

CORPORATE SOCIAL RESPONSIBILITY IN NIGERIA'S OIL INDUSTRY: ENFORCEABILITY AND ITS IMPACT ON CORPORATE PHILANTHROPY*

Abstract

The conceptual boundaries of Corporate Social Responsibility (CSR) and corporate philanthropy have become indistinct in the Nigerian oil and gas sector. In a context where multinational oil companies (MNOs) operate under joint ventures with the Nigerian government the notion of corporate philanthropy is reduced to voluntary tokenism, while systemic environmental degradation persists. Like a cultural paradox, CSR in Nigeria is perceived either as benevolent acts of charity or regulatory inconvenience both inadequate in addressing structural harm caused by oil operations. This paper interrogates the cultural, institutional, and operational attitudes framing corporate philanthropy in Nigeria, particularly in the Niger Delta region. It argues that corporate philanthropy in oil-producing contexts should not be a matter of goodwill but of enforceable responsibility, especially where health, environmental, and socio-economic risks are involved. Drawing on comparative insights, this study proposes a reconceptualization of corporate philanthropy in Nigeria as a legally enforceable facet of CSR, aligned with global sustainability frameworks.

Keywords: Corporate Social Responsibility (CSR), Niger Delta, Nigeria, Remedial Order, Philanthropy

1. Introduction

Corporate Social Responsibility (CSR) and corporate philanthropy are widely misunderstood and weakly enforced concepts in Nigeria's oil and gas sector. Their application remains fragmented, driven more by public relations than by a coherent institutional commitment to social and environmental justice. The prevailing perception among oil multinationals operating in the Niger Delta is that philanthropy, including cleanup efforts and environmental remediation, is a voluntary act of goodwill rather than an enforceable obligation. This has resulted in devastating environmental consequences, entrenched public distrust, and increased hostility toward both the government and corporations by the villagers from oil rich Niger Delta Area of Nigeria.

This paper addresses a central question: should corporate philanthropy be viewed as a discretionary charitable gesture, or as an enforceable responsibility within the broader CSR framework? By examining cultural, legal, and institutional attitudes toward CSR enforcement, particularly the failure to impose mandatory cleanups and health protections, this study identifies key structural deficiencies in Nigeria's CSR framework. It advocates for reframing corporate philanthropy as an integral, enforceable component of CSR aligned with the Sustainable Development Goals (SDGs), particularly those concerning environmental protection and public health. Corporate philanthropy is a part of social corporate business in which companies have responsibility towards employees, shareholders, suppliers and environment in which they work¹. By definition, corporate philanthropy, deals with company's voluntary giving, voluntary work of their employees, and the company's contribution to achievement of social aim.

2. Theoretical Framework and Conceptual Tensions

At the heart of the CSR philanthropy debate lies a conceptual contradiction: CSR is ostensibly voluntary, yet it often intersects with legal obligations and public expectations. In developed countries such as the UK, CSR obligations like environmental remediation may be enforced through mechanisms such as the Corporate Manslaughter and Corporate Homicide Act 2007, which mandates remedial orders² for corporate wrongdoing. In contrast, Nigerian institutions lack such mechanisms, leading to a CSR framework that is easily manipulated by corporations and disconnected from local realities. For them, corporate philanthropy is framed not as redress for environmental harm, but as an optional expression of goodwill. This cultural framing detaches CSR from legal responsibility and moral accountability. Multinational corporations, especially in the Niger Delta, frequently absolve themselves³ of liability, citing their status as 'tenants' of the Nigerian state. The result is environmental neglect, social unrest, and increasing calls for regulatory reform. The World Business Council for Sustainable Development (WBCSD) defines CSR not merely as a matter of ethical compliance but as a "continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of workers, their families, and the local community and society at large"⁴. This broader understanding suggests CSR is not a supplemental virtue but an existential moral duty of corporations particularly in contexts like Nigeria, where the stakes of environmental neglect are death, disease, and despair. In least developed countries, the doctrine of corporate philanthropy comprises of at least two elements. Firstly, is the scope for which an organization is consciously responsible for its actions and non-actions and their impact on its stakeholders⁵ and secondly is the ways in which an organization is consciously responsible for its actions and non-actions and their impact on its stakeholders⁶. This means that in Africa, most of foreign multinational oil companies are owned or partly

