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# A Study on Corporate Social Responsibility (CSR) Activities in Indian Power Sector:

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**Abstract**: India ranks third globally in electricity production and consumption, with a total installed capacity of 443 GW. Power sector projects are expected to contribute significantly to India's capital expenditure in the next five years. The Indian Power Sector is experiencing increasing FDI inflows, making it a crucial part of infrastructure for economic growth and nation welfare. The industry aims to provide universal access to affordable and quality power in a sustainable manner. The fundamental principle of India’s power industry has been to provide universal access to affordable and quality power in a sustainable way. India’s power sector is one of the most diversified in the world considering its generation mix and the consumption pattern including the present regulatory framework. Corporate Social Responsibility (CSR) is a company's initiative to assess and take responsibility for its impact on environmental and social well-being. Section 135 of the Companies Act 2013 mandates certain classes of companies, including those meeting profit, net worth, and turnover criteria, to spend at least 2% of their average net profits on CSR activities. Now for the massive infrastructure development, the Indian Power Sector Companies (Whether Gencos/Transcos/Discoms) can use CSR as a strategic tool to improve the society on which they operate as a whole and their brand image. In this article an effort has been made to present the trend of CSR w.r.t Expenditure, Areas, Governance, Planning, Implementation and Reporting of the major Power Sector Companies in India. This is purely a review article but with an indicative model of CSR activities in the Indian Power Sector.

The data for this study has been compiled from the stakeholders and the CSR activities of the power sector companies in India. The outcome of the study is in the form of a framework and model of CSR Activities in the Indian Power Sector.

**Key Words**: CSR, Indian Power Sector, CSR Planning, CSR Governance, CSR expenditure, Impact assessment, Community Well being.

**GEL Classification Code:** M140

## Introduction:

India being the most populous country in the world there would be continuous demand for increased infrastructure of Industry, real estate etc which will lead to further impetus to the power sector in India. Additionally, to minimize the ill effects of Thermal Power Stations we are bound to see a gradual shift to green energy & renewable energy in the coming days. Power is one of the most vital components of infrastructure, crucial for the economic growth and welfare of nations. The fundamental principle of India’s power sector is to provide universal access to affordable and quality power which is sustainable. India’s power sector is one of the most unique and diverse. Sources of power generation range from conventional fossil fuels like coal, lignite, natural gas, oil, hydro and nuclear power to viable non-conventional sources such as solar, wind, domestic and agricultural wastes.

CSR stands for Corporate Social Responsibility. It refers to a Company’s actions to assess and take accountability & Liability for its operations impact on environment and social well- being. This initiative involves efforts to improve society and minimize any negative impacts caused by the company's operations. Section 135 of the Companies Act, 2013, mandates that certain classes of companies, specifically those meeting some specific criteria of turnover, net worth, and profits, are required to spend a specified percentage of their average net profits (minimum 2%) on CSR activities. Indian Power Sector Companies (Whether Gencos/Transcos/Discoms) can use CSR as a strategic tool to deliver its social obligations and to consolidate their brand image too.

In this article an effort has been made to present the trend of CSR Expenditure, Governance, Planning, implementation, impact and reporting of Power Sector Companies in India. The study is based on selecting six Power Sector Companies having their operations in West Bengal. Out of these, two Central PSUs have been chosen as Sample Companies having PAN India Presence also. This has been done to arrive at a National Picture iro the Power Sector CSR Matrix.

For this study I have chosen Transmission, Generation & Distribution Utilities Operating in West Bengal. This sample entities consists of Central Power Sector PSUs and State Power Sector PSUs) (having their Units in West Bengal also) and Private Discoms operating in West Bengal.

**The Company Chosen are:**
1. NTPC (National Thermal Power Corporation Limited)
2. PGCIL ((Power Grid Corporation Of India Limited)
3. WBSEDCL (West Bengal State Electricity Distribution Company Limited)
4. WBSETCL (West Bengal State Electricity Transmission Company Limited)
5. WBPDCL (West Bengal Power Development Corporation Ltd)
6. CESC Ltd (Calcutta Electric Supply Corporation Limited)

The Power Sector embraces a wide span of stakeholders ranging from employees, investors, shareholders, customers, business partners, clients, civil society groups, several ministries of the Government of India, State Governments, non-government organizations (NGO's), local communities and their public representatives, local bodies, MPs, MLA's, and Public representatives at various levels and the local area people at large.

The power sector is basically divided into three verticals: generation, transmission, and distribution. Power sector project development consists of installing and commissioning of generating stations, and construction of transmission towers, substations and distribution facilities. This involves the acquisition of large land, which leads to displacement of populations, consumption of a large amount of water, emission issues, environmental pollution, deforestation, and wildlife displacement, among other impacts. Because of this tremendous impact and feature of power sector projects, the affected community expects power sector organisations to embrace higher standards of social and environmental activities towards CSR. As a result, it has become the moral responsibility of power sector corporations to demonstrate improved social and environmental performance at various stages of power project implementation and operation. CSR could help to manage the power sector companies by better integrating economic and socio environmental goals. This all the more undermines the adoption of strategic CSR by power sector corporations in order to minimize the negative social and environmental repercussions. Hence for a more positive and long-term relationship with the community and stakeholders, Power Sector Companies have been giving importance to those CSR activities which manages environmental and socio-economic challenges emerging from its operations as stated above.

