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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II – Accessing Form No. CSR-2 application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Rule [12\(1B\)](#) of Companies (Account) Rules, 2014.

1.1 Purpose of the webform

All companies that are required to carry out Corporate Social responsibility (CSR) activities as per the relevant rules, are required file the CSR-2 application as an independent form for FY 2020-21, FY 2022-23, FY 2023-24 and FY 2024-25[V2 filings] and as a linked form to AOC-4/ AOC-4 XBRL/ AOC-4 NBFC for FY 2024-25 onwards.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at MCA portal before filing the webform.
- ✓ Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN and status is Active/Under CIRP/Under Liquidation.
- ✓ Please ensure that the signatories have an approved DIN or valid PAN.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN as provided in the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that DIN shall not be flagged for disqualification of director.
- ✓ Please ensure that SRN of the form AoC-4/ AoC-4 XBRL/ AoC-4 NBFC is an approved SRN of form AoC-4/ AoC-4 XBRL/ AoC-4 NBFC (which is not marked as Defective). (Applicable in case of independent filing).
- ✓ Please note that the SRN for the form AoC-4/ AoC-4 XBRL/ AoC-4 NBFC is associated with the company for the same financial year for which this form is being filed.
- ✓ Please ensure that no other approved CSR-2 webform (not marked as defective) for the same FY has already been filed by the user.
- ✓ Please ensure that Project IDs entered in field number 10(b) i.e. “Project ID” belongs to an approved SRN (which is not marked defective) and associated with the respective CIN.
- ✓ If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.
- ✓ Please check for any alerts that are generated using the “Notifications and alerts” function under the ‘My Workspace’ page in the FO user dashboard on the MCA website.

2 PART II – ACCESSING FORM NO. CSR-2 APPLICATION

2.1 Application Process for Form No. CSR-2

2.1.1 Initial Submission

2.1.1.1 Option 1 (In case of independent filing)

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services”

STEP 4: Select “Company e-Filing

STEP 5: Navigate to the header “Annual filings”

STEP 6: Access “Form No. CSR-2 (Reporting on Corporate Social Responsibility (CSR))”

STEP 7: Enter Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Click on ‘Generate Project IDs’ button

STEP 13: Submit the webform

STEP 14: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 15: Affix the DSC

STEP 16: Upload the DSC affixed pdf document on MCA portal

STEP 17: Acknowledgement email is generated

2.1.1.2 Option 2 (In case of independent filing)

STEP 1: Access MCA homepage

STEP 2: Access Form No. CSR-2 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Click on ‘Generate Project IDs’ button

STEP 10: Submit the webform

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Reporting on Corporate Social Responsibility (CSR)” in case the user is not already logged in.

² In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

Instruction Kit for Form No. CSR-2 (Reporting on Corporate Social Responsibility (CSR))

STEP 11: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 12: Affix the DSC

STEP 13: Upload the DSC affixed pdf document on MCA portal

STEP 14: Acknowledgement email is generated

2.1.1.3 Option 3 (In case of linked filing)

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials⁷

STEP 3: Select “MCA services”

STEP 4: Select “Company e-Filing

STEP 5: Navigate to the header “Filing of financial statements”

STEP 6: Access Form CSR-2 linked form through “Form AOC-4/AOC-4 NBFC/AOC-4 XBRL

STEP 7: Enter Company Information⁸

STEP 8: Search CIN using the search option (optional)⁹

STEP 9: Select CIN from the dropdown option (optional)¹⁰

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)¹¹

STEP 12: Click on ‘Generate Project IDs’ button

STEP 13: Submit the webform

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Acknowledgement email is generated

2.1.1.4 Option 4 (In case of linked filing)

STEP 1: Access MCA homepage

STEP 2: Access Form No. CSR-2 through Form “AOC-4/AOC-4 NBFC/AOC-4 XBRL

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Click on ‘Generate Project IDs’ button

STEP 10: Submit the webform

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

⁷ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Reporting on Corporate Social Responsibility (CSR)” in case the user is not already logged in.

