

## **Corporate – NGO Partnership for Successful CSR Programs – A Study with Reference to Selected Indian Automobile Companies**

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### **ABSTRACT**

*This paper attempts to understand the work done by a private sector organization in the field of corporate social responsibility (CSR) in partnership with NGO and examine the role of NGOs in achieving the targeted CSR. We have selected three Indian auto mobile companies, TATA Motors Ltd., Hero Motocorp. Ltd. and Mahindra & Mahindra Ltd. for that purpose. This study is based on the secondary data and was collected through their web portal. The findings are that major CSR related activities through Implementing partner (NGO) revolve around similar areas for all three sectors, focusing on education and employability and Yet the policies and procedures regarding corporate social responsibility were structured in the companies act 2013 and it has been made compulsory. But TATA Motors irrespective their continuous losses carried on its CSR activities in partnership with NGO. The focus of organizations should not only be conduction of CSR, but creating a sustainable improvement of the society.*

**Keywords:** Corporate Social Responsibilities, NGO, Corporate-NGO Partnership, Private Sector Organization.

### **INTRODUCTION:**

The concept of Corporate Social Responsibility (CSR) has gained importance in academically as well as business sense throughout the world over the last decades. It is a business approach that contributes to sustainable development by delivering economic, social and environmental benefits for all stakeholders and the environment in all aspect of their operation. The potential benefits of CSR to companies include; better brand recognition, positive business reputation, increased sales and customer loyalty, operational costs savings, better financial performance, greater ability to attract talent and retain staff, organizational growth, easier access to capital and finally fulfilling the regulatory compliance for the companies. Many companies simply do not have the bandwidth to undertake consistent CSR implementation as it requires large number of human resources and huge infrastructure facilities for undertaking the developmental activities as required for CSR. As a result NGOs in India pitch a streamlined, customized solution to these corporations for fulfilling their CSR goals. Now a day for NGOs, corporate is not only sources of consistent funding but also access to strategic resources. In this last four years CSR has reached a new level in India. CSR has gone beyond charity. In India it has been made compulsory with the Companies Act 2013. The Act defines that companies with a net worth of Rs 500 crores or more, or a turnover of Rs 1,000 crores or more, or earning a net profit of Rs 5 crores or more should mandatorily spend 2% of their last three years of average net profits on CSR activities. The rules came into effect from 1 April 2014. In this paper the researcher has tried to evaluate the CSR related activities in collaboration with the NGOs for three selected Indian automobile companies.

### **LITERATURE REVIEW:**

Pradhan and Ranjan (2010) made an extensive study on the CSR related activities of selected companies and found that social responsibility is regarded as an important issue for Indian companies irrespective of size,

sector, and business goal. The study shows that all the surveyed companies present themselves as having CSR policy and practices. Most of the companies which design and implement CSR initiatives in the vicinity of their works cover entire community. A wide range of CSR initiatives ranging from income generation activities for livelihood, health check-up camps, mobile health services, education, adult literacy, agricultural development, provision of drinking water, management and development of natural resources, infrastructure facilities being carried out by these company.

Shah and Bhaskar(2010) found that there is a broad relationship between the organization and the society. The organization used the resources of the society like human, material etc. and in reverse they provide services to the society. The study also revealed that Bharat Petroleum Corporation Ltd. (BPCL) has taken a lot of initiatives in order to serve the society.

Praveenraj and Vijayalakshmi (2014) observed that the role of corporate has undergone a vast change. The corporate responsibility has gone beyond economic performance towards society and environment. A corporate social responsibility is really about building sustainable businesses.

Darko (2014) found that businesses and NGO's partnership about their mutual engagement is shifting from a predominantly fundraising and/or conflict relationship to one that is considerably more complex and engaged. Understanding the substance of collaboration and the extent to which outcomes of partnerships are different and challenging.

Anuaghasthiya (2014) stated that innovative partnerships of corporate and NGOs, particularly when private and public sector entities are involved, are beginning to make a dent, with the potential for large-scale impact. He also found that the companies which embrace women's entrepreneurship as an opportunity are likely to reap the rewards in new market opportunities and higher development impact.

## **OBJECTIVES OF THE STUDY:**

The major objectives of the paper are to (i) understand the relationship between corporate and NGOs for successful corporate social responsibility programs and (ii) to examine the role of NGOs in achieving the targeted corporate social responsibility for selected Indian automobile companies.

## **METHODOLOGY:**

The study is mainly exploratory in nature and based on secondary data. The data have been collected from different articles, journals, government reports, annual report of the companies and web based resources. In this study three companies have been selected on the basis of convenient sampling from the Indian automobile sectors. These companies are Tata Motors Ltd., Hero Motocorp Ltd. and Mahindra & Mahindra Ltd. The CSR related activities of these selected companies in collaboration with the NGOs for the last three years i.e. 2015-16, 2016-17 and 2017-18 have been evaluated in this study with the help of simple tables, bar chart, pie charts, percentages, etc.

## **Non-Governmental Organizations and Corporate Social Responsibility:**

Non-Government Organization (NGO) refers to usually non-profit organizations which are independent of governments and are often funded by governments and private sectors. The role of NGO is to contribute to the development, betterment and upliftment of socioeconomically weaker section of the community and to bring them in the main stream of the society. India possibly is the home to world's largest number of active not for profit NGOs. At last count, India had 31 lakh NGOs i.e. one NGO for about 400 Indians<sup>1</sup>.