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¹ Marija Mihaljevic and Ivana Tokic 'Ethics and Philanthropy in The Field of Corporate Social Responsibility Pyramid' (2015) 11 Interdisciplinary Management Research 799-807

² Corporate Manslaughter and Corporate Homicide Act 2007 UK Section 9

³ Paul Samuel Tamuno 'Corporate Social Responsibility in the Niger Delta: Past, Present and Future Challenges' (2022) Journal of African Law 1-27

⁴ The World Business Council for Sustainable Development (WBCSD) (2012)

⁵ Mia Mahmudur Rahim *Legal Regulation of Corporate social Responsibility A Meta-Regulation Approach of Law for Raising CSR in a Weak Economy* (Springer, 2013).

⁶ Ibid

owned by colonial masters. For example, multinational companies in Congo⁷ for example and several other African countries like Ivory Coast are French owned while Shell Petroleum Limited is co-owned by both Britain and The Netherlands⁸. These colonial masters still run affairs in their former colonies sometimes hindering the government of their host countries.

Philosophically, one must ask: at what point does the refusal to act with social responsibility become an ontological violence against the community? The idea that corporate activity can be neutral or detached from its social context collapses in the face of oil spills that destroy ecosystems, gas flaring that poisons lungs, and explosions that kill workers. In these instances, what is often called 'externality' in economic jargon is, in moral terms, a direct and avoidable violation of the right to life. According to Whyte, it is often implied in policy and academics to disclose that the harmful and destructive side effects of business are marginal and peripheral rather than the inherent consequences of corporate activity; even if corporations appear to act illegally and irresponsibly, it is argued widely in political circles, it is corporations themselves that must lead the way or retain autonomy in reforming themselves along more socially responsible lines; only where 'corporate social responsibility' fails should government step in to regulate in order to bring recalcitrant corporations into compliance⁹. Indeed, in order to save our lives and the long-term future of human life a challenge to the company is now more necessary than ever¹⁰. Sometimes it is not the fault of companies that proper steps to ensure corporate social responsibility was not taken. It will be the fault of regulatory agencies and not the companies (for example when it comes to regulation and prosecution). Whyte believes that although both criminal justice institutions and regulatory agencies are driven by formal goals and ostensibly aim to guarantee public protection, this does not mean that they are able to 'police' in comparable ways¹¹. Regulatory agencies, such as those dedicated to environmental protection and workplace safety, are typically miniscule in comparison with police forces, and rates of prosecution and law enforcement are concomitant with their relative size and resources¹². Whyte believes that although both criminal justice institutions and regulatory agencies are driven by formal goals and ostensibly aim to guarantee public protection, this does not mean that they are able to 'police' in comparable ways¹³. Regulatory agencies, such as those dedicated to environmental protection and workplace safety, are typically miniscule in comparison with police forces, and rates of prosecution and law enforcement are concomitant with their relative size and resources¹⁴. This researcher is not suggesting that Whyte is wrong but loves to point to readers on the necessity for corporate social responsibility through corporate philanthropy since multinational companies takes big share of revenue through a joint venture agreement¹⁵ from these revenue derivations (from oil exploration).

Secondly, Nigerians also need to remember that it will be easier for companies to comply with corporate social responsibility if companies could only have empathy on Nigerians. It is logical that as individuals, it is easy to have empathy but companies as a group, it may be difficult. Companies are organized in a hierarchical structure, and populated by individuals with specialized skills and responsibilities¹⁶. There may exist, a presumption that the company, with all of those intellectual resources, can function in a more thoughtful, forward-looking way than an individual human being¹⁷. Related to this is the fact that a company is a group rather than one individual. Judgements (from Nigerians (emphasis mine)) about group and individual responsibility are likely to differ¹⁸. Nigerians may readily empathize with other Nigerians who owns and manages a small business or company but will find it difficult to pity a big multinational company (MNCs) because MNCs companies to Nigerians should practice corporate social responsibility. Moreover, psychological research studies suggests that groups will be attributed greater responsibility on the whole¹⁹ than a sole directorship company who does the same business as the MNC most especially when incident of grave consequences happens. The reason there is problem created by home countries of multinational oil companies leading to putting aside the desire for practice of corporate philanthropy in host countries is for example in South Sudan, the government is more interested on revenue from oil production. The government of South Sudan has less control on the activities of multinational oil company operating in their country²⁰. The country is still torn apart from war between the national government now Sudan over control of oil development in South Sudan. South Sudan became an independent country

