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**EFFECTIVE IMPLEMENTATION OF CSR IN MAHARASHTRA,  
A CASE STUDY OF RELIANCE FOUNDATION**

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**Abstract :** Maharashtra is home to many large corporations, including several major players in industries, such as manufacturing, finance, and technology. These corporations are required to spend a portion of their profits on CSR activities under the Companies Act 2013. Due to the large size and profitability of these companies, their CSR spending can be significant, contributing to the overall high CSR spending in Maharashtra

Led by Founder Chairperson Smt. Nita M Ambani, Reliance Foundation was set up in 2010 to provide impetus to various philanthropic initiatives of Reliance Industries Limited. The efforts of the group have already touched the lives of more than 72 million people across India in more than 55,400 villages and several urban locations. The case study tries to study the importance of Corporate Social Responsibility and understand the contribution and the focus areas of CSR activities of Reliance Foundation.

**Introduction**

Across all the states in India, Maharashtra stands tall with a CSR funding of more than Rs 1,400 Cr. The Western state has spent the maximum in the last seven years on their CSR agendas. In 2022, the state received a massive CSR funding of Rs 1,413.58 Cr as compared to Rs 1,657.12 Cr in 2018-19 as compared to just Rs 1,012 Cr in 2014-15. Reliance Industries Limited (RIL), through Reliance Foundation, has significantly contributed to and made measurable progress toward its vision of an inclusive India. Moving well beyond its business activities, the RIL Group contributes to a positive societal impact through diverse community engagement initiatives in Maharashtra. Apart from being a geographically large and housing Mumbai - the financial hub and headquarters of many top companies - there are many reasons for the state's success.

**Literature Review:**

Hemingway (2002) in her article has suggested that Corporate Social Responsibility (CSR) can imply diverse things to different people. CSR is generally regarded as a multi-disciplinary subject and its definitions vary in regard to the perceived scope or boundaries of the corporation's responsibility. CSR can be interpreted as a modern-day expression of the concept of philanthropy or charity. It is argued that the formal adoption of CSR by the way of



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corporations can be related to the changing personal values of managers. Clear understanding of CSR can be enhanced if the values operating at an enterprise level, as well as at the personal level are researched

Reliance Foundation has a comprehensive development approach. Its prime objective is to create and support meaningful activities through innovative institutions to address some of India's most pressing developmental challenges. The three-pronged strategy of Reliance Foundation includes direct engagement, collaborations through partnerships and leveraging technology to create an ecosystem of development, comprising leaders of tomorrow who nudge communities to a more sustainable future. Over the years, Reliance Foundation's initiatives have continued to evolve, while remaining responsive to the ever-changing needs of society. The Foundation is currently focusing on Rural Transformation, Health, Education, Sports for Development, Disaster Management, Women Empowerment, Arts, Culture & Heritage and Urban Renewal.

To maximize its reach and improve outcomes, Reliance Foundation has also established strategic partnerships with organisations that have the technical expertise and experience to undertake various programmes in the identified focus areas of operation.

1. **Research Methodology:** The research is based on both Primary Data and secondary data

The primary data for this research was collected with the help of structured questionnaire. A comprehensive questionnaire was prepared based mainly on closed ended questions as well as some open-ended questions. The researcher got the questionnaire filled from the CSR/HR Executives or CSR/HR Managers of the selected companies in the selected areas of study by conducting a detailed interview schedule.

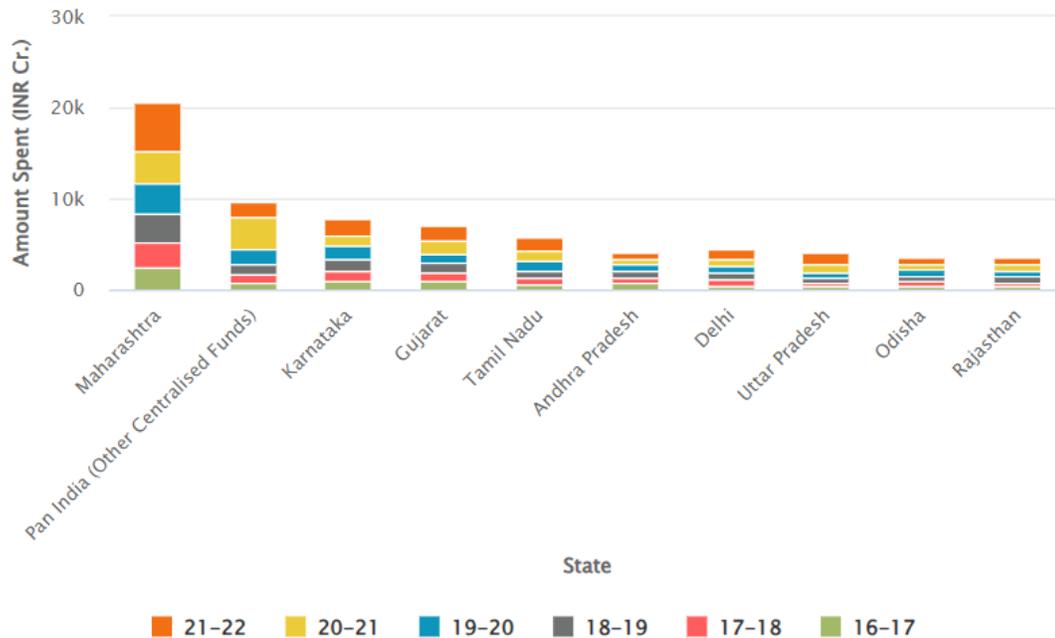
The secondary data was collected by visiting various libraries and referring online database, various Journals, Magazines, Proceedings of seminars and conferences, Research papers, Annual Reports of Selected Organizations, Internet, Government Gazette, Websites of various companies, etc.

