the rich. While at one hand India is the home of the largest slum in Asia and at the other hand it is the home of the corporate giants like TATA, Reliance and many other emerging companies. And so, the huge difference in wealth distribution in the entire country. The authors reveal that the citizens of India cannot solely expect from its government but to rely on the CSR activities of these corporates working in the country. The paper while describing Enlightened Value Maximization Theory that combines Stakeholder Theory with the Theory of Firm, reveals that CSR is used in profit-maximization while globalizing the corporates at the same time. The CSR agenda by the corporates in general in India hovers around the immediate vicinity where it prevails and involves more importantly in the community development programmes. This is just derived from the interdependency between firm and environment. The authors further say that India having the world's largest youth population, the youth development becomes a major resource for the companies for CSR funding. This is evident from the TATA's different training programmes like welding, carpentry including training for the future engineers, Reliance Power's stipends for the young girls to attend school, Infosys training institute that caters training 13,500 people at a time, Setco's (car part manufacturer) community centers in backward rural towns for young girls to sell their artworks etc. The companies are focusing on projects on climate change, environmental issues which not only have short run effects on profit maximization but also effects on building a 'global brand' to the Indian corporates. The Indian companies have some important considerations in driving their focuses on CSR and the authors have cited total 17 such CSR-drivers that they focus on. For poverty elimination through CSR projects, management of corporates needs to be consistent and directed, the paper says.

Pradhan & Ranjan [4] in their study based on 14 public and private Indian companies ranging pharmaceutical to petroleum sector, tried to find out the answer to the research question "Do the corporates consider rural people as a stakeholder?". They found that all the 14 companies surveyed have their own CSR policies and practices but without a linkage between company's agenda and the Millennium Development

Goal (MDG). They classified the CSR practices in five areas e.g. livelihood, health, education, environment and infrastructure for analysis purpose and the survey resulted that these companies give priorities in education, health and livelihood although both education and health are in agendas of government too. They further revealed that these companies carry out rural development in four different ways: (a) Through its own initiatives by CSR or HR division (b) Through a foundation (c) Through a partnership with an NGO and (d) Through partnership with the government. The paper concludes that regardless of size, sector, business goal and location, the Indian Companies have the realization that socioeconomic development of the local communities, the stability and sustainability of doing business is questionable. Hence they suggested six points for consideration in the CSR agendas of the companies and these are: (1) Aligning CSR with MDG (2) A separate CSR division is a must for the companies (3) Need-based thrust in the localities for creation of jobs (4) Social Audit by external party (5) Government role as motivators (6) CSR highlights in the Annual Report.

Hazarika [5] highlighted the CSR aspects of OIL and IOCL. Both the companies have some commonalities in their policies on CSR and basically focus on community development programmes. The researcher says that CSR is to integrate social goals with business goals. But in the present business scenario, the expectations of the shareholders and national legislations are changing, hence he feels that new CSR management tools are to be developed and designed in addition to the already established ones. Both the companies have earmarked 2% of their Profit after Tax (PAT) for CSR expenditures in their annual budget and are spent based on their laid down strategies /guidelines and CSR policy documents. Interestingly this 2% PAT expenditure on CSR was done before the declaration of government mandatory CSR policy in Sector 135 of Companies Act 2013.

Das and Halder [6] tried to find out the information about the various CSR activities undertaken by ONGC and specific benefits thereof to the people of Assam. While investigating the case the researchers found that after the Steel PSUs, the Government of India has set mandatory target on social welfare activities for oil PSUs. The oil giant ONGC has its own special policy under the banner 'Corporate Citizen Policy' and has been undertaking social responsibility like promoting education (infrastructure development for primary and middle level schools, merit scholarship in PG, law, medicine, engineering and management course etc.), healthcare (safe drinking water, medical camp, specialized medical facilities in some hospitals, 'Aakha' the mobile medical boat for people of Majuli), entrepreneurship development in backward region with help of SIRD (State Institute of Rural Development) and also providing support to the government at the

time of natural calamities like providing handsomely to the CM's Relief Fund. These activities of ONGC have brought it nearer to the people surrounding the operational areas of the organization. In fact, ONGC has succeeded in confidence building among the people through CSR activities.

