

Gr. No.	Purpose Group Name	Purpose Code	Description		
00	Capital Account	P0017	Receipts on account of Sale of non-produced non-financial assets (Sale of intangible assets like patents, copyrights, trademarks etc., land acquired by government, use of natural resources) – Government		
		P0019	Receipts on account of Sale of non-produced non-financial assets (Sale of intangible assets like patents, copyrights, trademarks etc., use of natural resources) – Non-Government		
		P0028	Capital transfer receipts (Guarantee payments, Investment Grant given by the government/international organisation, exceptionally large Non-life insurance claims including claims arising out of natural calamity) - Government		
		P0029	Capital transfer receipts (Guarantee payments, Investment Grant given by the Non-government, exceptionally large Non-life insurance claims including claims arising out of natural calamity) – Non-Government		
		P0099	Other capital receipts not included elsewhere		
	Financial Account				
	Foreign Direct Investment	P0003	Repatriation of Indian Direct investment abroad (by branches & wholly owned subsidiaries and associates) in equity shares		
		P0004	Repatriation Indian Direct investment abroad (by branches & wholly owned subsidiaries and associates) in debt instruments		
		P0005	Repatriation of Indian investment abroad in real estate		
		P0006	Foreign Direct Investment made by overseas Investors in India in equity shares		
		P0007	Foreign Direct Investment made by overseas Investors in India in debt instruments.		
		P0008	Foreign Direct Investment made by overseas Investors in India in real estate		
	Foreign Portfolio Investment	P0001	Repatriation of Indian Portfolio investment abroad in equity capital (shares)		
		P0002	Repatriation of Indian Portfolio investment abroad in debt instruments.		
		P0009	Foreign Portfolio Investment made by overseas Investors in India in equity shares		
		P0010	Foreign Portfolio Investment made by overseas Investors in India in debt Instruments.		
	External Commercial Borrowings	P0011	Repayment of loans extended to Non-Residents		
		P0012	Long & medium term loans, with original maturity of above one year, from Non-Residents to India (External Commercial Borrowings)		
	Short term credits	P0013	Short term loans with original maturity upto one year from Non-Residents to India (Short-term Trade Credit)		
	Banking Capital	P0014	Receipts o/a Non-Resident deposits (FCNR(B)/NR(E)RA, etc.) (ADs should report these even if funds are not “swapped” into Rupees)		
		P0015	Loans & overdrafts taken by ADs on their own account. (Any amount of loan credited to the NOSTRO account which may not be swapped into Rupees should also be reported)		
		P0016	Purchase of a foreign currency against another currency.		
	Financial Derivatives and Others	P0020	Receipts on account of margin payments, premium payment and settlement amount etc. under Financial derivative transactions		
		P0021	Receipts on account of sale of share under Employee stock option		
		P0022	Receipts on account of other investment in ADRs/GDRs		
	External Assistance	P0024	External Assistance received by India e.g. Multilateral and bilateral loans received by Govt. of India under agreements with other govt. / international institutions.		
		P0025	Repayments received on account of External Assistance extended by India		
	01	Exports (of Goods)	P0101	Value of export bills negotiated / purchased/discounted etc. (covered under GR/PP/SOFTEX/EC copy of shipping bills etc.) – Other than Nepal and Bhutan	
			P0102	Realisation of export bills (in respect of goods) sent on collection (full invoice value) – Other than Nepal and Bhutan	
			P0103	Advance receipts against export contracts, which will be covered later by GR/PP/SOFTEX/SDF – other than Nepal and Bhutan	
			P0104	Receipts against export of goods not covered by the GR /PP /SOFTEX /EC copy of shipping bill etc. (under Intermediary/transit trade, i.e., third country export passing through India	
			P0105	Export bills (in respect of goods) sent on collection – other than Nepal and Bhutan	
P0107			Realisation of NPD export bills (full value of bill to be reported) – other than Nepal and Bhutan		
P0108			Goods sold under merchancing / Receipt against export leg of merchancing trade*		
P0109			Export realisation on account of exports to Nepal and Bhutan, if any		
02			Transport	P0201	Receipts of surplus freight/passenger fare by Indian shipping companies operating abroad
				P0202	Receipts on account of operating expenses of Foreign shipping companies operating in India
	P0205	Receipts on account of operational leasing (with crew) – Shipping companies			
	P0207	Receipts of surplus freight/passenger fare by Indian Airlines companies operating abroad.			
	P0208	Receipt on account of operating expenses of Foreign Airlines companies operating in India			
	P0211	Receipt on account of operational leasing (with crew) – Airlines companies			
	P0214	Receipts on account of other transportation services (stevedoring, demurrage, port handling charges etc).(Shipping Companies)			