Transmission projects are environment friendly, with least dumping of effluents, or hazardous chemicals into the ground, air, or water. Transmission line projects has limited impacts on the residents of villages whose land, houses etc are acquired for the construction of substations and transmission lines /towers. Transmission projects also affect natural resources such as crops and trees through which they traverse through agricultural fields or forests. In contrast, big generation projects have a much greater influence on social and environmental factors, such as extensive land eviction and acquisition, air pollution, climate change, water pollution, thermal pollution, and solid waste disposal, carbon footprint among several other considerations.

Thus, the major aim of these companies' CSR operations should be strategically targeted to assist those who are directly or indirectly effected due to setting up of power projects and to minimize any negative influence on the environment , ecology & the society. Their CSR activities mainly focuses on local community development through various projects such as augmenting health facilities, school education, providing drinking water facilities, gender equality, relief works, technology incubation centres , public infrastructure such as village roads, community centres, etc.

**Objective**: The objective of this study is to comprehensively examine the multifaceted impact of Corporate Social Responsibility (CSR) activities on community well-being in West Bengal. Through a mixed-methods approach, this research aims to delve into various dimensions of CSR practices, including economic, legal, ethical, and philanthropic aspects, as perceived by top management of companies operating in the region. By exploring these dimensions, the study seeks to elucidate how CSR initiatives influence community well-being across different domains. Through rigorous analysis and synthesis of qualitative and quantitative data, the study endeavours to provide valuable insights into the nuanced relationships between CSR activities and community well-being, thereby contributing to both academic scholarship and practical implications for corporate social responsibility practices in the region.

**Literature Review:**

- Corporate Social Responsibility (CSR) in India has gained significant momentum, especially after the introduction of the Companies Act, 2013. This legislation mandates that companies meeting specific criteria must allocate at least 2% of their average net profits over the preceding three years to CSR activities.
- The Act has been pivotal in formalizing CSR efforts, making India one of the few countries with a legislated CSR mandate. Studies have shown that this mandate has led to increased CSR activities across various sectors, including the power sector, emphasizing the role of legal frameworks in promoting corporate accountability and social responsibility (KPMG, 2016).
- The power sector, due to its substantial environmental and social footprint, is a critical area for CSR initiatives.
- The sector's operations often have significant environmental impacts, such as emissions and resource consumption, and social impacts, such as community displacement and health issues.
- As a result, CSR activities in this sector are not only a legal obligation but also a strategic necessity.
- According to a report by the Confederation of Indian Industry (CII), many power companies have integrated CSR into their core business strategies to address these challenges, focusing on areas such as renewable energy, community development, and health and education initiatives (CII, 2018).
- The determinants of CSR practices in the Indian power sector are multifaceted.
- Regulatory frameworks play a crucial role, as compliance with national and international environmental and social standards drives CSR activities. Corporate governance structures also influence CSR, with companies having robust governance mechanisms typically exhibiting more comprehensive and effective CSR practices.
- Research indicates that stakeholder pressures, including those from investors, customers, and non-

governmental organizations, significantly impact CSR strategies. Companies with higher stakeholder engagement are more likely to adopt proactive CSR measures (Mishra & Suar, 2010).

- **Recent studies related to CSR practices and Community Well-being.**

| **Author(s) & Year** | **CSR Dimensions** | **Community Well-Being Impact** | **Key Findings** |
|---|---|---|---|
| (Han, 2024) | Philanthropic | Education, Health | Philanthropic CSR initiatives in education and health have resulted in better literacy rates and health outcomes in the communities served by companies that actively engage in CSR. |
| (Rim et al., 2024) | Ethical | Social Trust, Environmental Quality | Research has shown that companies that engage in strong ethical CSR practices tend to build greater trust within the community and experience fewer environmental complaints. |
| (Attah & Amoah, 2023) | Legal | Safety, Employment Stability | Adhering to legal standards in Corporate Social Responsibility (CSR) has enhanced workplace safety and contributed to more stable employment opportunities in local communities. |
| (Gallo Garcia, 2023) | Economic | Economic Empowerment, Job Creation | Economic CSR initiatives in local business development have resulted in job creation and economic growth in underserved areas. |
| (Gallo Garcia, 2023) | Environmental | Environmental Health, Community Engagement | There was a noticeable improvement in local environmental conditions and community involvement as a result of pollution control initiatives through corporate social responsibility efforts. |
| (Chathoth et al., 2024) | Philanthropic | Healthcare Access, Social Support | Philanthropic initiatives aimed at healthcare and social support have improved access to medical facilities and community support systems in rural areas. |
| (Velasco-Balmaseda et al., 2024) | Legal | Community Safety, Environmental Justice | Legal CSR aimed at environmental compliance enhanced safety in nearby communities and fostered fair access to resources. |
| (Chu & Chu, 2024; C.-H. Liu & Huang, 2024) | Economic | Local Development, Income Stability | Economic CSR initiatives that prioritize local procurement and fair wages have strengthened community income stability and fostered local economic development. |
| (Rocha et al., 2024) | Ethical | Social Equity, Trust | Ethical CSR practices concerning labour rights have fostered community trust and enhanced social equity by establishing high ethical standards throughout the supply chain. |
| (Huerta-Estévez & López-Morales, 2023) | Philanthropic | Education, Youth Empowerment | CSR initiatives focused on education and skill-building have empowered youth, resulting in greater employment opportunities and a sense of pride within the community. |

| | | | |
|---|---|---|---|
| (Gautam et al., 2023) | Economic | Poverty Reduction, Local Employment | Investments in local infrastructure have helped reduce poverty levels and create job opportunities, which in turn has strengthened community resilience. |
| (Rajhans & Bhavsar, 2023) | Legal | Resource Management, Compliance | CSR legal compliance initiatives promoted sustainable resource utilization, especially in industries heavily reliant on natural resources, positively impacting community resources. |
| (S. Jackson et al., 2023) | Philanthropic | Community Engagement, Mental Health | Philanthropic initiatives aimed at mental health and community involvement have helped decrease social isolation and improve overall well-being in the community. |

