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**ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY
ACTIVITIES CARRIED OUT BY SELECT COMPANIES IN INDIA****Ankita Singh**¹*Research Scholar in Management, Dr. APJ Abdul Kalam Technical University, Lucknow, Uttar Pradesh, India***Dr. N.Lakshmi**²*Associate Professor in Management, Galgotias College of Engg. & Technology, Greater Noida, Uttar Pradesh, India*

ABSTRACT

Over the years, corporate social responsibility (CSR) has been explored from different perspectives - normative, institutional, stakeholder, integrative, political, transactional - and this multifaceted approach greatly contributed to our understanding of CSR. The onset of globalization and liberalization of the Indian economy over that of the last two decades has resulted in the shift of the corporate goals from socio-economic focus towards increasing shareholders value to the welfare of various stakeholders. Today, CSR in India has gone beyond merely charity and donations. It has become an integral part of the corporate strategy. In India, though there is legal provision to perform CSR activities, many companies do violate and escalate their CSR expenditure. The inspiration behind the study was the fact that as per new Companies Act 2013, any company having a profit of Rs. 5 crore and above during a financial year, has to spend 2% of its profit on the corporate social responsibility activities. The Indian companies in the last two years have invested majorly in education & skill development, healthcare & sanitation, rural development projects and environment after being mandated to allocate a portion of their profits towards community development. The study works on understanding whether restructuring of corporate strategies happen as per the CSR efforts put up and the impact of CSR efforts and its relevance with competitive advantage of the organizations towards sustainability. This study is mainly focus on the actual theoretical framework of CSR activities happening in the select companies-HPCL, BPCL, IOCL, GAIL and IGL.

KEY WORDS: *Corporate Social Responsibility, New Companies Act 2013, Sustainability, CSR activities, Stakeholders*

INTRODUCTION

Corporate Social Responsibility (CSR) is a concept whereby organizations consider the interests of society by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders, as well as the environment. Corporate Social Responsibility is also called corporate responsibility, corporate citizenship, responsible business and corporate social opportunity. Corporate Social Responsibility is the universal topic of these days as the exploiting organizations have a consideration on the globe they use for their business[1]. CSR has become increasingly prominent in the Indian corporate scenario because organizations have realized that besides growing their businesses it is also vital to build

trustworthy and sustainable relationships with the community at large [2].

THE COMPANIES ACT, 2013

As per as Corporate Social Responsibility is concerned, the Companies Act, 2013 is a landmark legislation that made India the first country to mandate and quantify CSR expenditure. The inclusion of CSR is an attempt by the government to engage the businesses with the national development agenda. The details of on corporate social responsibility is mentioned in the Section 135 of the Companies Act, 2013. The Act came into force from April 1, 2014, every company, private limited or public limited, which either has a net worth of Rs 500 crore or a turnover of Rs 1,000 crore or net profit of Rs 5 crore, needs to spend at least

2% of its average net profit for the immediately preceding three financial years on Corporate social responsibility activities. The CSR activities in India should not be undertaken in the normal course of business and must be with respect to any of the activities mentioned in Schedule VII of the act.

The corporations are required to setup a CSR committee which designs a CSR policy which is approved by the board and encompasses the CSR activities the corporations is willing to undertake. The act also has penal provisions for corporations and individuals for failure to abide by the norms [3].

OBJECTIVES OF THE STUDY

- To determine the CSR activities of selected companies.
- To classify CSR activities

- To examine whether CSR activities carried out by selected companies are followed as per the schedule VII of Companies Act, 2013.

Hindustan Petroleum Corporation Limited (HPCL)

Hindustan Petroleum Corporation Limited (HPCL) is an Indian state-owned oil and natural gas company with its headquarters at Mumbai, Maharashtra. It has about 25% market-share in India among public-sector companies (PSUs) and a strong marketing infrastructure. Oil and Natural Gas Corporation owns 51.11% shares in HPCL and others are distributed amongst financial institutes, public and other investors. The company is ranked 367th on the Fortune Global 500 list of the world's biggest corporations as of 2016 [4].