⁸ In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

⁹ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

¹⁰ In case the user filling the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

¹¹ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

STEP 13: Acknowledgement email is generated

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Navigate to the header “Annual filings”

STEP 5: Select CSR-2 application (in case of independent filing) and AOC-4/ AOC-4 XBRL/ AOC-4 NBFC (in case of linked filing) with status as ‘Resubmission required’

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)³

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affixing of DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal¹²

STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 12: Acknowledgement email is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affixing of DSC

STEP 8: Upload the DSC affixed pdf document on MCA portal¹²

STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement email is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

¹²For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

**Instruction Kit for Form No. CSR-2
(Reporting on Corporate Social Responsibility (CSR))**

3.1 Specific Instructions to fill 'Form No. CSR-2' at Field Level

Instructions to fill 'Form No. CSR-2' are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN)	i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated. iv. Entered CIN shall be under Status Active/Under CIRP / Under Liquidation
1 (b)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 (a) i.e., "Corporate Identity Number (CIN)" and shall be non-editable.
1 (c)	Address of the registered office of the company	
1 (d)	e-mail ID of the company	
2	CSR Details Financial Year to which the Corporate Social Responsibility details pertain – From (DD/MM/YYYY) Financial Year to which the Corporate Social Responsibility details pertain – To (DD/MM/YYYY)	i. Please ensure that the date entered in this field shall be equal to or greater than the date of incorporation OR 1st April 2020, whichever is later ii. Please ensure that the dates entered in this field shall fall in FY 2020-21, FY 2022-23, FY 2023-24 and FY 2024-25[V2 filings] (in case of independent filing) or FY 2024-25 onwards (in case of linked filing). i. Please ensure that the date entered in this field shall be less than or equal to system date. ii. Please ensure that the date entered in this field shall be greater than or equal to date entered in field "Financial Year to which the Corporate Social Responsibility details pertain – From (DD/MM/YYYY)". iii. Please ensure that the dates entered in this field shall fall in FY 2020-21, , FY 2022-23, FY 2023-24 and FY 2024-25[V2 filings] (in case of independent filing) or FY 2024-25 and onwards (in case of linked filing).
4 (a) (iii)	Number of meetings of CSR Committee held during the year	i. This field shall be enabled and mandatory only in case 'Yes' is selected in field number 4 (a) (i) i.e. "Whether CSR Committee has been constituted". ii. Please note that zero shall be allowed to enter in this field.

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Field No.	Field Name	Instructions
4 (d) (ii)	If yes, provide details: Financial Year	i. This column in table shall be enabled and mandatory only in case 'Yes' is selected in field number 4 (d) (i) i.e. "Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014". ii. This column shall be pre-filled with the last 3 preceding financial year end dates in descending order. iii. In case this form is filed for FY 2020-21, only FY-1 i.e. 31 March 2020 or any other date basis actual FY end date entered in the form (in case FY end date is not 31 March), should be enabled. iv. In case this form is filed for FY 2021-22, only FY-1 i.e. 31 March 2021 or any other date basis actual FY end date entered in the form (in case FY end date is not 31 March), should be enabled. v. If the form is filled for FY22-23, then only FY-1 and FY-2 should be enabled. vi. For all other subsequent year filling, all FY-1, FY-2 and FY-3 should be enabled.
	Amount set-off in the financial year, if any (in INR)	i. This column in table shall be enabled and mandatory only in case 'Yes' is selected in field number 4 (d) (i) i.e. "Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014". ii. Please ensure that the value entered in this column shall not be greater than value entered in preceding column "Amount available for set-off (in Rs.)". iii. Please note that zero shall be allowed to enter in this column.
5 (c)	Net Profit & other details for the preceding financial years: Total Net Profit for section 135 (2-3)	i. This row in the table shall be enabled in case criteria is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". ii. The value in this row shall be pre-filled as difference of values entered in rows "Net Profit computed u/s 198" and "Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014".
5 (d)	Average net profit of the company as per section 135(5)	i. This field shall be enabled in case criteria is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". ii. The value in this field shall be auto- calculated as average of net profit by computing "Total Net Profit for section 135" divided by 3 or 2 or 1 as per the columns enabled for Years 1/2/3 in fields 5(a) or 5(b).