• **Research Methodology**: For the qualitative part of the study the methodology selected is to achieve a comprehensive understanding of this impact, the study adopts a mixed-methods approach, integrating both qualitative and quantitative methods. The qualitative component involves conducting in-depth interviews with top management of electricity generating, transmitting and distributing companies engaged in CSR activities. These interviews aim to capture the perspectives of the companies on their CSR initiatives, providing insights into the motivations, implementation strategies, and perceived outcomes of their CSR efforts. The quantitative component involves conducting surveys among community members who have benefited from the CSR practices of these companies. The surveys aim to quantify the impact of CSR activities on various aspects of community well-being, such as economic development, social cohesion, and environmental improvements. This mixed-methods approach is particularly well-suited for the study as it allows for a robust analysis of the CSR practices from both the companies' and the communities' perspectives. The qualitative interviews provide rich, contextual data on the CSR activities from the viewpoint of the implementing organizations, while the quantitative surveys provide measurable data on the effects of these activities on the community.

In addition to these , interviews were taken with various stakeholders of other Power Sector Companies (in addition to the above 5) including the beneficiaries of their CSR activities for assessing the impact assessment.

**Ethical Considerations in this study:** Participants were well informed about the purpose of the study, their involvement, and their rights before participating in interviews or surveys. Written consent was obtained over email. All data collected are kept confidential and anonymized to protect the identity of participants and companies. Every effort has been made to protect the privacy of the respondents.

- Quantitative Analysis
  - ➢ Structural Equation Modelling themes or Concepts within some given themes
  - ➢ ANOVA
- Qualitative Analysis

**Content Analysis -**Determine the presence of certain qualitative data to Quantify and analyze the presence, meaning and relationship of the concept.

Formative Thematic Analysis
- Pinpointing.
- Examining.
- Recording .
- Patterns, Within the data
- Grounded theory approach

**Total interviews – 25**

Techniques- Formative Thematic Analysis

Step 1- Initial theme was identified
Step 2- Initial code was identified
Step 3- Identified the actual themes in context of literature review
Step 4- Analyze the transcript; with Hierarchical chart which deals with the frequency of reoccurrence of the code.

***Community Well -Being Economic Empowerment:***

***Response 10:***
REC through its CSR initiatives attempt to fund and support socially beneficial projects with sustainability as a guiding principle, giving priority to issues of foremost concern as in the national development agenda and to reach a wide spectrum of beneficiaries with a view to empower economically and socially backward communities
**Response 3:**
Their reach has led to the development of the remotest areas of the country, improving the agriculture sector and increasing the standard of living of people.

***Environment Protection:***
***Response 8:***
CSR activities of a power sector company should include the mitigation of environmental pollution especially caused by fly ashes of thermal power plants, overall protection of flora and fauna, rehabilitation of people and imparting vocational training for ensuring livelihood of afftected farmers, preventive health care in the vicinity of power projects, mass education against power saving and theft, encouraging research for alternative energy resources especially green energy etc

***Response 12:***
Corporate Social Responsibility (CSR) involves initiatives to balance economic success with environmental and social considerations, such as investing in renewable energy, electrifying underserved areas, and engaging in community development projects.

***Community Well-Being Health:***
***Response 10:***
CSR initiatives have been carried out by REC in the fields of sanitation and hygiene facilities, promotion of healthcare facilities, skill development, women empowerment, environmental sustainability and rural infrastructural development in order to facilitate an inclusive social development.

***Response 15:***
ECL is transforming 23 Health Sub -Centers in 7 blocks of Godda District into Health and Wellness Centers with a project cost of Rs. 2.73 Cr.

***Political:***
***Response 3:***
Being the state DISCOM , WBSEDCL implements the various policies of Govt of WB and Govt of India related to power distribution. Unlike other power distribution companies, profit making is not the “sole” objective of this organisation.

***Response 17:***
It appears that CSR within the Power Sector funds Govt/ MP/ MLA schemes such as hospital or other public infrastructure.

***Community Well -Being Service Facilities:***
***Response 13:***
Computers provided to schools has enhanced the chance of computer knowledge among financial weak people.

***Response 15:***
Infrastructure Development: ECL invests in the development of local infrastructure, including roads, schools, healthcare facilities, and community centers, improving the overall quality of life

*Social:*
***Response 9:***
WBSEDCL is committed towards overall development of the society by doing its bit in the field of education. Two govt aided schools ( one boys & one girls ) are selected for donating computers and other IT accessories

***Response 7:***
ECL is transforming 23 Health Sub-Centers in 7 blocks of Godda District into Health and Wellness Centers with a project cost of Rs. 2.73 Cr.

***CSR Practices Economic:***
***Response 10:***
REC Limited's economic performance directly impacts its CSR activities by influencing financial resources, stakeholder expectations, reputation, long-term sustainability, and risk management . By achieving sustainable economic growth and profitability, REC Limited can strengthen its capacity to contribute positively to society and the environment through CSR initiatives.

***Response 12:***
The main challenges our organization faces in implementing effective CSR practices include balancing short -term financial pressures with long-term sustainability goals and ensuring alignment between CSR initiatives and the diverse needs and expectations of stakeholders across various communities and regions where we operate.

