

## CORPORATE SOCIAL RESPONSIBILITY: CONTEMPORARY CHALLENGES

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### Abstract

*For a progressive country, economic development is an important issue for a new global economy. As of today, the private sector multinational companies are not part of any particular country but are spread all over the world. In India and other developing countries, accountability of multinational companies and domestic corporate abstract towards the society is mentioned in this research paper. Whether the government is adopting a flexible approach in the determination of corporate social responsibility. The basic question is what efforts have been made by the government so far for its implementation? Also, what reforms are required for proper implementation of the corporate social responsibility policy?*

**Keywords:** *Multinational Corporation, Sustainable Development, Social Responsibility, Information Technology, Environmental Social Governance.*

In the contemporary context, economic development is an important issue for all the states in the era of new global economy. “The new environment of liberalization, privatization and globalization has created a challenge before the state to make possible the excellence of performance with minimum cost.”<sup>i</sup>All country followed the same instruction for the development at any cost. In this situation Fred Riggs rightly advises, “state governments to focus on the right formulation of public policy to meet the challenges of globalization.”<sup>ii</sup>The rise of globalization has stimulated a major debate about the state and public policy. Globalization has not only affected state but also influenced the public policy to a great extent<sup>iii</sup>. State changes its nature under the influence of globalization and the main factors responsible for these are:

- Development of information and technology
- Activation of global organizations
- More emphasis on work-efficiency and productivity

In such a situation, the participation of private sectors along with government undertakings is also important for economic development of the states. Private sector and multinational companies, today, are not the part of any particular country but are spread all over the world. Though these companies have generated a special competition in domestic and international markets both, the main objective of these companies is to earn profit. A tough competitive environment has been created in the domestic market, due to which the responsibility of providing better facilities in less profit has arisen in the markets, and an environment of competition has been created.

In some projects, the multinational companies have not properly followed the government standards, and one reason could be the flexibility of control by the government. For example, the private sector companies had participated in the Pipeline Drinking Water Scheme in Uttar Pradesh, but due to various administrative reasons and series of events in the Corona period, the company could not complete the scheme in due time, left it midway and went back. In such a situation, the question arises as to what is responsible for that, whether the administrations flexible approach was being adopted by the CPSEs towards private sector companies/MNCs or there was no accountability of the companies under which the companies could not meet the standards and the project had to be abandoned midway.

It seems that the government's flexible attitude and less controlling attitude towards MNCs hinder proper compliance of social responsibility. With the arrival of MNCs in developing countries, there are indications of a widening-economic-inequality-gap. In India and other developing countries, what is the accountability of multinational companies and domestic corporates towards the society, it is mainly mentioned in this research paper, whether the government is adopting a flexible approach in determining the Corporate Social Responsibility? What is the contemporary status of Corporate Social Responsibility in India? What efforts have been made by the government so far for its implementation? This is the basic question. Also, what reforms are required for proper implementation of the Corporate Social Responsibility Policy?

The domestic and multinational companies should have a social responsibility in developing countries, but the rules of social responsibility are not being followed by the companies, which is really a matter of concern. Such there have been many examples run by these companies. The question arises whether in the past regarding many companies should only worry about their profit needs or they also have some social responsibility. For example, in the past, the issue of corporate social responsibility has been discussed more due to the dispute in the projects of Special Economic Zone (SEZ), so the importance of corporate social responsibility cannot be underestimated in the contemporary perspective. Due to the allocation of land by the government to the corporate sector in Special Economic Zone projects, many farmers were displaced, and it , also, has been adversely affecting the environment. While about 250 Special Economic Zone projects have been approved by the Union Ministry so far, the standards set by the government are being ignored by the corporate to complete these projects at the earliest, for which both the government and the corporate sector are responsible. In this context, the members of civil society and environmentalists clearly say that neither the government is following the standards set while allotting land, nor the corporate sector, in the race to complete the projects very quickly, is careful of environmental protection and social accountability. The members also state that natural resources are being misused by the developing project which is not, really, in line with the principles of sustainable development.

