

MAJOR / SUB-MAJOR HEADS MINOR HEADS
6005 External Debt Suspense (1)

101 Disbursement under Direct Payment
 Procedure (1)

Note:

- (1) This major/minor head will account for the external loan transaction under the Direct Payment Procedure i.e. when the amount is required to be paid by the importer. Payments to Suppliers abroad out of external loans by the Donors will initially be taken as a credit against the relevant grant/loan minor head under the major heads '1605-External Grant Assistance', '6002-External Debt' per contra minus credit to this major/minor head. This minus credit will be relieved when the deposit is received from the Indian importer.

MAJOR / SUB-MAJOR HEADS

**6075 Loans for Miscellaneous
General services**

MINOR HEADS

800 Other Loans

MINOR HEADS**MAJOR / SUB-MAJOR HEADS**

**6202 Loans for Education,
Sports, Art and Culture.**
01 General Education

201 Elementary Education
202 Secondary Education
203 University and Higher Education
204 Adult Education
205 Languages Development
600 General

02 Technical Education

103 Technical Schools
104 Polytechnics
105 Engineering/Technical colleges and Institutes
(Will also accommodate Management and
Commercial Institutes.)
800 Other Loans

03 Sports and Youth Services

800 Other Loans

04 Art and Culture

101 Fine Arts Education
102 Promotion of Arts and Culture
104 Archives
105 Public Libraries
106 Museums
800 Other Loans

80 General

800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6210 Loans for Medical and Public Health	
<i>01 Urban Health Services</i>	201 Drug Manufacture 800 Other Loans
<i>02 Rural Health Services</i>	
<i>03 Medical Education, Training and Research</i>	101 Ayurveda 102 Homeopathy 103 Unani 104 Siddha 105 Allopathy 200 Other Systems
<i>04 Public Health</i>	106 Manufacture of Sera/Vaccine 107 Public Health Laboratories 282 Public Health 800 Other Loans
<i>80 General</i>	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6211 Loans for Family Welfare	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6215 Loans for Water Supply and Sanitation	
<i>01 Water Supply</i>	
	101 Urban Water Supply Programmes
	102 Rural Water Supply Programmes (1)
	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>02 Sewerage and Sanitation</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

Note:

(1) Please see Note 2 below the major head '2215'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
6216 Loans for Housing		
<i>02 Urban Housing</i>	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
<i>03 Rural Housing</i>	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans
<i>80 General</i>	190	Loans to Public sector and other undertakings
	201	Loans to Housing Boards
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
6217 Loans for Urban Development		
<i>01 State Capital Development</i>	800	Other Loans
<i>02 National Capital Region</i>	800	Other Loans
<i>03 Integrated Development of Small and Medium Towns (1)</i>	800	Other Loans
<i>04 Slum Area Development</i>	800	Other Loans
<i>60 Other Urban Development Schemes</i>	800	Other Loans

Note:

- (1) The name of each township undertaken under the scheme of Integrated Development of small and medium towns will appear as distinct sub-head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**6220 Loans for Information and
Publicity***01 Films*

190 Loans to Public sector and other undertakings

800 Other Loans

60 Others

190 Loans to Public Sector and other undertakings

800 Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS**6221 Loans for Broadcasting**

101 Loans to Prasar Bharti

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	
<i>01 Welfare of Scheduled Castes</i>	
	190 Loans to Public Sector and other Undertakings
	193 Loans to Voluntary Organisations
	800 Other Loans
<i>02 Welfare of Scheduled Tribes</i>	
	190 Loans to Public Sector and other Undertakings
	193 Loans to Voluntary organizations
	800 Other Loans
<i>03 Welfare of Backward Classes</i>	
	190 Loans to Public Sector and other Undertakings
	193 Loans to Voluntary Organisations
	800 Other Loans
<i>04 Welfare of Minorities</i>	
	190 Loans to Public Sector and other Undertakings
	193 Loans to Voluntary Organisations
	800 Other Loans
<i>80 General</i>	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6235 Loans for Social Security and Welfare	
<i>01 Rehabilitation</i>	
	101 Dandakaranya Development Scheme
	102 Displaced Persons from former West Pakistan
	103 Displaced Persons from former East Pakistan
	105 Repatriates from Sri Lanka
	108 Migrants from Pak held Territories of J&K.
	109 Development of Andaman and Nicobar Islands for Rehabilitation
	110 Tibetan Refugees
	112 Relief and Rehabilitation of persons affected by Indo-Pak conflict 1971
	140 Rehabilitation of repatriates from other countries
	200 Other relief measures
	202 Other rehabilitation schemes
	800 Other Loans
<i>02 Social Welfare</i>	
	101 Welfare of handicapped
	102 Child Welfare
	103 Women's Welfare
	104 Welfare of aged, infirm and destitute
	105 Prohibition
	106 Correctional Services
	108 Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
	190 Loans to Public Sector and Other Undertakings
	193 Loans to Voluntary Organisations
	200 Other Programmes
	800 Other Loans
<i>60 Other Social Security and Welfare programmes</i>	
	200 Other Programmes
	800 Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS**6245 Loans for Relief on account
of Natural Calamities***01 Drought (1)*