**Findings :**

### **CSR Focus Areas of Companies**



CSR Spent: Top 10 States/UTs

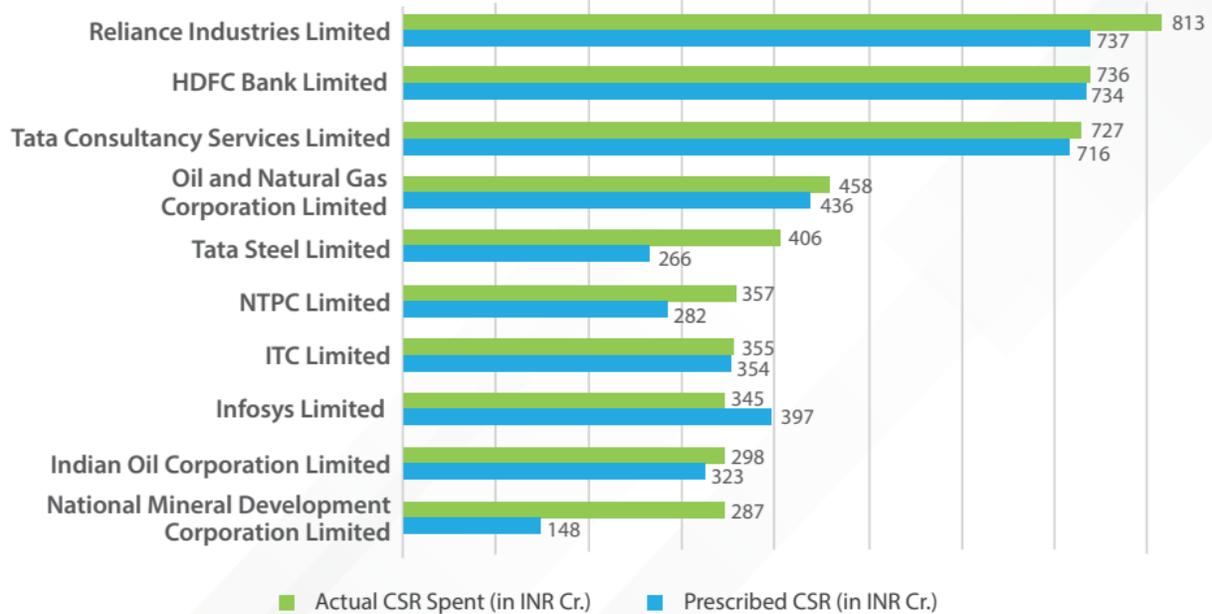


Reliance Foundation, the philanthropic arm of Reliance Industries Limited, has been at the forefront of Corporate Social Responsibility (CSR) in Maharashtra, making significant contributions to the social, economic, and environmental well-being of the state. This case study sheds light on the effective implementation of CSR initiatives by Reliance Foundation in Maharashtra.

Following figure gives us the amount of CSR spent by top 10 companies against the prescribed limit.



Fig. 8 Top 10 Companies with Actual CSR Amount Spent (in INR Cr.)



**Top 10 Companies with Prescribed CSR Amount**

S.No	Name of Company	Prescribed CSR (in INR Cr.)
1	Reliance Industries Limited	737
2	HDFC Bank Limited	733.86
3	Tata Consultancy Services Limited	716
4	Oil And Natural Gas Corporation Limited	436.02
5	Infosys Limited	396.7
6	ITC Limited	354.27
7	Indian Oil Corporation Limited	323.14
8	NTPC Limited	281.8
9	Tata Steel limited	266.57
10	ICICI Bank Limited	261.73



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### CSR Policy Of Reliance

Reliance foundation concentrates on Reliance CSR activities by focusing on the three pillars –

Endless direct engagement with the society and community,

Creating relationships, partnerships and collaborations with institutions and expanding and using the power of IT

The CSR activities of Reliance are also in conformity of the Sustainable Development Goals that are outlined in the United Nations 2030 Agenda for Sustainable Development.

