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SOCIAL AND ENVIRONMENTAL REPORTING OF OIL AND GAS COMPANIES IN TANZANIA: COMPARATIVE STUDY WITH GRI GUIDELINES

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ABSTRACT
The recent discovery of oil and gas in Tanzania has attracted a number of subsidiary companies whose participation in social and environmental reporting has been questioned by stakeholders. This study aimed to determine the extent to which oil and gas companies have been reporting social and environmental issues in comparison to the Global Reporting Initiatives Guidelines. The online documentary review of annual reports and website of six companies were used and analysed using content analysis. The findings show that social aspects including health and education are disclosed more compared to economic and environmental issues. However, reported items reflect that the global reporting initiatives and the monetary contributions are scanty in comparison to the financial strength of the companies. The study recommends that companies should review their budgets to support communities and disclose their activities. The government as well should take the initiative to exhort companies to provide more information on their operations and submit the necessary reports.

***Key words**: environmental, gas, GRI, oil, reporting, social*

INTRODUCTION
Social and environmental reporting (SER) is defined as the process of communicating the social and environmental effects of organisations' economic actions to either a particular interest group or to society at large. As such, it involves extending the accountability of organisations (particularly companies) beyond the traditional role of providing a financial account to the owners of capital, in particular shareholders. Such an extension is predicated upon the assumption that companies do have wider responsibilities than simply to make money for their shareholders (Gray *et al.*, 1987:ix). The SER is an essential way to convey information to stakeholders on what the company does and helps to evaluate organisational and financial performance (Griseri & Seppala, 2010). Companies are compelled to report their social and environmental information in order to create customer loyalty, build public image and goodwill for the wellbeing and survival in the future (O'Donovan, 2002).

Generally, SER has evolved due to the exhortation of a number of stakeholders including, but not limited to, academics, practitioners and business enterprises, governments and non-government organisations (NGOs), United Nations (UN), and financial institutions (Rainey,

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2006; Griseri & Seppala, 2010). Its prominence grew in the 19th century in developed countries and in the 2000s in developing countries due to pressure from stakeholders who were concerned with bad company practices affecting them (Moura-Leite & Padgett, 2011). The involvement of oil and gas companies in SER activities was triggered by the desire to contribute and provide back to community members, customers, employees, government, NGOs and other stakeholders through philanthropy, economic, legal, ethical and environmental domains (Carroll, 1991; Freeman ., 2010). The oil and gas industry is one of the biggest contributors to economies and a pivot for promoting the energy sector in developing countries for the foreseeable future (Business Outlook, 2018). However, the oil and gas industry is particularly relevant to the discussion of SER because of the impact the industry has on the environment compared to other economic sectors for communities residing around workplace areas (Orubu *et al.*, 2004). Oil and gas companies are carrying out heavy operations involving disturbing the land mass, water bodies, plants and animals and thus threatening the wellbeing of future generations (Peck & Sinding, 2003).

The means of SER activities have been studied using annual reports, sustainability reports, web-reports, brochures, press releases, and online stand-alone reports by determining the effectiveness of the companies' disclosure of various activities without necessarily following any reporting guidelines (Jenkins & Yekovleva, 2006; Lock & Seele, 2015; O'Regan, 2016). However, the studies focusing on Tanzania and other developing countries have remained deficient (Dzansi & Marius, 2009). In Tanzania there have been few studies that have emerged and which only cover the company's involvement in social responsibility with local communities, human right and community activities disclosures in the mining sector (see, for example, Egels, 2005; Newenham-Kahindi, 2011; Emel *et al*., 2012; Lauwo & Otusanya, 2014). This study complements earlier researches by determining the SER issues of oil and gas companies operating in Tanzania in comparison to the Global Reporting Initiatives (GRI) guideline.

GRI started in 1997 in Boston, United States of America, by companies and organisations under the *Coalition for the Environmentally Responsible Economies (CERES)* (GRI, 2017). It is a long-term, multi-stakeholder, international process whose mission is to develop and disseminate applicable voluntary and sustainable reporting guidelines globally to be used by corporate entities, businesses, governments and NGOs in SER practices (GRI, 2002; Hedberg & Malmborg, 2003). As such, the GRI framework has been recognised and endorsed by multi-stakeholders, especially international organisations including, but not limited to, the European Union, Organisation of Economic Co-operation and Development, UN environment programme, UN Global Compact, and International Organisation for Standardisation ISO 2600 (GRI, 2017). Other organisations partnering and endorsing with GRI include the UN Conference on Trade and Development, Earth Charter Institute, World Economic Forum, government agencies, companies and NGOs of all sizes and sectors in the world (Ho & Taylor, 2007). To ensure that the guidelines are appropriate for the purposes they were intended for, stakeholders have freedom to recommend on their suitability, layout and contents (Hedberg & Malmborg, 2003).

The GRI framework has increasingly become the international benchmark for organisational transparency and accountability (Sahay, 2004). GRI helps businesses, governments and other stakeholders to understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being thereby enabling real action to create social, environmental and economic benefits for everyone (Willis, 2003). The GRI disclosure is credited with standardisation of SER practice and used consistently because they are the guidelines that are generally accepted in this discipline; they improve comparability and provide reliability to SER (Hedberg & Malmborg, 2003; Bhattacharyya, 2008). The KPMG survey in 2017 and GRI Annual Report in 2017 both indicate that more than 90% of the world's largest companies report SER and 75% of them continue to rely on the GRI framework because GRI has established consistency and usefulness in SER practices (KPMG, 2017, GRI, 2017). Similarly, recent studies show that 63% of the N100 (NASDAQ -100 index include the largest companies listed on the NASDAQ stock exchange) and the G250 (meaning the world's 250 largest companies by revenue based on the Fortune 500 ranking) are now using the GRI SER framework (KPMG, 2017). Thus, the GRI guidelines are a world known framework which is used widely and anywhere on the globe by different stakeholders in SER (KPMG, 2017).