CSR ACTIVITIES CARRIED OUT BY HPCL

KEY PROJECTS

ADAPT, Akshaya Patra, Nanhi Kali, Dil without Bill, Unnati, Suraksha, Dhanwantari, Swavalamban, LPG Connections, Healthcare Facilities, Social Services, Mobile Science Lab, Community Development and Environment, Skill Development, Education Infrastructure and Amenities, Healthcare Initiatives, Promoting Sports Activities, Swachh Bharat Abhiyan, Pradhan Mantri Ujjwala Yojana, Statue of Unity

Bharat Petroleum Corporation Limited (BPCL)

Bharat Petroleum Corporation Limited (BPCL) is an Government of India controlled Maharatna oil and gas company headquartered in Mumbai, Maharashtra. The

Corporation operates two large refineries of the country located at Mumbai and Kochi. The company is ranked 358th on the Fortune list of the world's biggest corporations as of 2016 [5].

CSR ACTIVITIES CARRIED OUT BY BPCL

KEY PROJECTS

We Care, PROJECT BOOND, (EVERY DROP OF WATER IS PRECIOUS 'WATER - SCARCE TO WATER - POSITIVE', CONSERVING WATER), Swachh Bharat Abhiyan

Indian Oil Corporation Limited (IOCL)

Indian Oil Corporation Limited (IOCL), commonly known as Indian Oil is an Indian state owned oil and gas company with registered office at Mumbai and primarily headquartered in New Delhi. It is the largest commercial enterprise in the country, with a net profit of INR 19,106 crore (USD 2,848 million) for the financial year 2016–17. It is

ranked 1st in Fortune India 500 list for year 2016 and 168th in Fortune's 'Global 500' list of world's largest companies in the year 2017. Indian Oil's business interests overlap the entire hydrocarbon value-chain, including refining, pipeline transportation, marketing of petroleum products, exploration and production of crude oil, natural gas and petrochemicals [6].

CSR ACTIVITIES CARRIED OUT BY IOCL

KEY PROJECTS

LPG Scheme for BPL families, Swachh Bharat Abhiyan, Swachh Vidyalaya Abhiyan, Indian Oil's Assam Oil Division Hospital, Swarna Jayanti Samudayik Hospital (Mathura), Sarve Santu Niramaya (Assam), Assam Oil School of Nursing & Assam Oil College Of Nursing, Indian Oil Multi-Skill Development Institute (Assam), Indian Oil Industrial Training Centre (Assam), Shikshak Dakshata Vikas Abhiyan (Assam), Indian Oil Academic Scholarship Scheme, Indian Oil Sports Scholarship Scheme, Indian Oil Muskaan

Gail (India) Limited (GAIL)

Gail (India) Limited (GAIL) (formerly known as Gas Authority of India Limited) is the largest state-owned natural gas processing and distribution company in India. It is headquartered in New Delhi. It has the following business segments: natural gas, liquid hydrocarbon, liquefied petroleum gas transmission, petrochemical, city gas distribution, exploration and production, GAILTEL and electricity

generation. GAIL was conferred with the Maharatna status on 1 Feb 2013, by the Government of India. Only six other Public Sector Enterprises (PSEs) enjoy this coveted status amongst all central CPSEs. GAIL was listed in the 131st position among India's most trusted brands according to the Brand Trust Report 2014, a study conducted by the Trust Research Advisory [7].

CSR ACTIVITIES CARRIED OUT BY GAIL

KEY PROJECTS
GAIL Ujjwal (Education Centric Initiatives) , GAIL Utkarsh, GAIL Arogya, GAIL Kaushal(Livelihood Generation And Skill Development Initiatives),GAIL Unnati (Rural Development & Infrastructure Initiatives), GAIL Saksham (Care Of The Elderly And Differently Abled),GAIL Sashakt (Women Empowerment Initiatives), GAIL Harit (Environment Related Initiatives)

Indraprastha Gas Limited (IGL)

Indraprastha Gas Limited (IGL), is one of India’s leading natural gas distribution companies. Established in 1998, the company operates primarily in the National Capital Region (NCR) of New Delhi.