Priya and Ajoy [7] made a comparison between CSR of HPCL and IOCL, on the basis of their mission and vision statements. While making the comparison, they found that HPCL's purpose for CSR is to serve the community using core competence, expertise and technology to reach the underprivileged, developing their capacity, enhancing human excellence and improving quality of life and at the same time ensuring business processes in track. The same is also clear in IOCL in its mission statement *"To help enrich the quality of life of the community and preserve ecological balance and heritage through a strong environment conscience"*. In conclusion they found that both the companies are doing excellent jobs on CSR front.

Bharali [8] in his article expresses that CSR activities are still inadequate to meet the needs of the people of the North East. He reveals that under the Companies Act 2013, the profitable companies are to follow the CSR-spend rule of at least 2% of their average net profit over the preceding three years which has been made mandatory from fiscal 2014-15. He says it is important to build a strong and efficient bridge between CSR-CSO (Civil Society Organization) in order to make CSR a strong development agenda. He strongly believes that this approach will have great impact on organization to contribute towards inclusive growth in the society.

The Sarkars [9] analyses CSR implementation based on the newly enacted Companies Act 2013 which has made India to be the first country in the world to have implemented CSR activities mandatorily for the profitable companies. They describe the evolution of various guidelines leading to that of the latest mandatory Section 135 of the Companies Act 2013. This act has made the corporates having net worth of Rs 500 crores or more, or turnover of Rs 1000 crores to compulsorily spend at least 2% of the average net profits of the companies made during three immediately preceding years. Additionally, the act clearly specifies in Annexure VII a list of CSR activities which the companies can choose by themselves.

Muttenja [10] discusses the CSR initiatives undertaken by five major petroleum companies of India viz. IOCL, ONGCL, BPCL, HPCL and GAIL. Integrating social, environmental and ethical responsibilities into the governance of business is now recognized as the long-term success of competitiveness and sustainability of an organization. This paper highlights some important CSR initiatives of these companies and their roles in social development in the

field of Education, Healthcare and Community Development. Because of the CSR activities, these companies have won the confidence of the customers, general public and the government.

Now all are waiting for the great change, if any, after the mandatory enactment of the Section 135 of Companies Act 2013 on profit making corporates on CSR issues already started w.e.f. 1st April 2014. If everything goes smooth, we can expect a better India within a couple of years.

Research Gap

There are several research studies on Corporate Social Responsibility and related aspects. This has been studied extensively in different industries both private and public sector enterprises. The preliminary review of Literature Surveys reveals that though the topic has been covered in many researches on PSUs, the coverage is comparatively less as far as oil sector is concerned more particularly in the Upstream Sector. On the other hand, the public expectations from the oil sectors are more and we just cannot say that CSR in Oil Sector PSUs are going in the right tracts. This area needs more to explore for better interest of the organizations and the public as well.

Need of the Study

We understand that business cannot go without the societal development. This is more relevant for Petroleum Sector. In India the two classic examples are OIL and ONGC. As the public expectation is very high, the media coverage is also high. Media plays an important role in CSR issue to alert the public. These industries presume media plays a negative role to mislead the public focusing more on the negative issues than on the positive aspects of CSR played by the industries. This has caused negative impact on the images of these two petroleum giants of the country. However, they have played a vital role in National Economy by saving a huge exchequer for import substitution of crude oil and gas. Nevertheless, CSR must go hand in hand with business. *"There is a growing realization that long-term business success can only be achieved by companies that recognize CSR as part of their wealth creation and as providing a competitive advantage"* [11].

Therefore, there is a need to study the CSR of these organizations for better scrutiny. There also arises the need to find the various factors, which are influencing the CSRs of the two companies.

Objective of the Study

- To study the existing practices of CSR the two organizations
- To study CSR-expenditure of the two organizations
- To study the perspective of CSR in the Societal Economy

- To compare CSRs of OIL and ONGC

METHODOLOGY OF THE STUDY

This study is a descriptive and analytical one based on both qualitative and quantitative data of CSR of OIL and ONGC. The period of studies is for four financial years viz. 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19. The data are based on the secondary sources from various publications, journals, related books and literatures, bulletins, newsletters, newspapers, special publications and Annual Reports of both the organizations, circulars and directives from Department of Public Enterprises and other government agencies. Online sources are extensively used.