		P0215	Receipts on account of other transportation services (stevedoring, demurrage, port handling charges etc).(Airlines companies)
		P0216	Receipts of freight fare -Shipping companies operating abroad
		P0217	Receipts of passenger fare by Indian Shipping companies operating abroad
		P0218	Other receipts by Shipping companies
		P0219	Receipts of freight fare by Indian Airlines companies operating abroad
		P0220	Receipts of passenger fare –Airlines
		P0221	Other receipts by Airlines companies
		P0222	Receipts on account of freights under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and Others)
		P0223	Receipts on account of passenger fare under other modes of transport (Internal Waterways, Roadways, Railways, Pipeline transports and Others)
		P0224	Postal & Courier services by Air
		P0225	Postal & Courier services by Sea
		P0226	Postal & Courier services by others
03	Travel	P0301	Purchases towards travel (Includes purchases of foreign TCs, currency notes etc over the counter, by hotels, Emporiums, institutions etc. as well as amount received by TT/SWIFT transfers or debit to Non-Resident account).
		P0302	Business travel
		P0304	Travel for medical treatment including TCs purchased by hospitals
		P0305	Travel for education including TCs purchased by educational institutions
		P0306	Other travel receipts
		P0308	Foreign Currencies/TCs surrendered by returning Indian tourists.
05	Construction	P0501	Receipts on account of services relating to cost of construction of projects in India
		P0502	Receipts on account of construction works carried out abroad by Indian Companies
06	Insurance and Pension Services	P0601	Life Insurance premium except term insurance
		P0602	Freight insurance – relating to import & export of goods
		P0603	Other general insurance premium including reinsurance premium; and term life insurance premium
		P0605	Auxiliary services including commission on insurance
		P0607	Insurance claim Settlement of non-life insurance; and life insurance (only term insurance)
		P0608	Life insurance claim settlements (excluding term insurance) received by residents in India
		P0609	Standardised guarantee services
		P0610	Premium for pension funds
		P0611	Periodic pension entitlements e.g. monthly quarterly or yearly payments of pension amounts by Indian Pension Fund Companies.
		P0612	Invoking of standardised guarantees
07	Financial Services	P0701	Financial intermediation except investment banking – Bank charges, collection charges, LC charges, etc.
		P0702	Investment banking – brokerage, under writing commission etc.
		P0703	Auxiliary services – charges on operation & regulatory fees, custodial services, depository services etc.
08	Telecommunication, Computer & Information Services	P0801	Hardware consultancy/implementation
		P0802	Software consultancy/implementation (other than those covered in SOFTEX form)
		P0803	Data base, data processing charges
		P0804	Repair and maintenance of computer and software
		P0805	News agency services
		P0806	Other information services- Subscription to newspapers, periodicals, etc.
		P0807	Off-site Software Exports
		P0808	Telecommunication services including electronic mail services and voice mail services
		P0809	Satellite services including space shuttle and rockets, etc.
09	Charges for the use of intellectual property n.i.e	P0901	Franchises services
		P0902	Receipts for use, through licensing arrangements, of produced originals or prototypes (such as manuscripts and films), patents, copyrights, trademarks, industrial processes, franchises etc.
10	Other Business Services	P1002	Trade related services – commission on exports / imports
		P1003	Operational leasing services (other than financial leasing) without operating crew, including charter hire- Airlines companies
		P1004	Legal services
		P1005	Accounting, auditing, book keeping services
		P1006	Business and management consultancy and public relations services
		P1007	Advertising, trade fair service
		P1008	Research & Development services
		P1009	Architectural services
		P1010	Agricultural services like protection against insects & disease, increasing of harvest yields, forestry services.
		P1011	Inward remittance for maintenance of offices in India
		P1013	Environmental Services
		P1014	Engineering Services

		P1015	Tax consulting services
		P1016	Market research and public opinion polling service
		P1017	Publishing and printing services
		P1018	Mining services like on-site processing services analysis of ores etc.
		P1019	Commission agent services
		P1020	Wholesale and retailing trade services.
		P1021	Operational leasing services (other than financial leasing) without operating crew, including charter hire- Shipping companies
		P1022	Other Technical Services including scientific/space services.
		P1099	Other services not included elsewhere
11	Personal, Cultural & Recreational services	P1101	Audio-visual and related services like Motion picture and video tape production, distribution and projection services.
		P1103	Radio and television production, distribution and transmission services
		P1104	Entertainment services
		P1105	Museums, library and archival services
		P1106	Recreation and sporting activity services
		P1107	Educational services (e.g. fees received for correspondence courses offered to non-resident by Indian institutions)
		P1108	Health Service (Receipts on account of services provided by Indian hospitals, doctors, nurses, paramedical and similar services etc. rendered remotely or on-site)
		P1109	Other Personal, Cultural & Recreational services
12	Govt. not included elsewhere (G.n.i.e.)	P1201	Maintenance of foreign embassies in India
		P1203	Maintenance of international institutions such as offices of IMF mission, World Bank, UNICEF etc. in India.
13	Secondary Income	P1301	Inward remittance from Indian non-residents towards family maintenance and savings
		P1302	Personal gifts and donations
		P1303	Donations to religious and charitable institutions in India
		P1304	Grants and donations to governments and charitable institutions established by the governments
		P1306	Receipts / Refund of taxes
		P1307	Receipts on account of migrant transfers including Personal Effects
14	Primary Income	P1401	Compensation of employees
		P1403	Inward remittance towards interest on loans extended to non-residents (ST/MT/LT loans)
		P1405	Inward remittance towards interest receipts of ADs on their own account (on investments.)
		P1408	Inward remittance of profit by branches of Indian FDI Enterprises (including bank branches) operating abroad.
		P1409	Inward remittance of dividends (on equity and investment fund shares) by Indian FDI Enterprises, other than branches, operating abroad
		P1410	Inward remittance on account of interest payment by Indian FDI enterprises operating abroad to their Parent company in India.
		P1411	Inward remittance of interest income on account of Portfolio Investment made abroad by India
		P1412	Inward remittance of dividends on account of Portfolio Investment made abroad by India on equity and investment fund shares
		P1499	Other income receipts
15	Others	P1501	Refunds / rebates on account of imports
		P1502	Reversal of wrong entries, refunds of amount remitted for non-imports
		P1503	Remittances (receipts) by residents under international bidding process.
		P1505	Deemed Exports (exports between SEZ, EPZs and Domestic Tariff Areas)
16	Maintenance and repair services n.i.e	P1601	Receipts on account of maintenance and repair services rendered for Vessels, Ships, Boats, Warships, etc.
		P1602	Receipts of maintenance and repair services rendered for aircrafts, Space shuttles, Rockets, military aircrafts, etc.
17	Manufacturing	P1701	Receipts on account of processing of goods