***Ethical:***
***Response 16:***
Our CSR initiatives align with ethical principles, ensuring fairness, honesty, and integrity in all

endeavor, guides companies to uphold human rights, labour standards, environmental sustainability, and community welfare

***Response 11:***
Our purpose is not merely driven by financial success, but rather by the sincere desire to contribute meaningfully to the liv es of people and the betterment of our planet.

***CSR Practices Legal:***
***Response 10:***
Prioritizing projects that fall within the activities specified in Schedule VII of the Companies Act, 2013, such as education, healthcare, rural development, environmental sustainability, and skill development.
***Response 7:***
ECL fulfils all the compliances related to CSR. CSR 2 form is filled by Company Secretary of ECL to fulfil the compliance. ECL website has separate page to showcase CSR activities of Company. DPE is provided the data to publish it at national CSR portal.

***Philanthropic:***
***Response 11:***
Power Companies has contributed Rs 2,10,24,411 for development of school infrastructure across rural areas under its supervision.Rs 81,00,000 i.r.o scholarship on basis of performance of needy students in secondary and higher secondary education .Rs 1,47,00,000 donation for computer and accessories in schools .

***Response 6:***
Extending relief funds during disasters. Relief funds during disasters have helped society to get.

**Measures**
**Community Wellbeing**
**Social-Culture**
- The variable Social-Culture has been assessed by 4-item scale adapted from the conceptual work of (Iskandar et al., 2019; McCrea et al., 2014) The respondents are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "Every member of the community is more willing to help with each other."

**Economic Empowerment**
- The variable Economic Empowerment has been assessed by 7-item scale adapted from the conceptual work of (Christakopoulouet al., 2001; Iskandar et al., 2019; McCrea et al., 2014; Sirgy et al., 2010).The respondents are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "My income is more sufficient to finance your lifestyle."

**Environment**
- The variable Environment has been assessed by 6-item scale adapted from the conceptual work of (Christakopoulouet al., 2001; Forjaz et al., 2011; Iskandar et al., 2019; McCrea et al., 2014; Sirgy et al., 2010). The respondents are asked to express their level of agreement on a Likert scale ranging

from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "Dust and gas due to the company operations increasingly reduced in this village ."

**Health**

• The variable Health has been assessed by 7-item scale adapted from the conceptual work of (Iskandar et al., 2019; McCrea et al., 2014; Ramsey & Smit, 2002). The respondents are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "I feel relaxed and no longer stressful."

**Education**

• The variable Health has been assessed by 4-item scale adapted from the conceptual work of (Iskandar et al., 2019). The respondents are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "The student attendance in this village is getting better." Services and Facilities/Infrastructure back shelter.

**Measures**

CSR Dimensions

**Economic Responsibility**

To measure Economic Responsibility, we have used the 5-item adapted from the conceptual work of (Carroll, 1991 ; Ismail et al., 2015 ; Maignan, 2001 ; Maignan & Ferrell, 2004 ; Pérez & Rodríguez del Bosque, 2013 ). The Participants are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "It is important for each company to be committed to being as profitable as possible."

**Legal Responsibility**

The variable Legal Responsibility has been measured by 5-item scale adapted from the conceptual work of (Carroll, 1991 ; Ismail et al., 2015 ; Maignan, 2001 ; Pérez & Rodríguez del Bosque, 2013 ; Podnar & Golob , 2007 ; Stanaland et al., 2011 ). Participants are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "It is important for each company to comply with various federal, state, and local regulations".

**Ethical Responsibility**

We have used the 5-item scale adapted from the conceptual work of (Carroll, 1991 ; Ismail et al., 2015 ; Maignan, 2001 ; Pérez & Rodríguez del Bosque, 2013 ; Podnar & Golob , 2007 ; Stanaland et al., 2011 ). to measure Ethical Responsibility. Participants are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "It is important for each company to recognize and respect new or evolving ethical/moral norms adopted by society".

**Philanthropic Responsibility**

We have used 4-item scale adapted from the conceptual work of (Alvarado-Herrera et al., 2017 ; Carroll, 1991 ; Ismail et al., 2015 ; Maignan, 2001 ; Pérez & Rodríguez del Bosque, 2013 ; Podnar & Golob , 2007 ; Stanaland et al., 2011 ) to measure the variable Philanthropic Responsibility. The respondents are asked to express their level of agreement on a Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) regarding various statements. One sample item is "It is important for each company to assist the arts and cultural activities."

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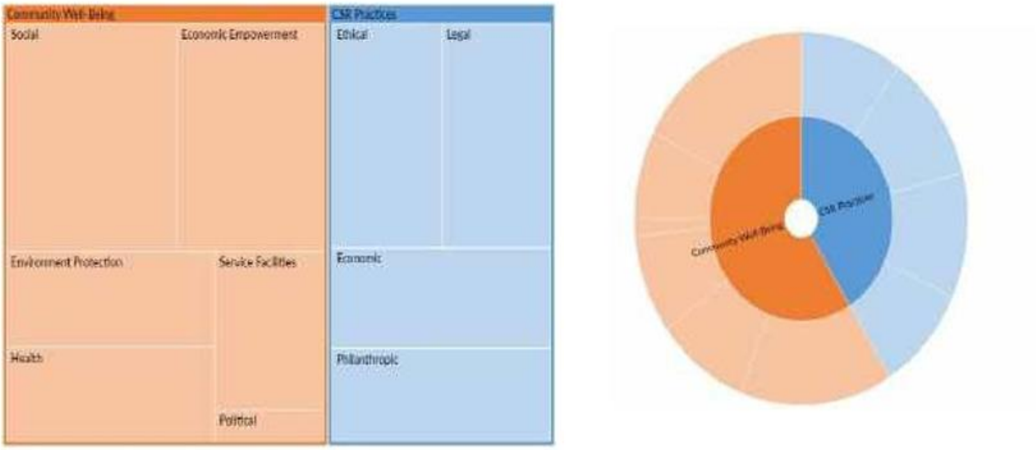
## Hierarchical chart