The study addressing SER provides two important contributions towards literature in the oil and gas sector. First, it accomplishes the understanding of the effectiveness of companies responsible in addressing the slogan "planet, profit and people" through SER, for community survival and wellbeing (Blowfield & Murray, 2011; Aras & Crowther, 2012). Companies are urged to strive for profits along with caring for people and preserving the natural environment in a sustainable manner (Gray, 2006). Secondly, it complements the sparse literature, especially on the SER practices of oil and gas companies due to the fact that studies on SER practices are predominantly in the developed economies (see for example, Belal & Owen, 2007; Belal *et al.*, 2013). Evidence suggests that the social and environmental attributes in the oil and gas sector are still under-explored in terms of empirical evidence in developing countries (KPMG, 2015), and in particular those linked with comparing the company disclosure with GRI guidelines. Furthermore, the study complements the over-relied means of studying SER practices and disclosure mechanisms which have not been oriented towards adoption of formulated guidelines. Comparison of the SER in oil and gas companies with that of established GRI contributes to the body of knowledge and SER literature in general by providing new insights and understanding of SER practices in developing countries and Tanzania in particular.

The rest of the article is organised into following sections: background and rationale of the study, the research aim and objectives, literature review on SER in the oil and gas sector, and methodology and sampling respectively. Other sections contain data presentation, data collection and analysis, the findings of the study and finally, the conclusion and recommendation.

Background and rationale of the study

Currently, various big multinational enterprises (MNEs) have invested in Tanzania and are carrying out feasibility studies and exploration while others have already started drilling on a commercially viable scale (Anderson & Browne, 2011). Some companies have been in business under the supervision of the Tanzania Petroleum Development Corporation (TPDC) since 1973 and played a part in the discovery of natural gas reserves at Songo Songo Island in 1974 and at Mnazi Bay in 1982 (Ledesma, 2013). There has been new discovery and development since the 2008 and a number of MNEs investing in the country in oil and gas sector are on the rise. MNEs such as Statoil, British Gas (BG), ExxonMobil have recently discovered deposits of gas in addition to the already operating gas company of Songas Limited on the Songo Songo Island

(ALN, 2015). The Norway multinational - Statoil - discovered an estimate of 21 trillion cubic feet of gas while BG found 15 trillion cubic feet of gross gas resources (ALN, 2015). However, more gas deposits are found in the western part and on the shore of the Indian Ocean where other companies such as Swala Energy (Australia), PanAfrica Energy (a subsidiary of Orca Exploration Group), Petrobras (Brazil), Aminex (Anglo-Irish) are also undertaking extraction and exploration of the oil and gas resources and expected to convert into the liquefied natural gas (ICS, 2015).

Despite the number of MNEs being on the increase in Tanzania, the oil and gas companies have been criticised for operating while sidelining social and environmental issues arising from their operations such as the oil spill of Deep Water Horizon (Gulf of Mexico oil spill) in 2010 and the Indian Bhopal gas disaster in 1984 (Dhara *et al*., 2002; Smith *et al*., 2011; Safford, *et al*., 2012) thus necessitating close monitoring of high SER inevitable to inform the stakeholders (Bell & Russell, 2002). The SER of oil and gas companies aim at protecting the planet earth, which is a home for human beings, fishing ground, forests, grazing land, crop land (ecological footprint) among others (Gray, 2006).

Undertaking a study on SER regarding oil and gas companies in the context of Tanzania is beneficial. While the country is experiencing continuous discovery of oil and gas by the big MNEs, SER practices would provide assurance to the stakeholders that the companies will comply with the social and environmental concerns during their operations. Using the GRI framework in SER by oil and gas companies, ensures transparent disclosure as well as adherence to accountability practices, securing legitimacy to operate and gaining competitive advantage (Bhattacharyya, 2008; KPMG, 2017). Evidence suggests that oil and gas companies which have adopted SER practices have ended up with legitimacy gain and goodwill building with communities surrounding them – a condition necessary for prosperity and growth (Frynas, 2005). According to KPMG (2017) SER practices inspire companies to correspond with identification and management of risks, and allow the companies to grasp new business opportunities. Thus, there is likelihood of other companies in other sectors in Tanzania mimicking SER practices of oil and gas companies and operating in harmonious relations with stakeholders (Spence, 2007). Even the large global companies operating in developed countries have become champions in SER practices which are on the increase and which might be adopted in a wider context by other companies (KPMG, 2017).

Failure by MNEs in the oil and gas sector to participate SER practices may lead to government intervention whereby through listening to the community concerns can impose significant legal requirements and regulations including taxation, licensing requirements and other forms of restrictions imposed on business activities (Wilmshurst & Frost, 2000). The imposition of these restrictions may significantly affect the scale of operations as well as the financial position of the companies (Rahaman *et al*., 2004).

Similarly, SER took precedence following the World Summit in Johannesburg, in 2002, which urged governments to ensure development was sustainable and thus report upon the practices (Hopkins & Cowe, 2003). Despite the call by stakeholders to hold companies responsible for SER activities, there is still some inconsistency with the contents to be reported provided the reporting is not mandatory (Visser *et al*., 2010). Companies do report out of their own initiatives with the intention of pleasing their stakeholders as well as obtaining legitimacy and a licence to operate (Elijido-Ten, 2011; Deegan, 2014). The study of this nature is thus important to establish the reporting contents of oil and gas companies and whether or not they follow the guidelines of GRI.

