

D. Grants-in-aid and Contributions

E. Public Debt

MAJOR/ SUB-MAJOR HEADS	MINOR HEADS
6001 Internal Debt of Central Government	
	101 Market Loans (1)
	103 Treasury Bills and connected Securities issued to R.B.I. (2)
	105 Securities issued to International Financial Institutions (3)
	106 Compensation and other Bonds (9)
	107 Special securities issued to Reserve Bank of India (5)
	108 182-Days-Treasury Bills (6)
	110 364-Days-Treasury Bills (6)
	111 Gold Bonds 1998
	112 10% Relief Bonds, 1993
	113 12.08% Government of India Compensation (Project Exports to Iraq) Bonds, 2001 (7)
	114 Ways & Means Advances from Reserve Bank of India
	115 14 Day Treasury Bills (8)
	116 28 Day Treasury Bills
	117 Marketable Securities Issued In Conversion of Special Securities
	121 Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-99
	122 Special Central Government Securities issued against net collections of Small Savings from 1-4-99
	123 Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of Resurgent India Bonds
	124 Special Securities issued to Reserve Bank of India for Maintenance of Value Account in respect of India Millennium Deposits
	125 Special Central Government Securities, issued to NSSF against reinvestment of sums received on redemption of Special Central/State Government Securities
	126 Market Stabilization Bill/Bonds (Face Value)
	127 Cash Management Bills
	128 Special Securities issued against securitization of balances under Postal Life Insurance
	129 Sovereign Gold Bond Scheme, 2015
	130 Gold Monetisation Scheme, 2015
	131 Special Securities issued to Public Sector Banks
	800 Other Loans (4)

Note:

- (1) This minor head shall have three sub heads namely: -

- (a) Market loans bearing interest
- (b) Market loans not bearing interest
- (c) Market Loans suspense.

Each denomination of loan will appear as a distinct detailed head under the sub-head (a) above. The amounts representing unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge will be transferred from the sub-head (a) above to the sub-head (b) and will appear under corresponding detailed heads under the latter sub-head.

These unclaimed balances are usually retained in Government Accounts as debt for 20 years from the date of discharge of the loans, after which, the balances are transferred to Revenue by credit to the head '0075-Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075 - Miscellaneous General Services 800- Other Expenditure'.

The full nominal value of Zero Coupon Bonds, 1999 will also be credited under a detailed head 'Zero Coupon Bonds, 1999' below the sub-head (b) above and the amount of discount on the Bond will be debited to the minor head '136 - Discount Sinking Fund' with sub-head 'Sinking Fund for Zero Coupon Bonds, 1999' there under below the major head '8663- Accounting Adjustment Suspense'. The amount debited to the minor head '136- Discount Sinking Fund' below the major head '8663- Accounting Adjustment Suspense' will be written back to revenue in equal installment over the currency of loan by debiting one fifth of the amount initially debited to 'Discount Sinking Fund' to the expenditure major/sub-major/ minor head '2049- Interest Payments 01 - Interest on Internal Debt 113 Discount on Zero Coupon Bonds, 1999' per contra credit i.e. minus Debit to the minor head '136- Discount Sinking Fund' below the major head '8663- Accounting Adjustment Suspense'. On maturity of the Bonds, the entire amount will be repaid by debiting major/minor/ sub/detailed head '6001 - Internal Debt of Central Government - 101 Market Loans -Market Loans not bearing interest - Zero Coupon Bonds, 1999.

The subscriptions towards Market Loans received initially will be credited under a distinct detailed head below the sub-head (c) above. The amount of accepted subscription for which scripts are issued by the RBI will be transferred to the sub-head (a). The over -subscribed amount which will not bear any interest may be refunded by minus credit to the sub-head (c) and no budget provision will be necessary for this purpose.

- (2) This minor head shall have two sub-heads, namely: -

- (a) Treasury Bills with 91 days currency.
- (b) Treasury Bills Converted as securities.