⁷ Stephen. R. Weissman 'What Really Happened in Congo the CIA, the Murder of Lumumba, and the Rise of Mobutu' (2014) 93 Foreign Affairs 14-24

⁸ Claire Bright *The Civil Liability of the Parent Company for the Acts or Omissions of its Subsidiary: The Example of the Shell Cases in the UK and in the Netherlands Business and Human Rights in Europe*. (Routledge, 2018) 212-222

⁹ David Whyte 'Challenging the impunity of our most prolific killers' (2015) 125 *Employment Law Bulletin* 6-7

¹⁰ Ibid 6-7

¹¹ David Whyte 'Policing for whom?' (2015a) 54(1) *The Howard Journal of Criminal Justice* 73-90

¹² Ibid

¹³ Ibid

¹⁴ Ibid

¹⁵ Samuel Nnamdi Nzegwu 'The Nature of Corporate Social Responsibility in Nigeria and its Effect on Corporate Philanthropy among Oil Companies in Nigeria' (2024) 6(3) *International Journal of Multidisciplinary and Current Educational Research* 29-35

¹⁶ Valerie Hans 'Attitudes Toward Corporate Responsibility A Psycholegal Perspective' (1990) 69(158) *Nebraska Law Review* 158-189 at 171

¹⁷ Ibid

¹⁸ K. Shaver 'The Attribution of Blame: Casualty, Responsibility, and Blameworthiness' (1985) 135 in Valerie Hans 'Attitudes Toward Corporate Responsibility A Psycholegal Perspective' (1990) 69(158) *Nebraska Law Review* 158-189 at 171

¹⁹ Valerie Hans 'Attitudes Toward Corporate Responsibility A Psycholegal Perspective' (1990) 69(158) *Nebraska Law Review* 158-189

²⁰ Leben Nelson Moro 'Oil, War and Forced Migration in Sudan' (2006) 2(1) *St Antony's International Review* 75-90

separate from Sudan in 2013²¹. Chevron's discovery of oil in the Upper Nile region of Southern Sudan in 1978 raised tensions between the political elites in the national government and those in the then autonomous Southern Sudan region²². This writer believes that issues on how to share revenue resources from oil revenue could cause deadly misunderstanding whenever a country united before wants to divide simply because the minorities in the south (for example) feels that they are being marginalized by both oil companies and the central government. This is common in Africa. The Southern elites raised arms against the (original) central government to rectify their perceived exclusion from the development of the oil industry. The reason indigenes from the then southern part of Sudan reacted to the national government could be because they want a share from the oil wealth (for example welfare of workers and the citizens). In South Sudan OHS of workers cannot be said to be stable because of the wars happening there which the central government is enjoying alone. In the year 1984 the Sudan People's Liberation Movement/Army (SPLM/A), attacked Chevron's personnel and facilities closing down oil production and its development temporarily²³. Other western oil companies that invested in Sudan after Chevron, such as the Canadian oil company Talisman, also withdrew or suspended operations mainly due to rebel threats²⁴.

Now, it is important to note that the criminal justice rationalises penal punishment by reference to a number of desirable goals. These include the public condemnation or denunciation of wrongful acts, retribution upon offenders for wrongdoing, deterrence of future wrongdoing by offenders and others, and rehabilitation of offenders²⁵. Public condemnation and denunciation reaffirm the value that society places on human life. To allow companies to escape corporate punishment for breach of duty of care which causes death belittles the value of human life²⁶, and disregards the effective control that a company has over the actions of its agents²⁷. In developing countries like Nigeria which has issue of over-dependency from revenue from oil exploration, these countries can start from corporate philanthropy through remediation (regularly cleaning up of oil spillage to make companies these host countries adhere to corporate social responsibility). However, The United Kingdom has a law called Corporate Manslaughter and Corporate Homicide Act 2007. The legislation makes it easier to award remedial order on a convicted company²⁸ to remedy the situation. As Emiri and Deinduomo have noted, Nigeria's Section 33(1) constitutional guarantee of the right to life²⁹ is traditionally construed in relation to physical violence or judicial execution³⁰. However, a deeper jurisprudential reading aligned with General Comment No. 6 of the United Nation's (UN) Human Rights Committee calls for a broader interpretation³¹. The obligation to protect life includes state action against environmental degradation that foreseeably leads to death or serious harm³². In this regard, corporate philanthropy, especially as remedial action (such as cleaning up oil spills or reducing gas flaring), should not be seen as charity but as an ontological precondition for justice in vulnerable communities. It is the foundational gesture that acknowledges the interdependence of business and community, of economy and ecology. As philosophers like De Schutter argue, for CSR to have ethical credibility, it must be rooted in regulatory structure not in goodwill alone³³. The philanthropic act becomes meaningful only when it is institutionalized, observable, and enforceable.