SER issues have always depended on financial reporting through annual reports, and new forms of reporting of standalone website reports and press releases have started to be used (Stittle, 2003). The annual report is one of the major means of conveying financial performance information for different stakeholders because it is credible (Rubin, 1983). Reporting of social and environmental issues is general in nature and industry specific guidelines are still missing in the oil and gas and other sectors because such reporting is still voluntary (Day & Woodward, 2009). Reliance is still on individual company initiatives and reporting through the use of standalone means such as websites, press releases and stand-alone reports (Momin & Parker, 2013). Due to stakeholders' challenges against companies' failure to recognise the release of social and environmental practices, efforts have been put in place to develop guidelines such as GRI to guide the reporting of companies including those in oil and gas, although on a voluntary level (Brown *et al*., 2009).

In this context, the overall aim of this research was to determine the extent to which the oil and gas companies in Tanzania have been reporting their social and environmental issues in accordance with the GRI guidelines. To achieve this, company annual reports and websites reporting mechanisms were used and compared with the GRI guidelines. Therefore, the objectives of this study were general and specific in nature. Generally, the objective of the study was geared towards providing an understanding of the SER of oil and gas companies and determining if the practices reflect the GRI reporting guidelines. Specifically, the study determined the kinds (and amounts in Tanzania Shillings) of social and environmental activities (economic, social and environmental) disclosed by oil and gas companies using annual and website reports. Also, the study determined whether or not the social and environmental reporting of oil and gas companies follows the GRI reporting guidelines.

LITERATURE ON SER PRACTICES FOR OIL AND GAS COMPANIES

SER reporting has not been mandated and thus it is being practiced on a voluntary basis without formalised content (Deegan, 2002). Generally, SER has implication on the company's strategies and programmes because a company that is indulging in oil and gas activities is expected at least to have better perceptions of stakeholders and manage social and environmental legitimacy (Esrock & Leichty, 1998; Aerts & Cormier, 2009). The main benefits oil and gas companies obtained through SER include building their corporate identity and image (van Riel, 1995) and hence reputation that ultimately gives them competitive advantage over others (Hooghiemstra, 2000; Visser *et al*., 2010; Elijido-Ten, 2011; Aras & Crowther, 2012). Companies which do not participate in SER have had their products boycotted by their customers and have faced legal action from the government, NGOs and community members in which they operate (Frumkin & Galaskiewcz, 2004).

Companies employ different forms of reporting for their SER activities. The number of these reports started to rise in 1993 in the developed countries and spread slowly to other developing contexts (Griseri & Seppala, 2010). As mentioned earlier, company's activities can be reported using annual reports, web reporting, stand alone reports, press releases, and newsletters (Aras & Crowther, 2012; Aerts & Cormier, 2009). The annual report is primarily a major public relations document used to display company information to the stakeholders and the public in general (O'Donovan, 2002). The company websites enable uniformity in representing complete official information and unchangeable policies and procedures; similarly, companies use press releases to disclose selected SER practices (Chapple & Moon, 2005). Newsletters are also used to report company SER practices through printed and bound documents in the form of small booklets to be used by stakeholders in various circumstances (Unerman, 2000).

SER has been credited as an effective way of communicating social and environmental issues to the wider community (Griseli & Sepapala, 2010). Countries are taking initiatives to encourage companies report and communicate their practices to the wider community to ensure social and environmental issues are protected. For instance, countries of France, Denmark, Netherlands and Hong Kong require that all companies listed under their respective stock exchange markets should be legally bound to disclose social and environmental information (Griseri & Seppala, 2010). Canada and the United Kingdom (UK) have adopted voluntary disclosure and require companies to include this information within their annual reports, while Japan has adopted the mandatory disclosure that should be verified by an external auditor (Griseri & Seppala, 2010). In the UK, efforts to adopt the voluntary disclosure started in the 1995s (Bitchta, 2003). SER is thus guided by the GRI which is recognised and accepted internationally (GRI, 2002; Skouloudis *et al*., 2009; Prado-Lorenzo *et al*., 2009).

GRI contains key issues that companies, especially those in the oil and gas, should pay attention to; these include vision and strategy of the company profile, governance structure and management system, GRI content index and performance indicators of socio-economic and environmental issues (GRI, 2002). This study used the GRI content index of oil and gas companies to determine the SER. However, other companies don't follow the GRI format or components; instead they communicate using their accounting reporting systems. Since 2000, GRI introduced reporting guidelines on the collection, compilation and presenting on economic, social and environmental issues of the companies' activities. GRI so far has established the contents that a company should include, e.g. materiality, stakeholder inclusiveness, sustainability context and completeness (Griseri & Seppala, 2010). Some companies have based their reports on these guidelines while others still rely on financial statements as alternative statements of a qualitative nature.

According to IPIECA (2015), SER reports by oil and gas companies usually cover the achievement of the companies including climate change risks posed and their controls, managing risks of accidents, the local impacts and their benefits, and their reporting processes and procedures. Similarly, IPIECA (2015) requires that reporting criteria for SER of oil and gas companies focuses on relevant, transparent, consistent, complete and accurate information to all stakeholders (primary and secondary) as impacted upon by their operations. Before adopting GRI guidelines, companies had been practicing SER since the 1990s (Herzig & Schaltegger, 2006). In order to determine the reporting criteria KPMG (2015) includes the following components: stakeholder engagement, materiality, risk opportunity and strategy, targets and indicators, transparency and balance, suppliers and chain value and corporate responsibility governance.