The sub-head at (a) will cater to investments in Government of India Treasury Bills subscribed to by the State Governments, Banks, Corporations etc of their surpluses and the repayments thereto. The subhead at (b) shall account for Treasury Bills converted special securities and issued to Reserve bank of India.

- (3) Each institution, namely, the International Monetary Fund, the International Bank for Reconstruction and Development, the International Development Association etc. will appear as sub-heads under this minor head with Detailed Heads for each denomination of the Security for such Institutions.

- (4) This minor head will record transactions in respect of loans for construction/ Acquisition of residential/Non-residential buildings constructed by the Government of India missions abroad from foreign branches of Indian financial institutions like L.I.C., Banks etc.

- (5) This minor head shall account for securities issued to Reserve Bank of India for acquisition of Special Drawing Rights etc.

- (6) This minor head will record investment made by all parties other than Reserve Bank of India.
- (7) When the bonds are issued, the full nominal value of the bonds will be credited under this minor head per contra debit to a minor head '137-Suspense Account - Redemption of 12.08% Government of India compensation (Project Exports to Iraq) Bonds, 2001 below the major head '8663- Accounting Adjustment Suspense'. Also please see Note (4) below the major head '8663 Accounting Adjustment Suspense'. On redemption of bonds the amount will be debited under this minor head after making necessary budget provision of that year.
- (8) The temporary cash surpluses of State Governments, foreign central banks and other specified bodies so invested will be classified under this minor head. This minor head will include transactions of '14-Days Treasury Bills' through auction and also transactions relating to 13/15 days Treasury Bills'
- (9) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075-Miscellaneous General Services 800- Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services 800-Other Expenditure'.

MAJOR /SUB-MAJOR HEADS
6002 External Debt (1)

MINOR HEADS

- 201 Loans from Abu Dhabi fund for Arab Economic Development
- 202 Loans from the Federal Austrian Government
- 203 Loans from the Government of the Kingdom of Belgium
- 204 Loans from the Government of Canada
- 205 Loans from the Government of Czechoslovak Republic
- 206 Loans from the Government of Denmark
- 207 Loans from the European Economic Community
- 208 Loans from the Government of France
- 209 Loans from the Government of Federal Republic of Germany
- 210 Loans from the Government of Hungarian People's Republic
- 211 Loans from the Government of Iraq
- 212 Loans from the Government of Italy
- 213 Loans from the International Development Association
- 214 Loans from I.F.A.D.
- 215 Loans from International Monetary Fund
- 216 Loans from the International Bank for Reconstruction and Development
- 217 Loans from the Government of Japan
- 218 Loans from Kuwait fund for Arab Economic Development
- 219 Loans from the Govt. of Norway
- 220 Loans from the Government of Netherlands
- 221 Loans from the O.P.E.C. Special Fund
- 222 Loans from the Government of Polish People's Republic
- 223 Loans from the Government of Swiss Confederation and Swiss Banks
- 224 Loans from Saudi fund for Development
- 225 Loan From The Government Of United Kingdom
- 226 Loans from the Agency for International Development U.S.A
- 227 Loans from the Government of U.S.A. under PL-480 convertible local currency Credits
- 228 Other miscellaneous Loans from the Government of U.S.A
- 229 Loans from the Exim bank of U.S.A. (Repayable in U.S. Dollars)
- 230 Loans from the Government of Russian Federation
- 231 Loans from the Government of United Arab Emirates
- 232 Loans from the Central Republic of Yugoslavia
- 233 Loans from the Govt. of Sweden
- 234 Loans from Swedish Int. Development Agency