Corporate and NGOs have different goals, structures, and cultures but they come into partnerships with each other to efficiently use the knowledge and resources needed to deal with the complex social issues. Interactions between Indian corporations and NGOs have increased widely with the passing of the Indian Companies Act, 2013. In a notice published by the Ministry of Corporate Affairs, companies are directed to work with partners who have "an established track record of three years in undertaking similar programs or projects," and have been encouraged by the government to partner specifically with NGOs. The corporate resources and expertise skills of NGOs have an immense power to bring a change in the lives of innumerable underprivileged and poor communities of our country. Corporate can work with NGOs to implement their successful CSR initiatives. It is a win-win situation for both the corporate and NGOs. Corporate and NGOs discovered several reasons to be partners:

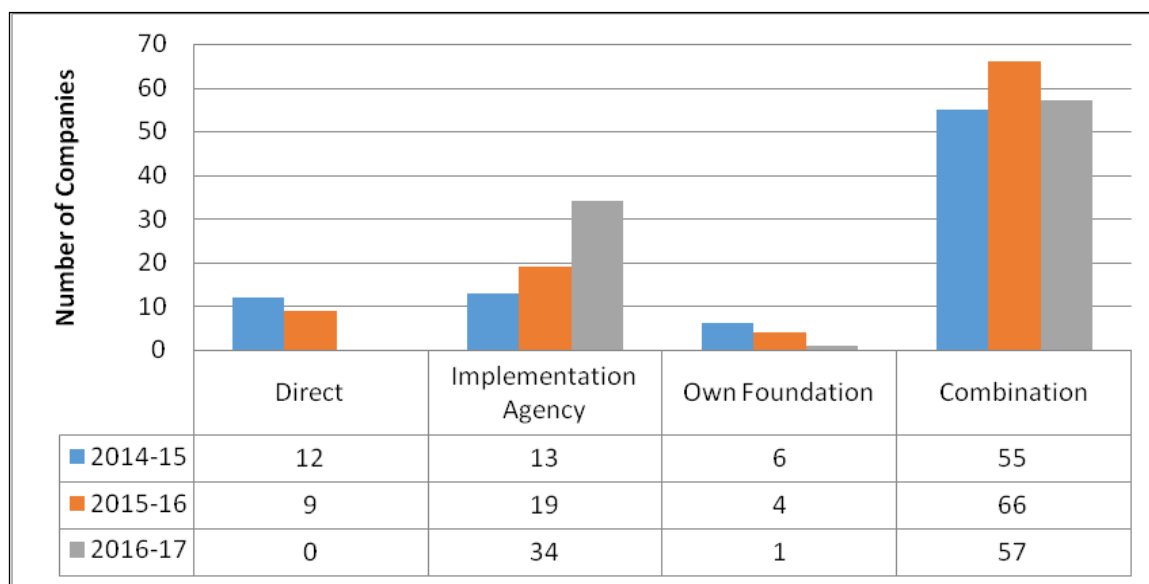
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<sup>1</sup> indiaexpress.com

- Easy availability of funds for the NGOs for developmental activities.
- Fulfilling regulatory requirement for corporate without huge human resources and infrastructure.
- Leveraging skills and perspectives not available in the organization.
- Building respect and credibility in the minds of stakeholders.
- All round development of the society and underprivileged communities.
- Creating business value and environmental benefit.

KPMG used to conduct survey on CSR reporting by the Indian companies. Their survey results for the last three years shows that the Indian companies are increasingly depending on the ‘implementation agencies’ or NGOs for implementation of their CSR programs. The Exhibit-1 below shows the implementation modality of the CSR program for the last three years for the surveyed Indian companies.

**Exhibit 1: Implementation modality of the CSR program**



**Source:** India's CSR Reporting Survey 2017, KPMG

The survey also found that a total of 1895 projects were implemented during the year 2016-17 by the 100 surveyed companies. Out of which 967 (51.03%) projects were executed through the implementing agency with an expenditure to the tune of Rs. 3014 crore, highest among all mode of implementation. So, it shows a clear picture of increasing importance of NGOs in CSR related activities in India.

#### **ANALYSIS OF THE ROLE OF NGOS IN ACHIEVING CSR:**

In this section the CSR related activities of the three selected Indian automobile companies i.e. Tata Motors, Hero Motocorp and Mahindra & Mahindra have been presented. The partnership of the selected companies with the NGOs for achieving the goal of CSR have been evaluated by taking the last three years CSR related data i.e. 2015-16, 2016-17 and 2017-18.

##### **TATA Motors Ltd:**

Tata Motors Ltd., a member of Tata Group is an Indian multinational automotive manufacturing company and is India's one of the largest automobile company. Although the company incurred losses in the last three financial years, still the company has spent for CSR activities in these years. The Company is always dedicated towards CSR activities and has spent more than the prescribed CSR budget in the last three financial years.

**Table 1: Financial details of Tata Motors Ltd. regarding CSR from 2015-16 to 2017-18**

Year	2015-16	2016-17	2017-18
Actual CSR	22.94crore	25.94 crore	21.44 crore
Prescribed CSR	00 crore	00 crore	00 crore

**Source:** Annual Reports of Tata Motors Ltd.

From the above Table -1 it has been observed that company's prescribed CSR (i.e. budgeted CSR by taking 2% of the last three years average net profits) expenditure are nil for last three financial year as because the company has been running in loss for the last few years. But still the company has spent money for implementation of CSR program. So it shows that the company is a good corporate citizen and actively assisting in improvement of the quality life of people in communities.

