CSR and Community Engagement: A Qualitative Analysis of two Indian Organisations

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Abstract: Community development is seen as a complicated process that improves the long-term well-being of individuals, families, communities, and society at large. This study explores the vital connection between community engagement and CSR, emphasizing the value of their cooperation in promoting sustainable development and strengthening connections between companies and their communities. The purpose of this research is to investigate and expand knowledge about NTPC and Tata Steel's CSR performance in the field of community development. Drawing on real examples and practices documented in the CSR reports of both companies, the study provides a comprehensive view of community involvement in CSR initiatives. This research uses a qualitative analysis of secondary data to explore how NTPC and Tata Steel contribute to community well-being by reviewing their CSR reports, sustainability disclosures, and impact assessments. Using OECD-DAC criteria as the guiding light, the research evaluates the relevance, effectiveness, and sustainability of their CSR strategies, frameworks, and practices, highlighting their role in promoting sustainable development. Finally, the research delves into the wider implications of effective community engagement for sustainable governance in Indian organizations.

Keywords*:* CSR, Community Engagement, Sustainability

Introduction

CSR has developed as a prominent issue of discussion among business leaders, academics, and governments. The general population is also paying attention, particularly enterprises in developing countries. The public has strong expectations that business will significantly improve their social lives. In order to boost their

credibility and establish legitimacy in the communities in which they conduct business, many developing-country companies focus on a range of social projects, such as infrastructure development, economic welfare, health care, and environmental protection. In the contemporary landscape of corporate governance, the notion of CSR has transcended mere philanthropic endeavours to become an integral component of organizational strategy. At the heart of CSR lies the intricate relationship between corporations and the communities they operate within. This relationship, characterized by mutual dependence and shared interests, underscores the significance of community engagement as a cornerstone of sustainable business practices. This research delves into the investigation of community engagement in the framework of CSR, highlighting two notable organisations: NTPC and TATA Steel. These organisations represent a strong dedication to both environmental stewardship and societal well-being, making them models of corporate stewardship. Through an examination of NTPC and TATA Steel's policies and practices, this study aims to explore the various aspects of community engagement in CSR. By carefully analysing secondary data sources, such as CSR reports and organisational profiles, the study aims to clarify the fundamental processes that underpin successful community involvement tactics. It also seeks to identify concrete effects of these kinds of projects on the opinions of stakeholders, the standing of the organisation, and the results of sustainable development.

Objectives of the Study

1. To understand the relationship between CSR and the community, and how they work together for sustainable development.
2. To review the CSR efforts of TATA and NTPC, focusing on their strategies and actions for community development.
3. To look at how successful community engagement helps improve sustainable governance in Indian organisations.

Review of Literature

CSR and Community

The future belongs to those who recognize that accomplishing more with less is humane, prosperous, and long-lasting, making them more clever and competitive

(Hawken, 1993). The role of CSR has changed throughout time, as evidenced by CSR studies. According to Davis and Frederick (1985), business is an integral part of society and cannot survive in a vacuum. Levy (1999) endorsed that social activities and corporate philanthropy are business's core. According to Ismail (2009), the true goal of corporate social responsibility is to improve the community's social, environmental, and economic well-being. The definitions emphasize that CSR involves moral, ethical, and financial aspects. The idea that business and society are linked rather than separate entities appears frequently in definitions. However, as Birch and Moon (2004) emphasized, there is no one formula for CSR. CSR can include a wide range of initiatives and policies that reflect differences in corporations and their interactions with their communities.

