

CHAPTER 30

Classification of Revenue and Expenditure,

1. The major and minor heads under which Forest receipts and expenditure should be classified are given in list of major and minor heads issued by Comptroller & Auditor General of India. The budget heads as approved by finance department from time to time are operated in the department.
2. The budget heads are further classified under minor heads, sub-heads and detailed heads.
3. **Procedure to open a detailed / sub-head:**
 - 3.1. When a new Scheme / Project is started in the department, and the components of the project area not covered under the existing sub-head, or is desirable to keep a separate account of the Project.
 - 3.2. A new sub-head is approved by the Budget Finance Committee (BFC)/ F.D. The process to be followed for placing before the BFC is the same for Revenue and expenditure sub-heads.
 - 3.3. Revenue sub-heads are allotted in the next financial year, while expenditure sub-heads are allotted in the same financial year.