OFFICE MEMORANDUM

Subject: Change of Nomenclature of various Heads of Accounts for 2017-18.

The undersigned is directed to say that nomenclature of various Heads of Accounts have been changed for the financial year 2017-18. A statement showing the old heads and new heads is enclosed herewith.

2. All concerned may kindly note the new heads and all technical, administrative, financial sanctions may be issued under the new Heads of Accounts w.e.f. 01/04/2017.

To
1. PPS to DG(RD) & SS
2. PPS to ADG
3. All Chief Engineers
4. All Under Secretaries in the Ministry
5. Section Officers Project-I to Project-8 Zones, NHDP-IV, P&P, PPP, P&M, EAP, SARDP-NE, TF-II Sections
6. NIC with the request to upload sanction under ‘Financial sanction’ with subject as ‘Change of Nomenclature of various Heads of Accounts for 2017-18’ dt. 01/08/17

Copy for information to:
1. PPS to AS&FA
2. Pr.CCA, MoRT&H, Jamnagar House
3. CE (Planning)
4. SE(Planning)
5. Deputy Secretary (Finance)
6. Deputy Director(TR), Jamnagar House
7. AFA-II
8. Under Secretary(Budget)
9. Pay and Accounts Officer (NH), RT&H, Jamnagar House
### Statement showing the old Heads of Accounts and New Heads of Accounts

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Item</th>
<th>Old Head of Accounts</th>
<th>New Head of Accounts</th>
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</thead>
</table>
| 1      | Grants to State Governments under Central Road Fund for development of State Roads | 3601-Grant-in-aid to State Govt (MH)  
02 Grants for State Plan Schemes (Sub MH)  
02.105 Grant from CRF(Minor Head)  
01 Grants for State Roads  
01.00.35 Grant for creation of Capital Assets | 3601-Grant-in-aid to State Govt (MH)  
08 Other Transfer/Grants to States (Sub MH)  
08.108 Grant from CRF(Minor Head)  
01 Grants for State Roads  
01.00.35 Grant for creation of Capital Assets |
| 2      | Grants to UT Governments with Legislature under Central Road Fund for development of State Roads (Delhi and Puducherry) | 3602-Grant-in-aid to UT Governments (MH)  
02 Grants for UT Plan Schemes (Sub MH)  
02.105 Grant from CRF(Minor Head)  
01 Roads in Delhi  
01.00.35 Grant for creation of Capital Assets  
02 Roads in Puducherry  
02.00.35 Grant for creation of Capital Assets | 3602-Grant-in-aid to UT Governments with Legislature (MH)  
08 Other Transfer/Grants to UT Governments with Legislature (Sub MH)  
08.105 Grant from CRF(Minor Head)  
01 Roads in Delhi  
01.00.35 Grant for creation of Capital Assets  
02 Roads in Puducherry  
02.00.35 Grant for creation of Capital Assets |
| 3      | New Head for Swachhta Activities on National Highways                | MH-3054 – Roads & Bridges (MH)  
01 National Highways (sub MH)  
01.337- Road Works (Minor Head)  
01. Maintenance  
01.03 – Swachhta Activities on National Highways  
01.03.50- Other Charges | MH-3054 – Roads & Bridges (MH)  
01 National Highways (sub MH)  
01.337- Road Works (Minor Head)  
01. Maintenance  
01.96 – Swachhta Activities on National Highways  
01.96.50- Other Charges |
|        |                                                                      | (As printed in DDG 2017-18)                                                        |                                                                                       |
| 4      | Roads of Economic Importance and Inter-State connectivity            | MH-3054 – Roads & Bridges (Major Head)  
04- District and Other Roads (Sub Major Head)  
04.337 Road Works (Minor Head)  
09 Grants from Central Road Fund for Roads of Inter-State or Economic Importance  
09.90.35- Grants for creation of Capital assets. | 5054-Capital Outlay on Roads and Bridges  
01.337-Road Works  
04 Other Highways related Schemes – financed from Central Road Fund  
04.06 Roads of Inter-State or Economic Importance  
04.06.53 Major Works |
| 5. | Externally aided Schemes | 5054-Capital Outlay on Roads and Bridges |
|    |                        | 01.337-Road Works |
|    |                        | 01 - Works under Road Wing |
|    |                        | 01.01 Externally aided Schemes, World Bank etc. |
|    |                        | 01.01.53 Major Works |
|    |                        | 01.04 Counterpart fund for externally aided Schemes of Road Wing, World Bank etc. |
|    |                        | 01.04.53 Major Works |

| 5054-Capital Outlay on Roads and Bridges (MH) |
| 01.337-Road Works (sub MH) |
| 01 - Works under Road Wing (Minor Head) |
| 01.11 Externally aided Schemes, World Bank, NHIIP |
| 01.11.53 Major Works |
| 01.11.28- Professional Services |
| 01.12 Externally aided Schemes – Asian Development Bank |
| 01.12.53 Major Works |
| 01.13 Externally aided Schemes – Japan International Cooperation Agency |
| 01.13.53 Major Works |
| 01.14 Counterpart fund for Externally aided Schemes – World Bank, NHIIP |
| 01.14.53 Major Works |
| 01.15 Counterpart fund for Externally aided Schemes – Asian Development Bank |
| 01.15.53 Major Works |
| 01.16 Counterpart fund for Externally aided Schemes – Japan International Cooperation Agency |
| 01.16.53 Major Works |