**Table 2: Details of Tata Motors Ltd. and NGO's partnership for CSR related projects**

Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas Covered	Beneficiaries
Vidyadhanam (Education)	2015-16	Action Aid, Agastya Foundation, Global Education Trust, Manav Seva Education Trust, Swami Vivekananda Youth Movement (SVYM) Mysore	Education, Employability and Livelihoods Enhancement	9.67Crore	Jamshedpur, Jharkhand	1,01,420 people
Skill Development and vocational skills in Automotive and Non Automotive Sector	2015-16	Center for Youth Development & Activities, Centre for Civil Society, CII, Gram Vikas Kendra, Hubert Ebner (I) Pvt. Ltd., Laurus Edutech life Skills Pvt. Ltd., MITCON Foundation, Paryawaran Evam Jan Kalyan Samiti, Prasad Chikitsa, Pratham Education Foundation, Prolife, Ramkrishna Mission Sakwar, Sambhav Foundation, Shiksha Prasar Kendra, Samaj Vikas Kendra, Sanand Education Trust, Shashwat, Skill For Progress, Suvidha, Vedanta Foundation, Vikas Samities, Vruksha	Employability Enhancing Skill Development	9.57 Crore	Jharkhand, Uttar Pradesh, Uttarakhand	Data not available
Aarogya (Health)	2015-16	Action Aid, Chetna, Sneh Foundation	Preventive Healthcare, Water and Sanitation	3.21 Crore	Pune, Sanand, Lucknow, Jamshedpur, Mumbai, Dharwad, Pantnagar	3,76,310 people
Vasundhara (Environment)	2015-16	Manav Seva Education Trust	Environmental Sustainability	1.15 Crore	Pune, Mumbai, Dharwad, Pantnagar	56,161 live touch ,1,03,746 saplings planted
Promoting primary and secondary education in Rural and Socially/ Economically backward communities	2015-16	Action Aid, Action Aid, Agastya International Foundation, Avanti Fellows, Govt. Block Resource Centre Education Dept. SSA, Cathedral Church Sanand, Center for Youth Development & Activities, Children's Movement for Civic Awareness, College of Engineering Pune, Foundation for Academic Excellence, GANATAR, Global Education Trust, Gram Vikas Kendra, Manav Seva, Education Trust, Moinee Foundation, Paryawaran Evam Jan Kalyan Samiti, Samaj Vikas Kendra, Samata Shikshan Sanstha, Sambhav Foundation, Sanand Lions Foundation Trust, Sarvodaya Mahasangh, Seva Sahyog Foundation, Shanti Seva Nidhi Trust, Shiksha Prasar Kendra, Shri Shakti Kelavni Uttejak Trust,	Promoting Education	5.53 Crore	Jharkhand, Uttarpradesh, Mumbai	Data not available