The principles of CSR serve as the foundation for a variety of perspectives, including *legitimacy theory*, which argues that a business is perceived to be taking legitimate acts within a socially created context. "Organizations operate in society under an expressed or implied social contract," claims legitimacy theory (Campbell, 2000, p. 82). *Stakeholder theory* is perhaps the most commonly accepted perspective on CSR (Moir, 2001). According to stakeholder theory, organizations should behave in the best interests of people who are affected by or have the potential to affect the organization and its outcomes. Stakeholders might include shareholders, employees, customers, and society as a whole. The idea is that the organization should do everything possible to satisfy all of its components (Beurden & Gössling, 2008). Porter and Kramer (2002) stressed the importance of developing a corporate social agenda that enables a firm to achieve social and economic benefits by prioritizing social concerns and targeting stakeholders. In addition to profit and organizational principles that highlight the worth of people (including trust, respect, and human dignity), Wilson (1996) claimed that firms must have a real commitment to community service in order to develop a community. For example, The Tata Group embodies the idea of effective community building. When Tata established their steel mill in Jamshedpur over a century ago, they also expanded the entire city. Along with building housing complexes, power plants, playgrounds, and parks, they also provided the city with an intricate network of highways and railroads. They even developed an educational system for the entire town. NTPC, a PSU, has also been very sensitive to the needs of the Project Affected Persons (PAP's) unsettled by the construction of a plant. It has paid greater attention to developing robust rehabilitation strategies focusing on the effective rehabilitation and resettlement (R&R) of PAPs and also community development works in and around the projects.

Business Community Engagement

The concept of community and community development has also received substantial attention in the public relations literature. According to Galloway and Lynn (2007), corporate community relations and CSR or corporate citizenship initiatives are two ways that public relations engages with the community. The public relations professional should be largely accountable within the corporation for the formation of communities centered on the organization's products and services. Since both CSR and public relations aim to improve an organization's reputation with its most important stakeholders, Clark (2000) proposed that they have comparable goals. According to L'Etang (1994), "corporate social responsibility is seen as part of the public relations portfolio because public relations practitioners often manage it" (p. 113). L'Etang emphasizes the role of public relations in managing corporate social responsibility and informing the public about it. Leeper & Leeper (2001) proposes a communitarian perspective to achieve a society where values such as 'social cohesion, citizen empowerment, and acceptance of responsibility' are prioritized. According to Hallahan (2004), community-building entails 'the integration of people and the organizations they form into a functional collectively that aims for common or compatible goals' (p. 259). Hallahan (2004) distinguishes three levels of community-building from an organizational standpoint: community involvement, community nurturing, and community organizing. Individuals and organizations work together to achieve common goals through community building. Community involvement is an organization's participation in existing causes or groups, such as attending community events. Community nurturing entails promoting local communities' economic, political, social, and cultural vitality through sponsorship and volunteerism. Community organizing, like the formation of social movements, attempts to create new grassroots communities while also improving local economic and social conditions.

Ismail et al. (2015) created a framework based on the work of Alkire and Santos (2010) and United Nations Development Programs (2010), categorizing community development projects into three major categories: improving living standards, health conditions, and education. The study discovered that education-related activities were the most prevalent of the three dimensions in Malaysian companies. Moreover, it has been observed that to understand the community's priorities, local people must be involved at various stages of project execution (Degie& Kebede, 2019; Idemudia, 2011; Gilberthorpe & Banks, 2012).Scholars have studied the role of local people in projects of development. Emphasizing the

value of human involvement in such projects, Maconachie and Hilson (2013) note that engaging community members may help to mitigate some of the challenges in project execution. Hahn et al. (2018) points out that examining CSR from the viewpoint of the community offers insights on how sustainability issues might be integrated into CSR, a topic that is frequently overlooked in CSR research.

CSR Amendment 2021: Impact Assessment

The Ministry of Corporate Affairs' recent revisions to the corporate social responsibility guidelines, which make CSR Impact Assessment mandatory, have significantly influenced the CSR landscape in India. Impact assessment, also known as impact evaluation, helps companies and organizations evaluate the social and environmental impacts of their actions. With the new CSR guidelines in place, impact assessment is more important than ever as it allows companies to quantify with accuracy how their programs are working, what success looks like, and what sustainability actually means for a business. The CSR amendment has thrown a focus on the need for companies to define and measure the impact of their larger CSR programs.