OIL and CSR

CSR is not new to OIL. It has been doing CSR activities under different names and schemes since long. In fact, some of the operational areas in Dibrugarh and

Tinsukia districts are really benefited by the various CSR projects of OIL. However, there are still more demands from the public day by day. We have seen frequent bandhs, strikes, against OIL for non-fulfilment of public demand in the name of CSR issues. Question arises whether the CSR expenditure of OIL is in the right track or the public are creating unnecessary problems resulting production loss of the company in some cases. But OIL has taken care for the society which can be visualized from the Annual Reports over the years. Even before the implementation of the Section 135 of Companies Act w.e.f. 1st April 2014, OIL used to earmark a substantial amount of its net profit as investment for CSR initiatives. Now it has its definite objectives for implementing its CSR policies pursuant to the implementation of Section 135 of the Companies Act, 2013. Its CSR activities have been well recognized by different organizations/forums/institutes (Table-1).

Table-1: (Awards & Recognition for OIL's CSR activities in last three years)

Year	Award/Recognition	Remarks
2016-17	Public Sector Enterprise Excellence Award, 2015 on CSR & sustainability	Awarded by Indian Chambers of Commerce (ICC)
2017-18	"Best Education Project" and "Best CSR Practices"	Awarded by "Asia Best CSR Award 2017"
2018-19	"Golden Peacock Award for Corporate Social Responsibility" for the year 2018	Awarded at the 13th International Conference on Corporate Social Responsibility and Golden Peacock Awards Presentation Ceremony in Mumbai (India) on 17th January 2019.
	"Best Education Project" for the CSR project "OIL Dikhya" for its various Learning & Development Initiatives	Awarded by Employees Branding Institute - India

(Source: Annual Report and House Journal of OIL)

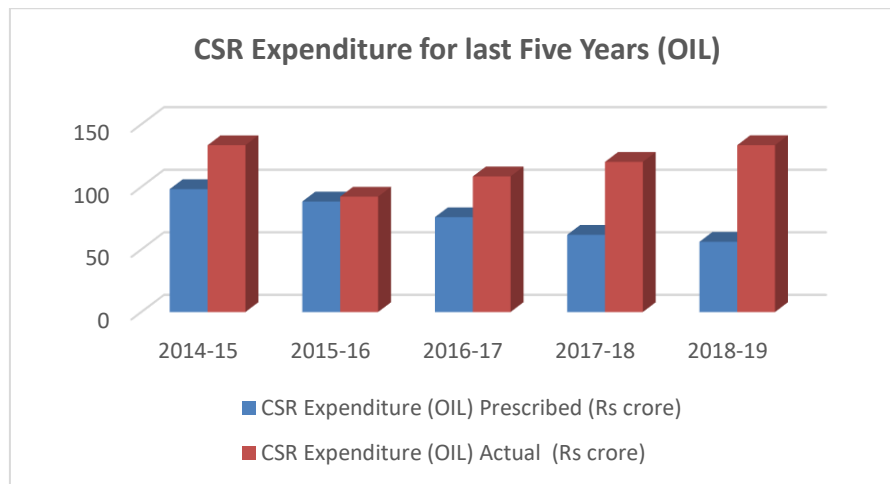
The systematic CSR initiatives of OIL may be attributed to the Social Survey carried out with the help of Dibrugarh University way back in 1983. On the basis of the recommendations of this survey, OIL started its Social Welfare Programme (SWP) in the year 1984 followed by Area Development Programme (ADP) in 1996. Since then through a series of trials OIL has given thrusts on certain key areas for CSR initiatives. The main focus areas of OIL's CSR are: (1) *Health and Sanitation* (2) *Education* (3) *Sustainable Livelihood Generation* (4) *Skill Development* (5) *Capacity Building & Empowerment of Women* (6) *Environment* (7) *Promotion of Art, Culture and Heritage* (8) *Promotion of Sports* (9) *Augmentation of Rural Infrastructure*. These have been given thrusts in order to improve quality of life of the immediate neighborhood of OIL's operational areas so as to fulfill the sixth Vision Statement of the Company: "*OIL is Responsible*