Similarly, other companies in oil and gas use the traditional reporting style of their reports. Whether or not companies use GRI or the traditional conventional system using the first section of the annual reports, to provide such information is a commendable practice (O'Regan, 2016). Oil and gas companies have taken steps in dealing with reporting since the same was discussed at the United Nations Conferences of Rio and Johannesburg in 1992 and 2002 respectively (Guenther *et al*., 2006). Although on a rising scale, studies on SER by companies from oil and gas are still limited. KPMG (2015) surveyed the SER of oil and gas companies from G250 (world's largest companies by revenue in accordance with Fortune 500 for listing in 2014) and N100 (biggest companies based on reported revenues from 45 countries). The findings indicated that oil and gas companies participated in SER activities by 97% for G250 and 76% for N100.

A study by Kabir and Akinnusi (2012) found out that in Swaziland, SER disclosed in the annual reports was mainly on environmental issues, human resources and community involvement. It was discovered that companies disclosed such information because they wanted to satisfy shareholders, show that non-financial information is important to stakeholders, and honour requests from government to do so. Some of those who did not report said it was because of lack of legal requirements, lack of knowledge on how and what to disclose, stakeholders' reluctance to demand such practice and companies thinking that they were primarily obliged to strive for economic success and not social concerns.

Another study by Momin and Parker (2013) on SER in Bangladesh found that corporate magazines were used to disclose information on employees' training and development, community involvement, environmental conservation and product-related issues. As to why companies disclosed such information or not, the findings indicated that there was lack of formal reporting regulation (not mandatory), low level of implementation of law and no pressure to do so because stakeholders were not interested. In Malaysia, Lu and Castka (2009) found that the major means of communication employed by the companies were websites, followed by other means such as internal newsletters, posters, seminars and workshop.

METHODOLOGY

Multi-case design

The study was undertaken using a multi-case design (Thomas, 2016). A multi-case design is one in which more than one case is chosen for a study (Yin, 2003). An individual organisation (company) of sampled oil and gas companies was used as a case and the analysis and reporting of the findings were based on these individual cases (Yang, 2010). The multi-case study approach is relevant in using documents such as those related to annual reports and websites (Corbetta, 2003). Similarly, case studies provide a rich and wide picture on the knowledge and understanding of the phenomenon under investigation (Easterby-Smith *et al*., 2012; Fawcett & Pockett, 2015). In general, case studies have widely been used in SER by oil and gas companies, especially the one conducted in Ecuador by Chevron Company (Buccinaa *et al*., 2013). Similarly, Kolk (2008) used selected big companies from Fortune Global 250 companies (including oil and gas companies) to study the nature and extent of SER practices in multinational companies. Brown *et al*. (2009) used a case study approach to study how organisations could use information reporting by adopting the GRI reporting guidelines.

Sampling

This study applied a purposive sampling technique which means the selection of a case with a purpose (Matthews & Ross, 2010). The number of MNEs in oil and gas in Tanzania have risen up to 17 although some have not successfully accomplished exploration and thus drilling has not yet started (TPDC, 2014). Nevertheless, others have been in the business already, especially the gas from Songo Songo Island. The researcher's choice of oil and gas companies is based on the fact they have the required features to illustrate the phenomenon (Silverman, 2014). The oil and gas companies are among the world top companies with the potential to undertake SER issues to justify their existence to stakeholders. This type of sampling allows the researcher to select the cases in the manner in which he is interested (Matthews & Ross, 2010). Six out of seventeen oil and gas companies operating in Tanzania were selected (see Table 1). The guiding criterion for the selection was availability of website SER. The oil and gas sector in Tanzania is still developing and most of the companies are still under exploratory investigation and the actual takeover is expected to be latest by 2025 (TPDC, 2014).

Table 1: Sample of studied companies in Tanzania

S/N	**Companies in Tanzania**	**Sampled companies**	**Reason(s) for sampling**
1	Pan African Energy	Pan African Energy	Availability of website SER report
2	Songas Limited	Songas Limited	Availability of website SER report
3	Maurel and Prom	Not Sampled	No website on SER
4	Ndovu/Aminex	Not sampled	No website on SER
5	Petrodel	Not sampled	No website on SER
6	Afren Tanzania	Not sampled	No website on SER
7	BG International	BG International	Availability of website SER report
8	Statoil/Exxon Mobile	Statoil/Exxon Mobile	Availability of website SER report
9	Petrobras	Not sampled	No website on SER
10	Dominion	Not sampled	No website on SER
11	Ophir East Africa Limited	Ophir East Africa Limited	Availability of website SER report
12	Beach Petroleum	Not sampled	No website on SER
13	Dodsal	Not sampled	No website on SER
14	Heritage Rukwa (TZ) Ltd.	Not sampled	No website on SER
15	Swala Energy	Swala Energy	Availability of website SER report
16	Motherland Homes	Not sampled	No website on SER
17	Open Acreage	Not sampled	No website on SER

Source: Adopted from TPDC (2014)

Data source, collection and analysis methods

The data for this study was SER for 2016 as categorically stated in the GRI in comparison to SER practices stated in the annual reports and/or website reports of oil and gas companies. Specifically, data related but not limited to society concerns, involvement in human rights, labour rights and proper work, caring consumers and product quality, ethical, legal responsibility and environmental sustainability was of interest (Reverte, 2009). Lists detailing the GRI checklist and SER for oil and gas companies established from the annual report and/or website reports were drawn and compared. The GRI checklist was preferred for this study because it is one of the major accepted guidelines which has significant prominence (Dumay *et al*., 2010). Kolk and Perego (2010) also used checklist data of selected companies from Fortune Global 250 companies to study the status of SER. Similarly, Wills (2003) employed data from GRI guidelines to determine the kinds of investment related to social issues.