Conceptual Framework

Today's corporate sector has witnessed a rise in the concept of CSR which has many distinct definitions. Kevin Davis proposed in the 1960s that businesses' "decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" are examples of social responsibility (Carroll, 1991). Over the past few decades, this idea has been refined and developed. Nowadays, the concept of CSR is not uniform. Rather, it ought to be viewed as an amalgam of numerous domains, such as sustainability, corporate accountability, and stakeholder-related corporate governance (Löhman & Steinholtz, 2003). Furthermore, Löhman and Steinholtz (2003) assert that the 20 years of global transformation have contributed to the development of CSR. The globalization process and the resulting shift in values from material to immaterial have impacted both business and politics. For the last three decades, corporate executives have grappled with their organization's social responsibility (Carroll, 1991). Conceptually, CSR refers to the "social involvement, responsiveness, and accountability of companies apart from their core profit activities and beyond the requirements of the law and what is otherwise required by government" (Chapple & Moon, 2005, p. 416). To better comprehend the

complexities of the concept, many academics divide CSR into different levels. Three ideas serve as the foundation for corporate social responsibility (CSR): Elkington's (1998) Triple Bottom Line, Marrewijk's (2003) Approaches to CSR, and Carroll's (1991) Pyramid of Social Responsibility.

Triple Bottom Line

Elkington expanded the scope of corporate social responsibility to encompass social and environmental aspects in addition to traditional financial performance with the Triple Bottom Line (TBL) concept. The TBL strategy, first introduced by John Elkington in 1994, urges companies to assess their performance in three crucial areas, commonly known as the "three P's": profit, people, and planet.

- Profit represents the company's economic worth, but it also prioritizes long-term financial stability over short-term profits.
- People include the company's influence on all stakeholders, including as employees, customers, and the communities in which it operates. It promotes equitable work practices, community development, and constructive social contributions.
- Planet focuses on the environmental effect of corporate activities. It encourages environmentally friendly behaviours such as reducing carbon footprints, waste management and resource conservation.

The TBL framework urges organizations to adopt a holistic approach by giving equal importance to social, environmental, and economic goals. Companies that integrate these three elements aspire to improve not just their financial performance but also societal well-being and environmental sustainability. This concept plays a vital role in CSR strategies by aligning business operations with the broader goals of sustainable development.

Approaches to CSR

In academic literature, several authors have referred to three methods, each including and surpassing one another, demonstrating prior responses to the question for which an organization is responsible. Marrewijk (2003) discusses these three different approaches to CSR and further argues that sustainability is the ultimate goal of CSR and that an integrated model can be developed to better demonstrate this notion. According to Quazi and O'Brien (2000), *the shareholder approach*, as exemplified by Friedman (1962), is the classical view on CSR, claiming that "the

social responsibility of business is to increase its profits." This viewpoint holds that the company's goals should be centered on maximizing profits for its shareholders and that corporations should not be involved in socially responsible undertakings; instead, governments should be accountable for these initiatives. This viewpoint is further expressed by Foley (2000), who says that companies participate in CSR "only to the extent that it contributes to the aim of business, which is the creation of long-term value for the owners of the business." According to *the **stakeholder approach***, companies have a duty to consider not only the interests of their shareholders but also the varied concerns of other stakeholders who are affected by or have an influence over the organization's objectives (Freeman, 1984). This viewpoint highlights the significance of balancing the requirements and concerns of stakeholders beyond shareholders. *The **societal approach**,* which is sometimes viewed as a more inclusive interpretation of CSR, asserts that businesses have an obligation to society as a whole, of which they are an essential part. They work with the authorization of the public (license to operate) and aim to "serve constructively the needs of society - to the satisfaction of society".

CSR describes the interaction between company and society, recognizing that 'business and society are interconnected rather than different entities' (Wood, 1991, p. 695). The interconnection of business and society is a common thread running through these varied CSR approaches. To create socially relevant and inclusive community development, the most recent perspective on CSR also emphasizes innovative stakeholder-driven approaches that integrate community participation (Lee, 2008). Researchers contend that such engagements help not only the community but also businesses by granting them a social license to operate, improving their brand image, and increasing employee satisfaction (Davis & Frederick, 1985; Epstein &Roy, 2001; Levy, 1999; Mishra & Suar, 2010; Porter & Kramer, 2006; Tulder & Van der Zwart, 2005).