### **Conceptual Perspective**

The concept of Corporate Social Responsibility is actually based on the concept of business ethics. The said concept existed in ancient times in the form of charity/welfare in the East and West. Due to the change in nature of business, this concept has come forward in a new form.<sup>iv</sup>The term corporate social responsibility

came into general use in the late 1960s and early 1970s following the formation of major stakeholders in many multinational companies. In 1970, George Steiner wrote in his book *Business and Society*, "Business is a truly fundamental and economic institution. It has responsibilities to help society achieve its basic goals, and therefore a large company has a social responsibility. The responsibilities loom large, but all companies can take some part of them at no cost and benefit in the short run as well as in the long run."<sup>v</sup>

In the year 1984, R. Edward Freeman's book *Corporate Social Responsibility* describes that companies should voluntarily do business in an economically, socially and environmentally responsible manner. Corporate Social Responsibility (CSR) refers to those business practices, which include works that benefit the society. Social responsibility for business enterprises means the fulfillment of social obligations along with business activity so as to pave the way for sustainable development. Corporate social responsibility can generally be seen as a corporate initiative to assess and assume responsibility for the environmental impact and social welfare impact of a company's operations. In simple words, companies use natural resources to make a product, which promotes pollution. The profit of this activity enjoyed by the company but the loss in the form of pollution has to be borne by the various individuals living in the society. And the different sections of the society do not get any kind of compensation for this inconvenience. Therefore, the responsibility of this inconvenience to the society is on the companies. For this reason, it has been made mandatory for companies all over the world, including India, to spend some part of their income on the welfare of those people who suffer this inconvenience for no fault of their own; this is called Corporate Social Responsibility (CSR). The meaning of corporate social responsibility is that corporate companies should take care of all the participants in their business beyond just profit; their decisions should not affect the interests of the participants, and that is, to give priority to collective interests. In the corporate social responsibility report by various companies, it has been noticed that such companies have been found involved in irregular activities.

Under Corporate Social Responsibility, companies are expected to execute certain obligations toward the social sector in a manner that benefits their customers, employees, shareholders, the community as well as the environment. In this context, companies should also ensure some accountability for the development of their local society under no legal pressure, such as contributing to the education of the society, doing eco-friendly activities, contributing to the improvement of the living standards of the people living at the lower level. etc. For this, it is mentioned in the rules that a separate 'Social Responsibility Fund' will also be created.

Corporate social responsibility actually appears to be a means of putting into practice the principle of trusteeship of the Father of the Nation Mahatma Gandhi. Gandhi had envisioned that industrialists and wealthy people would work for their society by becoming trustees of their wealth, not as the owner of the money. Industrialists who earn crores of rupees per year should realize their social responsibilities. If we take forward corporate social responsibility on the basis of trusteeship, then the country can be of great benefit.<sup>vi</sup>

### **Essential Elements**

The correct execution of Corporate Social Responsibility really depends on good Corporate Governance in the company. Systematic Corporate Governance requires

honesty, trust, transparency, orientation towards goals and commitment to the organization.

- In good corporate governance, rights of shareholders should be recognized; shareholders should be encouraged to exercise their rights.
- Well organized infrastructure like separate Corporate Social Responsibility Cell, formation of other related units is also necessary which makes it easy to ensure accountability.
- Transparency in policies is also an essential element for Corporate Social Responsibility. The functioning of the company should be such that all necessary information is easily available; an independent and transparent audit system should be developed.
- Corporate initiative is also an essential element of Corporate Social Responsibility, without which the set goals of Corporate Social Responsibility cannot be met.

### **Corporate Social Responsibility in India**

Corporate Social Responsibility rules in India came into effect from April 1, 2014. The concept of Corporate Social Responsibility in India is governed by section 135 of the Companies Act, 2013. Corporate Social Responsibility law in India has been designed keeping in mind the Indian context, it is linked to the inclusive development agenda of the nation.<sup>vii</sup> India has mandated Corporate Social Responsibility Expenditure to identify Corporate Social Responsibility activities. The Corporate Social Responsibility provisions under the Act are applicable to companies having an annual turnover of Rs 1,000 crore and above, or having net worth of Rs 500 crore and above, or having a net profit of Rs 5 crore and above. The Act requires companies to constitute a Corporate Social Responsibility Committee, which will recommend a Corporate Social Responsibility Policy to the Board of Directors and also monitor the same from time to time<sup>viii</sup>. The Act encourages companies to spend 2% of their average net profit of the preceding three years on Corporate Social Responsibility activities.

**Companies Act, 2013<sup>ix</sup>**: these activities specified under Schedule VII of the Act include:

- Expenditure on eradicating hunger and poverty
- Expenditure on promoting education, gender equality and women empowerment
- Spending on combating HIV-AIDS and other diseases
- Expenditure on environmental protection
- To contribute to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief.

Section 8 of the Companies Act as amended by the government gives a special license under the Companies Act. There are three main conditions for granting a license. The company must be created for a charitable (for the good) purpose, the income and profits (profits) must be used toward objects, the company must not be paying any dividends to its members.