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Field No.	Field Name	Instructions
6 (a)	2% of Average net profit of the company as per section 135(5)	i. This field shall be enabled in case criteria is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". ii. The value in this field shall be auto-calculated as 2% of amount mentioned in field number 5(d) i.e. "Average net profit of the company as per section 135(5)".
6 (d)	Total CSR obligation for the financial year (6a+6b-6c)	i. This field shall be enabled in case criteria is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". ii. The value in this field shall be auto- calculated as sum of amount mentioned in fields 6(a), 6(b) and 6(c).
7 (b) (i)	Details of CSR amount spent against ongoing projects for the financial year: Number of Ongoing Projects for the financial year	i. This label and table (S.No. to Total) shall be enabled and mandatory only in case either of the options selected in field number 7(b) i.e. "If yes, CSR amount has been spent against" is 'Ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. Download the excel and fill the required details. Below are the important points to considered while updating the excel: a. If One project belongs to Multiple States or One States to multiple Districts, please provide the details in separate row for each such State and/or District. [Refer sample excel in attached in Annexure] b. Make sure to Provide same Serial number in case of above scenario. c. Ensure to provide all other details are same within the row except State and/or District in case one project belongs to multiple States or One States to multiple Districts. d. Excel submission will be restricted if unique Seral numbers in the excel are not matching with 'Number of Ongoing Projects for the financial year' entered in the webform. e. Upload the excel.
	Project ID	i. This column shall be enabled and mandatory only in case either of the options selected in field number 7(b) i.e. "If yes, CSR amount has been spent against" is 'Ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. ii. Project ID in this field shall be auto- filled by system generated ID once the form is successfully submitted.
	Project duration (in months)	i. This column shall be enabled and mandatory only in case either of the options selected in field number 7(b) i.e. "If

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Field No.	Field Name	Instructions
		yes, CSR amount has been spent against” is ‘Ongoing projects’ or ‘Both (Ongoing and other than ongoing projects)’.
		ii. Please note that the number entered in this field cannot exceed 48 months.
	Mode of Implementation - Through Implementing Agency - Name	i. This column shall be enabled and mandatory only in case ‘No’ is selected in column “Mode of Implementation – Direct”. ii. This column shall be pre-filled based on CSR Registration No. entered in column “Mode of Implementation - Through Implementing Agency - CSR Registration No”. Else shall be manually entered.
	Total	i. This field shall be displayed only in the PDF by taking CSR amount spent value from excel. ii. In case excel has same serial number with multiple rows[due to Multiple States or State to multiple Districts], value entered in the first row will be considered. iii. Please check the ‘Total amount’ displayed in PDF field no. before uploading the PDF. iv. Please make sure that Project IDs are generated and displayed in the PDF. v. This field shall be displayed only in case either of the options selected in field number 7(b) i.e. “If yes, CSR amount has been spent against” is ‘Ongoing projects’ or ‘Both (Ongoing and other than ongoing projects)’. vi. Please ensure that either of the value entered in the below fields shall be greater than zero in case ‘Yes’ is selected in field ‘Whether CSR amount for the financial year has been spent’: - Column ‘Total’ of column “Amount spent in the Financial Year (in INR)” in table 7(b)(i) “Details of CSR amount spent against ongoing projects for the financial year” - Column ‘Total’ of column “Amount spent in the Financial Year (in INR)” in table 7(b)(ii) “Details of CSR amount spent against other than ongoing projects for the financial year”. 7(c) “Amount spent in Administrative Overheads” 7(d) “Amount spent on Impact Assessment, if applicable”. vii. This shall be auto- calculated as sum of amounts entered in all rows under columns “Amount spent in the Financial Year (in Rs.)”.