IGL was incorporated in 1998, to take over and operate the Delhi City Gas Distribution Project from GAIL for laying a network of gas distribution pipelines in the NCR. The company started as a joint venture between GAIL, Bharat Petroleum and Govt of NCT of Delhi.

The company went public in 2003, listing on the Bombay Stock Exchange and the National Stock Exchange.

As of 31 December 2017, IGL supplied piped natural gas to over 900,000 homes, over 2000 of commercial and more than 1150 industrial establishments in the NCR. It also operates 425 CNG filling stations for natural gas vehicles.

IGL sources gas via the HVJ Gas Pipeline of GAIL [8].

CSR ACTIVITIES CARRIED OUT BY IGL

KEY PROJECTS
Educational Activities, Healthcare Activities, Vocational Skills, Maintaining quality of Air, IGL SwasthSaarathi, IGL SurakshaYojana, Building Bonds through Gender Sensitisation, Providing Water and Sanitation Facilities, Promoting Healthcare, Women Empowerment, Road Safety Campaign, Education & Skill Development Initiatives

CLASSIFICATION OF CSR ACTIVITIES

The Indian companies in the last two years have invested majorly in education & skill development, healthcare & sanitation, rural development projects and environment after

being mandated to allocate a portion of their profits towards community development.



Source: SopraSteriaIndia[9]

EDUCATION

- Education program aims to provide quality education to students from economically disadvantaged schools and train them to become equally competitive and secure a job for themselves.
- To boost the outreach of education among the lesser privileged, school infrastructure like class Special emphasis is given on rooms, IT facilities, libraries, science labs, provision of equipment and stationery to schools to enhance creativity among students and improve attendance of children. Education for children with special needs a possibility, through provisioning of hearing aids and other assisted aids to help such special children join the mainstream.
- It is aimed at meritorious children from marginalized communities; provides all-expense paid, specialised residential coaching/intensive mentoring so that they can compete for engineering entrance examinations such as IIT/JEE, AIEEE and UPTU.
- Financial aid for procurement and distribution of school furniture, teaching aids, computers and projector, water coolers etc. in government schools. Scholarships to underprivileged poor and deserving students on merit-cum-means basis to students pursuing full-time courses.
- To see the ability beyond the disability and ensure equal opportunities & dignity to differently abled requires effort, awareness and mobilization of all available resources.
- Promote hands-on practical science education among the new generation learners from less advantaged communities.
- The mobile science labs travel and reach at the doorstep of schools in distant areas to develop interest about Physics, Chemistry and Biology amongst the Class V to X students.

- To eradicate social barriers of education for girls through constant engagement at family & village level and a support network for girl child is created that enables her to continue her education.
- To provide e-Literacy and basic computer education to first generation computer learners in semi-urban and rural areas.

Classification of activities carried out by companies in the area of Education

Name of company	Underprivileged rural children	Scholarships	Infrastructure	Mid Day Meal	Vocational Trainings	Women Empowerment	Total
HPCL	1	1	1	1	1	1	6
BPCL	1	1	1		1	1	5
IOCL	1	1	1		1	1	5
GAIL	1	1	1		1	1	5
IGL	1		1		1	1	4
Total	5	4	5	1	5	5	25

HEALTH

- To meet basic medical needs of people residing in remote rural areas and urban slums by taking medical facilities to their doorsteps. The Mobile Medical Vans offer free consultation and referrals from qualified doctors in the remote and backward villages and urban communities.
- Free health camps were conducted regularly only for the villagers
- Hospitals to provide free treatment to the destitute and offer subsidized treatment to others.
- Projects supporting free of cost heart surgeries to patients from poor socio-economic background, giving preference to children. Awareness and follow-up camps are also conducted in various cities and towns that helps in identifying the needy patients.
- Clinics to spread awareness of HIV/AIDS, STI treatment, and basic health facilities to ensure holistic health and well-being.
- Eye camps with free cataract surgery provision for rural communities and free Dental Camps for children.
- Focuses on encouraging Sanitation for all, in line with the Government's Clean India Drive and access to clean drinking water. Several initiatives related to constructing toilets and improving sanitation in rural areas as well as primary schools to achieve the goal of better and clean India. Initiative to provide clean and drinking water to students.
- Providing hygienic and nutritious food to under privileged children.