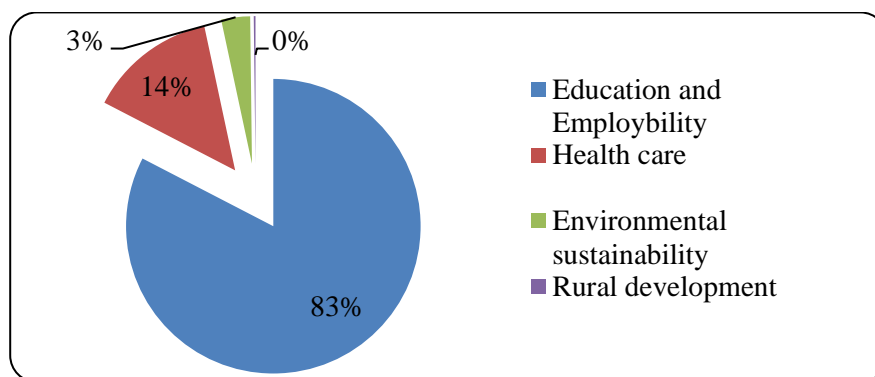
Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas Covered	Beneficiaries
		Society for Human Environmental Development, Suprabhat Mahila Mandal,				
Skill Development and vocational skills in Automotive and Non-Automotive Sector	2016-17	MITCON Foundation, Sambhav Foundation, Shashwat, Vigyan Ashram, CII, Vruksha, Sanand Education Trust, Saath Charitable trust, Centum Foundation, Pratham Education Foundation, Paryavaran Evam Jan Kalyan Samiti, Vedanta Foundation, Ramakrishna Mission, Skills for Progress, Prasad Chikitsa, Nirmala Niketan, A B Trust, BAIF	Employability Enhancing Skill Development	6.71 Crore	Jharkhand, Uttarpradesh, Uttrakhand, Maharashtra, Gujarat	Data not available
Promoting primary and secondary education in Rural and Socially/ Economically Backward communities	2016-17	Shiksha Prasar Kendra, Nav Jagrat Manav Samaj, Vikas Samity, Samaj Vikas Kendra, swaroopwardhinee, Suprabhat Mahila Mandal, Samata Shikshan Sanstha, Seva Sahyog Foundation, Manav Seva Education & charitable trust, Catholic Church Sanand, Prayas Organisation for Sustainable Development, Moinee Foundation, Paryavaran Evam Jan Kalyan Samiti, Jainarayan Charitable Trust, Arora Sripathy Rao Memorial Foundation, Prasad Chikitsa, Society for Human and Environmental Development (SHED), IDTR Pune, NATRIP Silcher, SIADS Mahuana, Global Education Trust, Urmee Charitable Trust, Avanti Fellows, Children's Movement for Civic Awareness, Vasundhara Public Charitable Trust, Agastya International Foundation, Sri Sarada Math,	Promoting Education	12.97 Crore	Jharkhand, Uttarpradesh, Uttrakhand, Asam, Gujarat, Maharashtra, Chattisgarh, Karnataka	Data not available
Preventive and curative health services in Communities	2016-17	Parivar Kalyan Sansthan, Nav Jagrat Manav Samaj, Vikas Samity, Jan Parivar Kalyan Sansthan, VBDS, Sneh Foundation, Snehdeep Jankalyan Foundation, Sneh Foundation, Manav Seva Education & charitable trust, Our Lady of Pillar "Kalol" Trust, Namaste Life Health Care Foundation, Prasad Chikitsa, Lokmanya Tilak Hospital Silver Jubilee Research Foundation, Ramakrishna Mission, Impact India Foundation, Sumant Moolgaokar Development Foundation, Swadhar,	Eradicating Hunger, Promoting preventive healthcare, Malnutrition, Promoting Preventive	4.24 Crore	Jharkhand, Uttarpradesh, Uttrakhand, Gujarat	Data not available
Ensuring environmental sustainability through awareness and protection of natural habitats	2016-17	Gram Vikas Kendra, Vikas Samity, Samaj Vikas Kendra, Terre Policy Centre, Green Thumb, Wildlife Research and Conservation Society, Bansilal Ramnath Agarwal Charitable Trust, Shashwat Eco Solutions Foundation, Manav Seva Education & charitable trust, SUVIDHA, Bombay Natural History Society, Shree Nityananda Education Trust	Ensuring environmental sustainability	1.32 Crore	Jharkhand, Uttarpradesh, Uttrakhand, Gujarat	Data not available

Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas Covered	Beneficiaries
Rural Development	2016-17	JK Trust, Pragati Abhiyan	Rural development	0.15 Crore	Maharashtra	Data not available
Imparting Vocational Skills:Kaushalya (Employability)	2017-18	MITCON Foundation, Sambhav Foundation, Pratham Education Foundation, Ramkrishna Mission, Sakwar, Prolife	Education, Employability and Livelihoods Enhancement	5.53 Crore	Pune, Sanand, Lucknow, Jamshedpur, Mumbai, Dharwad, Pantnagar	98,660 people
Promoting Healthcare and Eradicating Poverty	2017-18	Action Aid, Family Planning Association of India, Jan Parivar Kalyan sansthan, Manav Seva Education Trust, Namaste Life, Nav Jagrat Manav Samaj, Parivar Kalyan Sansthan, Paryawaran Evam Jan Kalyan Samiti, Prasad Chikitsa, Sneh Foundation, Snehdeep Jankalyan Foundation,	Preventive Healthcare, Water and Sanitation	2.90 Crore	Pune	3,76,310 people
Skill Development in Automotive Sector & Non-Automotive Sector	2017-18	MITCON Foundation, Paryawaran Evam Jan Kalyan Samiti, Prasad Chikitsa, Pratham Education Foundation, Prolife, Ramkrishna Mission Sakwar, Sambhav Foundation, Shiksha Prasara Kendra, Samaj Vikas Kendra, Sanand Education Trust, Skill For Progress, Society for the Upliftment of Villagers & Development of Himalayan Areas(SUVIDHA), Vedanta Foundation, Vruksha	Education, Employability and Livelihoods Enhancement	4.52 Crore	India	98,661 people
Vidyadhanm program	2017-18	Action Aid, Agastya International Foundation, Avanti Fellows, Global Education Trust, Manav Seva Education Trust, Moinee Foundation, Paryawaran Evam Jan Kalyan Samiti, Samata Shikshan Sanstha, Sambhav Foundation, Sanand Lions Foundation Trust, Sarvodaya Mahasangh Seva Sahayog, Swami Vivekanand Youth Movement (SVYM), Swaroopwardhinee, Suprabhat Mahila Mandal, Urmee Charitable Trust, Vidya Poshak	Education, Employability and Livelihoods Enhancement	9.92 Crore	Pune, Mumbai, Jamsedpur, Sanad	More than 2,000children
AMRUTDHAR A Program	2017-18	Sumant Moolgaokar Development Foundation	Preventive Healthcare, Water and Sanitation	0.60 Crore	Wagholi,Nagjirwadi, Shingoli	293 farmers

**Source:** Compiled by the author

The above Table-2 summarized the CSR program of Tata Motors Ltd. for the last three financial years i.e. 2015-16, 2016-17 and 2017-18 implemented through NGOs. It is observed that company's CSR efforts mainly focused on health, education and employability, environmental sustainability and rural development throughout the country.

