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Vinay Ramani, Jyotirmoy Dalal, Swami Dayakarananda

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Case

GAP: A Humanitarian Initiative of Ramakrishna Mission for Underprivileged Children

Vinay Ramani,^a Jyotirmoy Dalal,^{b,*} Swami Dayakarananda^c

^aIndustrial & Management Engineering, Indian Institute of Technology, Kanpur, Uttar Pradesh 208016, India; ^bDecision Sciences Area, Indian Institute of Management, Lucknow, Uttar Pradesh 226013, India; ^cProjects Gadadhar Abhyudaya Prakalpa, Ramakrishna Math & Ramakrishna Mission, Belur, West Bengal 711202, India

*Corresponding author

Contact: vramani@iitk.ac.in,  <https://orcid.org/0000-0001-9858-8903> (VR); jyotirmoy.dalal@iiml.ac.in,

 <https://orcid.org/0000-0001-5303-8043> (JD); projects.gap@rkmm.org (SD)

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Disclaimer: This case is prepared to form the basis for class discussion rather than illustrating effective/ineffective handling of the problem situation. The organization, people, activities, and problem situations are all real; however, some data and names are disguised. All photographs used in this document under various exhibits have been obtained from Ramakrishna Mission for illustration purposes only.

Keywords: nonprofit organization • break-even analysis • humanitarian operations • fundraising

Background

Ramakrishna Mission (RKM), one of India’s most respected philanthropic organizations, has been functioning since 1897. Swami Vivekananda, a famous Indian spiritual leader who influenced the Western world in the 19th century, established RKM in the name of Sri Ramakrishna, his spiritual teacher (“guru”) who is regarded by millions of people as the Prophet of the Modern Age. In October 2010, as a part of the four-year-long 150th birth anniversary celebration of Swami Vivekananda, RKM undertook a pan-India project named the “Gadadhar Abhyudaya Prakalpa” (GAP), among many other projects. “Gadadhar” is the childhood name of Sri Ramakrishna; a close translation of the word “Abhyudaya” is “prosperity” or “rise” or “flourishing,” or in other words, “the external development of a person”; and the word “Prakalpa” means “project.” The project GAP targets the holistic (i.e., physical, mental, and intellectual) development of children from economically marginalized sections of the society who live in city slums and rural areas and thus undertakes the upliftment of the needy children in the society by regarding and serving them as “Gadadhars” (childhood name of Sri Ramakrishna). Since its inception in 2010, the GAP project has been running through about 170 GAP units across India (Figure 1). Until September 2014, annually, about 17,000 underprivileged children were benefited (each GAP unit then used to cover 100 children), but thereafter, about 9,000 children receive benefits yearly. The children

are registered at a GAP unit after a need estimation by the monks and volunteers from RKM. Approximately 600,000 Indian Rupees (INR) is annually required to run a single GAP unit that serves about 50 underprivileged children in the 5- to 12-year age group (Figure 2).

GAP Project

GAP attempts to serve as many needy children as possible (Figure 3) by providing them with basic needs, for example, education, culture, humane values, and nutrition. They are trained to be self-reliant and motivated to become good citizens and lead fruitful lives. The monks, teachers, and volunteers of a GAP unit meet the “GAP children” daily for approximately two to three hours or more through the morning and/or evening sessions (about 25 days per month) and deliver a composite program with different physical, mental, and intellectual development objectives (Figure 4). Brief descriptions of the various activities of GAP are provided here.

A. Aiming at Physical Development

1. Physical Activities: Teachers at the GAP units conduct exercise and games sessions that include free-hand training, yoga, and games such as rope-skipping, running, cricket, football, and so on. Competitions are organized, and prizes are awarded for motivating the children.

2. Providing Nutritive Food: As these children are generally malnourished, nutritious food items are served daily at the GAP units.

Figure 1. GAP Units Across India



Notes. In fiscal year 2019–2020, 140 GAP units were run through the RKM Headquarters. The remaining 30 GAP units, which did not receive the Headquarters fund, were run in fiscal year 2019–2020 at a small budget by some branch centers themselves.