Corporate Citizen deeply committed to Socio-Economic Development in its areas of operation". The CSR activities are carried out and monitored by the small CSR cell within the 'Public Affairs Department' (erstwhile *Public Relations and Corporate Communication (PR & CC) Department*). They sometimes work alone or get the help of other organizations like Governmental Agencies (State/Central), Non-Governmental Organizations (NGOs), PSUs, and Non-Government private institutes. Pursuant to implementation of Section 135 of the Companies Act 2013, a high-level CSR Committee formed by the Company also monitors it. OIL has the system of CSR reporting both internally and externally like publications in the Annual Report and on its website. Table-2 below gives us an idea of CSR expenditure of OIL for the last five years.

Table-2: (OIL's Expenditure on CSR pursuant to Section 135 of the Companies Act 2013)

Sl. No	Financial Year	Av. Net Profit for last three years (Rs Crore)	Prescribed CSR Expenditure (Rs Crore)	Actual Amount Spent (Rs Crore)	% Spent of Av. Net Profit for last three years	Remarks (Status of 2% doctrine)
1	2014-15	4909.38	98.19	133.31	2.72%	2% doctrine fulfilled
2	2015-16	4415.73	88.31	92.21	2.09%	2% doctrine fulfilled
3	2016-17	3790.30	75.81	108.37	2.86%	2% doctrine fulfilled
4	2017-18	3087.95	61.76	120.02	3.89%	2% doctrine fulfilled
5	2018-19	2808.13	56.16	133.39	4.75%	2% doctrine fulfilled

(Source: Annual Report and House Journal of OIL)

**Fig-1:****ONGC and CSR**

Like OIL, ONGC has also been doing CSR activities under different names and schemes for quite a long time. So, CSR is aligned with its business. The systematic CSR initiatives of ONGC evolved from Philanthropy to Stakeholder's participation through a series of evolution: Corporate Citizenship Policy (2007), CSR Guidelines (2009), DPE's guidelines (2010) to the present mandatory 2% doctrine of Sec 135 of Companies Act 2013 and DPE guidelines 2014 (Schedule VII). Like OIL, this organization had already spent a good amount before the mandatory rule of CSR through this Act. For example, ONGC introduced CSR expenditure of 0.75 PAT in 2007 and 2% PAT in 2009. The Vision of ONGC "To be global leader in integrated energy business through sustainable growth, knowledge excellence and exemplary governance practices" drives its CSR vision "To support responsible and sustainable initiatives, while taking care of the concern for People, Planet and Profit". Its CSR initiatives are marked by twelve focus areas viz. (1) Education including vocational courses (2) Health Care (3) Entrepreneurship (self-help & livelihood generation) schemes (4) Infrastructure support near ONGC operational areas (5) Environment protection,

ecological conservation, promotion (6) Protection of heritage sites, UNESCO heritage monuments etc. (7) Promotion of artisans, craftsman, musicians, artists etc. for preservation of Heritage, Art & Culture (8) Women's Empowerment, Girl Child Development, Gender sensitive projects (9) Water Management including ground water recharge (10) Initiatives for Physically and Mentally challenged (11) Sponsorship of seminars, conferences, workshops etc. (12) Promoting Sports/sports persons; supporting agencies promoting sports / sports persons. The various CSR initiatives of ONGC are well recognised at different point of time by different agencies as tabulated in Table-3.

Unlike OIL, ONGC has a separate department for CSR activities headed by a Chief-CSR under the Director (HR) who is the nodal functional director for implementation of CSR initiatives. Further, in line with the approval of the Board, a non-profit entity by name 'ONGC Foundation' was set up in October 2014 and registered under the Indian Trust Act, 1882 for carrying out CSR activities. ONGC publishes detailed report on CSR in its Annual Report and its website is linked with CSR where CSR policy is available for all.