Carroll's (1991)- The Pyramid of Social Responsibility

Established in 1979 by Archie B. Carroll, Carroll's Pyramid of CSR provides a fundamental framework in understanding the many societal responsibilities that businesses hold. Carroll's work played a key role in establishing CSR as a multifaceted concept that goes beyond the idea that a company's only responsibility is to maximize profits. The pyramid aimed to create a balanced approach to business responsibilities, integrating profit with societal values. The concept highlights the four main societal responsibilities that corporations have.

- Economic responsibility highlights that businesses must first be profitable, as generating income and maintaining economic stability is their foundational role in society.

- Legal responsibility emphasizes the need for businesses to operate within the boundaries of the relevant laws and rules. This ensures that companies abide by the legal frameworks set by governments and regulatory bodies.

- Ethical responsibility encourages companies to go beyond legal standards and operate in morally acceptable ways. This involves fairness, integrity, and avoiding harm to stakeholders, even when not mandated by law.

- Philanthropic responsibility is the voluntary giving back to society. This can include charitable donations, community projects, and initiatives that improve the quality of life for various groups.

According to Carroll's pyramid, responsible business qualifies all levels of responsibility before engaging in philanthropy. Without fulfilling the other responsibilities, a business cannot sustain. Carroll's Pyramid of Corporate Social Responsibility provides a robust framework for understanding the different levels at which an organization is accountable to its stakeholders. It emphasizes that a company needs to go beyond profit-generation and abiding by the law in order to be really responsible. Businesses that embrace ethical standards and contribute to social welfare through philanthropy can have a beneficial and long-term impact on the world.

Integration of Concepts

These models form the foundation for analyzing CSR practices in both NTPC and Tata Steel, with a focus on their contributions to sustainable community development.

- The TBL framework assesses how corporations balance economic, social, and environmental responsibility.

- The evaluation of stakeholder engagement and social impact of CSR initiatives is guided by Marrewijk's (2003) Approaches.

- Carroll's Pyramid is used to analyse how the businessesprioritize their economic, legal, ethical, and philanthropic responsibilities.

Materials and Methods

The present research is based on secondary data, gathered from the official websites of NTPC and Tata Steel. The study extensively reviews CSR reports, sustainability

disclosures, and impact assessment reports to examine the initiatives undertaken by both companies and their contributions to community development. Both NTPC and Tata Steel publish Annual Reports and separate CSR reports. However, despite the amendment to the Companies Act 2013 mandating impact assessments, NTPC Ltd. has not formally evaluated its CSR initiatives. Nevertheless, NTPC stands out as a pioneer among Public Sector Undertakings (PSUs), having released its Integrated Annual Report since FY 2020. This report, aligned with the Global Reporting Initiative (GRI) standards and the International Integrated Reporting Council (IIRC) framework, was analysed to assess NTPC's community development projects. A qualitative approach was adopted for the evaluation of one CSR initiative from both companies and data available on the corporate websites was analysed. The analysis was guided by the OECD-DAC evaluation criteria, focusing on relevance and coherence, efficiency, effectiveness, outcomes, impact, and sustainability.

CSR Performances of NTPC & TATA Steel

Organisational Profile of TATA Steel

Tata Steel founded the Tata Steel Foundation on August 16, 2016 to promote sustainable development, prioritizing individuals who are left behind. The foundation's main focus is on assisting marginalised groups and those who may not have access to the tools and chances to prosper, such as the poor, indigenous groups, women, and children. TSF strives to establish sound and cooperative relationships with regional communities and stakeholders to promote social inclusion and sustainable development. It seeks to empower local communities and facilitate their participation in decision-making processes through its community engagement programmes. It is responsible for strategizing, planning, implementing, and monitoring all CSR activities of Tata Steel. TSF works under the guidance of Tata Steel's CSR Committee. The committee provides the guidance necessary to ensure the optimum allocation of funds to areas and projects that require aid and assistance.