- 101 Gratuitous Relief
- 102 Drinking Water Supply
- 103 Special Nutrition
- 104 Supply of Fodder
- 105 Veterinary Care
- 282 Public Health
- 800 Other Loans
- 901 Deduct-Amount met from Natural Calamities
unspent Margin Money Fund.
- 902 Deduct-Amount met from the Famine Relief
Fund

02 Floods Cyclones(1)

- 101 Gratuitous Relief
- 102 Drinking Water Supply
- 103 Special Nutrition
- 104 Supply of Fodder
- 105 Veterinary Care
- 106 Repairs and restoration of damaged roads and
bridges
- 107 Repairs and restoration of damaged office
buildings
- 108 Repairs and restoration of damaged Govt.
residential buildings
- 109 Repairs and restoration of damaged water
supply, drainage and sewerage works
- 111 Ex-Gratia payment to bereaved families
- 112 Evacuation of population
- 113 Repairs/reconstruction of houses
- 114 Loans to farmers for purchase of agricultural
inputs
- 115 Loans to farmers to clear sand/ silt/salinity
from lands
- 116 Loans to farmers for repairs of damaged tube
wells/pumping sets etc.
- 117 Loans to farmers for purchase of livestock
- 118 Repairs /replacement of damaged boats and
equipment for fishing
- 119 Loans to artisans for repairs/replacements of
damaged tools and equipment
- 120 Loans to owners of salt works
- 121 Afforestation
- 122 Repairs and restoration of damaged irrigation
and flood control works

Note:

- (1) Sub-heads corresponding to minor heads in the major head '2245- Relief on account of Natural calamities' may be opened.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6250 Loans for other Social Services	
<i>01 Nutrition</i>	201 Production of nutritious foods and Beverages. 202 Distribution of Nutritious food and Beverages 800 Other Loans
<i>60 Others</i>	201 Labour 202 Loans to Institute Management Committee of the ITIs 800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6401 Loans for Crop Husbandry	
	103 Seeds 104 Agricultural Farms 105 Manures and Fertilisers 106 High Yielding Varieties Programmes 107 Plant Protection 108 Food Grains Crops 109 Commercial Crops 110 Scheme for small and marginal farmers and Agricultural labourers 111 Agricultural Education 112 Development of Pulses 113 Agricultural Engineering 114 Development of Oil Seeds 119 Horticulture and Vegetable Crops 190 Loans to Public Sector and other undertakings 195 Loans to Farming Cooperatives 800 Other Loans (1)

Note:

- (1) This minor head will include transactions on account of loans under the 'Land Improvement Act' and 'Agriculturist's Loan Act'. If they are related to the function 'Agriculture'. If however, such loans are for the purpose of 'Minor Irrigation', 'Soil Conservation' or 'Area Development' they will be accounted for under the relevant minor heads below the Major head '6402-Loans for soil and water conservation'. This minor head will also include transactions on account of loans for the development and cultivation of ceiling surplus land assigned to the landless.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6402 Loans for Soil and Water Conservation	
	101 Soil Survey and Testing
	102 Soil Conservation
	203 Land Reclamations and Development
	204 Water Conservation
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6403 Loans for Animal Husbandry	
	102 Cattle and Buffalo Development
	103 Poultry Development
	104 Sheep and Wool Development
	105 Piggery Development
	106 Other Live Stock Development
	107 Fodder and Feed Development
	109 Extension and Training
	190 Loans to Public Sector and other undertakings
	195 Loans to animal Husbandry Cooperatives
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6404 Loans for Dairy Development	
	102 Dairy Development Projects (Each Milk Supply Scheme will be a Minor Head)
	190 Loans to Public Sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6405 Loans for Fisheries	
	105 Processing, Preservation and Marketing
	106 Machanisation of fishing crafts
	190 Loans to Public Sector and other Undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6406 Loans for Forestry and Wild Life	
	101 Forest conservation , Development and Regeneration
	103 Environmental Forestry and Wild Life
	104 Forestry