**Exhibit 2: Major developmental issues of CSR related activities of Tata Motors Ltd.**



**Source:** Compiled by the author

The CSR related activities of Tata Motors Ltd. for the last years has been summed up on the basis of developmental issues and has been shown in Exhibit-2. It shows that during the last three years period, Tata Motors Ltd. gave more efforts for CSR activities in the area of education and employability (64.42%) followed by health care, environmental sustainability and rural development.

### **Hero Motocorp Ltd:**

Hero Motocorp Ltd., formerly Hero Honda, is an Indian motorcycle and scooter manufacturer company, headquartered in New Delhi. The Company is always dedicated towards CSR activities and has spent more than the prescribed CSR budget in last three financial years. The Company used to implement the CSR programs through company personnel or through external implementing agencies and ensure proper governance, monitoring and reporting thereof. Their major implementing agencies or NGO are Magic Bus India Foundation, HPPI, ROSES, CRY, Impact Run, Agastya International Foundation, Pratham, American Indian Foundation and the main CSR activities area are health, education, environment and rural development.

**Table 3: Financial details of Hero Motocorp Ltd. regarding CSR**

Year	2015-16	2016-17	2017-18
Actual CSR	65 Crore	85.14 Crore	84.34 Crore
Prescribed CSR	58.18 Crore	70.60 Crore	84.10 Crore

**Source:** Annual Reports of Hero Motocorp Ltd.

The above Table-3 shows that actual CSR expenditure of Hero Motocorp Ltd. are more than the prescribed CSR expenditure in each financial year i.e. 2015-16, 2016-17 and 2017-18. It indicates that this company is also a good corporate citizen and gave more efforts in fulfilling the CSR vision to have a greener, safer and equitable world for social upliftment.

**Table 4: Details of Hero Motocorp Ltd. and NGO's partnership for CSR related projects**

Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas covered	Beneficiaries
Hamari Pari (Education promotion and vocational skill development for children and women)	2015-16	Magic bus India Foundation, HPPI, CRY	Education, Employability and Live hood Enhancement	4,295 lakh	Delhi, Andhra Pradesh, Telengana	27,000 people
Promoting preventive health care and sanitation	2015-16	Ayus	Health care and Sanitation Facility	242.1Lakh	Rajastan, Hariyana, Uttrakhand	82 no.toilet facility

Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas covered	Beneficiaries
Ride Safe India (Promoting Road safety Awareness)	2015-16	ROSES	Education, Employability and Live hood Enhancement	699.6lakh	Delhi, Gurgaon, Lucknow	2,200 student police cadets, 1,150 school
Educate to Empower (Community Development)	2015-16	HPPI	Education, Employability and Livelihood Enhancement	372.4lakh	Rasjasthan, Haryana, Haridwar, Delhi	22,000 people
Happy Earth (Tree plantation)	2015-16	Sustainability green initiative	Ensuring Environmental sustainability	340 lakh	Delhi	1.6 lakh tree plantation
We Care (Relief Fund)	2015-16	PM National Relief Fund	Contribution to central Govt. fund	550.8lakh	Uttarpradesh, Andhrapradesh, Maharashtra, Gujrat, Rajasthan, Tamilnadu	Data not available
Promoting preventive health care and sanitation	2016-17	Wockhardt Foundation, Habitat for Humanity	Preventive Healthcare, Water and Sanitation	294.3lakh	North West district of Delhi	23000 patient
Community Development	2016-17	Humana People to People India	Rural development	411lakh	Alwar, Jaipur, Rewari and Haridwar	61,119 people
Safety First (Infrastructure Support and Road Safety Drive)	2016-17	Friends Union for energizing lives (FUEL), Magic Bus India Foundation, CRY, Humana People to People India (HPPI), Agastya Foundation, Pratham	Promoting Education, skill development and Road safety education	7,411.2 lakh	Gurugram, Delhi, Lucknow, Hyderabad, Rourkela and Nagpur	1,57,645 people
Tree plantation and water conservation	2016-17	WWF India	Environmental sustainability	329.2 lakh	Delhi- NCR, Uttrakhand, Rajasthan	2.57 lakh tree and 60,000 liter water tank.
Promoting sports	2016-17	Mera Gaun Mera Desh	Promoting national and rural sports, Paralympic, Olympic sports	57lakh	All India	Data not available
Army wives welfare	2016-17	Impact Run	Benefit for army wives	11.8lakh	All India	Data not available
Happy Earth (Ensuring Environmental Sustainability)	2017-18	Green Max	Environmental Sustainability	1842.4 lakh	Uttrakhand	20,727 household