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Field No.	Field Name	Instructions
7 (b) (ii)	Details of CSR amount spent against other than ongoing projects for the financial year: Number of other than Ongoing Projects for the financial year	i. This label and table (S.No. to Total) shall be enabled and mandatory only in case either of the options selected in field number 7(b) i.e. “If yes, CSR amount has been spent against” is ‘Other than ongoing projects’ or ‘Both (Ongoing and other than ongoing projects)’. ii. In case number entered is greater than zero, ‘Download’ excel option would be enabled. iii. Download the excel and fill the required details. Below are the important points to considered while updating the excel: a. If One project belongs to Multiple States or One States to multiple Districts, please provide the details in separate row for each such State and/or District. [Refer sample excel Attached in Annexure] b. Make sure to Provide same Serial number in case of above scenario. c. Ensure to provide all other details are same within the row except State and/or District in case one project belongs to multiple States or One States to multiple Districts. d. Excel submission will be restricted if unique Seral numbers in the excel are not matching with ‘Number of Projects for the financial year’ entered in the webform. e. Upload the excel. iv. .
	Mode of Implementation - Through Implementing Agency - Name	i. This column shall be enabled and mandatory only in case ‘No’ is selected in column “Mode of Implementation – Direct”. ii. This column shall be pre-filled based on CSR Registration No. entered in column “Mode of Implementation - Through Implementing Agency - CSR Registration No”. Else shall be manually entered.
	Item from the list of activities in schedule VII	iii. User shall be able to select only 1 item and only 1 corresponding sub-item in this field. In case item from below list is selected, then column ‘Name of Project’ shall be prefilled accordingly: (i) Item no I: (vi) contribution to the ‘Swach Bharat Kosh’ --> ‘Swach Bharat Kosh’ (ii) Item no. (iv): (vi) contribution to the ‘Clean Ganga Fund’ --> ‘Clean Ganga Fund’ (iii) Item no. viii: (i) Contribution to the prime minister's national relief fund (PMNRF) --> PMNRF (iv) Item no viii: (ii) Contribution to Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) --> PM CARES Fund

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Field No.	Field Name	Instructions
	Total	In case highlighted items are selected from the list then column 4,5,7 and 8 will be disabled. - This field shall be displayed only in the PDF by taking CSR amount spent value from excel. - In case excel has same serial number with multiple rows[due to Multiple States or State to multiple Districts], value entered in the first row will be considered. - Please check the 'Total amount' displayed in PDF field no. before uploading the PDF. - This column shall be enabled and mandatory only in case either of the options selected in field number 7(b) i.e. "If yes, CSR amount has been spent against" is 'Other than ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. - Please ensure that either of the value entered in the below fields shall be greater than zero in case 'Yes' is selected in field 'Whether CSR amount for the financial year has been spent': - Column 'Total' of column "Amount spent in the Financial Year (in INR)" in table 7(b)(i) "Details of CSR amount spent against ongoing projects for the financial year" - Column 'Total' of column "Amount spent in the Financial Year (in INR)" in table 7(b)(ii) "Details of CSR amount spent against other than ongoing projects for the financial year". 7(c) "Amount spent in Administrative Overheads" 7(d) "Amount spent on Impact Assessment, if applicable". - This shall be auto- calculated as sum of amounts entered in all rows under columns "Amount spent in the Financial Year (in Rs.)".
7 (c)	Amount spent in Administrative Overheads	This field shall be enabled in case criteria selected is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". In case criteria is 'Report for unspent CSR Amount', this field shall be disabled.
7 (d)	Amount spent on Impact Assessment, if applicable	- Please ensure that either of the value entered in the below fields shall be greater than zero in case 'Yes' is selected in field 'Whether CSR amount for the financial year has been spent': - Column 'Total' of column "Amount spent in the Financial Year (in INR)" in table 7(b)(i) "Details of CSR amount spent against ongoing projects for the financial year"

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Field No.	Field Name	Instructions
		- Column 'Total' of column "Amount spent in the Financial Year (in INR)" in table 7(b)(ii) "Details of CSR amount spent against other than ongoing projects for the financial year". 7(c) "Amount spent in Administrative Overheads" 7(d) "Amount spent on Impact Assessment, if applicable". iii. Value in this field shall be pre-filled as 'zero' in case 'No' is selected in field number 7(a) i.e. "Whether CSR amount for the financial year has been spent" iv. In case 'Yes' is selected, user shall manually enter the amount.
7 (e)	Total Amount Spent for the Financial Year	i. This field shall be enabled in case criteria selected is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". In case criteria is 'Report for unspent CSR Amount', this field shall be disabled. ii. This field shall be auto- calculated as sum of total of Column 8 of table 7(b)(i), total of Column 6 of 7(b)(ii), 7(c) and 7(d). iii. This field shall be prefilled as 'zero' in case 'No' is selected in field number 7(a) i.e. "Whether CSR amount for the financial year has been spent" .
7 (f)	Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]	i. This field shall be enabled in case criteria selected is other than 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". In case criteria is 'Report for unspent CSR Amount', this field shall be disabled. ii. This field shall be auto- calculated as difference of value entered in fields 6(d) i.e. "Total CSR obligation for the financial year" and 7(e) i.e. "Total Amount Spent for the Financial Year". iii. Please note that if derived value is in positive, it implies unspent. If derived value is in negative, it implies excess spent.
7 (g)	Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments) [f-g]	i. This field shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. "Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]". ii. This field shall be disabled in case criteria selected is 'Report for unspent CSR Amount' in field number 3(iv) i.e. "Criteria that triggered CSR applicability". iii. Please ensure that the value entered in this field shall be less than or equal to field number 7(f) i.e. "Amount unspent/ (excess) spent for the Financial Year".