The Actual Amount Spent by Tata Steel on Various CSR Activities:

FY 2019-20	INR 192.7 Crore
FY 2020-21	INR 170.3 Crore INR 51 Crore on COVID-19 response
FY 2021-22	INR 254. 3 Crore plus INR 151.7 Crore on COVID-19 response
FY 2022-23	INR 468.8 Crore

CSR- Community Development Programs for the FY 2020-21

S. No.	Sector	Program	Amount Allocated (Crore INR)
1.	Public Health	Promoting Healthcare including preventive healthcare through civic infrastructure & services	39.32
2.	Public Health	Promoting Healthcare including preventive healthcare through sanitation projects	0.95
3.	Water	Provide safe drinking water through water projects including water infrastructure and solar drinking water facilities	8.38
4.	Public Health	Response to COVID 19 Pandemic	107.39
5.	Education	Promote and improve quality of Education and support for School Infrastructure	52.25
6.	Livelihood	Livelihood generation programs through promoting agriculture and allied activities, skill development, entrepreneurship, women empowerment and programs on disability.	23.39
7.	Environment	Animal welfare, protection of flora and fauna and ecological balance programs	4.85
8.	Tribal Development	Promote and preserve tribal art, culture and languages	5.69
9.	Sports	Promoting Sports Academies and grassroot sports	9.89
10.	Renewable Energy	Renewable energy, bio-diversity programmes & rural infrastructure	6.47
11.	Governance	Holistic development of Communities in Panchayats enroute between Jamshedpur and Kalinganagar	0.65
12.	Disaster Mitigation	Provide assistance to affected communities in times of natural calamities	1.75
13	Others	Overheads	9.19
		Total Allocation	270.17

Statics Clinic & E-Health Centre (5020002)

The project of static clinic has been evaluated to study its efficiency, effectiveness, relevance and sustainability. To meet the primary healthcare needs of communities, TSF provides essential healthcare services in its areas of operation through static clinics.

Project Overview

Under TSF Public Health program, health care facilities are provided to the people located in the operational villages and proximate areas in the forms of:

- Static clinic to provide consultation by experienced medical doctors at no cost
- Mobile medical units and ambulances to provide medical consultation as per a pre-decided schedule and ambulance services to the community members
- Financial waivers for patients treated at TMH/MTMH Jamshedpur

Static clinics are operated in Jharkhand and Odisha to supplement the public system in the operational areas of Tata Steel. Tata Steel's operational areas are located mostly in remote places. Healthcare facilities are not so easily available around these places. As a result, communities are forced to depend on quacks. Also, the health-seeking behaviour of the communities is poor. Under these challenging circumstances, the static clinics, run by the Public Health Team of TSF engages deeply with the community to promote health among the communities, bring behavioural change in the due process, bring a shift from quackery to evidence-based medicine and from delayed diagnosis to early screening and prompt treatment. The static clinics provides the following services:

- Medical consultation and treatment with validated drugs
- Vaccination: for COVID (Covishield)
- Patient counselling

Planning, Implementation and Monitoring

The static clinic operates 5 days in a week between 9.00 AM and 6.00 PM. The Clinic provides free medical consultation and medicines to people coming from BPL families. The clinic runs as per a specific plan. The Unit is given a specific Budget for the static clinics, which is used for procuring medicines and supplies as per the morbidity pattern and needs of the area.

Implementation Structure

The field Units located in Jharkhand and Odisha implement the projects in the field with technical support and guidance from the thematic teams based at the HQ. The Head of the respective field Units oversees all projects that are implemented in his/her Unit area. There are also thematic teams, such as Health, Education and Livelihood etc. within the field Units to implement the CSR activities in the respective themes. The Clinic is run and managed by one doctor, one pathologist, one pharmacist, one senior assistant and one ANM.