Table-3: (Awards & Recognition for ONGC's CSR activities in last three years)

Year	Award/Recognition	Remarks
2016-17	Excellence in CSR practice for the year 2017	Awarded by Hindustan Times on 13 th April 2017
	CSR award under category 'Environmental Sustainability, for Eastern swamp Deer Conservation Project'	Awarded by Federation of Indian Chambers of Commerce and Industry (FICCI) in December 2016
	'Outstanding CSR Project Award'	Awarded in the Delhi Management Association (DMA) CSR Award function held in Delhi on July 2016
2017-18	'Good Corporate Citizen' for ONGC's meaningful CSR policies as well as robust HSE framework in operations	Awarded in a function held in New Delhi on October 26, 2017 during Awards for Excellence by PHD-Chambers of Commerce
	PSE Excellence Award in four categories including Corporate Social Responsibility & Sustainability	Awarded at the 7 th summit of Indian Chambers of Commerce on September 7, 2017 in New Delhi
	For promotion of Thalassaemia Prevention under CSR project in Ankleswar Asset	Awarded by Indian Red Cross Society in an award ceremony held at Raj Bhawan Gandhinagar
2018-19	'Green Rameswaram' CSR Project was crowned winner under the 'Sanitation Category'	Awarded at the 2nd Innovative Practices Awards for Sustainable Development Goals at Bengaluru on 08.06.2018
	Winner in CSR category	Awarded at 5th Dun & Bradstreet PSU awards along with three other awards in other categories
	FICCI award for CSR work in Jammu & Kashmir	Awarded by FICCI (Federation of Indian Chambers of Commerce and Industry)

(Source: Annual Report of ONGC)

The Table-4 shows ONGC's expenditure in CSR after the compliance of Section 135 of Companies Act 2013. The CSR activities of ONGC has benefitted the public in general and the people around the

operational areas in particular. Now it is also right time to further review the CSR of the company for better interest of the stakeholders.

Table-4: (ONGC's Expenditure on CSR pursuant to Section 135 of the Companies Act 2013)

Sl. No	Financial Year	Av. Net Profit for last three years (Rs Crore)	Prescribed CSR Expenditure (Rs Crore)	Actual Amount Spent (Rs Crore)	% Spent of Av. Net Profit for last three years	Remarks (Status of 2% doctrine)
1	2014-15	33030.6	660.61	495.23	1.50%	2% doctrine not fulfilled
2	2015-16	29684.8	593.70	420.99	1.42%	2% doctrine not fulfilled
3	2016-17	26783.5	535.67	517.16	1.93%	2% doctrine not fulfilled
4	2017-18	24351.97	487.04	503.44	2.07%	2% doctrine fulfilled
5	2018-19	24010.39	480.21	614.64	2.56%	2% doctrine fulfilled

(Source: Annual Report of ONGC)

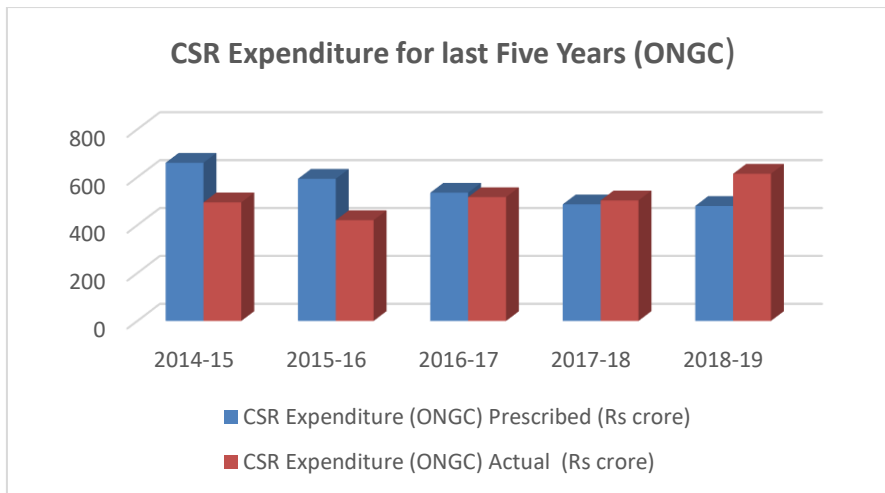


Fig-2:

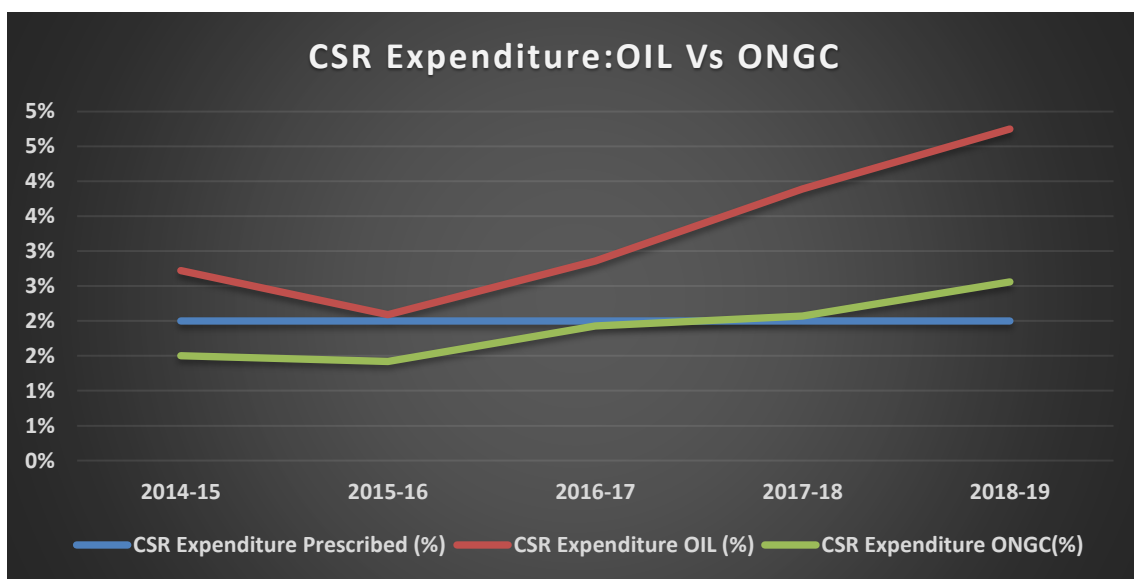


Fig-3:

FINDINGS & CONCLUSION

From the above study of India’s two Upstream Oil Industries, we can now summarize the findings as detailed under:

- CSR is not new for both the organizations. They had adopted CSR practices and spent handsomely before the mandatory implementation by the Section 135 of the Companies Act 2013.
- Presently they have their own specific Vision Statements for CSR which they try to align with their business.
- Focus areas on CSR are twelve for ONGC and nine for OIL as elaborated as above.
- CSR activities of the two organizations have substantial influence in the Societal Economy in their operational areas.
- Both the organizations have elaborate CSR-Reporting system in their Annual Reports as well as in the official websites.
- CSR initiatives of both the organizations are well recognized by various

organizations/forums/institutes every year (Table 1 & 2).

- ONGC has a separate department for looking after the CSR activities headed by a CSR Chief. However, OIL has a small CSR cell within the ‘Public Affairs Department’.
- Both the organizations have their own High-Level CSR committee for monitoring CSR activities.
- ONGC has an Independent CSR-Trust “ONGC Foundation” for carrying out CSR activities. OIL does not have similar Trust.
- ONGC is a much bigger company in size, capital, production and profit compared to OIL, so its allotment for CSR expenditure based on PAT is always higher than OIL.
- But full utilization of CSR money is always better for OIL compared to ONGC (Figure 1 & 2).
- The 2% doctrine as promulgated by Govt. of India under the aegis of DPE has always been fulfilled by OIL. In fact, OIL has been spending more on CSR

than the mandatory amount which is increasing linearly since 2015-16 (Figure-3).

- ONGC could not fulfill the 2% doctrine for first three years. However, it is gearing up from the financial year 2017-18 onwards. (Figure-3).

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