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Field No.	Field Name	Instructions
7 (h)	Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects) [Amount unspent - unspent for ongoing projects]	i. This field shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This field shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. This field shall be auto- computed as difference of amounts mentioned in fields 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year” and 7(g) i.e. “Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)”.
8 (a)	Transfer to Unspent CSR account as per Section 135(6): Amount to be transferred to Unspent CSR account	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. The value in this column shall be prefilled based on the value entered in field number 7(g) i.e. “Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)”.
	Date of Transfer (DD/MM/YYYY)	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. This column shall be optional only if zero is entered in column “Amount actually transferred to Unspent CSR account”. iv. An option to select multiple dates shall be allowed.
	Deficiency, if any	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. Value in this column shall be auto- calculated as difference of amounts mentioned in columns “Amount to be transferred to Unspent CSR account” and “Amount actually transferred to Unspent CSR account”.

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Field No.	Field Name	Instructions
8 (b)	Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year Amount to be transferred to Fund specified in Schedule VII	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. Value in this column shall be pre-filled based on the amount mentioned in field number 7(h) i.e. “Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects)”.
	Date of Transfer (DD/MM/YYYY)	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. This column shall be optional only if zero is entered in column “Amount actually transferred to Unspent CSR account”. iv. An option to select multiple dates shall be allowed.
	Deficiency, if any	i. This column shall be enabled and mandatory only if the derived value is positive i.e. unspent amount in field number 7(f) i.e. “Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]”. ii. This column shall be disabled in case criteria selected is ‘Report for unspent CSR Amount’ in field number 3(iv) i.e. “Criteria that triggered CSR applicability”. iii. Value in this column shall be auto- calculated as difference of amounts mentioned in columns “Amount to be transferred to Fund specified in Schedule VII” and “Amount actually transferred to Fund specified in Schedule VII”.
10	Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year	i. Select ‘Yes’ or ‘No’ from the radio buttons. ii. Please note that in case form is filed for FY 2020-21, ‘Yes’ cannot be selected.
10 (a)	Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):	i. This column shall be enabled and mandatory in case ‘Yes’ is selected in field number 10 i.e. “Whether any unspent amount of preceding three financial years (financial year

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Field No.	Field Name	Instructions
	Amount transferred to Unspent CSR Account under Section 135(6) (in INR)	ending after 22nd January 2021) has been spent in the financial year”.
	Balance Amount in Unspent CSR Account under section 135 (6) (in INR)	ii. The value in this column shall be pre-filled from the unspent amount database based on the relevant FY. iii. Please note that for prefilling the amount, only approved SRN of preceding FY filing (which is not marked as defective) shall be considered.
	Amount Spent in the Financial Year (in INR)	i. This column shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. “Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year”. ii. Please note that the amount entered in this column shall be less than or equal to amount entered in Column 4 “Balance Amount in Unspent CSR Account under section 135 (6) (in Rs)”.
	Amount remaining to be spent in succeeding financial years (in INR)	i. This column shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. “Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year”. ii. This column shall be enabled only for FY-2 and FY-1. For FY-3, the cell should be freeze and disabled. iii. The value in this column shall be auto- calculated only for FY-2 and FY-1 as difference of amounts mentioned in “Balance Amount in Unspent CSR Account under section 135 (6) (in Rs)” and “Amount Spent in the Financial Year (in Rs)” and “Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any – Amount (in Rs.)”.
	Deficiency	i. This column shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. “Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year”. ii. This column shall be enabled only for FY-3. iii. The value in this column shall be auto- calculated only for FY-2 and FY-1 as difference of amounts mentioned in “Balance Amount in Unspent CSR Account under section 135 (6) (in Rs)” and “Amount Spent in the Financial Year (in Rs)” and “Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any – Amount (in Rs.)”.