3. Medical Check-Up and Treatment: The children’s health and physical fitness are examined at the medical camps that are arranged fortnightly. The children get free medicine and tonics as prescribed by the doctor. The teachers and doctors continuously monitor their

physical growth at the GAP units by periodically recording every child’s height and weight.

4. Health Awareness Sessions: The doctors conduct sessions at the GAP units to teach the children general concepts of health and hygiene such as safe toilet

Figure 2. Estimate of Various Operating Expenses for Running a Single GAP Unit

Phone PBX: (033) 2654-1144, 1180,
Tele-fax: (033) 2654-4336
E-mail: projects.gap@rkmm.org
Webpage: www.belurmth.org



RAMAKRISHNA MISSION
(The Headquarters)
PO Belur Math, Dist. Howrah
West Bengal 711 202, India

A Budget Estimate to run 01 GAP unit for 03 Years

Budget Heads	Particulars	Amounts in Rupees		
		1 st Year	2 nd Year	3 rd year
For running 01 GAP unit (i.e., having about 50 children)				
Establishment Expenses	Honorarium to 02 teachers @ Rs.4,000/- per month × 12 months	96,000	96,000	96,000
	Honorarium to 01 attendant @ Rs.2,000/- per month × 12 per months	24,000	24,000	24,000
	Payment to 01 Paediatrician / Medical Officer (monthly 2 visits) @ Rs.2,500/- per month × 12 months	30,000	30,000	30,000
	Water, electricity, mats, utensils, globes, maps, charts, etc. for the GAP unit	15,000	15,000	15,000
Educational Expenses	Textbooks, study materials, books / DVDs on Value Education, school bags, umbrellas / raincoats, footwear, school uniforms, etc. to children	50,000	50,000	50,000
Health & Hygiene	Nutritive Food Supplements and Medicines (e.g., multi-vitamin tablets, tonics, etc. for the GAP children) @ Rs.20/- per day per child × 50 children × 25 days per month × 12 months	300,000	300,000	300,000
	Toiletries to the children (toothpaste, washing & bathing soap, oil, toothbrush, tongue-cleaner, nail-clipper, towel, etc.)	30,000	30,000	30,000
Overhead Expenses	Paper, postage, printing, stationery and general maintenance	15,000	15,000	15,000
Equipment & Furniture	Computer, projector, etc. to show educative films / to teach basics of computers to the children; furniture, ceiling fans, etc.	50,000	0	0
Conveyance	Travelling: staff, children etc.	25,000	25,000	25,000
Sports	Sports materials	5,000	5,000	5,000
Contingencies	Contingencies	10,000	10,000	10,000
Total Amount required to run 01 GAP Unit		650,000	600,000	600,000
Grand Total Amount required to run 01 GAP Unit for 03 Years: Rs.1,850,000/-				

Note. The unspent balance under any budget head will be spent toward additional direct benefits to the GAP children, for example, winter clothes, extra food items, study materials, prizes, and dresses.

practices, the necessity of safe drinking water, benefits of brushing teeth daily, washing hands before eating, regularly clipping nails, and so forth. The teachers regularly check the children's cleanliness. The children are periodically provided with toiletry items (e.g., toothpaste, toothbrush, bathing and washing soap, hair

oil, towel, nail clipper), umbrellas, footwear, and warm clothes.

B. Aiming at Mental Development

All the GAP units organize daily prayer and meditation sessions, where the GAP children are taught prayer and

Figure 3. Visit of RKM Representatives to Slums and Villages for the Need Estimation



meditation. Generally, their day at a GAP unit starts with the game session, followed by the prayer session, and then the academic session begins. Also, sessions on drawing, singing, drama, and so on, are conducted by the concerned teachers. Classes on esthetic sense development and instilling value education (both by theory and practice) among the children are also held.