Classification of activities carried out by companies in the area of health

Name of Company	Mobile clinics	Medical Camps/clinics	Surgery free of cost	Providing hospitals	Sanitation initiatives	Total
HPCL	1	1	1	1	1	5
BPCL					1	1
IOCL	1	1	1	1	1	5
GAIL	1	1		1	1	4
IGL		1		1	1	3
Total	3	4	2	4	5	18

ENVIRONMENT

- Tree plantation in and around establishments and development of green belts/ecological parks. All refineries should developed green cover around their operations.
- Guidance from eminent Botanists in scientifically planning and development of greenbelts in and around refineries.
- Maintaining quality of Air.
- Printing of Stickers to identify CNG run vehicles during Clean Delhi restrictions by IGL.
- Remain conscious of sensitivities associated with natural habitats and ecosystems and therefore restrict activities to cause minimum damage to the surroundings.
- Try to mitigate the damage to the environment and reduce its footprint by - effectively ensuring zero discharge of harmful effluents, adopting recycling practices of rain water harvesting, water recharging and ground water reuse systems, increasing the green cover of the areas in proximity to the work centres through extensive soil treatment of correcting alkalinity and restoring the soil balance, afforestation and other biodiversity management activities.

Classification of activities carried out by companies in the area of Environment

Name of company	Rain water harvesting	Protection of water resources	Waste management	Development of green belt & eco park	Pollution control	Total
HPCL				1	1	2
BPCL	1	1			1	3
IOCL		1	1	1	1	4
GAIL	1	1	1	1	1	5
IGL					1	1
Total	2	3	2	3	5	15

COMMUNITY DEVELOPMENT

- Grant to BPL families in the rural areas for release of new LPG connections under MoP&NG LPG Scheme.
- Under Government of India's Swachh Bharat - Swachh Vidyalaya Abhiyaan - To engage in Swachh Bharat Abhiyaan activities across the country in various installations/locations and in the vicinity thereof. To ensure construction/ renovation of all toilets in allocated locations within the targeted timelines.
- Provide training on skills & competencies linked to industries.
- Introducing Sports Scholarship Scheme for promising young sports persons representing the State in team games and National ranking in others.
- Providing disaster resistant infrastructure in the villages to psychological support for dealing with the trauma of loss.

Classification of activities carried out by companies in the area of Community development

Name of company	LPG Connection	Skill Development	Infrastructure Development	Participation in Government Schemes	Promoting Sports activities	Total
HPCL	1	1	1	1	1	5
BPCL			1	1		2
IOCL	1	1	1	1	1	5
GAIL	1	1	1	1		4
IGL		1	1	1		3
Total	3	4	5	5	2	19