Project Outputs

The footfall in the static clinic at Joda dropped drastically from 7,884 in 2019-20 to 825 in 2020-21 due to COVID-19 lockdown. As per the app data available from the Public Health team, the Bamnipal static clinic had a footfall of 1604 patients in the same year. The daily footfall as reported by the clinic Staff was of 30-50 patients. During 2020-21, the Clinic staff were engaged in COVID related services, including arranging vaccination drives and awareness camps along with the other members of the Health team.

Progress Review and Monitoring of Projects

The progress of the project is reviewed and monitored at multiple levels:

- **At the Unit Level** – The progress of all projects, including the current projects under evaluation, is monitored by the Unit Head on a day-to-day basis. The Unit Head meets with the Public Health team and the doctors running the static clinic to review the progress of work almost on a weekly basis. TSF implements all CSR initiatives in collaboration with the district and local administration. The progress of Static Clinics is also monitored by the Civil Surgeons, District Magistrate and the local administration on a regular basis.
- **At the Headquarter Level** – The project is closely monitored and reviewed by the Project Manager and the Head of Public Health at the TSF's Headquarter in Jamshedpur. The project data is gathered by the project team at the Unit level and uploaded on the Health App for monitoring and tracking.

Relevance

Jharkhand has been making a giant leap to provide more inclusive and affordable healthcare. Keeping in line with the momentum, TSF's intervention of the static clinics has ensured that even hard to reach and marginalised communities get access to the much-needed healthcare services.

Effectiveness and Impact

The project under evaluation contributes to TSF's *Impact Pathway of Proximate Community Development*, i.e., "Build regional change models which enable lasting betterment in the wellbeing of communities, prioritizing those who are excluded and

proximate". The static clinics have been doing a great service to the poor and backward people living in the municipality areas and in the villages of adjacent location. People visit the clinic for common health issues like respiratory tract infections, neglected tropical diseases, NCDs and accidental injuries. Over the years, people have developed dependence on the health services of the static clinics. Patients with serious ailments and accident injuries also come to the static clinics. The clinic refers the serious cases requiring higher level of treatment either to the Tata Steel Hospital or to the TMH/MTMH in Jamshedpur. The static clinics mostly provide curative care to the patients. TSF's public health unit has been shifting its focus from curative to preventive care to increase the programmatic impact. Although the static clinics provide great services to the poor and marginalized people in the area, the impact of the clinics in the overall context of improving the health services of people is limited.

Contribution towards Sustainable Development Goals (SDGs)

TSF's public health projects, including the current project under evaluation, i.e., "Static Clinic and e-Health Centre" contribute to the United Nation's Sustainable Development Goal (SDGs)– 3: Good health and well-being. Through this initiative, TSF contributes towards reducing and preventing premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being. TSF's static clinics in achieving the National Health Mission (NHM) by providing access to health services and being responsive to people's needs. By providing financial support to the under-privileged communities, these projects contribute to the objects of Ayushman Bharat by reducing out-of-pocket expenditure, increasing access to quality health treatment, and addressing unmet needs of the community.

Findings

The evaluation noted that the CSR of Tata Steel are implemented using a robust organization structure under the guidance and supervision of the CSR Committee of Tata Steel. The Project is implemented through a well laid out plan and structure. It was observed that the Project is monitored through a three-layered monitoring mechanism. The Unit head monitors the activities on a day-to-day basis, the civil surgeon and the District Magistrate review the progress at least once or twice in a quarter, and the Head of Public Health of TSF reviews the project on a regular basis. The data of the clinic is captured through an App.

Organizational Profile of NTPC

NTPC has always been a socially responsible business that is considerate of the requirements of the community. CSR is fundamental to the company's ideology and has played a significant role in NTPC's business of generating power and improving the lives of millions of Indians. They have established solid partnerships with them as good neighbours by implementing numerous well-thought-out community development intervention programs. Given their commitment to the cause from the beginning, NTPC has a thorough Resettlement & Rehabilitation (R&R) policy that addresses community development initiatives. From the moment a project commences, its policy expands to include project sites. The "NTPC Foundation" implements important programs, and there is a separate CSR-Community Development Policy that encompasses a wide range of activities from the ground up at the unit level all the way up to the regional and national levels. Customized projects are designed to meet unique local needs and are directed by comprehensive Need Assessment Surveys and input from many participatory forums, such as the Village Development Advisory Committee, Rehabilitation Committee, and Periphery Development Advisory Committee, among others.