C. Aiming at Intellectual Development

1. Daily coaching classes are conducted on various subjects, paying particular attention to the academically weaker children. Several non-school-

going children are also registered at many GAP units (Figure 5) with a view that they might join good schools later. Exams on school subjects are conducted periodically to evaluate the children's academic growth.

2. Some GAP units conduct computer classes to teach the basics of computer use to the older children, and they participate with great enthusiasm.

3. Some parents who are extremely poor are reluctant to send their children to schools to avoid the expenses of essential educational items. Therefore, the GAP children are provided with educational items such as school bags, uniforms, notebooks, pens, pencils, and study materials.

Administrative Aspects of the GAP Project Branch Centers

The GAP units are run through branch centers (regional RKM offices) situated in different parts of India (Figure 1). The monks and volunteers look after this project with service-mindedness. The GAP teachers take classes on school subjects, exercises, meditation, painting, singing, and value education by following a daily routine. The GAP units are primarily operated at the branch center premises. At certain remote places where a branch center is not present, the project is implemented via some local philanthropic organizations under the supervision of a branch center.

Headquarter

The GAP units are monitored and funded through the Headquarters of RKM at Belur Math, West Bengal (India), from where the yearly required funds get disbursed to the implementing branch centers.

Evaluation and Monitoring

The activities of all GAP units are monitored based on the reports, photographs, video clips, statement of accounts periodically sent by the branch centers, and direct information from the GAP project sites. A team of monks from the Headquarters visits the GAP-implementing places to oversee the activities and collect first-hand information. Frequent communication by letters, emails, and telephonic conversations between the Headquarters and the branch centers is an integral part of this project. Specific parameters related to the children's development are periodically measured and analyzed.

Fundraising for the GAP Project

The GAP project was initially supported for four years, that is, October 2010 to September 2014, with financial assistance from the Ministry of Culture, Government of India. However, the positive impact of the program created a strong demand among its

Figure 4. GAP in Action: Various Activities in GAP Units



Physical Education session



Yoga session



Computer class

Figure 4. (Continued)