The document review of online data was a method used to collect data in this research. According to Matthews and Ross (2010:277) documents mean “written records about people and things that are generated through the process of living”. Documents include books, annual reports, website information, journals, official documents, consultant reports, newspapers and magazines (Rubin, 1983). The researcher investigated the documents available online of both listed and unlisted companies. Five companies were unlisted while one company was listed on the Dar es Salaam stock exchange market. Documentary review is used in case studies with the intention of providing the richness and breadth of information (Flick, 2014). Studies such as that of Brown *et al*. (2009) used documentary review in studying how companies can apply the GRI guidelines in reporting their organisational performance. According to Wills (2003), use of document review is a mechanism to replace the traditional methods of interviews, questionnaires and other means of reporting to understand the SER aspects of companies.

ANALYSIS AND INTERPRETATION OF FINDINGS

Analysis of the findings

The study used content analysis of information obtained online. Content analysis is a method used to determine the patterns and the contents of documents (Hybels, 1995). Content analysis used one annual report and web-report to gather information and was codified in qualitative and quantitative forms (Guthrie & Abeysekera, 2006). Content analysis is most appropriate as it gives a systematic coding and classification of information (Hackston & Milne, 1996). Several studies have also used content analysis on documents such as annual reports to determine the extent of SER (Guthrie & Parker, 1990). The study conducted in Ecuador applied the same procedures by analysing online financial statements of Chevron Oil and Gas Company to determine the nature and extent of social and environmental disclosures (Buccinaa *et al*., 2013). Guthrie and Abeysekera (2006) used content analysis to determine the new issues ensuing in the SER of companies’ annual reports available online. Vourvachis and Woodward (2015) used content analysis of online information and literature review to understand the trends and the challenges of SER.

All the two documents were obtained online and were recognised as official documents (Rubin, 1983). The annual and website reports were used to determine the contents and capture information of SER. These reports of oil and gas companies containing SER information were downloaded, saved and the contents read and recorded. The SER information was copied and included in the respective column of the table containing GRI information on SER and then compared. A tick or cross was cast against each item disclosed in the annual and website reports to indicate correspondence with GRI SER guidelines. The analysed data was taken and included in the findings. The information included herein only depicts the true information from the GRI guidelines and annual website reports of the sample. The researcher believed that taking information as it appeared from the online documents such as annual and website reports implied that it was ready for use by the public.

However, the study was limited in data due to the unavailability of some of the annual reports online and websites depicting the SER of sampled companies in the oil and gas sector. Due to this fact, the findings can be complimented by addressing other companies in the extractive sector believed to be socially and environmentally sensitive especially mining, manufacturing and communication, among others (Bell & Russell, 2002). For example, mining multinationals are financially very strong and are considered to operate by sidelining the regulations in developing countries; hence, determining the nature and extent of their SER would provide interesting findings (Hilson & Haselip, 2004).

DISCUSSION

The findings on the SER of oil and gas companies in comparison to GRI guidelines are indicated in the Table 2 and then discussed in the sections following the table.

Table 2: GRI reporting components compared to oil and gas companies SER

COMPANY GRI guidelines	**Economic** (Economic performance, market availability, indirect economic impacts, procurement practices)	**Social** (labour practices and decent work, human rights, society, product responsibility)	**Environmental** *(energy, water, biodiversity, emissions, effluents of waste, products and services, compliance, transport, supplier environmental assessments, environmental grievance mechanisms*)	**Others** education, health	**Amounts Spent** for Social and environmental activities if any
SWALA ENERGY (SER)	Nil	Nil	Nil	Sponsors students in 1st degree at UDSM since 2012 has contributed $2,000,000 funding to TPDC staff in UK universities	US $2,000,000
SONGAS SER	Nil	Livelihoods improvements	Fresh water supplies	Health	US $350m Annually
		Fair compensation	Dispensary building	Education	Nil

		to land owners (human right)	(Health)		
			Secondary school scholarship to island's top students		Nil
			Conservation of environment		
PAN AFRICA ENERGY SER	Nil	Community development work (with 2 permanent employees work in development activities)	Nil	Health-children clinic (train on maternal health care, HIV awareness, nutrition and vaccination. Volunteerism (train standard 4 and 6 children on the prevention of HIV/AIDS and dangers of drug and alcohol abuse	Nil
				Education (sponsored 3 teachers to attend courses and 10 students to attend courses in Dar es Salaam Educational materials and equipment, Setting up a new secondary school in Songo Songo Computer, training, English language, and entrepreneurship skills to young adults	Nil
EXXONMOBBIL SER		Avoiding and mitigating effects on people and environment	Avoiding and mitigating effects on environment	Anti-malaria programme	US$500,000
	Distribution of manual irrigation pumps			Seed Global health	US$750,000
		Global Women in Management since 2011		Global health corps	US$150,000
		Distribution of solar lanterns for lighting in rural areas (society)	Grassroots soccer in Dar and Iringa to improve lives and health in Tanzania		Nil

OPHIR ENERGY SER	Nil	Nil	Water storage tank	Development of Lilungu Primary School buildings (classrooms and toilet blocks) Provided 240 wooden desks Football pitch and netball court, Partnership between Lilungu Primary School teachers with North Devon in U.K. whereby British teachers are working with Tanzanian teachers to develop standards and styles of teaching	Nil
BG Tanzania SER	Nil	Nil	Environmental	Health care (complement lack of trained workers and medical supplies)-pre-hospital and ambulance care, two rooms for resuscitation care, capacity building, snake bites and trauma management Internet connection to dispensary	$280,000 in supporting the government improve health condition
Tally with SER of GRI [√]/Does not tally (X)		√	√	√	