Pilot test result

| | Cronbach's alpha | Composite reliability (rho_c) | Average variance extracted (AVE) |
|---|---|---|---|
| **P** | 0.875 | 0.914 | 0.728 |
| **EE** | 0.932 | 0.945 | 0.711 |
| **EN** | 0.884 | 0.916 | 0.733 |
| **ER** | 0.904 | 0.924 | 0.710 |
| **ETR** | 0.929 | 0.950 | 0.825 |
| **LR** | 0.908 | 0.933 | 0.737 |
| **M** | 0.900 | 0.923 | 0.668 |
| **PR** | 0.888 | 0.918 | 0.692 |
| **S** | 0.888 | 0.912 | 0.599 |
| **SC** | 0.874 | 0.915 | 0.733 |

- **P (Political), EE (Economic**
Empowerment), EN Environmental protection), M(Medical and Health), S (Services and Facilities) & SC (Social) are the dimensions of Community Well–being.
- ER (Economic Responsibility), ETR (Ethical Responsibility), PR (Philanthropic Responsibility) & LR (Legal Responsibility) are dimensions of CSR activities

**Now let us discuss in brief the main facets of the CSR activities of the Selected Power Sector Companies.**

**WBSEDCL**: WBSEDCL is a profit-making power sector State PSU in West Bengal, owned by the Government of West Bengal i Its CSR activities aim to improve the quality of lives, particularly in rural areas, through education, environment sustainability, and sports. The CSR projects are conducted by a dedicated team of Engineers, HR, and Finance Professionals, involving requirement profiling, goal setting, need assessment, and execution. WBSEDCL participates in Corporate Social Responsibility Schemes to improve socio- economic conditions, such as school construction, computer supply, safe drinking water, and road development works. It also supports sports by providing financial assistance up to Rs 200000 to two meritorious sportspersons annually for advanced training and modern equipment. WBSEDCL also provides preventive healthcare and sanitation through safe drinking water, temporary toilets, and sanitary napkin vending machines at government-aided schools. It also supports reputed institutions like IIT Kharagpur and NIT Durgapur for developing technology-driven equipment and software for the power sector. WBSEDCL CSR projects have contributed to the WB State Disaster Management Authority during crisis.

**CESC**: CESC Limited is a private sector company that focuses on social responsibility, aiming to uplift the poor and underprivileged in its area. It generates profits, protects investors and shareholders, and serves customers with satisfaction. CESC's CSR projects align with the Millennium Development Goals, National Voluntary Guidelines, and national development goals. The company regularly interacts with government officials, local administrators, non- government agencies, and communities to plan and execute its CSR initiatives. The CSR Programs of CESC focusses in the areas of environment, education, gender equality, infrastructure development, health camps, skill developments ,employment generation, economic & community developments.

CESC believes in building social capital through its CSR initiatives. The Company has launched several projects to create income generating opportunities for communities and to make an overall improvement in their quality of life.

**WBPDCL:** West Bengal Power Development Corporation (WBPDCL) is a government- owned company in West Bengal, India, focusing on electric power generation and supply. It operates power plants in Kolaghat, Bakreswar, Sagardighi, Santaldih, and Bandel. WBPDCL collaborates with West Bengal State Electricity Distribution Company Limited (WBSEDCL) and Calcutta Electric Supply Corporation (CESC). The company is socially conscious and has implemented a Corporate Social Responsibility (CSR) policy since its inception. The policy covers project beneficiaries in Bandel, Kolaghat, Santaldih, Bakreswar, and Sagardighi, and extends beyond these areas. WBPDCL aims for sustainable socio-economic development through participative ownership, involving local Panchayat Institutions and Block Development Offices. The policy applies to existing and future power projects, plants, and coal mines in West Bengal.

**WBSETCL:** WBSETCL aims to empower local people to become economically self-sufficient through the development of infrastructure for health, education, and skill acquisition. The company prioritizes Corporate Social Responsibility (CSR) projects and programs for the well-being of inhabitants or stakeholders directly impacted by its operations. Priority is given to CSR activities in the neighborhoods around its areas of operation and new project sites, with full involvement and commitment. WBSETCL may provide financial assistance in the form of grant-in-aid or contribution to entities already involved in social welfare measures. CSR activities are seen as an interactive partnership between the company and the targeted community, where resources and intent blend harmoniously for the upliftment of the community. Ad hoc and philanthropic activities are avoided, but WBSETCL can supplement efforts by filling resource gaps and helping to cross the last mile in goal achievement. The CSR activities will be primarily applicable to Project Beneficiaries and Project Associated Areas in the vicinity of existing substations and future transmission line projects.

**DVC (Damodar Valley Corporation):** DVC launched its CSR programme named " Social Integration Programme " ( SI P) in 1981 . SIP is basically an expression of DVC's deep commitment to socio - economic and infrastructural development of the com munities residing within a 10 K m radius of its main projects .