Tree plantation by children in a GAP unit



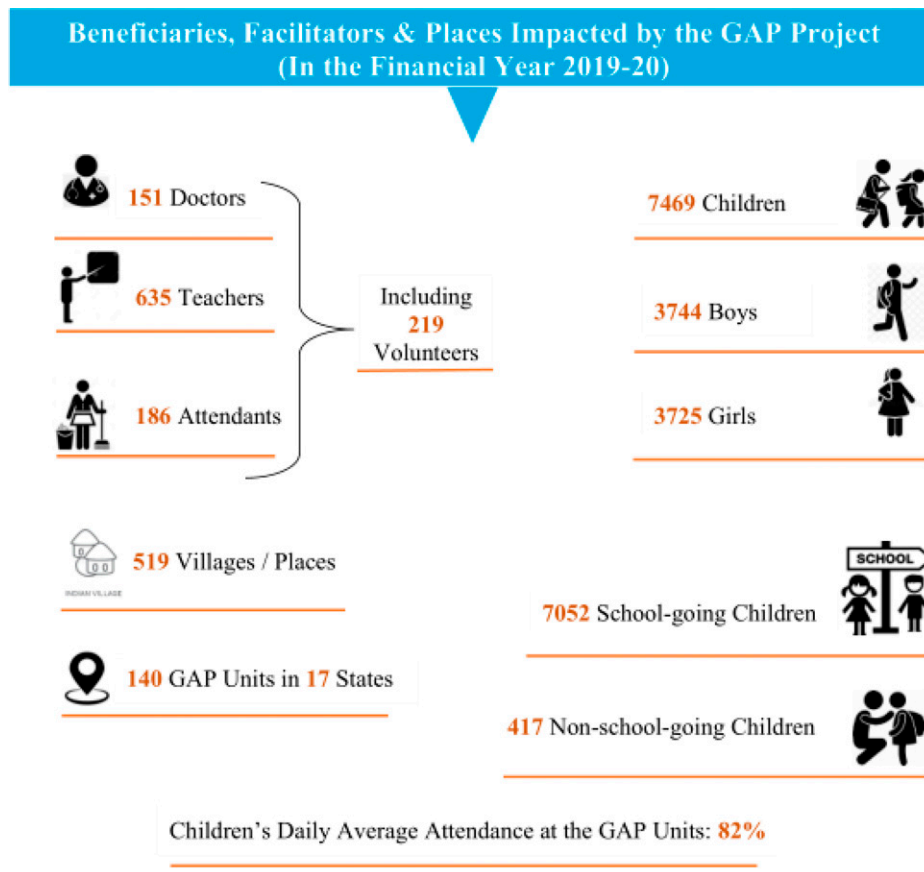
Health checkup



Distribution of toiletries and study materials

beneficiaries. Numerous requests from the parents of children supported by GAP convinced RKM to continue the project even after government support stopped in September 2014. Since then, the program has been running with small individual donations from the public and devotees and financial support from corporate houses.

RKM sends the appeal and the budget estimate (Figure 2) for running the GAP project for three years to potential donor companies to attract corporate donations. The companies are requested to sponsor several GAP units in totality, that is, for the 12 distinct areas of spending defined as “particulars” (under the eight “Budget Heads”: Establishment Expenses,

Figure 5. Impacts of GAP: A Snapshot

Educational Expenses, etc.) and represented by individual rows in the table of Figure 2. Hereafter, for ease of understanding, we refer to each of the 12 distinct areas as an “expenditure item.”

Fundraising from corporates is a massive task in itself because of various challenges associated with it. Merely sending appeals to companies does not work. The donation amount can vary widely, from a few hundred thousand to a few million INR a year. Also, a company funding some GAP units in the current financial year can withdraw its support, fully or partially, in the next year. Sustained financial support is essential to ensure the smooth operation of the existing 170 GAP units. The Headquarters attempts to collect the funds required to run as many GAP units as possible. Efforts are made to provide adequate funds to the branch centers toward all the 12 expenditure items to support all the activities for one full financial year.

Past experience has motivated RKM to discourage accepting donations earmarked for some specific expenditure items. Generally, the corporate donors expect RKM to display banners mentioning the company's name and logo at the sponsored GAP unit(s),

with some statements such as: “The GAP Project at (Place) is run under the Corporate Social Responsibility (CSR) initiative of XYZ Company” (Figure 6). Specifying particular expenditure item(s), for example, book, computer, food, and so on, is not favored in the banners. Suppose that Company A sponsors 5 of 12 expenditure items, and company B sponsors the remaining ones for a specific GAP unit. Now, if two banners carrying company A and B's names, logos, and similar sponsorship statements are displayed at the same GAP unit location, questions would arise regarding the fair use of the donations. An attempt to address this issue would substantially increase the overhead for RKM as they would need to prepare and maintain separate financial and functional records meticulously (e.g., audited accounts, reports, pictures). For example, even if just two corporate donors sponsor the 12 expenditure items on a shared basis at a GAP unit, RKM would be required to maintain and submit two audited accounts to those two donors. This additional requirement would overburden the finance team of RKM, preoccupied with various day-to-day operations of the Headquarters and branch centers.

Figure 6. Various GAP Units Funded by Corporate Sponsors (Names and Logos Are on the Banners)



Although RKM tries its best not to engage multiple donors to one GAP unit for the same financial year, a donor may offer a substantial amount to sponsor multiple GAP units, however, with the condition that they would not pay for some of the expenditure items for various reasons. If such an offer is accepted, currently, RKM prefers using the Headquarters' funds for the left out expenditure items to avoid any possible conflict or confusion discussed previously.

Although a donation with earmarking on the expenditure items is generally discouraged, RKM offers

a corporate donor the flexibility to choose the GAP unit(s) to sponsor. Often the companies have their internal criteria for providing the CSR funding, for example, (i) districts/states to cover, (ii) distance between their offices/plants/factories and the GAP units, (iii) whether the GAP units are at remote areas or in cities/suburbs, and so forth. Some companies leave it to RKM to decide these. In either case, the funds are always earmarked for specific GAP units.