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6407 Loans for Plantations	
<i>01 Tea</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>02 Coffee</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>03 Rubber</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>04 Spices</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>60 Others</i>	
	533 Loans for Jute
	811 Loans for Coconuts
	813 Loans for Cashew
	829 Loans for Arecanut

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6408 Loans for Food Storage and Warehousing	
<i>01 Food</i>	
	101 Procurement and Supply
	103 Food processing
	190 Loans to public sector and other undertakings
	800 Other Loans
 <i>02 Storage and Warehousing</i>	
	190 Loans to public sector and other undertakings
	195 Loans to Cooperatives
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6416 Loans to Agricultural Financial Institutions	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6425 Loans for Cooperation	
	106 Loans to Multipurpose Rural Cooperatives
	107 Loans to credit Cooperatives
	108 Loans to other Cooperatives
	190 Loans to public sector and other undertakings

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6435 Loans for other Agricultural Programmes	
<i>01 Marketing and quality control</i>	
	101 Marketing Facilities
	102 Grading and quality control facilities
	105 Forestry
	190 Loans to Public sector and other undertakings
	800 Other Loans
60 Others	
	(Each programme not covered elsewhere will be a minor head)

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6501 Loans for Special programmes for Rural Development	
	201 Integrated Rural Development programme
	202 Drought Prone Area Development Programme
	203 Desert Development Programme

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6505 Loans for Rural Employment	
	200 Other Programmes
	201 National Programmes

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6506 Loans for Land Reforms	
	104 Loans to Allottees of surplus Land
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6515 Loans for other Rural Development programmes	
	101 Panchayati Raj
	102 Community Development
	103 Rural Works Programmes
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6551 Loans for Hill Areas	

01 Western Ghats

60 Other Hill Areas

Minor Heads Corresponding to functional Major Heads/ Sub Major heads may be opened as necessary

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6552 Loans for North Eastern Areas	

Minor Heads Corresponding to functional Major Heads/ Sub Major heads may be opened as necessary

MAJOR / SUB-MAJOR HEADS MINOR HEADS**6575 Loans for other Special Areas****Programmes***01 Dangs District**02 Backward Areas**03 Tribal Areas**04 Ladakh Autonomous Hill
Development Council**05 Jharkand Area
Autonomous Council**06 Border Area Development**60 Others*

Minor Heads Corresponding to functional
Major Heads/Sub-Major heads may be opened
as necessary

MAJOR / SUB-MAJOR HEADS**6700 Loans for Major Irrigation**

*Each Commercial project
will be a sub major head*

*Each Non-Commercial
project will be a sub major
head*

60- Others

MINOR HEADS

190 Loans to Public Sector and other Undertakings
800 Other loans

MAJOR / SUB-MAJOR HEADS**6701 Loans for Medium
Irrigation**

*Each Commercial project
will be a sub major head*

*Each Non-Commercial
project will be a sub major
head*

60- Others

MINOR HEADS

190 Loans to Public Sector and other Undertakings
800 Other loans

6702 Loans for Minor Irrigation

101	Surface Water
102	Ground Water
800	Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS**6705 Loans for Command Area
Development**

190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6711 Loans for Flood Control Projects	

101	Anti-sea Erosion
102	Flood Control
108	Drainage

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6801 Loans for Power Projects (1)	

190	Loans to Public Sector and other undertakings
201	Hydel Generation
202	Thermal Power Generation
203	Diesel/gas power generation
204	Rural Electrification
205	Transmission and Distribution
206	Nuclear Power Generation
800	Other Loans to Electricity Boards (1)

Note:

- (1) Loans to Electricity Boards and other parties earmarked for identifiable thermo-electric (excluding diesel), diesel and Hydro-electric power and their transmission and distribution will be accounted for under the minor heads, 'Thermal Power Generation', 'Diesel/gas power generation', 'Hydel Generation and 'Transmission and Distribution' respectively. Other loans to Electricity Boards, not identifiable with any of these minor heads will be accounted for under the minor head 'Other Loans to Electricity Boards'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6802 Loans for Petroleum	
<i>01 Exploration and Production of Crude oil and Gas</i>	190 Loans to Public Sector and other undertakings 800 Other Loans
<i>02 Refining and Marketing of Oil and Gas</i>	190 Loans to Public Sector and other undertakings 800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6803 Loans for Coal and Lignite	
	190 Loans to Public sector and other undertakings 800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6810 Loans for New and Renewable Energy	101 New and Renewable Energy Programmes & Applications
	800 Others

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6851 Loans for Village and Small Industries	101 Industrial Estates
	102 Small Scale Industries
	103 Handloom Industries
	104 Handicraft Industries
	105 Khadi and Village Industries
	106 Coir Industries
	107 Sericulture Industries
	108 Powerloom Industries
	109 Composite Village and Small Industries Cooperative
	200 Other Village Industries

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6852 Loans for Iron and Steel Industries	
<i>01 Mining</i>	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>02 Manufacture</i>	190 Loans to Public sector and Other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR BEADS	MINOR HEADS
6853 Loans for non-Ferrous Mining and Metallurgical Industries	
<i>01 Mineral Exploration and Development</i>	190 Loans to public sector and other undertakings
	800 Other Loans
<i>02 Non-Ferrous Metals</i>	190 Loans to public sector and other undertakings
	800 Other Loans
<i>60 Other mining and Metallurgical Industries</i>	190 Loans to public sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6854 Loans for Cement and Non-Metallic Mineral Industries	
<i>01 Cement</i>	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>60 Others</i>	190 Loans to Public Sector and other Undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6855 Loans for Fertilizer Industries	
	101 Loans to Cooperative Fertilizer Factories
	190 Loans to public Sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6856 Loans for Petro-Chemical Industries	
	190 Loans for public sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6857 Loans for Chemical and Pharmaceutical Industries	
<i>01 Chemicals and Pesticides Industries</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans
<i>02 Drugs and Pharmaceutical Industries</i>	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
6858 Loans for Engineering Industries		
<i>01 Electrical Engineering Industries</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans
<i>02 Other Industrial Machinery Industries</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans
<i>03 Transport Equipment Industries</i>	190	Loans to Public Sector and other undertakings
	800	Other Loans
<i>04 Other Engineering Industries</i>	190	Loans to Public sector and other undertakings
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
6859 Loans for Telecommunication and Electronic Industries		
<i>01 Telecommunications</i>	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>02 Electronics</i>	190	Loans to Public Sector and Other Undertakings
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6860 Loans for Consumer Industries	
<i>01 Textiles</i>	101 Loans to Co-operative Spinning Mills. 190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>03 Leather</i>	190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>04 Sugar</i>	101 Loans to Co-operative Sugar Mills. 190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>05 Paper and Newsprint</i>	190 Loans to Public Sector and Other Undertakings 800 Other Loans
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distilleries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 218 Salt 317 Jute 600 Others

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6861 Loans for Atomic Energy Industries	
	104 Heavy Water
	190 Loans to Public sector and other undertakings
	201 Atomic Minerals
	600 Others

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6875 Loans for other Industries	
<i>01 Opium and Alkaloid Industries</i>	
	107 Ghazipur Opium Factory
	108 Neemuch Opium Factory
	109 Ghazipur Alkaloid Works
	110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	
	190 Loans to Public Sector and other Undertakings (1)
	800 Other Loans

Note:

- (1) This minor head is intended to record loans granted for the Machinery and Engineering Industries, which cannot be accommodated under any of the other minor heads, such as, loans to 'Engineers (India) Ltd', 'National Buildings Construction Corporation Ltd.' etc.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6885 Other Loans to Industries and Minerals	
<i>01 Loans to Industrial Financial Institutions</i>	
	101 Loans to Stressed Asset Stabilisation Fund of Industrial Development bank of India
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>02 Development of Backward Areas</i>	
	190 Loans to Public Sector and other Undertakings
	800 Other Loans
<i>60 Others</i>	
	201 Loans under Excise Relief Scheme
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7002 Loans to Railways	
	202 Loans to Railway Development Fund
	203 Deferred Dividend Liability
	204 Loans to Railway Capital Fund