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Field No.	Field Name	Instructions
10 (b)	Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Number of ongoing projects	i. This field shall be enabled and mandatory in case 'Yes' is selected in field number 10 i.e. "Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year". ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. Download the excel and fill the required details Please note that zero shall be allowed to enter in this field. - iv.
	Project ID	i. Shall be in the format FY<Financial year end date>__Sr No for each company. ii. Project Id entered is valid and associated with the Company.
	Name of the Project	i. Please enter the name. However, this value shall be auto-filled based on project-Id entered after excel upload if the same is not matching with 'Unspent master'.
	Financial Year in which the project was commenced	i. This Dropdown would be financial year end date corresponding to the project ID.
	Amount spent for the project at the beginning of the Financial Year (in INR)	i. Please enter the value. However, this value shall be auto-filled based on project-Id entered after excel upload if entered amount is not matching with 'Unspent master'. Cumulative Amount Spent value will also change accordingly.
	Cumulative Amount Spent at the end of Financial Year (in INR)	i. This column in table shall be enabled and mandatory in case value entered in the above field "Number of ongoing projects" is greater than zero. ii. The value in this column shall be auto- calculated as sum of amounts mentioned in columns "Amount spent for the project at the beginning of the Financial Year (In Rs)" and "Amount Spent in the Financial Year (in Rs)".
	Status of the project -	i. 'Ongoing' shall not be allowed to be selected in case 'Financial Year in which the project was commenced' in Col. 4 pertains to FY-3.
10 (c) (iii)	Details of amount spent against new ongoing CSR project in the financial year: Number of Ongoing Projects	i. This field shall be enabled and mandatory in case either of the options selected in field number 10 (c) (ii) i.e. "If yes, nature of the new CSR Project(s) is/are" is 'Ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. Download the excel and fill the required details. Below are the important points to considered while updating the excel:

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Field No.	Field Name	Instructions
		a. If One project belongs to Multiple States or One States to multiple Districts, please provide the details in separate row for each such State and/or District. [Refer sample excel in attached in Annexure] b. Make sure to Provide same Serial number in case of above scenario. c. Ensure to provide all other details are same within the row except State and/or District in case one project belongs to multiple States or One States to multiple Districts. d. Excel submission will be restricted if unique Seral numbers in the excel are not matching with 'Number of Ongoing Projects for the financial year' entered in the webform. e. Upload the excel.
	Project ID	iv. Please note that zero shall not be allowed to enter in this field.
	Project duration (in months)	i. This column shall be enabled and mandatory in case either of the options selected in field number 10 (c) (ii) i.e. "If yes, nature of the new CSR Project(s) is/are" is 'Ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. ii. Project ID in this field shall be auto- filled by system generated ID once the form is successfully submitted.
	Mode of Implementation - Through Implementing Agency - Name	i. This column shall be enabled and mandatory only in case 'No' is selected in column "Mode of Implementation – Direct". ii. This column shall be pre-filled based on CSR Registration No. entered in column "Mode of Implementation - Through Implementing Agency - CSR Registration No". Else shall be manually entered.
	Total	xi. This field shall be displayed only in the PDF by taking CSR amount spent value from excel. xii. In case excel has same serial number with multiple rows[due to Multiple States or State to multiple Districts], value entered in the first row will be considered. xiii. Please check the 'Total amount' displayed in PDF field no. before uploading the PDF.