Decision-Making Problem for the GAP Head

The current approach of RKM encourages only the large donors who can fully cover all the 12 expenditure items for one or more GAP units. Although this strategy may reduce many issues, it restricts the potential donation sources and amounts by not allowing several smaller corporate donors who might partially cover a GAP unit's expenses. Considering the fund crunches that have worsened in the post-COVID-19 pandemic, the monk-in-charge stationed at the Headquarters of RKM to execute the GAP project (mentioned hereafter as the "GAP head") feels a need for reconsidering the current fundraising strategy. The GAP head is facing an issue requiring urgent decision making.

A large public sector undertaking (PSU) is willing to donate a significant amount but on certain conditions. The PSU representative has stated that the company would not provide any funding for four specific expenditure items: "water, electricity, etc.," "nutritive food supplements," "overhead expenses," and "contingencies" (expenditure items 4, 6, 8, and 12). The company had a bitter experience of funding another nonprofit organization in a project that involved food donation activities for poor children. An unfortunate event of food poisoning had generated ample negative media exposure for the PSU, forcing them to resolve not to provide CSR funds for any food provision and distribution-related activity in the future.

The GAP head explained the difficulties regarding the increased overheads for RKM if the PSU earmarks their funds for eight expenditure items (excluding the previously mentioned four items). Also, it would be difficult for RKM to arrange funds only for the four expenditure items that the PSU has refused to fund. Reconsidering the issues of RKM, the PSU's representative offers two alternatives. First, if they provide funds for all the 12 expenditure items, they would get internal approval for funding only one GAP unit. Their second alternative states that they would sponsor several GAP units, except for those four expenditure items.

The GAP head wants to evaluate the merits of the PSU's two proposals objectively. The first proposal is straightforward as it neither incurs an overhead cost nor any extra fundraising effort on RKM's part.

However, if the PSU sponsors only one GAP unit, the donation amount would be significantly lower than what the PSU can potentially donate. On the other hand, the second proposal forces RKM to bear the overhead cost of putting extra effort into maintaining and preparing separate accounts related to the PSU's funding for the eight expenditure items. Additionally, RKM would bear the cost of raising funds from other donors for those four expenditure items left out by the PSU. As the PSU is open to sponsoring multiple GAP units (for the eight expenditure items), it becomes crucial to determine the *minimum* number of GAP units that RKM should request the PSU to sponsor. At least that would justify the extra efforts of RKM in terms of bearing the overhead and fundraising costs.

Suggested Assignment Questions

Q1. Consider that the PSU earmarks its donation for 8 of the 12 expenditure items at each GAP unit that it funds. Assume 10% of each expenditure item's estimated budget as the administrative and accounting-related overhead cost incurred by RKM. Also, assume 20% of each missed expenditure item's budget as the cost to RKM to raise funds for that item. Develop a quantitative approach to determine the minimum number of GAP units that RKM should ask the PSU to sponsor if it chooses partial funding.

Q2. Develop a spreadsheet model to compute the number of GAP units a donor should sponsor if it refuses to donate for all the 12 expenditure items. In this spreadsheet model, you, as a decision maker, should only enter information regarding the expenditure items that the donor wants (or does not want) to cover. (Hint: use zero to one to indicate expenditure items that are not covered/covered.)

Q3. RKM is faced with the issue of donors providing vertically integrated funding (i.e., funding all expenditure items for one or more GAP unit(s)) versus pooled line item funding (i.e., funding specific expenditure items at a GAP unit). What do your answers to Q1 and Q2 inform you about the merits or demerits of each of the above types of funding?

Q4. What are the issues that an organization like RKM can face related to earmarked donations?

Optional Question

Q5. Using the spreadsheet model developed in Q2, conduct an analysis to understand how the change in the expenditure items a donor is unwilling to sponsor influences the minimum number of GAP units to be funded by that donor to make the proposal viable. Also, to this end, reflect on using your spreadsheet model as a tool for negotiation.