Source: GRI, 2016

Essentially, GRI guidelines regarding SER are broader and expanded into four categories: labour practice, human rights, social apect and product responsibility. These are elaborated in the following sections.

i) The labour practice and decent work contains issues related to employment, labour/management relationship, occupation health and safety, training and education, diversity and equal opportunity, equal remuneration for men and women, supplier assessment of labour practices and labour practices and grievance management.

ii) The human rights practice guides on the issues related to investments, non-discrimination, freedom of association and collective bargaining, child labour, forced or compulsory labour, security practices, indigenous rights, assessment, supplier human rights assessment, human rights grievance mechanisms.
iii) The social aspect of the GRI is directed to local communities, anti-corruption, public policy, anti-competitive behaviour, compliance, supplier assessment of impacts on society, grievance mechanisms for impacts on society.
iv) Product responsibility concerns customer health and safety, product and safety labelling, marketing communications, customer privacy and compliance (GRI, 2016).

SER includes those activities available on the GRI guidelines. Despite the fact that SER for oil and gas companies was not elaborate in the annual report and website reports, the companies somehow practiced and reported social and environmental issues in accordance with GRI. However, online search could not find any company detailing the reporting mechanisms other than little information available, which, of course has been used to come up with the findings. The GRI guidelines categorise SER disclosure guidelines in three main items: economic, social and environmental activities. As SER is still contested and practiced on a voluntary basis, companies in the oil and gas sector concentrate on certain items that suit their sector as well as stakeholders. Despite this, the oil and gas companies' SER concentration is on all three items of the GRI guidelines. The three activities of SER in which oil and gas companies participate provide an exact replica of what Carroll (1979) pointed out as the core SER activities of companies. The GRI categories of SER disclosure guidelines are elaborated in the following sections.

Economic empowerment

According to the World Bank (2001) empowerment means increasing the asset base and capacities of poor and underprivileged people to take part, make negotiations and persuade and control and hold responsibility in the organisation working within their areas. Empowerment can also mean "a process whereby women are able to organise themselves to increase their own self-reliance, to assert their independent right to make choices and to control resources which will assist in challenging and eliminating their own subordination" (Kanbur *et al.,* 2000:12). Economic responsibility of companies is needed to uplift women and other vulnerable groups from worse to better economic status through access of economic and financial resources (Rolands, 1997). Economic empowerment can also be achieved through involvement of social income generating activities and the benefits extend to improving individual situations within a society or family (Basargekar, 2009). Being economically responsible is all about a company's operations to improve earning capacity, increase profit, compete among the rival companies and operate efficiently (Carroll, 1991). Similarly, communities can be economically empowered by companies through programmes aimed to create and develop their entrepreneurial skills, training and education (Khan *et al*., 2009).

The findings indicate that the economic aspect of SER was least disclosed by oil and gas companies. Only one company reported the economic aspect regarding manual irrigation pumps to dwellers in areas around the company's operations (Exxon Mobil, 2016). It implies that oil and gas companies have not done much regarding the economic aspect to help the surrounding communities relieve themselves from poverty and shortage of important amenities. The manual irrigation pumps have been supplied to disadvantaged farmers since 2014 in Tanzania. This finding is consistent with the study conducted in Monsanto India, where a United States based transnational Biotechnology, Agrichemical and Seed Company provided packages of agricultural extension support to small farmers in developing countries in which it operated (Glover, 2007). Despite paying inadequate attention to the economic aspect, it is the top most priority aspect to the surrounding community (Janata & Crowther, 2007). Ite (2007) studied Shell's contribution to sustainable community development in Nigeria and found that the oil and gas company was really interested in project delivery in the main theme of economic development and empowerment in health and human development on a sustainable basis involving three stakeholders of government, NGOs and the company. Ansari *et al.* (2012) studied the role of social capital in capability development and community empowerment of the bottom of the pyramid and argued that a business company initiative directed to improve the wellbeing of the people at the bottom of the pyramid has to promote capability transfer and retention through enhancement of social capital of a community and other resource networks and by retaining the social capital within the society.

Janata and Crowther (2007) studied SER and the empowerment for women in India and found that essentially women were empowered economically through various programmes aiming at removing them from abject poverty to better living standards. Such programmes included provision of education in various economic and self-empowerment activities, capacity building and skills development, inclusions in the development programmes and giving them autonomy to operate business. This is consistent with Tang and Li (2009) who conducted a study in China and found that companies were involved in helping the underprivileged families by offering scholarship to educate them in the rural areas.

Ansari *et al*. (2012) studied the role of social capital in capability development and community empowerment of the bottom of the pyramid and argued that a business company initiative directed to improve the wellbeing of the people at the bottom of the pyramid has to promote capability transfer and retention through enhancement of social capital of a community and other resource networks and by retaining the social capital within the society. Wallace (1999) examined the role of social purpose enterprises in facilitating community economic development and the findings indicate that provision of an avenue for expansion of enterprises whose objective is to increase profits is determined by the socio-political settings and the economic links available between key actors of government and market enterprises. Similar findings consistent with the current study are indicated by prior studies. Basargekar (2009) examined economic empowerment programmes to community members through microfinance to community members in India and found that microfinance programmes run under SER have resulted in a significant increase in the so-called weaker individuals in the society. Furthermore, Basargekar (2009) found that as the number of years increases, the economic empowerment of the community members has continued to rise. This is one of the best indicators of economic sustainability for the residents benefiting from these programmes. A study by Srivastava *et al*. (2012) provided findings which suggested that the SER programmes undertaken by Tata Company were oriented towards empowering communities surrounding the areas of operation through economic activities aimed at decreasing poverty.