3. Barriers to Enforcement of Corporate Philanthropy

Oil and gas companies have been known in Nigeria to have occasionally absolved themselves from immediate and regular cleaning up of oil spillage or reducing gas flaring by claiming to be tenants of the federal government³⁴. This makes it not to have a sincere sense of responsibility to the host community as they often claim that they pay tax³⁵ to the Nigerian government. This attitude affects voluntary environmental maintenance to economic growth as well as the fact that oil spillage and gas flaring affects the host communities where oil and gas operate. Corporate Social Responsibility (CSR) is the concept that businesses have obligations to society beyond their primary duty to

²¹ Ibid

²² Ibid

²³ Ibid

²⁴ Ibid

²⁵ Tasmania Law Reform Institute. Criminal Liability of Organizations Issue Paper No 9 June 2005 at 2 in Aidan Ricketts and Heidi Avolio 'Corporate liability for Manslaughter: The Need for Further Reform' (2009) 13(10) *Southern Cross University Law Review* 56-86

²⁶ Aidan Ricketts and Heidi Avolio 'Corporate liability for Manslaughter: The Need for Further Reform' (2009) 13(10) *Southern Cross University Law Review* 56-86

²⁷ Aidan Ricketts and Heidi Avolio 'Corporate liability for Manslaughter: The Need for Further Reform' (2009) 13(10) *Southern Cross University Law Review* 56-86 at 59

²⁸ The Corporate Manslaughter and Corporate Homicide Act 2007 Section 9

²⁹ The Constitution of The Federal Republic of Nigeria 1999 Section 33 Subsection 1

³⁰ Festus Emiri and Deiduomo Gowon. *Law and Petroleum Industry in Nigeria: Current Challenges, Essays in Honour of Justice Kate Abiri* (Malthouse Press Limited, 2009)

³¹ UN Human Rights Committee, General Comment No. 6 (1996)

³² Festus Emiri and Deiduomo Gowon. *Law and Petroleum Industry in Nigeria: Current Challenges, Essays in Honour of Justice Kate Abiri* (Malthouse Press Limited, 2009)

³³ Olivier De Schutter 'Corporate Social Responsibility European Style' (2008) 14(2) *European Law Journal* 203-236

³⁴ Kelly Ejumudo, Zephaniah Edo, Lucky Avweromre and Jonathan Sagay 'Environmental Issues and Corporate Social Responsibility (CSR) in Nigeria Niger Delta Region: the Need for a Pragmatic Approach' (2012) 4 *Journal of Social Science and Public Policy* 1-21

³⁵ Chibuike Uche 'British Petroleum vs. the Nigerian government: The capital gains tax dispute, 1972-9' (2010) 51(2) *The Journal of African History* 167-188