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Field No.	Field Name	Instructions
		xiv. Please make sure that Project IDs are generated for the relevant FY against with amount spent in the current and displayed correctly in the PDF.
10 (c) (iv)	Details of amount spent against new other than ongoing projects in the financial year: Number of other than Ongoing Projects for the financial year	i. This label and table (S.No. to Total) shall be enabled and mandatory only in case either of the options selected in field number 10(c)(ii) i.e. "If yes, nature of the new CSR Project(s) is/are" is 'Other than ongoing projects' or 'Both (Ongoing and other than ongoing projects)'. ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. Download the excel and fill the required details. Below are the important points to considered while updating the excel: a. If One project belongs to Multiple States or One States to multiple Districts, please provide the details in separate row for each such State and/or District. [Refer sample excel Attached in Annexure] b. Make sure to Provide same Serial number in case of above scenario. c. Ensure to provide all other details are same within the row except State and/or District in case one project belongs to multiple States or One States to multiple Districts. d. Excel submission will be restricted if unique Seral numbers in the excel are not matching with 'Number of Projects for the financial year' entered in the webform. e. Upload the excel. iv.
	Item from the list of activities in schedule VII	i. User shall be able to select only 1 item and only 1 corresponding sub-item in this field. In case item from below list is selected, then column 'Name of Project' shall be prefilled accordingly: (i) Item no I: (vi) contribution to the 'Swach Bharat Kosh' --> 'Swach Bharat Kosh' (ii) Item no. (iv): (vi) contribution to the 'Clean Ganga Fund' --> 'Clean Ganga Fund' (iii) Item no. viii: (i) Contribution to the prime minister's national relief fund (PMNRF) --> PMNRF (iv) Item no viii: (ii) Contribution to Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) --> PM CARES Fund In case highlighted items are selected from the list then column 4,5,7 and 8 will be disabled. i.

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Field No.	Field Name	Instructions
	Mode of Implementation - Through Implementing Agency - Name	ii. This column shall be enabled and mandatory only in case 'No' is selected in column "Mode of Implementation – Direct". iii. This column shall be pre-filled based on CSR Registration No. entered in column "Mode of Implementation - Through Implementing Agency - CSR Registration No". Else shall be manually entered.
	Total	i. This field shall be displayed only in the PDF by taking CSR amount spent value from the excel. ii. In case excel has same serial number with multiple rows[due to Multiple States or State to multiple Districts], value entered in the first row will be considered. iii. Please check the 'Total amount' displayed in PDF field no. before uploading the PDF.
11	Details of amount spent against CSR projects in the financial year: Number of CSR Projects Mode of Implementation - Through Implementing Agency - Name	i. This field shall be enabled and mandatory in case 'Yes' is selected in the field "Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year". ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. Download the excel and fill the required details. Below are the important points to considered while updating the excel: a. If One project belongs to Multiple States or One States to multiple Districts, please provide the details in separate row for each such State and/or District. b. Make sure to Provide same Serial number in case of above scenario. c. Ensure to provide all other details are same within the row except State and/or District in case one project belongs to multiple States or One States to multiple Districts. d. Excel submission will be restricted if unique Seral numbers in the excel are not matching with 'Number of Projects for the financial year' entered in the webform. e. Upload the excel. iv. i. This column shall be enabled and mandatory only in case 'No' is selected in column "Mode of Implementation – Direct". ii. This column shall be pre-filled based on CSR Registration No. entered in column "Mode of Implementation - Through Implementing Agency - CSR Registration No". Else shall be manually entered.

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Field No.	Field Name	Instructions
	Total	iv. This field shall be displayed only in the PDF by taking CSR amount spent value from the excel. v. In case excel has same serial number with multiple rows[due to Multiple States or State to multiple Districts], value entered in the first row will be considered. vi. Please check the 'Total amount' displayed in PDF field no. before uploading the PDF.
12	Capital assets acquired through CSR If Yes, enter the number of Capital assets created/ acquired Details of entity/ Authority/ beneficiary of the registered owner - Name Details of entity/ Authority/ beneficiary of the registered owner – Registered address	i. This field shall be enabled and mandatory in case 'Yes' is selected in the field “Whether any capital assets have been created or acquired through CSR spent in the financial year”. ii. In case number entered is greater than zero, 'Download' excel option would be enabled. iii. User will provide details of Capital assets created/ acquired through excel functionality
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	Declaration	
	I am authorised by the Board of Directors of the Company vide *resolution number.....	Enter the serial number of the resolution, authorising the authorised signatory to sign and submit the application.
	dated (DD/MM/YYYY) to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have	i. Please ensure that the date entered in this field shall be less than or equal to the system date. ii. Please ensure that the date entered in this field shall be greater than or equal to the date of incorporation of the company or 01.04.2020 whichever is later.