**Education:** In the field of education DVC has been relentlessly striving its best to cater to the needs of children residing around its projects. DVC runs 16 Primary, Secondary and Higher Secondary schools in Jharkhand and West Bengal.

**Running of ITIs**

In order to support govt. initiative in providing technical education to unemployed & underprivileged youths, DVC participated in up gradation of ITIs and set up new ITI in the State of Jharkhand and West Bengal.

**DVC is engaged in the following activities to increase agricultural yield from fields**

- Initiation of micro-lift irrigation programmes in the upper valley
- Digging of irrigation wells
- Construction of check dams
- Renovation of ponds
- Arranging training programmes for farmers

CSR provides community health services to its neighbouring people. Those services are both preventive as well as curative in nature.

Infrastructural development works are essentially need-based activities selected & prioritised by villagers covering the areas of drinking water, communication, Education, Healthcare, Self Employment, capacity building etc.

Damodar Valley Corporation is working since 1949-50 to tackle the soil erosional problems in upper Damodar-Barakar catchment area through soil and water conservation/integrated watershed management programmes with multidisciplinary approach by its Soil Conservation Department located at Hazaribagh.. In the coming years work will be carried out in remaining areas.

**NTPC:** NTPC, a power generation company, has a strong commitment to Corporate Social Responsibility (CSR) in its business. The company believes that communities near its projects and those displaced by them are crucial stakeholders in India's growth. NTPC has a comprehensive Resettlement & Rehabilitation (R&R) policy covering community development activities, which grows with project development. It also has a separate Corporate Social Responsibility Policy covering grassroots activities at the unit, regional, and national levels. NTPC is a member of the Global Compact Network, India, and shares its CSR experiences through "Communication on Progress".

**Focus areas / CSR Initiatives**

Like the colours of a rainbow, NTPC's involvement in community development projects/ CSR covers a diverse range of issues such as basic infrastructure development, education, community health & sanitation, capacity building and gender empowerment. The projects are customised based on specific local requirements and guided by extensive Need Assessment Surveys and consultations through various participative forums like Village Development Advisory Committee, Rehabilitation and Periphery Development Advisory Committee etc.The active participation/engagement and

ownership of these initiatives by the local communities is the key to the smooth and successful implementation of these schemes.
NTPC Limited's CSR initiatives are based on a range of issues, including: Basic infrastructure development, Education, Community health and sanitation, Capacity building, and Gender empowerment, cancer care, food ration distribution, merit scholarships,

**PGCIL:** Power Grid Corporation of India Limited (POWERGRID) is a Schedule ‘A’, ‘Maharatna’ Public Sector Enterprise of the Government of India, incorporated on October 23, 1989. As one of the largest power transmission utilities globally, POWERGRID has expertise in core areas such as power transmission, sub-transmission systems, distribution management, load dispatch, and communications. POWERGRID has been contributing to society through its CSR interventions since the CSR Act, 2013 and aligns with 15 out of 17 Sustainable Development Goals launched by the United Nations in 2015. POWERGRID uses a 360° project approach for sustainable implementation, consulting with stakeholders and involving communities in the process.

More than Rs 1500 Crores Spent by PGCIL in CSR in the last 10 FY. CSR Mission of PGCIL is to align CSR & sustainability.

PGCIL has been contributing in CSR much before it became legally compulsory for certain class of companies. The areas include Healthcare, Rural development, Women Empowerment Skill development, environment, ecology & education.

PGCILs CSR projects are identified in response to contextual requirements, which have a tangible socio-economic impact on the community and implemented in partnership with local stakeholders. Sustainability is a critical element of Power Grids CSR strategy and after completion; projects are handed over to local stakeholder.

The important data of CSR spends of the above stated companies is compiled in the table below:

| Sl No | Name of the Power Sector Company | Financial Year | CSR Amount required to be spent .(Rs in Cr) | CSR Amount actually Spent.(Rs in Cr) |
|---|---|---|---|---|
| 1 | WBSEDCL | 2022-23 | 1.65 | 2.23 |
| | | 2021-22 | 1.49 | 1.41 |
| | | 2020-21 | 1.40 | 0.47 |
| | | 2019-20 | 1.18 | 1.00 |
| **Sl No** | **Name of the Power Sector Company** | **Financial Year** | **CSR Amount required to be spent .(Rs in Cr)** | **CSR Amount actually Spent.(Rs in Cr)** |
| | | 2018-19 | 0.94 | 1.29 |
| 2 | WBSETCL | 2022-23 | 12.19 | 12.41 |
| | | 2021-22 | 11.69 | 5.86 |
| | | 2020-21 | 9.69 | 9.69 |
| | | 2019-20 | 9.70 | 3.60 |
| | | 2018-19 | 9.97 | 6.00 |
| 3 | WBPDCL | 2022-23 | 427.55 | 897.20 |
| | | 2021-22 | 205.52 | 370.52 |
| | | 2020-21 | 71.50 | 94.05 |

| | | | | |
|---|---|---|---|---|
| | | 2019-20 | 93.81 | 146.11 |
| | | 2018-19 | 85.62 | 111.09 |
| 4 | CESC | 2022-23 | 19.54 | 19.94 |
| | | 2021-22 | 20.48 | 20.70 |
| | | 2020-21 | 21.92 | 22.30 |
| | | 2019-20<br>2018-19 | 21.84<br>20.16 | 23.15<br>20.23 |
| | | 2019-20<br>2018-19 | 21.84<br>20.16 | 23.15<br>20.23 |
| 5 | PGCIL | 2022-23 | 312 | 321 |
| | | 2021-22 | 257 | 271 |
| | | 2020-21 | 234 | 240 |
| | | 2019-20 | 210 | 346 |
| | | 2018-19 | 186 | 195 |
| 6 | NTPC | 2022-23 | 310 | 315 |
| | | 2021-22 | 281 | 356 |
| | | 2020-21 | 278 | 418 |
| | | 2019-20 | 252 | 304 |
| | | 2018-19 | 237 | 285 |