	(SIDA)
235	Loans from UN
236	Loans from UNDP
237	Loans from UNICEF
238	Loans from WHO
239	Loans from IAEA, Vienna
240	Loans from DANIDA
241	Loans from New Zealand
242	Loans from the Govt. of Australia
243	Loans under Colombo Plan
244	Loans from I.L.O.
245	Loans from UNFPA
246	Loans from International Rice Research Institute
247	Loans from Integrated Rural Development
248	Loans from International Development Research Centre
249	Loans from the Government Qatar in connection with retirement of Indian Currency.
250	Loans from Asian Development Bank
251	Loans from Government of Spain.
252	Loans from European Investment Bank
253	Loans from New Development Bank (NDB)
254	Loans from Asian Infrastructure Investment Bank (AIIB)
296	International Sugar Organisation.
298	Defence Certificates
299	Loans for Construction/acquisition of buildings by Indian Missions abroad
503	Debt awaiting adjustment to loans from IDA(2)
504	Debt awaiting adjustment to loans from IBRD(2)
505	Debt awaiting adjustment to loans from ADB(2)

Note:

- (1) Each denomination of loan received from each foreign counter/Institution will appear as a sub-head under the relevant minor heads.
- (2) These minor heads will record initial advance disbursement and subsequent replenishment by Controller of Aid, Accounts and Audit (CAA&A) pending transfer to existing functional minor head under the major head '6002-External Debt(1):-
 - (a) 213-Loans from International Development Association
 - (b) 216-Loans from International Bank for Reconstruction and Development
 - (c) 250-Loans from Asian Development Bank.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
6003 Internal debt of the State Government	
	101 Market Loans (1)
	103 Loans from Life Insurance Corporation of India
	104 Loans from General Insurance Corporation of India
	105 Loans from the National Bank for Agricultural and Rural Development
	106 Compensation and other Bonds (3)
	107 Loans from the State Bank of India and other Banks
	108 Loans from National Co-operative Development Corporation
	109 Loans from other Institutions (2)
	110 Ways and Means Advances from the Reserve Bank of India
	111 Special Securities issued to National Small Savings Fund of the Central Government
	112 Special Drawing Facility on 91 Days deposits
	800 Other Loans

Note:

- (1) See Note 1 below '6001-Internal Debt of the Central Government'.
- (2) Each institution from which loans are received will appear as a distinct sub-head under this minor head,
- (3) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075-Miscellaneous General Services 800- Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services 800- Other Expenditure.

MAJOR/ SUB-MAJOR HEADS	MINOR HEADS
6004 Loans and Advances from the Central Government	
<i>01 Non-Plan Loans</i>	101 Loans to cover gap in resources 102 Share of Small Savings Collections 201 House Building Advances 800 Other Loans
<i>02 Loans for State/Union Territory Plan Schemes</i>	101 Block Loans 102 Loans as Advances Plan Assistance for relief on account of Natural Calamities (6) 103 Loans against External Assistance received in kind 104 1984-89 State Plan Loans Consolidated in terms 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>	321 Village and Small Industries 800 Other Loans
<i>04 Loans for Centrally Sponsored Plan Schemes</i>	
<i>05 Loans for Special 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 upgradation of Standards of Administration (5) 103 Ways and Means Advances towards Expenditure on net Interest liability on account of fresh borrowings and lending (5) 800 Other Ways and Means Advance
<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 overdrafts 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 reconsolidated into 25 year and 30 year loans (7)
108	1979-84 consolidated Loans (8)
109	Rehabilitation of Goldsmiths
800	Other Loans (9)

08 Centrally Sponsored Schemes

101	Loans to cover gap in resources
201	House Building Advances

09 Other Loans for States/Union

Territory with Legislature Schemes

101	Block Loans
102	Schemes of North Eastern Council
103	Loans as Advance Assistance for relief on account of Natural Calamities (6)
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) Loans as advanced assistance for drought relief will be adjusted under distinct sub-head Drought-Relief.
- (7) Deleted.
- (8) Deleted.
- (9) Deleted.
- (10) Sub-Major Heads '01-Loans for Non-Plan Schemes', '02-Loans for State/Union Territory 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.
- (11) Delete the footnotes (1) to (5) and (7) to (9).