In the contemporary context, these changes would result in the private trusts set up by corporate either being converted into registered public trusts or ceasing to function as Corporate Social Responsibility implementing agencies. Till now a large amount of

Corporate Social Responsibility in India was being contributed by many companies including blue-chip companies through their private trusts. After this change, most of the CSR will have to be given in public institutions. For example, private trusts such as Reliance Foundation, Bharti Foundation and DLF Foundation, which used to receive the bulk of the corporate social responsibility spending for affiliated companies, will be affected by this change. It is indeed a positive initiative in the right direction.

### **Contemporary perspective**

Corporate Social Responsibility is increasingly being leveraged for MNCs to build a positive brand image, and help them comply with Environmental Social Governance (ESG). A brand image in MNCs has become important in the contemporary context as stake holders are becoming more aware of it. There are a number of people who understand social issues:

- India's number of philanthropic partners has increased since the start of the COVID-19 pandemic, with more funding being provided by individuals, corporate social responsibility funders and other entities for philanthropy. Through this fund, there has been an increase in the amount of cooperative grants for improving the lives of the people.
- With the increase in funding levels, innovative funding approaches have also been developed to drive Corporate Social Responsibility, creating an environment of accountability and competition to perform better.

### **Contemporary problems**

- Despite growing awareness of the importance of Corporate Social Responsibility compliance, challenges remain in identifying the right partners and projects, as well as selecting projects that are impactful and self-sustaining in the long term. Lack of community participation in Corporate Social Responsibility activities: Local communities take little interest in participating and contributing to Corporate Social Responsibility activities of companies. This is mainly because of the lack of awareness among the local communities about Corporate Social Responsibility. The reason for this situation is that serious efforts have not been made towards spreading expected awareness about Corporate Social Responsibility.
- It is said by the companies that there is a lack of transparency on the part of the local implementing agencies as they do not make adequate efforts to disclose information regarding their programmes, audit, effective assessment and utilization of grants. This lack of transparency negatively affects the process of building trust between companies and local communities, while transparency towards implementation is essential to the success of any Corporate Social Responsibility initiative at the local level.
- Well-organised Non-Governmental Organizations (NGOs) are not available in rural areas, which can identify the real needs of the community and design effective programs for them and work closely with companies to ensure successful implementation of Corporate Social Responsibility activities.
- Lack of review and controlling units is also an important reason for not being able to properly implement Corporate Social Responsibility activities.

**Government's efforts to make more effective**

To make Corporate Social Responsibility more effective, various committees have been constituted by the Government of India from time to time, and according to the recommendations of the committees, the Companies Act, 2013 has been amended and strengthened for Corporate Social Responsibility.

**Anil Bajjal committee<sup>x</sup>**

On 7 October 2015, the Central Government appointed a committee headed by our former Union Home Secretary, Anil Bajjal, which submitted its report to the government on improving the monitoring of Corporate Social Responsibility (CSR) spending. The committee was set up by the Union Ministry of Corporate Affairs to suggest steps to improve the monitoring of Corporate Social Responsibility expenditure. The committee in its report has recommended uniform tax treatment for all Corporate Social Responsibility activities under the Companies Act 2013 and relaxation in norms for the first 2 to 3 years with non-compliant companies. The Companies Act, 2013 has suggested that the organizations spend at least 2 percent of their net profit of three years' average annual income towards Corporate Social Responsibility activities. In compliance with the implementation of the Companies Act for the first financial year April 2014 to March 2015, the report will be available by the end of 2015.

- Variation in taxes for spending on different Corporate Social Responsibility activities can lead to distortion in allocation of funds to developing sectors.
- There should be uniformity in all taxes regarding expenditure on Corporate Social Responsibility in all eligible activities. Currently, certain activities contributing to Prime Minister's National Relief Fund are only exempted.
- The applicability of section 135 related to the provisions of Corporate Social Responsibility should be clarified.
- Government should have no role in monitoring Corporate Social Responsibility spending; it should be the responsibility of the corporates and their respective boards.
- There should also be no role of external experts to be prescribed by the government to monitor the quality and effectiveness of the expenditure of Corporate Social Responsibility companies.
- Moving beyond just allocating funds, companies should regularly review the progress of Corporate Social Responsibility compliance and take some measures for a more professional approach towards it. Along with this, they should set clear objectives and connect all stakeholders with them.
- It is equally important to inform their NGO partners about their business needs. NGOs should know that the companies that give money from their Corporate Social Responsibility budgets are also serious about their chosen causes.
- Companies should also reconsider the roles of the Board, Corporate Social Responsibility Committee, CFO etc., and establish new Standard Operating Procedures (SOPs) including a defined procedure for utilization of funds. Simultaneously they should determine the applicability of the impact assessment, prepare a detailed checklist of processes with owners and timelines, and shape an annual action plan.
- The government should ensure that the activities included in the Corporate Social Responsibility policy of the company are implemented by it. It is also the responsibility of the government to address the issues of non-availability of NGOs

and create awareness in the society about the importance of Corporate Social Responsibility and its activities.