shareholders or owners³⁶. While CSR is generally considered voluntary, multinational corporations (MNCs) have, at times, caused significant harm in various countries³⁷ particularly in developing nations like Nigeria. Notable examples include the Bodo oil spill in Nigeria and the Union Carbide disaster in India, which resulted in over 5,000 deaths and long-term health consequences for up to 100,000 individuals³⁸. These negative outcomes stem, in part, from the absence of a universally accepted definition of CSR³⁹. Supporting this notion, scholars like Almond points out that occupational ill health, injury, and death resulting from work-related activity constitutes persistent social problems and brings about significant economic, personal, and psychological consequences for individuals and for society more generally⁴⁰. By embracing CSR, companies acknowledge their accountability to various stakeholders, including suppliers, shareholders, customers, local communities, and the environment. As a result, businesses are expected to take responsibility for their actions and their impact on these groups⁴¹. According to Whyte, it is often implied in policy and academics to disclose that the harmful and destructive side effects of business are marginal and peripheral rather than the inherent consequences of corporate activity; even if corporations appear to act illegally and irresponsibly, it is argued widely in political circles, it is corporations themselves that must lead the way or retain autonomy in reforming themselves along more socially responsible lines; only where ‘corporate social responsibility’ fails should government step in to regulate in order to bring recalcitrant corporations into compliance⁴². Indeed, in order to save our lives and the long-term future of human life a challenge to the company is now more necessary than ever⁴³. However, according to Waagstein, in Indonesia concerning enforcement of corporate philanthropy, it begins with the government, its institutions and companies for example and it requires the identification of the duty bearer and beneficiaries, but also an effective implementation mechanism and a means of verifying the impact⁴⁴. This practice and culture for corporate philanthropy as in Indonesia, is yet to happen in Nigeria. Secondly, in Nigeria, corporate philanthropy is yet to be ensured by law (the enforcement system) and this is why companies in Nigeria are forgetting to always immediately and regularly clean up oil spillage or reduce gas flaring. Recent research highlights that Nigeria has limited existing laws addressing gas flaring, oil spills, and human rights abuses. However, legal obligations have only recently been introduced to regulate these issues. Chapter 3, Section 240(2) of the Petroleum Industry Act 2021 marks a significant shift by making corporate social responsibility (CSR) contributions a mandatory levy on corporations, effectively transforming CSR from a voluntary practice into binding legislation⁴⁵. According to Debski and Ezeani, Section 238 of the Petroleum Act 2021 imposes strict sanctions, requiring corporations to comply or risk losing their operating licenses⁴⁶. Despite this provision, there has yet to be a court ruling on its enforcement (multinational foreign companies operating in the Niger Delta Area losing their operating licenses), raising concerns about its practical effectiveness. Readers question whether these laws will face challenges in enforceability⁴⁷. Because of this, in Nigeria, multinational oil companies are too quick to recommend it have a joint venture agreement that will shield it from immediate and regular cleaning up of oil spillage. In the United Kingdom, directors are authorised by law to act in ways that ‘‘promote the success of the company, have regard to the impact of the company’s operations on the community and the environment’’⁴⁸. For example, companies (in the eyes of the community) are expected to contribute positively by enhancing environmental performance, supporting development, and promoting employee well-being. As a citizen (referring to companies registered in its host country), these efforts can foster greater trust in businesses and help mitigate health risks, as oil spills often contaminate drinking water relied upon by local communities. The idea is for an organisation to take specific steps to remedy the breach. This also include any deficiencies in the organization’s health and safety policies, systems or practices of which the breach appear to be an indication⁴⁹.

4. Conclusion and Recommendations

Corporate philanthropy in Nigeria’s oil and gas sector has been treated as a discretionary virtue, rather than a moral and legal necessity. This voluntarist approach has undermined the potential of CSR to address environmental and social harms. The failure of the Nigerian state to enact and enforce strong CSR legislation allows multinational oil companies to profit while communities suffer. This paper argues for a redefinition of corporate philanthropy as enforceable responsibility rooted in law, framed by international norms, and monitored by empowered institutions and communities.

³⁶ Olufemi Amao ‘Emergent State Practice on the Creation and Practice of Standards on Corporate Social Responsibility’ (2014) 1(1) *State Practice and International Law Journal* 117-137

³⁷ Eghosa, O, Ekhaton and Ibukun Iyiola-Omisore *Corporate Social Responsibility in the Oil and Gas Industry in Nigeria: The Case for a Legalised Framework* (Springer, 2021)

³⁸ Eghosa, O, Ekhaton ‘Regulating the Activities of Oil Multinationals in Nigeria: A Case for Self-Regulation?’ (2016) 60(1) *Journal of African Law* 1-28

³⁹ Eghosa, O, Ekhaton ‘Corporate Social Responsibility and Chinese Oil Multinationals in the Oil and Gas Industry in Nigeria an Appraisal’ (2014) 28 *Cadernos De Estudos Africanos* 119-140

⁴⁰ Paul Almond, *Corporate Manslaughter and Regulatory Reform* (Palmgrave Macmillan 2013)

⁴¹ Eghosa, O, Ekhaton and Ibukun Iyiola-Omisore *Corporate Social Responsibility in the Oil and Gas Industry in Nigeria: The Case for a Legalised Framework* (Springer, 2021)