Note:

- (1) This Minor Head will cease to be in operation after the entire deferred dividend liability for this period is extinguished.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
7051 Loans for Ports and Light Houses		
<i>01 Major Ports</i>		A Minor Head for each Major Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>02 Minor Ports</i>		A Minor Head for each Minor Port
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>03 Light Houses and Lightships</i>		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans
<i>60 Others</i>		
	190	Loans to Public Sector and other Undertakings
	800	Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7052 Loans for Shipping	
<i>01 Overseas Shipping</i>	101 Loans to S.D.F.C. 190 Loans to Public sector and Other Undertakings
<i>02 Coastal Shipping</i>	101 Loans to Shipping Development Fund Committee 190 Loans to Public sector and other Undertakings
<i>60 Others</i>	101 Loans to Shipping Development Fund Committee 190 Loans to public sector and other Undertakings

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7053 Loans for Civil Aviation	
	190 Loans to Public Sector and other Undertakings 800 Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS
7055 Loans for Road Transport

101	Loans in Perpetuity to Road Transport Corporations
190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS
7056 Loans for Inland Water Transport

190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS**7075 Loans for Other Transport
Services***01 Roads and Bridges*

190 Loans to Public sector and other undertakings

800 Other Loans

60 Other Transport Services

800 Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS**7225 Loans for
Telecommunication
services**101 Loans to Posts and Telegraphs Revenue
Reserve Fund

190 Loans to public sector and other undertakings

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7275 Loans for other Communication Services	
	190 Loans to public sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7425 Loans for Other Scientific Research	
	101 Loans to Scientific bodies for pharmaceutical research
	190 Loans to Public Sector and other undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7452 Loans for Tourism	
<i>01 Tourist Infrastructure</i>	
	101 Tourist Centres
	190 Loans to Public Sector and Other Undertakings
	800 Other Loans
<i>60 Others</i>	
	190 Loans to Public Sector and Other Undertakings
	800 Other Loans

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
7453 Loans for Foreign Trade Export Promotion	
	190 Loans to Public Sector and other undertakings
	800 Other Loans

MAJOR/ <i>SUB-MAJOR HEADS</i>	MINOR HEADS
7465 Loans for General Financial and Trading Institutions	101 General Financial Institutions 102 Trading Institutions 800 Other Loans
7466 Loans to International Financial Institutions(1)	

Note: (1) A separate Minor Head may be opened for loans to each International organisation/Institution.

MAJOR / <i>SUB-MAJOR HEADS</i>	MINOR HEADS
7475 Loans for Other General Economic Services	101 General Financial Institutions 102 Trading Institutions 103 Civil Supplies 104 Meteorology 800 Other Loans

MAJOR/ SUB-MAJOR HEADS	MINOR HEADS
7601 Loans and Advances to State Governments	
<i>01 Loans for Non-Plan Schemes</i>	101 Loans to cover gap in resources 102 Share of Small Savings collections 201 House Building Advances
<i>02 Loans for State Plan Schemes</i>	101 Block Loans 102 Loans as advance Plan Assistance for relief on account of Natural calamities (8) 103 Loans against External Assistance received in kind 104 1984-89 State Plan Loans consolidated in term of recommendations of the 9th Finance Commission'. 105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission.
<i>03 Loans for Central Plan Schemes</i>	201 Village and Small Industries.
<i>04 Loans for Centrally Sponsored Plan Schemes</i>	
<i>05 Loans for Special Plan Schemes</i>	101 Schemes of North Eastern Council 102 Development of Border Areas.
<i>06 Ways and Means Advances</i>	101 Ways and Means Advances for Plan Schemes 102 Ways and Means Advances towards Expenditure on up gradation of Standards of Administration. 103 Ways and Means Advances towards Expenditure on net interest liability on account of fresh borrowings and landings 200 Other Ways and Means Advances
<i>07 Pre-1984-85 Loans (1)</i>	101 Rehabilitation of Displaced Persons Repatriates etc. (2) 102 National Loan Scholarship Scheme (3) 103 Loans to clear over drafts advanced during 1982-83 and 1983-84 (3)