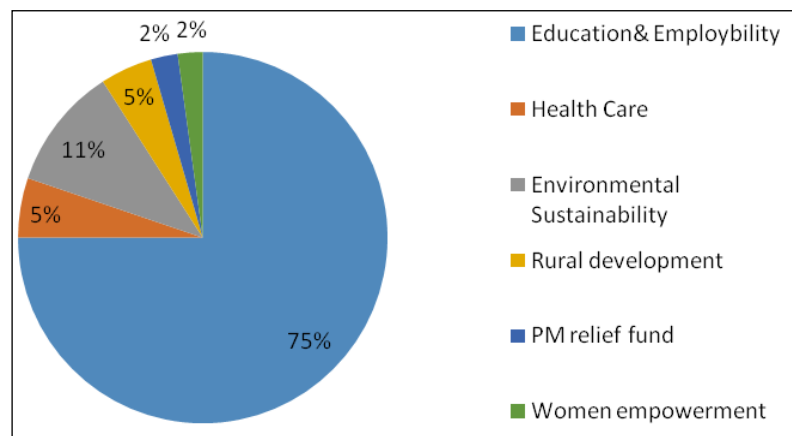


Name of the Project	Year	Implementing Partner	Project Sector	Amount Spent	Areas covered	Beneficiaries
Army Wives Welfare	2017-18	Impact Run, Army wives welfare association	Armed Forces Veteran Welfare	30lakh	All India	More than 1,000 family
Women Empowerment and Community Development	2017-18	HPPI	Gender equality and women empowerment, senior citizen care	469.4 lakh	All India	34,533 people
Promoting education and Road Safety	2017-18	Friends Union for energizing lives (FUEL), Magic Bus India Foundation, CRY, Humana People to People India (HPPI), Agastya International Foundation Quota International, Pratham, Nabat, American Indian Foundation(AIF) Sector Foundation	Education, employability, live hood enhancement	4811.8 lakh	All India	1,500 School, 2,200 student 50,634 people trained
Promoting sports	2017-18	Paralympic Committee, Mera Gaon Mera Desh, MKRBF	Promoting rural sports or rural development	603.3lakh	All India	Data not available
Promoting preventive health care and water sanitation	2017-18	Wockhardt Foundation, Habitat for Humanity	Preventive health care and water sanitation	677lakh	Delhi, Deradun, Rajastan, Haryana , Gujrat	54,000 Poor people, 54,241 patients, 5,000 students.

**Source:** Compiled by the author

The above Table-4 shows the last three years CSR programs of Hero Motocorp Ltd. The major implementing agencies or NGO of the company are Magic Bus India Foundation, HPPI, ROSES, CRY, Impact Run, Agastya international foundation, Pratham, American Indian Foundation. The main CSR activities areas are health, education, environment and rural development, women empowerment, and PM Relief Fund. The Exhibit-3 below has summarized the last three years CSR related activities of Hero Motocorp Ltd on the basis of nature of activities.

**Exhibit 3: Major areas of CSR activities of Hero Motocorp Ltd.**



**Source:** Compiled by the author

From the above Exhibit it has been found that the company gave more efforts for CSR activities in the area of education and employability (75%) followed by health care, environmental sustainability, rural development, PM relief fund and Women empowerment during the last three years.

#### **Mahindra & Mahindra Ltd:**

Mahindra & Mahindra Limited engages in the automotive and farm equipment businesses worldwide. It is the world's largest tractor brand by volume and India's largest utility vehicle manufacturer. The Company is always dedicated towards CSR activities. The Company's CSR initiatives are mostly in the areas of education, public health, environment and rural development. It also does CSR activities through partnerships with Corporate Foundations namely: the Mahindra Foundation, The K C Mahindra Education Trust which promotes girl child education through Nanhi Kali program; and through partnerships with other reputed NGOs having an established track record of at least 3 years in carrying on the specific CSR activity.

**Table 5: Financial details of Mahindra & Mahindra Ltd. regarding CSR**

Year	2015-16	2016-17	2017-18
Actual CSR	84.95cr	83.30cr	81.27cr
Prescribed CSR	84.95cr	83.30cr	81.27cr

**Source:** Annual Reports of Mahindra & Mahindra Ltd.

The above table-5 show that company's prescribed CSR Expenditure and actual CSR expenditure are same for last three years. Therefore it has no unspent amount on account of CSR activities or we can say that this company has spent their budgeted CSR amount fully for implementing CSR programs.

**Table 6: Details of Selective CSR related projects of Mahindra & Mahindra Ltd. and NGO's partnership**

Name of the Project	Year	Implementing Partner	Project sector	Amount Spent	Areas Covered	Beneficiaries
Project Nanhi Kali	2015-16	KC Mahindra Education Trust, Nandi Foundation	Education, Employability and livelihoods Enhancement	5.69 Crore	India	4,812 girls
Swachh Bharat Swachh Vidyalay Program	2015-16	Mahindra Foundation	Preventive Healthcare, water Sanitation	5.09 Crore	11 state in India	4,340 unit toilets
Life line Express	2015-16	Impact India Foundation	Preventive Healthcare, water Sanitation	1.36 Crore	India	Data not available
Naanhi kali	2016-17	KC Mahindra Foundation	Promoting Education	5.69 Crore	Andhrapradesh, Delhi, Hariyana	1,30,751 people
GYANDEEP	2016-17	Thakur Educational Trust, Growth Center	Promoting Education	2.84 Crore	Maharashtra, Tamilnadu, Uttrakhand	16,936 people
HUNNAR	2016-17	Icare, PIPAL Tree, KSWA	Promoting Employment and Employability	2.55 Crore	Maharashtra, Uttrakhand, Uttarpradhes	8,362 people