*Source: websites of the power companies.*

**Analysis of CSR Practices of selected Power Sector Companies**

The analysis of CSR practices in this study involves examining the scope, nature, and impact of various CSR initiatives undertaken by power sector companies. This section presents findings from qualitative and quantitative data, highlighting best practices, challenges, and the overall effectiveness of CSR activities

**Dimensions of CSR Matrix.**

Power sector companies in India engage in a wide range of CSR activities, focusing on key areas such as:

Environmental Sustainability: Initiatives include reducing carbon emissions, investing in renewable energy sources like solar and wind power, promoting energy efficiency, and sustainable resource management.

Community Development: Projects encompass rural electrification, education programs, healthcare services, infrastructure development, and livelihood enhancement for local communities.

Health and Safety: Programs aimed at improving health and safety standards for employees and communities affected by power generation activities. CSR activities are often concentrated in areas surrounding company operations, particularly in rural and underserved regions. This ensures that the communities most impacted by power generation benefit from these initiatives.

Survey data indicate that companies typically allocate a significant portion of their CSR budget to environmental sustainability and community development projects. However, the exact allocation varies based on company size, whether State or Central PSU, Whether Private Sector, profitability, and strategic priorities.

**Effectiveness of Power Sector CSR**

The impact of CSR activities is assessed based on various metrics, reduction in carbon footprints, more use of renewable energy, and improved energy efficiency are key indicators of environmental impact. Research shows a positive trend, with many companies reporting substantial reductions in their carbon emissions. Improvements in community well-being, such as increased access to electricity, better educational outcomes, better healthcare services, gender equality, and improved infrastructure, are significant indicators of CSR effectiveness.

Interviews with stakeholders have highlighted various tangible benefits, including better living conditions and increased economic opportunities. CSR initiatives also contribute to economic development by creating jobs, supporting local businesses, and fostering skills development. Quantitative data from surveys reveal that companies with structured and strategic CSR programs report higher levels of success.

Key performance indicators (KPIs) used to measure outcomes include the number of beneficiaries, reduction in pollution levels, energy savings, and community satisfaction scores as stated above in the quantitative analysis.

**Best Practices and Innovations noticed in Power Sector CSR**

Leading Power companies integrate CSR into their core business strategies, ensuring alignment with overall corporate goals. This strategic integration enhances the sustainability and impact of CSR initiatives. Companies invest in R&D for clean technologies, such as advanced renewable energy systems and smart grids. Collaborations with NGOs, government agencies, and other stakeholders to pool resources and expertise for more impactful CSR projects. Adopting comprehensive reporting standards, such as the Global Reporting Initiative (GRI) framework, enhances transparency and accountability. Companies that provide detailed and regular reports on their CSR activities build greater trust and confidence amongst stakeholders.

**Stakeholder Engagement in Power Sector CSR**

Effective CSR practices involve active stakeholder engagement. Companies that engage local communities in the planning and implementation of CSR projects report higher satisfaction and better outcomes. Stakeholder collaboration ensures that CSR initiatives address actual community needs and leverage local knowledge and resources. Implementing feedback mechanisms allows companies to monitor the effectiveness of their CSR activities continuously and make necessary adjustments. Surveys,

**Challenges and Barriers noticed**

One of the main challenges identified is the inconsistent implementation of CSR activities. While some companies have well-defined CSR strategies, others lack the necessary resources , leading to suboptimal outcomes and unsustainability of CSR activities. State Level Power Sector PSUs are actually facing acute liquidity crisis due to their various regulatory problems like delay in Publication of APR, Tarriff not reflecting the actual cost, huge Regulatory Assets in their Balance Sheet (due to no fault on their part), political compulsions in particular, struggle to allocate sufficient funds for comprehensive CSR programs. This leads to CSR programs which actually don’t have a long term vision & impact. In the Central Power Sector, the amount involved in CSR activities is huge and Central Power Sector PSUs are Cash Rich Companies. Hence the impact of Central Sector power sector PSUs are more permanent in nature and sustainable. Frequent changes in the Regulations of CSR are also posing a problems

**Evaluation of Findings**

Factors contributing to successful CSR practices include strong top leadership , strategic integration with normal business operations, continuous stakeholder engagement, and transparent reporting following National/ International standards & best practices.. Areas which have been identified for further improvement are better resource allocation, further capacity building for CSR teams, better regulatory compliance, and stronger & compact impact measurement models.