- Government is planning to use technology tools like artificial intelligence and machine learning for data mining of specified reports to bring changes in its policy on Corporate Social Responsibility. Leveraging technology to improve monitoring of companies by the government is welcome, but it should be applied to the financial and governance aspects of companies before being applied to their social obligations.

### **Injeti Srinivas High Level Committee<sup>xi</sup>**

The High-Level Committee on Corporate Social Responsibility was constituted by the government in the year 2018 under the chairmanship of Injeti Srinivas. The committee has made several recommendations with far reaching implications. Treating CSR expenditure as tax-deductible expenditure, provision for carrying forward of unspent funds for a period of 3-5years, SDG+3+framework (which includes promotion of sports, welfare of senior citizens, Welfare of Persons with Disabilities, Disaster Management and Heritage Conservation will also be included) Reconciling Schedule 7with Sustainable Development Goals (SDGs), balancing national priorities and local area priorities The major recommendations of the committee include conducting an impact-assessment study for the CSR mandatory and registering the implementing agencies on the Ministry of Corporate Affairs (MCA) portal. Develop a CSR Exchange Portal to connect contributors, beneficiaries and agencies; allowing CSR in bonds linked to social benefits; Promotion of social impact companies and assessment of major CSR projects by third party or on independent agency are other recommendations of this committee.

### **Amendments in Companies Act, 2013**

On January 22, 2021, the concept of Corporate Social Responsibility in India was further strengthened by the Government of India by revising the Companies Act, 2013, to remove the irregularities in Corporate Social Responsibility, in the notification of the Ministry of Corporate Affairs<sup>xii</sup>, CSR rules. Following are the important points of the above notification:

- Under the new system made by the Ministry of Corporate Affairs, if the company is unable to spend the CSR fund out of its annual budget, then it will have to transfer the amount to the fund specified by the government. Also, if a company is not able to fully spend its CSR funds, then it will also have to mention it in its director's report. Along with this important change, the Ministry of Corporate Affairs has also made many other changes.
- As per the new rule, if the company spends more than the CSR fund allotted out of its annual budget, it can carry that amount for the next three years. Along with this, such institutions which are registered astrust or society or company formed with charitable purpose, if they are doing CSR work, then they will also have to getthemselves registered by filing a CSR form. The companies doing CSR work can be identified with this registration number. This new form will also have to be attested by a practicing professional.
- Companies can now appoint an international organization to design and develop their CSR program. Earlier, companies could spend CSR funds alone or jointly with other companies. But the details of their respective expenses will have to be given separately. The Chief Financial Officer or Financial Head of the company

will also verify the expenditure of the CSR Fund during the year. The CSR Committee will prepare the annual CSR plan of the company, the budget and the items and methods of spending it, submit it to the Board of Directors, and the company will spend CSR in the same manner.

- Such companies working under CSR, whose annual expenditure is ten crores or more in the last three years, they will also have to get the Impact Assessment done. Companies will also have to display the CSR policy as well as the details of the CSR committee on their website. For the first time, research related to the vaccine of covid-19 being done by the company, can also be included in CSR for the next three years. However, a rule has also been made that the above research should be done with a government organization only.
- Companies Corporate Social Responsibility Policy Amendment Rules, 2021, amends rules regarding CSR implementation, CSR expenditure, CSR reporting. It also adds provision for display of CSR activities on website and transfer of unspecified CSR amount.
- A real and genuine discharge of Corporate Social Responsibility really depends on good corporate governance in the company. According to Cadawari Committee, three important pillars of good corporate governance are Nomination Committee, Pay Committee and Audit Committee. According to the Cadawari Committee, the Board of Directors is responsible for the governance of the company.<sup>xiii</sup> There can be no single model of good corporate governance; standards of corporate governance can be developed under the guidance of certain principles.<sup>xiv</sup>

### **Use of Corporate Social Responsibility Fund**

#### **In Research and Innovation**

The success of any project lies in leveraging technology in contemporary perspective and also solving social problems. Therefore, Corporate Social Responsibility funds can be used in the area of research and innovation also, which will create a policy environment that will encourage Corporate Social Responsibility investment in technology-based solutions. In addition to this, the area of research, collaboration with local bodies and governance and Community participatory structures can also be set up; such projects can become self-sustaining in the long run.