104	Consolidated Loans to Orissa for Hirakund Project Stage I
105	Small Savings Loans
106	Pre-1979-80 Consolidated Loans for Productive and semi productive purposes (4)
107	Pre-1979-80 consolidated Loans re-consolidated into 25 years/30 years loans (5)
108	Pre 1979-84 consolidated loans (6)
109	Rehabilitation of Goldsmiths
800	Other Loans (7)
<i>08 Centrally Sponsored Schemes</i>	
101	Loans to cover gap in resources
201	House Building Advances
<i>09 Other Loans to States</i>	
101	Block Loans
102	Schemes of North Eastern Council
103	Loans as Advance Assistance for relief on account of Natural Calamities (8)
104	External Assistance received in kind
105	Development of Border Areas
106	Special Assistance
800	Other Loans

Note:

- (1) Deleted
- (2) Deleted
- (3) Deleted
- (4) Deleted
- (5) Deleted
- (6) Deleted
- (7) Deleted
- (8) Loans as advance Assistance for drought relief will be adjusted under a distinct sub-head 'Drought relief.
- (9) Sub-Major Heads '01-Loans for Non-Plan Schemes', '02-Loans for State Plan Schemes', '03-Loans for Central Plan Schemes', '04-Loans for Centrally Sponsored Plan Schemes', '05-Loans For Special Plan Schemes', '06-Ways and Means Advances', '07-Pre-1984-85 Loans' and Minor Heads thereunder will be operational only for accommodating repayments of loans that have been disbursed prior to 01-04-2017.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
7602 Loans and Advances to Union Territory Governments with Legislature		
<i>01 Loans for Non-Plan Schemes</i>	101	Loans to cover gap in resources
	102	Share of Small Saving Collections.
<i>02 Loans for Union Territory plan schemes</i>	101	Block Loans
	102	Loans as advance Plan Assistances for relief on account of Natural Calamities (1)
	103	Loans Against External Assistance in kind
<i>03 Loans for Central Plan Schemes</i>	101	Schemes of North Eastern Council
<i>04 Loans for Centrally Sponsored Plan Schemes</i>		
<i>05 Loans for Special Plan Schemes</i>	101	Schemes of North Eastern Council
<i>06 Centrally Sponsored Schemes</i>	101	Loans to cover gap in resources
<i>07 Other Loans to Union Territory (with Legislature) Schemes</i>		
	101	Block Loans
	102	Schemes of North Eastern Council
	103	Loans as Advance Assistance for relief on account of Natural Calamities (1)
	104	External Assistance received in kind
	105	Development of Border Areas
	106	Special Assistance
	800	Other Loans

Note:

- (1) Refer to Note (8) below the major head '7601-Loans and Advances to State Governments'.
- (2) Sub-Major Heads '01-Loans for Non-Plan Schemes', '02-Loans for Union Territory Plan Schemes', '03-Loans for Central Plan Schemes', '04-Loans for Centrally Sponsored Plan Schemes', '05-Loans For Special Plan Schemes' and Minor Heads thereunder will be operational only for accommodating repayments of loans that have been disbursed prior to 01-04-2017.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**7605 Advances to Foreign
Governments (1)**

Loans to Government of (Name of the Country)

Note:

- (1) A separate minor head may be opened for loans to each foreign Country e.g. loans to the Government of Hungary.

MAJOR / SUB-MAJOR HEADS MINOR HEADS**7610 Loans to Government
Servants etc (1)**

- 201 House Building Advances
202 Advances for purchase of Motor Conveyances
203 Advances for purchase of other conveyances
204 Advances for purchase of Computers
800 Other Advances

Note:

- (1) Advances to Ministers, Deputy Ministers, Presiding Officers of the Houses of Parliament and State Legislatures, Members of Parliament/Members of State Legislatures for the purchase of motor conveyances and House Building advance to Members of State Legislatures shall be, recorded under this Major Head.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

7615 Miscellaneous Loans

- 101 Loans to Contractors for Purchase of machinery etc (Not debited to works)
- 200 Miscellaneous loans