Name of the Project	Year	Implementing Partner	Project sector	Amount Spent	Areas Covered	Beneficiaries
STREETSMART	2016-17	LEADS	Preventive Health care	1.11 Crore	Bihar, Chandigarh,	66,924 people
SEVA MANDIR TRUST	2016-17	SEVA MANDIR TRUST	Promoting Education	0.10 Crore	Udaipur, Rajasthan	1,044 people
Village social transformation mission	2016-17	Village social transformation mission	Rural development	5 Crore	Maharashtra	1,000 village
Hariyali	2016-17	Naandi Foundation	Ensuring Environmental sustainability	3.51 Crore	Araku, Andhrapradesh, Telengana	13.93 million trees
WFFP	2016-17	Naandi Foundation	Rural Developement	7.15 Crore	Maharashtra	3,755 people
Mumbai Public School	2016-17	Naandi Foundation	Promoting Education	0.55 crore	Mumbai	28 Schools
Gram Vikash	2016-17	JK TRUST, Loknayak Jayprakash Narayana Leprosy Eradiction trust	Rural development	3.46 Crore	Madhya Pradesh, Tamilnadu	74,427 people
Krishi Mitra	2016-17	Srijon Swadesh Foundaion,BAIF Research Foundation,	Rural developement	3.44 Crore	Madhyapradesh, Maharashtra, Rajasthan	15,655 people
Sehat	2016-17	Suryodya ashram,KBH, Nagpur Rotary	Preventive Healthcare, Water and Sanitation	2.23 Crore	Maharashtra, Chandigarh, Bihar, Rajasthan	2,46,666 people
Jeevandan – Blood donation including life support for thalassemia patient	2016-17	Think Foundation,	Preventive Healthcare,	0.19 Crore	Maharashtra, Chandigarh, Bihar, Udisha, Uttarpradesh, Uttarakhand	7,184 people
SEHAT Program	2017-18	Name Foundation, Swajan, Rotary Club, Kripa Foundation	Preventive Healthcare, Water and Sanitation	2.59 Crore	Maharashtra,Uttarakhand ,Telangana,Rajasthan, Tamil Nadu, Chandigarh,UttarPradesh , Assam, Odisha, Madhya Pradesh	3,48,962 people
GYANDEEP	2017-18	Swajan Social Development and Health Education Samiti, Seva Sahyog, Vanwasi Kalyan Ashram, Dr. Panjabrao Deshmukh Krishi Vidyapeeth, Thakur Education Trust, Vidyadaan Sahayyak Mandal (VSM)	Promoting Education	1.98 Crore	Maharashtra, Uttarakhand, Telangana, Rajasthan, Tamil Nadu, Chandigarh, Uttar Pradesh, Assam, Odisha, Madhya Pradesh, Haryana	25,759 people
Wardha Farmer Family Project	2017-18	Naandi Foundation	Rural development	5.20 Crore	Maharashtra	751 families
Krishi Mitra Program	2017-18	JK Trust Gram Vikas Yojana, Indian Society of Agribusiness Professionals (ISAP)Srijan, BAIF Development Research Foundation, PRADAN	Rural Development	4.99 Crore	Maharashtra, Madhyapradesh, Rajasthan	23,493farm ers.
Project Nanhi Kali	2017-18	Naandi Foundation KC Mahindra Education Trust	Education, Employability and Livelihoods Enhancement	9.46 Crore	Across 12 states including: Andhra Pradesh, Delhi, Gujarat, Haryana, Madhya Pradesh, Maharashtra,Punjab, Tamil Nadu, Telangana, UttarPradesh,Karnataka, West Bengal	1,43,992 girls
SEVA MANDIR	2017-18	Seva Mandir	Promoting Education	0.10	Districts	900 people