#### **In the Field of Education**

Corporate Social Responsibility can be used to support the education sector in a number of ways. Grants can be used in the implementation of socially relevant projects or projects that support scientific research, which in time will provide appropriate alternatives to social problems.

#### **Incubator Management**

Such grants can also be given for the purpose of providing seed funding to start-ups and government recognized incubators, setting up of new incubators, helping existing incubators to involve more people through internships and fellowships. The Corporate Social Responsibility policy of the government allows a company to choose to intervene at any point in the end-to-end technology value creation process, virtually acting as a key enabler.

#### **Environment Friendly Projects**

Corporate social responsibility can be used to support environmental friendly projects in a number of ways, such as make up material which is cheap and reusable,



developing green alternatives like green heat and power management system, and investing in flood management system etc. Projects like this can be implemented through Corporate Social Responsibility grants that serve communities in eco-friendly innovative ways.

### **Contemporary Possibilities**

Companies need to take a more responsible approach towards compliance with the norms of Corporate Social Responsibility. In the contemporary context, the role of the Corporate Social Responsibility professional has increased manifold not only for social responsibility but also for sustainability and many other areas.<sup>xv</sup> Recently, due to the concerns related to Corporate Social Responsibility, the Ministry of Corporate Affairs has decided to set up a centralized system to monitor the compliance of Corporate Social Obligations. In addition, as recommended by the Anil Bajjal Committee, annual awards should be given to encourage companies to voluntarily undertake Corporate Social Responsibility activities so as to “fill the gap” in the implementation of the development agenda of governments. Responsibility can be highly effective<sup>xvi</sup>, through those efforts made by the government at the level of policy making, but there is a need for their effective implementation.

In the contemporary era, the Corporate Sector has deeply considered the issue of social responsibility. During the last seven years, many companies of the country has spent 60 percent of their CSR amount on activities related to education, health and rural development. In this context, while answering a written question in the Lok Sabha, the Ministry of Corporate Affairs has given this information. Maharashtra, Karnataka, Gujarat, Andhra Pradesh and Tamil Nadu accounted for 33 per cent of the total CSR amount spent by companies during this seven-year period. A separate 'Social Responsibility Fund' is also being created for Corporate Social Responsibility. Various companies have made rules to implement it in the functioning, for example, on the website of the companies, the cell of Corporate Social Responsibility has been formed which is competent to fix responsibility for taking decisions in this context.

### **Reforms at the Policy Implementation Level**

In order to properly implement Corporate Social Responsibility, both the government and the corporate will have to take initiatives in the direction of policy making and implementation. Policies will have to be made in a way that would encourage Corporate Social Responsibility such as:

- Inclusive Development Policies
- Environment-friendly policies
- Transparent Policies
- Social Accountability Friendly Policies

### **Central Control and Evaluation Board**

The accountability of the companies does not end with the mere allotment of funds by the Corporate Sector. Companies would have to regularly review the progress of Corporate Social Responsibility compliance, by to adopting a professional approach. There should be a constitution which can evaluate the CSR activity. The government should also set up control and evaluation boards at the central and state level for this. The Central Evaluation and Control Board should have a representative of the company as a member of the government and a retired judge be made a member and

chairman of the state governments. The above boards will review the progress of social responsibility compliance of the companies.

### **New Experiment for transparency**

The company should prepare a detailed check list of the procedures decided by it from time to time so that the Corporate Social Responsibility plans can be checked once in a year. The government should also ensure that the corporate social responsibility is being followed by the company. Whether the activities included have been implemented or not should be reviewed. Along with this, the government should create awareness among the public and society about the importance of Corporate Social Responsibility and its activities. Various technology tools like Artificial Intelligence and Machine Learning for data mining of various reports are being used by the government to bring changes in its policy on Corporate Social Responsibility in contemporary perspective.

For the success of Corporate Social Responsibility, it is necessary that both the companies and the government strictly follow the rules related to responsibility. At present, the government has taken a commendable initiative to monitor the companies, but it needs to emphasize on the implementation of Corporate Social Responsibility by taking more prompt initiatives. At present, there is a high need to create such an environment in developing countries that the private sector also, come forward, willingly, to work with social responsibility.

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