

No. MIL/Fin/03/Budget/2024-25/8

Date: 28/01/2025

The Chief General Manager  
O.F.K

Sub: Budget requirement of OFK for 2024-25 (against all heads).

Ref i) OFK e-mail for Revised estimate and clarifications vide e-mail dt.30/12/2024

With reference to the above, the budget projected by OFK against different heads has been reviewed at MIL HQ and final approved budget for 2024-25 is enclosed along with this letter. The following points may please be noted.

1. The expenditure under temporary duty of personnel has been restricted by competent authority in order to observe the economy.
2. For factory security employees, the projections were made of 691 lakh which has been reduced to 635 Lakh because the cash flow of Rs. 56 Lakh had been erroneously taken by OFK for the salaries of March 2025, which will be paid in April 2025. The same has been confirmed by Finance head of OFK.
3. The expenditure under Hiring of vehicle for movement of personnel has been restricted by competent authority in order to observe the economy.
4. The expenditure under contract labour has been restricted by competent authority in order to observe the economy and considering the cash flow.
5. The expenditure on store purchase from new DPSU and Intra MIL has been restricted by competent authority considering the cash flow till date.
6. It is observed that, the expenditure in CSR activity is very low. It is requested to expense the targeted amount.
7. It is observed that, the expenditure on capital outlay till is very low.
8. It is observed that factory is spending substantial amount on contract labour for non - production work. Efforts should be made to reduce the same.

Finance officer of the unit is advised to ensure that in no case any bill is passed beyond the sanctioned amount of MIL HQ against each budget head. If additional expenditure is made beyond sanction, the unit finance head will individually be held responsible.

  
(Umesh Singh)

Executive Director/Finance

CIN No. U29190PN2021GOI203505

पंजीकृतपता : गोला बारुद निर्माणी, खडकी, पुणे, महाराष्ट्र - 411 003.

निगमित कार्यालय पता: दूसरी मंजिल, न्याति यूनिट्री, नगर रोड, येरवडा, पुणे - 411 006

Regd. Address: Ammunition Factory, Khadki, Pune, Maharashtra - 411 003.

Corporate Office Address: 2<sup>nd</sup> Floor, Nyati Unitree, Nagar Road, Yerwada, Pune - 411 006

दूरभाषण / PHONE No. 020-67080400 Email - mil@munitionsindia.in



REVISED ESTIMATE (RE) FOR THE FY:2024-25 (Fig. In lakh)

	NAME OF FACTORY:		OFK
Sl No	Head	Classification Code	
(a)	(b)	(c)	
	<b>MAJOR HEAD: 2079</b>		
	<b>MINOR HEAD 004 - RESEARCH &amp; DEVELOPMENT -R&amp;D</b>		
	<b>Expenditure including IRD Projects</b>		
	i) Cash Expenditure (excluding item (iv))	812/01-04,06-10, 12-26	<b>187.00</b>
	ii) Direct Labour	812/05	<b>88.00</b>
	iii) Director Materials	812/11	<b>1475.00</b>
	iv) TOT	32.48	<b>3.00</b>
	iv) Direct Expenses (UCC 001 to 005)	812/26	<b>47.00</b>
<b>1</b>	<b>TOTAL (Research and Development)</b>	<b>Total 812</b>	<b>1800.00</b>
	<b>MINOR HEAD 053 - MAINTENANCE - M &amp; E</b>		
	a) Expenditure on M & E	807/01	<b>500.00</b>
	b) Custom duty	807/02	
	c) GST ( 25,26,27,28/807/01,02)	807/01	<b>90.00</b>
	AA) GST ( 25,26,27,28/807/XX) Transfer to 017/50		<b>-90.00</b>
<b>2</b>	<b>TOTAL (Maintenance M&amp;E)</b>	<b>807/01-02</b>	<b>500.00</b>
	<b>MINOR HEAD 054 - MANUFACTURE</b>		
	<b>1. Pay &amp; Allowances</b>		
	i) Officers	805/01	<b>6585.55</b>
	ii) NGOs/NIEs	805/02	<b>6802.45</b>
	iii) Industrial Employees	805/03	<b>22242.29</b>
	iv) Fy Security Employee, if any	805/04	<b>634.77</b>
	v) Trainees	805/05	<b>134.02</b>
	vi) Others	805/06	<b>0.00</b>
	vii) Medical Reimbursement	805/10	<b>1068.93</b>
	<b>SUB TOTAL (Pay &amp; Allow excl OT)</b>	<b>805/01-06,10</b>	<b>37468.00</b>
	<b>2. Overtime Allowance</b>		
	i) NGOs/NIEs	805/07	<b>947.57</b>
	ii) Industrial Employees	805/08	<b>2591.07</b>
	iii) Others	805/09	
	<b>SUB TOTAL (Overtime)</b>	<b>805/07-09</b>	<b>3538.64</b>
	<b>3. Contract Labour for Production Job</b>	805/11	<b>200.00</b>
	c) GST ( 25,26,27,28/805/11)	805/11	
	<b>4. NPS - Employers Contribution</b>	805/12	<b>2408.32</b>
	AA) GST ( 25,26,27,28/805/XX) Transfer to 017/50		
<b>3</b>	<b>TOTAL (Manufacture Head) --</b>		<b>43614.95</b>
	Charged --		
	<b>MINOR HEAD 105 - TRANSPORTATION</b>		
	<b>a) Movement of Personnel</b>		
	i) Temporary Duty Moves	808/01	
	(a) General--		<b>275.00</b>