Social activities

Companies in oil and gas are considered visible to its stakeholders to the extent that whatever action is impacting the community around is noticed within a short frame of time; as such, community involvement and charitable contributions are essential to counter the bad image (Clarke & Gibson-Sweet, 1999). Companies are expected to operate in an ethical manner and support communities living around and who are affected by the oil and gas operations. Oil and gas companies in Tanzania seem to disclose more information on social issues including improvement of livelihoods, fair competition to land owners (human rights), community development work, involving women in the global women initiatives since 2011 and distribution of solar lanterns used for lighting in rural areas. Songas Tanzania Limited provides conservation and livelihood improvement through programmes aimed to provide relief and better life to the residents of Songo Songo Island and those communities living along the way leave. The company, in collaboration with the Government of Tanzania, provided fair compensation to landowners when the gas pipelines crossed residents' farmlands on its way to Dar es Salaam. Panafrica Energy has stationed two permanent members of its staff on the island of Songo Songo who is responsible exclusively for community development work. Similarly, Exxon Mobil reports on its website that it has since 2011 sponsored women in workshops and strengthened their leadership, management and technical skills needed for working in the civil society or non-profit making organisations (NGOs). Exxon Mobil also participated in free distribution of solar lanterns for lighting in rural areas in which the company operates and thus helped to light their homes where electricity supply is not available. Despite the fact that companies participated and reported on different social aspects although a low scale basis, this is still a relief to recipient communities. According to Carroll (1991) society needs companies to operate in the moral and accepted ways pursuant to the interest of stakeholders, especially those residing around the companies' areas of operations because they are the first to be affected by any harmful operations. Participation in SER leads to gaining legitimacy and reputation building from stakeholders (Clarke & Gibson-Sweet, 1999).

The finding replicates studies conducted in developing countries in Bangladesh, Swaziland, Malaysia and China. In Bangladesh, social reporting was given priority in comparison to other aspects of SER (Khan *et al*., 2009); while in Swaziland, companies reported SER in the annual report on human resources and community involvement (Kabir & Akinnusi (2012). In Malaysia, Lu and Castka (2009) and in China Tang and Li (2009) also found companies involved in supporting underprivileged students in the rural areas by sponsoring them in education.

Environmental activities

Environmental reporting is about those activities intended to safeguard the environment (plants, animals, water bodies) for the wellbeing of future generations (Peck & Sinding, 2003). Oil and gas companies reported environmental practices on their websites and annual reports. Songas Ltd. reported on the conservation of the environment and improvement of livelihoods by providing fresh water supplies to communities around its operations. Exxon Mobil reported on the involvement in activities aiming at mitigating effects on the environment. Exxon Mobil particularly, is interested with minimising socio-economic and environmental impact on the people by considering the appropriate technical and economic factors during gas production. Ophir Energy plants trees around Lilungu Primary School area.

As mentioned earlier, companies recognise the need to protect the environment for the benefit of not only the current population but also for future generations (Collins, 2012). According to Zondorak (1991) companies in oil and gas venture into SER to avoid legal suits which always end up in heavy financial liability due to governments enacting laws related to compliance with the environment. Oil and gas companies in Tanzania are not interested on the environmental aspect of reporting. Despite the fact that it does not disclose a lot on environmental issues, it is still the requirements of SER that every company should operate in the selected items and which it considers important and have no adverse impact to stakeholders if left unresolved (Cramer, *et al*., 2004). Clarke and Gibson-Sweet (1999) studied the legitimacy and reputation of UK 100 biggest companies including oil and gas, and they found that oil and gas companies participated to a large extent in disclosing environmental issues (more than 87.5%). Moreover, Jenkins and Yakovlev (2006) found that the environmental aspect was one the highly ranked preferences of companies on their annual report and website (stand alone reports). In Bangladesh companies disclosed environmental conservation strategies in their annual reports as part of their SER (Momin & Parker, 2013). Similarly, Kabir and Akinnusi (2012) found that companies in Swaziland disclosed environmental issues to a large extent. Therefore, companies realise the need of managing companies' operations that do not damage the environment as a means to increase profits and long-term success by avoiding conflicts and fines resulting from lawsuits (Collins, 2012). Srivastava *et al*. (2012), in India, found that the company (Tata) under the owners' influence was interested, among other activities, in practising and disclosing the social and environmental protection programmes to prevent future damage to the wellbeing of the world.

Other aspects of SER

Other aspects of SER found on the websites and annual reports of the sample indicated further preference of oil and gas companies' reporting. All companies identified health and education to be above the average of the social and environmental category. However, these (health and education) can be grouped under social reporting, but the categorisation of GRI did not explicitly indicate these to be social issues. This study placed health and education practices under 'other categories'; nevertheless, the most important thing is the reporting of the practices. BG Tanzania disclosed health activities on its website; the health services provided included prevention of malaria, which is a constant threat to children under the age of five. The company has constructed a dispensary and furnished it with facilities and equipment. Similarly an ambulance has been provided by the company and two emergency rooms have been equipped for resuscitation and capacity building to manage medical emergencies, trauma and snake bites to the local communities.