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Field No.	Field Name	Instructions
	been complied with. I further declare that:	
	To be digitally signed by Designation	Select the relevant option from the dropdown list – Director/ Interim Resolution Professional (IRP)/ Liquidator/ Resolution Professional (RP)
	Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator	- In case the person digitally signing the webform is a Director - Enter the approved DIN. - In case the person digitally signing the webform is Interim Resolution Professional (IRP) or Resolution professional (RP) or Liquidator - Enter valid income-tax PAN.

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3.2 Other instructions to fill 'Form No. CSR-2'

Buttons	Particulars
Choose File	i. Click the “Choose File” button to browse and select a document that is required to be attached.as a supporting to ‘Form No. CSR-2’. ii. This is an optional field. iii. All the attachments should be uploaded in pdf or .jpg format. The total size of the document being submitted can be up to 10 MB. iv. The user has an option to attach multiple files as attachments within the webform.
Remove	The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.
Download	The user has an option to download the attached file(s) using the “Download” option provided against each attachment.
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The ‘Save’ option will be enabled only after entering the ‘CIN’. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.
Generate Project ID	i. Once the user fills the information in the webform and validation rules are successful, the user clicks on the ‘Generate Project ID’ action button. On clicking the ‘Generate Project IDs’ button, system shall auto-generate Project IDs in field 7(b)(i) (in case of independent filing) and in fields 7(b)(i) and 10(c)(iii) (in case of linked filing) and the same shall be displayed to the FO user. ii. If Project ID is generated successfully, message is displayed “Project ID is generated successfully.”

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Reporting on Corporate Social Responsibility (CSR)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	NA	NA	N/A

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1 Processing Type

Independent filing

This webform shall be processed in STP mode in case of independent filing and this webform shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

Linked filing

This webform shall be processed in Non-STP mode in case in case purpose selected in AOC-4/AOC-4 XBRL/AOC-NBFC is either of the following: 'Revised Financial statements u/s 130' or 'Revised Financial statements u/s 131' or 'Filing leads to reduction in paid up share capital'. However, in case purpose selected is 'Adopted Financial statements', this webform shall be processed in STP mode and this webform shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

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4.2 Useful links

1. Link to access Form No. CSR-2: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/annual-filings/CSR-2.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEEzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related Services: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>

4.3 Annexure

Sample Excls:

Section 7(b)(i)/Section 10(c)(iii)

Serial number in PDF	Project ID	Item from the list of activities in schedule VII		Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year(in INR)	M mple Direc
		Item No.	Item Name			State	District			
1		Item no. ii	livelihood enhancement projects	Project 1	Yes	Andhra Pradesh	Ananthapur	36	100000	
1		Item no. ii	livelihood enhancement projects	Project 1	Yes	Andhra Pradesh	Bhongir	36	100000	
2		Item no. iv	ensuring environmental sustainability, ecological balance	Project 2	Yes	Andaman and Nicobar Islands	North And Middle Andaman	36	200000	

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Serial number in PDF	Project ID	Item from the list of activities in schedule VII		Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year(in INR)	Mode of Implementation - Direct
		Item No.	Item Name			State	District			
2		Item no. iv	ensuring environmental sustainability, ecological balance	Project 2	Yes	Chattisgarh	Bijapur(CGH)	36	200000	

Section 7(b)(ii)/Section 10(c)(iv):

Serial number in PDF	Item from the list of activities in schedule VII		Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year(in INR)	Mode of Implementation - Direct(Yes/ No)	Mode of Implementation - Through Implementing Agency	
	Item No.	Item Name			State	District			CSR Registration No	Name
1	Item no. v	restoration of building and sites of historical importance	Project 1	Yes	Telangana	Hyderabad	200000	Yes		
1	Item no. v	restoration of building and sites of historical importance	Project 1	Yes	Telangana	Karim Nagar	200000	Yes		

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Serial number in PDF	Item from the list of activities in schedule VII		Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
	Item No.	Item Name			State	District			CSR Registration No	Name
1	Item no. v	restoration of building and sites of historical importance	Project 1	Yes	Andhra Pradesh	Bhongir	200000	Yes		
2	Item no. ii	livelihood enhancement projects	Project 2	Yes	Chandigarh	Chandigarh	100000	Yes		
2	Item no. ii	livelihood enhancement projects	Project 2	Yes	Haryana	Gurgaon	100000	Yes		
2	Item no. ii	livelihood enhancement projects	Project 2	Yes	Delhi	North Delhi	100000	Yes		