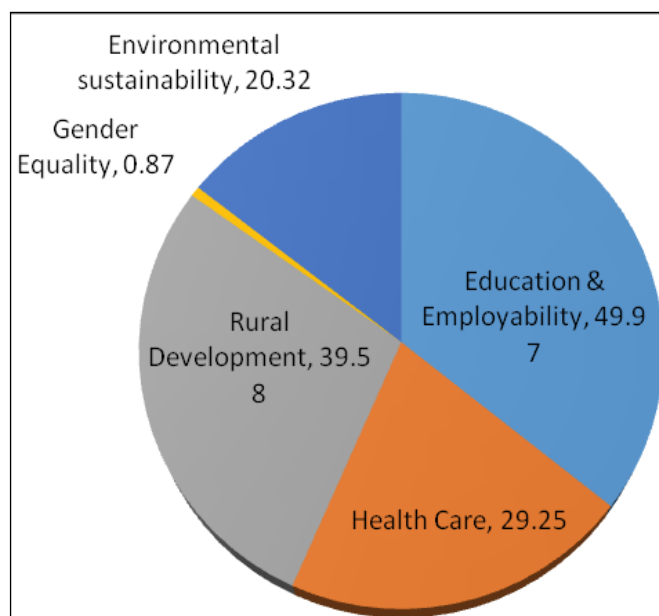
Name of the Project	Year	Implementing Partner	Project sector	Amount Spent	Areas Covered	Beneficiaries
TRUST				Crore	of Udaipur and Rajsamand in Rajasthan	
MAHARASHTRA STATE WOMEN'S COUNCIL – STUDY CENTRE	2017-18	Maharashtra State Women's Council	Promoting Education	0.02 Crore	Mumbai	980 people
MAHINDRA PRIDE SCHOOL	2017-18	K. C. Mahindra Education Trust Naandi foundation	Promoting employment enhancement vocation skills and livelihood enhancement projects	8 Crore	Maharashtra, Tamil Nadu, Bihar, Punjab, Kerala, Andhra Pradesh, Telangana, Uttar Pradesh, Jammu & Kashmir	68,361 people
HUNNAR	2017-18	Labour Net Services, Kherwadi Social Welfare Association (KSWA)	Promoting employment enhancement vocation skills and livelihood enhancement projects	2.12 Crore	Rajasthan, Uttar Pradesh, Madhya Pradesh, Haryana, Tamil Nadu, Maharashtra	4,930 people
LIFELINE EXPRESS	2017-18	Impact India Foundation	Promoting Preventive Healthcare	1.05 Crore	Madhya pradesh	7,641 people
NAVDRUSHTI – EYE CARE AND VISION CORRECTIONS	2017-18	Shankar Netralaya, Ganga Mata Eye Hospital, Kandivali Hitwardhak Mandal; Vishwakalyan Arogya Kendra, Swajan Social Development and Health Education Samiti, Tulsi Eye Hospital and Nandadeep Eye Hospital	Promoting Preventive Healthcare	0.32 Crore	Maharashtra, Uttarakhand, Telangana, Rajasthan, Tamil Nadu, Chandigarh, Madhya Pradesh	8,825 people
PROJECT HARIYALI – A) ARAKU PROJECT, B) Trees planted	2017-18	Naandi Foundation	Ensuring Environmental Sustainability	5.39 Crore	Araku – Andhra Pradesh, Maharashtra, Uttarakhand, Telangana, Tamil Nadu, Rajasthan, Chandigarh, Madhya Pradesh	10,94,724 trees, 1,33,619 trees
EHS+	2017-18	OSC	Ensuring Environmental Sustainability	1.63 Crore	Pune, Maharashtra	3,079 trained
RISE FOR SAFE ROADS	2017-18	SaveLIFE Foundation	Promoting Education	3.50 Crore	Maharashtra	4,471 people
GRAM VIKAS	2017-18	Dilasa Janvikas Pratishthan, Rotary Club, Vanvasi Kalyan Ashram, Loknayak Jayprakash Narayan Leprosy Eradication Trust (LJNLET), Lahs Pratishthan, International Association for Human Values	Rural development	2.24 Crore	Maharashtra	33,701 people
SAMANTAR	2017-18	Goonj, Blind Welfare Organization, Samatol Foundation, Dayal Kusth Ashram, Adhata Trust	Promoting Gender Equality, Homes / Hostels / Day Care for Women, Orphans, Senior Citizens	0.02 Crore	Maharashtra, Uttarakhand, Telangana, Rajasthan, Tamil Nadu, Chandigarh, Madhya Pradesh	722 people

Name of the Project	Year	Implementing Partner	Project sector	Amount Spent	Areas Covered	Beneficiaries
SPORTS	2017-18	Nashik District Amateur Aquatic Association (NDAAA)	Promotion of Rural Sports	0.26 Crore	Maharashtra, Rajasthan	2,510 people

**Source:** Compiled by the author

The above Table-6 shows the selected CSR related projects of Mahindra & Mahindra Ltd. it has been found that the company focuses mainly on education & employability, healthcare, rural development, gender equality and environmental sustainability for their CSR related activities. The majority of the CSR programs are implemented through NGOs like KC Mahindra Education Trust, Save Life Foundation, Naandi Foundation, Impact India foundation, Mahindra Foundation, etc. The Exhibit below has summarized all the CSR related activities of Mahindra & Mahindra Ltd. on the basis of nature of activities.

**Exhibit 4: Major areas of CSR activities of Mahindra & Mahindra Ltd.**



**Source:** Compiled by the author

The above Exhibit indicates that the company has chosen education & employability (36%) as its main thrust area for CSR followed by rural development, health care, environmental sustainability with the belief that education is the main route to address India's challenges.

## CONCLUSION:

The importance of Corporate Social Responsibility is increasing day by day to the Indian corporate bodies. In India it has been made compulsory with the Companies Act 2013. But many companies are not in the position to do the CSR activities themselves. So for these companies NGOs are the solution for the CSR related activities as the corporate can undertake the CSR activities in partnership with NGOs. Interactions between Indian corporations and NGOs have increased widely with the passing of the Indian Companies Act, 2013.

The CSR related activities of the three selected companies i.e. Tata Motors Ltd., Hero Motocorp Ltd. and Mahindra & Mahindra Ltd. are education & employability, health related issues, environmental sustainability, rural development and women empowerment, etc. The study found that the major CSR related activities of all the three companies are education and employability. The important CSR implementing partners of Tata Motors Ltd. are Action Aid, MITCON Foundation, Jan Kalyan Samiti, Vikas Kendra, etc. and they mainly provides the CSR related services in the area of Jamshedpur, Mumbai, Pune, Assam, Gujrat, etc. On the other hand Hero Motocorp Ltd. provides their CSR related services in the areas of Delhi, Andhra Pradesh, Rajasthan, Harayana, etc. and their main NGO partner are HPPI, Magic Bus India, Pratham, etc. The main implementing partner of Mahindra and Mahindra are Naandi Foundation, Mahindra Foundation, J K Trust, Impact India, etc who provides the services in the areas of Mumbai, Rajasthan, Punjab, etc. The study found that irrespective of its

continuous losses Tata Motors Ltd. carried on its CSR activities, Hero Motocorp Ltd. used to spend more than its prescribed CSR amount and Mahindra & Mahindra Ltd. spent full amount of its prescribed CSR amount during the last three years.

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