Songas Ltd. reports health and education practices on its website. Songas constructed a dispensary, and a jetty for the islanders' use for supporting health services. On education, Songas provides secondary school scholarships to several island students. Exxon Mobil's health programmes reported on anti-malaria initiatives where it sponsors an annual meeting of researchers, ministry staff, and health authorities to improve their communication and advocacy skills. It also undertakes partnerships with the United States and Tanzania health professionals to improve the management of global health. For education, Exxon Mobil has sponsored four Tanzanian women who have trained in Global Women in leadership, management and technical skills for women working with civil society organisations (CSOs) and NGOs. Furthermore, Ophir Energy carries out renovation of existing classrooms and office buildings and builds more classes, toilets, and provides desks at Lilungu Primary School. It has further constructed a football pitch and a netball pitch as well as supported the school with operating costs. Ophir Energy has also facilitated the establishment of partnership between schools in North Devon in the UK with Lilungu and works together on standards and styles of teaching at Lilungu. Panafrica Energy is involved in education through provision of ongoing assistance and education materials to the community school on Songo Songo Island. It has upgraded local elementary school facilities, and provided educational materials and equipment. It has also helped in setting a new secondary school on the Songo Songo Island. PanAfrica Energy has also sponsored higher education for teachers in the City of Dar es Salaam since 2011.

Finally, the PanAfrica energy's staff dedicate some of their time to assist with children's clinic where they provide community training in maternal health care, HIV awareness, nutrition and vaccination and prevention of HIV/AIDS and the dangers of drug and alcohol abuse. Swala Energy also participates in education services and includes the feedback in its annual report. Swala Energy has so far sponsored ten students through their first degree at the University of Dar es Salaam. Since 2012 it has contributed $2,000,000 to the Tanzania Petroleum Development Corporation (TPDC) training and development through the operation of the licence agreements and funding the development of TPDC staff at a number of universities in the UK. The findings are consistent with prior studies in various contexts. As mentioned earlier, Ite (2007) studied Shell's contribution to sustainable community development in Nigeria and found that the oil and gas company was really interested in project delivery in the main theme of economic development and empowerment in health and education involving three stakeholders of government, NGOs and the company. Janata and Crowther (2007) studied CSR and the empowerment for women in India and found that essentially women were empowered economically through various programmes aiming at removing them from abject poverty to better living standards. Such programmes included provision of education in various economic and self-empowerment activities, capacity building and skills development, inclusion in development programmes and giving them autonomy to operate businesses. This is consistent with findings by Tang and Li (2009) who conducted a study in China and found that companies were involved in helping underprivileged families by offering scholarship for education in the rural areas.

Regarding the detail of disclosure in the annual report or websites, the findings indicate that, on average, companies report on the monetary figures. The total sum reported for the programme since 2011 amounts to $500, $750, $150 (Exxon Mobil, 2016). BG Tanzania has so far contributed $280,000 in supporting the Government of Tanzania to improve the health sector. Of all participants, Songas Ltd. has so far been contributing a total of US $350m per year in education, health, environment, social and economic sectors. All the same, many companies have been blamed for contributing less than expected to the communities surrounding their operations. Stakeholders in developing countries have been unhappy with this tendency and this has normally ended up with conflicts between governments, communities and oil and gas companies. Some of these conflicts have resulted to loss of life and property (Holterman, 2014; Bebbington & Bury, 2009; Hilson, 2012).

Moreover, other companies like Ophir Energy and PanAfrica Energy did not include the USD amount or the equivalent in Tanzanian shillings despite having SER. Information regarding these companies was collected and used without any accompanying figures. Most companies have reported social and environmental practices in this manner and as long as SER is not mandatory they are at liberty to do so. This is consistent with findings by Perez-Batres *et al.* (2012) who found that SER of different corporations react differently to different sets of stakeholder pressures and that when the pressure is intense reporting in monetary figures is effected while symbolic reporting is done for stakeholders who are exerting less pressure. The trigger for this behaviour is founded on the fact that SER is voluntary (Marquis & Qian, 2013), and the context of Tanzania's pressure groups cannot enforce companies which are not listed to comply with disclosing monetary figures in their websites.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that SER has been practiced by oil and gas companies using their annual reports and websites on a small scale. Similarly, SER of oil and gas companies in Tanzania does not tally with that of GRI guidelines – the information disclosed is not sufficient, and it is mostly in narrative form without accompanying monetary values. As a result, community members who are the beneficiaries end up receiving meagre contributions instead of the expected high impact and far-reaching project outcomes. However, the oil and gas sector is still developing and so companies have not yet taken steps to venture into extensive and effective social and environmental reporting.

The study would like to put forward some recommendations for the improvement of SER in oil and gas. First, this research used purely the documentary method of data collection. It is recommended that future research should use semi-structured interviews (SSIs) to ask questions from company managers and learn from their perceptions regarding SER in their companies. This could bring out other perspectives which cannot be brought out by the use a documentary method. Similarly, SSIs can also be combined with the documentary approach to obtain richness and depth of information. Future studies could also use the quantitative approach such as survey designs and use of questionnaires or online data to study the SER in the same or other contexts. Furthermore, studies could be directed to other extractive sectors whose operations are socially and environmentally sensitive such as manufacturing and mining companies. This could be done on a single or comparative sector basis to find out which sector has particularly done better in terms of SER in accordance to GRI guidelines.

Secondly, oil and gas company managers need to be stakeholder-sensitive. Oil and gas companies are urged to take further steps in orienting SER as the core business activity so as to balance between company's gains and effects on stakeholders that are caused by their operations. Doing that would enable harmonious relationship and thus earn them legitimacy, brand name and citizenship qualities, which are cornerstones for survival and longevity.

Thirdly, the Government of Tanzania in which oil and gas multinationals operate should ensure that heavy extractive companies like these are socially and environmentally sensitive. The government should be able to establish laws and regulations so that these companies operate in total compliance with the needs of society and environmental protection. Well-protected societies and environment are determinants of the wellbeing of future generations. This balance is necessary because the profit (which is targeted by companies), the people (for wellbeing and survival) and planet (the peoples and corporations' home) all matter for foreseeable sustainability (Collins, 2012).

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