The Actual Amount Spent by NTPC on Various CSR Activities:

FY 2019-20	INR 304.92 Crore
FY 2020-21	INR 356.72 Crore
FY 2021-22	INR 418.87 Crore
FY 2022-23	INR 304.92 Crore

Focus Areas for Community Development Activities

The CD activities are generally initiated under ICD (Initial Community Development) Policy and subsequently under the R&R/ CD Plan of the Project. NTPC is sensitive to the needs and aspirations of the Project Affected Families (PAFs). The company also provides for Stakeholder's Participation through its Public Information Centers/ R&R Offices/ Village Development Advisory Committee (VDAC) Meetings to disseminate useful information sought by the villagers. NTPC has marked 15-20 % of its CSR-CD budget for education to individual stations. In the last 8 years up to FY 2021-22, more than INR 2,022 crore worth of expenditure were incurred by the company towards Community Development works by various Projects under R&R Plans.

- **Drinking Water**: Our Jal Jyoti Mission ensures 100% access to safe drinking water and rejuvenation of ponds in project-affected villages.

- **Capacity Building**: Training programs focus on modern farming methods and ITI training for dependents of PAFs.

- **Education:** Infrastructure support for Medical College-cum-Hospital in Sundargarh, used partially as Covid Care Centre. Financial aid for infrastructure upgrade and equipment at Govt. Medical College in Raigarh. Policy to improve learning outcomes in Government Schools.

- **Health:** Mobile Health Clinics, medical camps, and dispensaries provide comprehensive health coverage for PAFs. Support for augmenting facilities at Govt. Hospital in Peddapalli. Policy for maternal and child healthcare provides 650 days of preventive care.

Girl Empowerment Mission (GEM)

NTPC's **Girl Empowerment Mission (GEM)** project started back in 2018,contributed to the empowerment of unfortunate girls in the vicinity of its project locations through education and life skills.

Project Overview

NTPC has launched GEM where rural girls were provided world class residential facility and training for their holistic development for a month and subsequently follow up programs are undertaken for a week to ensure desired impact. Moreover, it also organizes training and workshops for tailoring, beautician courses, agarbatti making etc. and provides infrastructure for self-employment.

Implementation

All CSR projects are carried out in phased manner with clearly defined deliverables and strict timelines and through specialized agencies and Employee Voluntary Organizations for Initiatives in Community Development (EVOICE).A full-fledged internal audit is carried out to ensure effective implementation. Participants in the summer residential workshop are selected from a variety of government schools in villages near the Company's projects/stations, as well as its joint ventures and subsidiaries. By 2019, GEM benefitted 2300 girls across 20 project locations. Then

it took a brief pause of two year because of COVID- 19 but in 2022, the program was administered in 33 NTPC locations, with around 2,405 female participants. By 2023, almost 2,700 girls have participated in the program, which is now offered across 40 NTPC locations. NTPC oversaw the enrolment of girl students between the age of 10-12 years from different locations such as Dadri, Korba, Farakka, Sipat, Singrauli, Kawas, Ramagundam, Simhadri and other project areas.

Monitoring & Evaluation

The effectiveness lies in its continuous monitoring and periodic evaluation. To this effect, NTPC has devised a two-tier monitoring mechanism involving external as well as internal evaluation. There is regular monitoring at Units, Regions & Corporate Center with monthly & quarterly reporting. Independent agencies of repute/standing conduct regular evaluation / Transparent Assessment for gauging the impact of our CSR-CD initiatives as well.

Documentation & Communication

Reliable documentation and communication play a key role for the company to reap the full benefits of these initiatives. The two way information flow help in measuring the effectiveness of the programmes, laying the seed of new ideas as well as future planning. Documentation and communication takes the form of annual reports, internet, brochures and reports put before the Committee of Board for CSR.