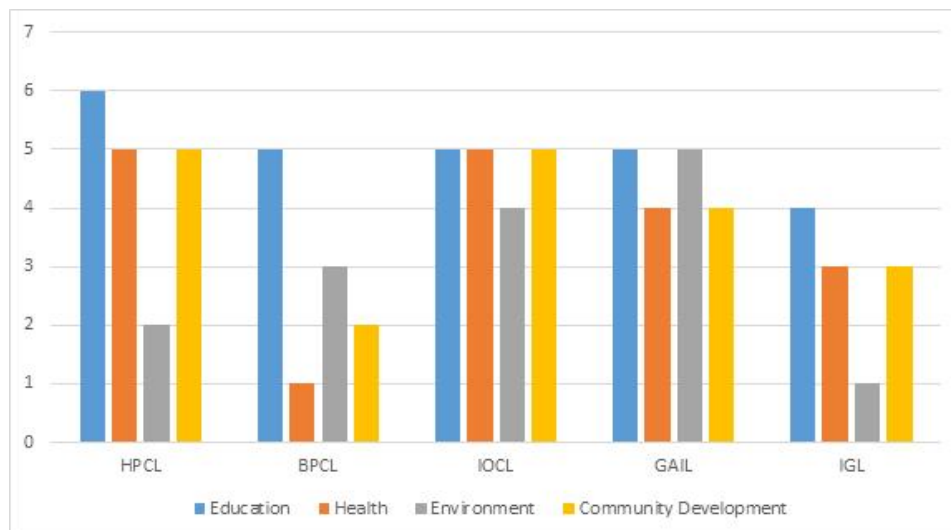
SUMMARY OF FINDINGS

The following table summarizes each company's activities under the four major areas and their total.

Name of company	Education	Health	Environment	Community Development	Total
HPCL	6	5	2	5	18
BPCL	5	1	3	2	11
IOCL	5	5	4	5	19
GAIL	5	4	5	4	18
IGL	4	3	1	3	11
Total	25	18	15	19	77

The above table shows that the five selected companies all together perform 77 CSR activities under different areas. Out of the 5 companies IOCL implements the maximum CSR activities followed by HPCL and GAIL then followed by

BPCL and IGL. HPCL tops in the area of Education, HPCL and IOCL in area of Health, GAIL in environment, and HPCL and IOCL in community development.



CONCLUSION

HPCL, as a responsible Corporate Citizen, has practiced the CSR model of “Creating Shared Values”, by reaching out to the stakeholders, community and society who are directly or indirectly involved in its business operations. It has identified four focus areas for its CSR Programs - Child Care & Education, Health Care, Skill Development and Community Development to make a difference to the underprivileged. HPCL’s CSR activities primarily focuses on identifying gaps in the existing system of the delivery to society and intervening meaningfully with them, so as to create a long-term, sustainable impact; rather than create parallel systems[10].

At Bharat Petroleum, believe in the social responsibility of business and that ‘people’ should be the real source of inspiration. Strive to achieve to make BPCL a ‘Great Place to Work’, equally commit to energise surrounding communities through Corporate Social Responsibility (CSR) initiatives. Through various sustainable interventions spread out over urban, semi-urban, rural and tribal India. HPCL is touching communities both in the vicinity of its business as well as in remote and far-flung areas of the country. In constant endeavour to maximize the positive impacts of activities and ensure that it reaches all stakeholders, undertake CSR activities largely in the 5 core thrust areas viz. Education, Water Conservation, Skill Development, Health & Hygiene and Community Development [11].

Indraprastha Gas Limited (IGL or Company) recognizes that its business activities have direct and indirect impact on the society. The Company strives to integrate its business values and operations in an ethical and transparent manner to demonstrate its commitment to sustainable development and to meet the interests of its stakeholders.

IGL has played a major role in reducing the pollution levels in the national capital. This contribution of the organization has been well acknowledged at many national and international fora. IGL is a socially responsible organization which undertakes a number of activities which contribute to society and justify its existence as an organization committed to public expectations.

For IGL, corporate social responsibility (CSR) is the responsibility of the organization that goes beyond its legal obligations and integrates social, environmental and ethical concerns into company’s business process. A responsible business is expected to not only take care of its stakeholders

but also to engage and contribute meaningfully towards improving the quality of life of the communities and environment in which it operates.

CSR is, therefore, closely linked with the practice of Sustainable Development. The Company is committed to continuously strive to achieve these objectives [12].

Findings of this paper indicates that CSR activities of the selected five companies are categorized in four major areas as Health, Education, Community development and Environment. It is found that all the companies giving importance to implement many activities in the area of education and the least preference is given to the areas concerning environment. It is suggested that companies can implement more activities in the area of environment where they can help in improving safe and healthy environment and to adopt more environmentally sustainable practices within and beyond the organisation’s practices.

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