⁴² David Whyte ‘Challenging the impunity of our most prolific killers’ (2015) 125 *Employment Law Bulletin* 6-7

⁴³ Ibid

⁴⁴ Patricia Rinwigati Waagstein ‘The Mandatory Corporate Social Responsibility in Indonesia: Problems and Implications’ (2011) 98 *Journal of Business Ethics* 455-466

⁴⁵ J.A. Debski and E.C. Ezeani ‘Corporate Social Responsibility Under the Petroleum Industry Act 2021: Achieving Environmental Sustainability Through Multi-Stakeholder Partnership’ (2022) 3(1) *African Journal of Engineering and Environment Research* 1-24

⁴⁶ Ibid

⁴⁷ Ibid at 10

⁴⁸ Companies Act 2006 UK Section 172 (1C).

⁴⁹ Corporate Manslaughter and Corporate Homicide Act 2007 United Kingdom Section 9(1)

Only then can Nigeria move from rhetorical commitments to actual justice for the people and environments most affected by its oil wealth. To treat corporate philanthropy as a mere virtue is to mistake discretion for duty. A business that knowingly allows its operations to bring about death, chronic illness, or displacement is not simply negligent; it is engaged in what must be considered structural violence. Just as international humanitarian law forbids states from ignoring the preventable deaths of civilians, so too must legal systems begin to recognize the slow, invisible deaths caused by corporate inaction in environmentally sensitive regions. Thus, corporate philanthropy in Nigeria must evolve beyond tokenism into an enforceable moral and legal imperative. Drawing on India's⁵⁰ judicial philosophy that views the right to life as inclusive of the right to a wholesome environment⁵¹, Nigerian courts and lawmakers must broaden their interpretive lens. The philosophical reimagining of CSR⁵² demands that business ethics not be performative but transformative rooted in justice, enforced by law, and motivated by the sacred duty to preserve life.

The absence of legal precedents for enforcing CSR obligations contributes significantly to the persistence of environmental degradation. While the Corporate Manslaughter and Corporate Homicide Bill (2015) in Nigeria proposes a remedial order system akin to the UK's, it remains unpassed and unenforced. Without such mechanisms, Nigerian courts cannot mandate that oil companies undertake cleanups or health safeguards. Moreover, the judiciary has historically been cautious in expanding constitutional protections such as the right to life into the realm of environmental justice. This has limited the legal reach of CSR obligations. International models, like India's interpretation of the right to life as including a pollution-free environment, offer promising avenues. However, Nigeria lacks the institutional will and capacity to follow suit. Regulatory bodies remain under-resourced, and public agencies lack the autonomy to challenge powerful multinational interests. To address these issues, this paper proposes the following: i) *Legislative Action*: Pass and implement the Corporate Manslaughter and Corporate Homicide Bill to empower courts to issue remedial orders for environmental offenses; ii) *Institutional Reform*: Strengthen regulatory bodies like the Nigerian Content Monitoring and Development Board⁵³ to carry out proactive inspections and enforce compliance; iii) *Community Involvement*: Establish formal channels for community members to monitor and certify corporate philanthropy efforts, ensuring grassroots oversight; iv) *Global Alignment*: Anchor Nigeria's CSR and corporate philanthropy obligations in the United Nations SDGs, particularly goals on clean water, environmental sustainability, and health; v) *Public Accountability*: Encourage civil society and the media to engage in 'naming and shaming' campaigns that highlight corporate failures and demand compliance.

⁵⁰ Shivam Goel, *Corporate Manslaughter and Corporate Homicide Scope for a New Legislation in India* (Partridge India, 2015)

⁵¹ The Supreme Court of India in *Charan Lal Sahu v. Union of India* explained the provision of the India constitution on safeguarding the right to life to include the right to wholesome environment.

⁵² Adaeze Okoye 'Exploring the relationship between corporate social responsibility, law and development in an African context: should government be responsible for ensuring corporate responsibility?' (2012) 54(5) *International Journal of law and management* 364-378

⁵³ Samuel Nnamdi Nzegwu and Ikpenmosa Uhumuavbi 'Enforcing Corporate Social Responsibility (CSR): An Assessment of Institutional Actions Against Multinational Oil and Gas Companies in Nigeria' (2023) 11(11) *International Journal of Advanced Research* 1210-1218