The key philosophy of RIL behind all their thoughtful CSR activities is guided by three core commitments:

S-Scale

I-Impact

S-Sustainability

All the qualifying Indian companies are supposed to spend 2% of their three years average profit on CSR activities.

In the financial year 2016-17, the RF spent INR 659.20 crores of INR 620.41 crores prescribed. Following that year in 2017-18, the **Reliance Foundation** spent INR 745.04 crores of the expected INR 703.08 crores.

And in the year 2018-19, the RF spent INR 849.32 crores on CSR activities, out of the INR 811.16 crores prescribed on **initiatives of RIL**.

Reliance has always been dedicated to spending more than the prescribed budget. Their estimated prescribed CSR budget is INR 892.46 crores.

According to the Annual Report of CSR expenditure by the Reliance foundation of the FY 2014-15 – INR 126.33 crores were spent on rural transformation and INR 608.25 crores on healthcare projects. INR 21.8 crores were spent on educational initiatives and INR 0.42 crores on greening activities. INR 3.78 crores were spent on other miscellaneous activities of CSR.

In the FY, RF spent INR 195 crores on rural transformation, INR 148 crores on healthcare and INR 373 crores on education according to their annual report. They also spent INR 50 crores on **sports for development**, 34 lakhs on urban renewal and four crores on **disaster response**.

Key Components of Effective CSR Implementation:

#### **Strategic Focus:**

Reliance Foundation strategically aligns its CSR initiatives with the unique social and developmental challenges in Maharashtra. The focus areas include healthcare, education, rural development, and disaster response.

#### **Healthcare Initiatives:**

The Foundation has established state-of-the-art healthcare facilities, including hospitals and medical centers, particularly in rural and underserved areas of Maharashtra.



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Mobile healthcare units are deployed to reach remote communities, offering preventive and curative healthcare services.

**Education and Skill Development:**

Reliance Foundation invests significantly in education, building schools, and supporting educational infrastructure.

Skill development programs aim to enhance employability, especially in regions facing economic challenges.

**Rural Development:**

Rural empowerment is a key focus, with initiatives targeting agriculture, water conservation, and sustainable livelihoods.

The Foundation collaborates with local communities to implement projects that address specific needs, such as watershed management and soil health improvement.

**Digital Inclusion:**

Recognizing the importance of digital literacy, Reliance Foundation has launched initiatives to promote digital education in Maharashtra.

The Foundation's efforts include providing access to digital resources and training programs for individuals in rural and urban areas.

**Community Engagement:**

Reliance Foundation actively engages with local communities, involving them in the planning and execution of CSR initiatives.

Community participation is fostered through regular interactions, feedback sessions, and the inclusion of local perspectives in decision-making processes.

**Disaster Response and Resilience:**

The Foundation has demonstrated a proactive approach to disaster relief and rehabilitation in Maharashtra, offering immediate assistance during natural calamities.

Reliance Foundation invests in building community resilience by providing training on disaster preparedness and response.

**Environmental Sustainability:**

Reliance Foundation supports environmental sustainability through projects like afforestation, waste management, and renewable energy initiatives.

The Foundation is committed to reducing its environmental footprint and promoting sustainable practices.

**Measuring Impact:**

Rigorous monitoring and evaluation mechanisms are in place to assess the impact of Reliance Foundation's CSR initiatives.

Key performance indicators include improvements in health outcomes, educational attainment, agricultural productivity, and overall community well-being.

**Collaborations and Partnerships:**



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Reliance Foundation collaborates with local NGOs, government agencies, and other stakeholders to leverage collective expertise and resources.

Public-private partnerships are forged to enhance the scale and effectiveness of CSR initiatives.

**Communication and Transparency:**

Reliance Foundation maintains transparent communication about its CSR activities through regular reports, updates, and public disclosures.

The Foundation actively seeks feedback from stakeholders to continually improve its initiatives.

**Conclusion:** Reliance Foundation's effective implementation of CSR initiatives in Maharashtra exemplifies a holistic and transformative approach to corporate philanthropy. By addressing the unique needs of the state, fostering community engagement, and measuring impact, the Foundation contributes significantly to the sustainable development of Maharashtra, setting a benchmark for CSR practices in the region.

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