**Key Findings**

- Power sector companies in India engage in a wide range of CSR activities, with a focus on environmental sustainability, community development, and health and safety.
- CSR initiatives have a tangible positive impact on communities, including improved access to electricity, better educational outcomes, enhanced healthcare services, and economic development.
- Leading companies integrate CSR into their core business strategies, resulting in more impactful and sustainable initiatives.
- Effective stakeholder engagement enhances the success of CSR projects, ensuring that initiatives align with community needs and priorities.
- Despite progress, challenges such as inconsistent implementation, resource constraints, and regulatory compliance issues hinder the effectiveness of CSR practices
- Most of the Power Sector Companies are spending more than that of their required statutory obligations. This shows the pro-activeness, sincerity and seriousness of the Power Sector entities towards their social obligations.
- Directives & requests from Local MPs/MLAs/Local Bodies have a major role to play in the choice of CSR schemes /projects in Power Sector.
- Most of the Power Sector Companies have a well laid on CSR disclosure structure in their respective websites.
- The CSR activities of Central PSUs are more compact, structured and are mostly implemented through project modes or CSR Foundations.
- Amount of CSR spends for Central PSU's are much more than the State PSUs since their Profit component (on which the statutory CSR sends depends ie minimum 2% of Net Profit)is more higher than State PSU's.
- Future CSR activities of Power Sector have a lot of scope in green energy & contribution to the sustainable Development Goals (SDG) such as reducing carbon emissions, promoting renewable energy, or fostering inclusive economic development.
- DVC is not required to follow the Companies Act 2013 as far as CSR is concerned. Inspite of that they have a well structured SIP (Social Integration Program since 1981) whose activities are quite similar to that of current Schedule VII of Section 135 of the Companies Act 2013.
- In the private sector there is a lot of independence & flexibility in choice of CSR Activities and there is minimal political Interference in the choice of CSR schemes and projects.
- In the PSU Power Sector Companies, there are some political interferences noticed in choice of CSR activities, projects and schemes.
- However , it is appreciated that we have to involve the public representatives also in choice & implementation of CSR activities to achieve a holistic impact.
- Businesses in the power sector can invest in renewable energy sources like rooftop solar power, instead of traditional energy sources. While CSR is primarily driven by social and environmental objectives, financial

considerations also play a role. Companies may choose programs that offer a balance between social impact and financial sustainability, ensuring that CSR efforts are financially viable in the long term.

**Suggestions for Improvement in CSR activities and its impact in Indian Power Sector.**

- **Increase in Budgetary & Resources Allocation:** Companies should allocate sufficient budgetary, capital and human resources to CSR activities to optimize their overall impact on the stakeholders & Society.
- **Capacity Building of CSR policy making and implementing Teams:** Investing in the capacity building of CSR teams and providing training on best industry practices, impact assessment & measurement, stakeholder engagement can enhance the effectivity of CSR projects.
- **Regulatory Compliance in its true letter and spirit:** Companies should ensure compliance with CSR statutes and requirements as enshrined in section 135 of the Companies Act, 2013, through better understanding of regulatory requirements and implementing robust monitoring mechanisms.

**Stakeholder Engagement is to be made more dynamic and strong:** Companies should ensure a strong stakeholder engagement by involving communities in the decision-making process, promoting partnerships with NGOs and government agencies, and encouraging and developing feedback mechanisms to continuously improve CSR initiatives.

- **Imbibing and promoting Transparent National /International Reporting platform/ structure:** Improving transparency and accountability through adequate reporting on CSR activities, aligned with international standards such as the Global Reporting Initiative (GRI), SASB (Sustainability Accounting Standards Board) ),IIRC (International Integrated Reporting Council), UN Sustainable Development Goals (UN SDG's)can build trust with stakeholders and demonstrate the company's commitment to responsible business practices.

- **More Innovativeness and Collaborative efforts in selection & implementation CSR activities/projects:** promoting innovation and collaboration through partnerships with research institutions, technology providers, NGO's, Section 8 Companies, and other stakeholders can drive the development of new, more sustainable CSR initiatives.

By considering and putting into action the above few suggestions, power sector companies may definitely enhance the overall impact & effectiveness of their CSR practices, which will contribute towards the sustainable development and communities well being of the overall society in which it operates.

**Implications and Recommendations of the present study**

The findings of this study has many implications for power sector companies, policymakers, and other stakeholders. Firstly, there is a requirement for enhanced resource allocation, capacity building, and regulatory compliance as per statute to address the challenges hindering CSR effectiveness. Continuous stakeholder engagement and enhancing transparent reporting practices are essential for building trust, confidence and accountability. Moreover, encouraging innovation and collaboration can drive the development of more sustainable CSR initiatives that address evolving societal needs.

**Future Directions & scope for future Research.**

Moving forward, future research wrt CSR in Indian Power Sector can explore areas of specific aspects of CSR practices, like role of technology in driving innovation, the impact of CSR on employee engagement and retention, and the influence of regulatory requirements in CSR strategies and implementation. There can be Longitudinal studies tracking the evolution of CSR practices over a period of time would provide valuable insights into trends , developments and best practices. Additionally, comparative studies across different segments like Generation, Transmission & Distribution could offer a broader perspective on CSR strategies and their outcomes and impact assessments.

**Limitations of this Study**

The study has its own limitations of time and sample size. Moreover there are limitations of the representativeness of the Selected Companies. There may be subjectiveness in interpreting qualitative data which may have introduced biasness. However they have been mitigated to some extent by peer review of findings. Moreover, availability & reliability of secondary data wrt CSR reports etc may vary across the power sector companies.

**Conclusion**

To conclude, it can be seen that though a significant progress appears to be done in integrating CSR into the activities of Power Sector Companies in India, there is still much scope left. By inculcating the suggestions & recommendations of this study through fostering an environment of accountability and responsibility of its operations the Indian Power Sector can play a crucial role in creating sustainable development and overall well-being in society. By continuous innovation, partnership and collaboration with stakeholders and facilitators, the Indian power sector can contribute towards environment and society for a more equitable and sustainable future.

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