Relevance

The **GEM project** aligns well with both **national and global priorities**. India faces a significant challenge in achieving gender equality and enhancing educational opportunities for marginalized girls. This initiative is designed to address gender disparity by focusing on education and skill-building for young girls from disadvantaged backgrounds. The project contributes to **Sustainable Development Goals (SDG) 4** (Quality Education) and **SDG 5** (Gender Equality).By targeting girls from underprivileged families, NTPC ensures that the project addresses a critical socio-economic need in the areas where it operates.

Effectiveness

The GEM project has been effective in achieving its **short-term objectives**, which include enhancing girls' confidence, providing educational support, and teaching

essential life skills. The **measurable outcomes**, such as improvements in educational attainment and personal development among participants, indicate that the project is meeting its immediate goals. By focusing on **holistic development**, including cognitive, emotional, and social growth, the project has successfully equipped girls with the skills they need to navigate future opportunities.

Impact

The GEM project is likely to have a significant long-term impact by addressing the root causes of gender inequality—lack of education and empowerment for girls. The skills and confidence gained by the participants can have a **multiplier effect**, potentially influencing their families and communities. By actively involving communities and parents in the project, NTPC has fostered a sense of ownership, which is crucial for sustaining the project's impact after corporate funding may be scaled back.

Sustainability

NTPC's commitment to the project over multiple years, combined with its ability to leverage external partnerships, enhances its sustainability. However, long-term sustainability will depend on continued funding and support, along with measures to ensure the girls' education is sustained beyond the duration of the program. GEM fits within the framework of governmental policies aimed at promoting **education for the girl child** (e.g., **Beti Bachao, Beti Padhao**) and aligns with the corporate governance norms under the **Companies Act 2013**.

Findings

NTPC has become one of the pioneers among Public Sector Undertakings (PSU) to publish Integrated Annual Report since FY'20 in compliance with Global Reporting Initiative (GRI) standard and as per IIRC pattern. Additionally, it is increasingly working towards improving the scale and size of sustainability disclosures. Although there is a lack of precise impact evaluation that might doubt the success of NTPC's CSR initiatives, but integrated reporting shows its dedication to comprehensive reporting methods that include all aspects of its business performance, including CSR initiatives.

Discussion

This study's findings are significant in several ways. This is the first research to examine the CSR initiatives of two Indian firms, one private and one public, to foster community building. The findings highlight NTPC and Tata Steel's CSR initiatives. The study aimed to examine what appeared to be CSR information on the organizations' websites. According to Wanderley, Lucian, Farache, and de Sousa Filho (2008), the Internet has become one of the primary vehicles for disclosing CSR information, allowing businesses to broadcast more information at a lower cost and faster pace than ever before. However, it was discovered that NTPC organizational websites lack information or publish very little meaningful data on CSR as compared to Tata Steel. Despite the Companies Act 2013's amendment of mandatory impact assessment, NTPC Ltd. has not evaluated its CSR initiatives. Meanwhile, it is significant that NTPC has embraced an integrated reporting approach, combining its annual and CSR reports into one document. It is possible that this is due to a lack of workers to assign this crucial role, or to the disinterest that certain firms exhibit in CSR communication. Another possibility is that some organizations still do not use websites as their major CSR communication tool, particularly public companies. The study makes a connection between an organization's CSR activities and the nation's environmental issues and economic standing. Tata Steel has carried out a number of community infrastructure development programs, such as giving locals access to vocational training and assisting them in becoming self-sufficient. Also, the Medical College-cum-Hospital that NTPC built at Sundargarh, Odisha, is prepared to be turned over to the state government. There is a significant difference in the CSR implementation and evaluation of both companies. Tata Steel appears to be more organised not only in their CSR disclosure practices on the website but they have also commissioned independent agency for the impact assessment of their initiatives. The key difference between Tata and NTPC's community development projects is their approaches to government participation. NTPC aligns its support with government missions and is more compliant with government initiatives than Tata.

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