	(b) Training--	808/01	0.00
	c) GST ( 25,26,27,28/808/01)	808/01	
	<b>SUBTOTAL (Temporary Duty)</b>		<b>275.00</b>
	ii) Permanent Move	808/02	<b>87.46</b>
	b) GST ( 25,26,27,28/808/02)	808/02	
	<b>SUBTOTAL (Permanent Move)</b>		<b>87.46</b>
	iii) Foreign Travel		
	(a) for Training	808/03	
	(b) for PDI	808/03	
	(c) for Marketing	808/03	
	(d) for Other purposes	808/03	<b>13.35</b>
	e) GST ( 25,26,27,28/808/03)	808/03	
	<b>SUB TOTAL (Foreign Travel)</b>		<b>13.35</b>
	iv) Hiring of Vehicle for Movement of Personnel	808/04	<b>63.63</b>
	v) GST ( 25,26,27,28/808/04)	808/04	
	<b>SUB TOTAL (Movement of Personnel)</b>	<b>808/01-04</b>	<b>439.44</b>
	<b>b) Movement of Stores</b>		
	i) By Rail	808/05	<b>8.82</b>
	ii) Civil Hired Transport	808/06	<b>150.00</b>
	iii) By Airlifting	808/07	<b>0.47</b>
	iv) By Sea	808/08	
	v) GST ( 25,26,27,28/808/05 to 08)	808/05-08	
	<b>SUB TOTAL (Movement of Stores)</b>	<b>808/05-08</b>	<b>159.29</b>
			<b>-22.90</b>
	AA) GST ( 25,26,27,28/808/XX) Transfer to 017/50		<b>0.00</b>
<b>4</b>	<b>TOTAL (Transportation Head)</b>	<b>808/01-08</b>	<b>598.73</b>
	<b>MINOR HEAD 110 - STORES</b>		
	<b>(A) Store Items (Other than IT Items)</b>		
	(ia) Local Purchase - Trade - Other than from new DPSUs	806/01	<b>30040.00</b>
	(ib) Deduct - Recovery of Excise Duty	806/01	
	(ic) Payment - of Excise Duty	806/01	
	(ii) Local Purchase - New DPSU	806/17	<b>27500.00</b>
	(iii) Local Purchase - within MIL - Intra MIL	806/18	<b>22500.00</b>
	(iv) Stockpile (Contra of Sl No. 27(2))	806/02	<b>0.00</b>
	(v) CKD Payments	806/03	<b>0.00</b>
	(vi) Foreign Purchase	806/04	<b>36233.30</b>
	(vii) SKD Payments	806/05	<b>253.39</b>
	(viii) Central Purchased	806/06	<b>0.00</b>
	(ix) Govt. Supply	806/08	<b>0.00</b>
	(x) Customs Duty	806/10	<b>10303.45</b>
	(xi) CKD/SKD - Advance Payment	806/15	<b>0.00</b>
	(xii) Deduct - Material Transfer to 017/50 red to 812/11 as per cost card IRD Project	806/16	<b>-1475.00</b>
	<b>SUB TOTAL (Stores excl IT &amp; Deduct)</b>		<b>125355.14</b>
	<b>(B) Information Technology</b>		
	1. Hardware (Revenue - less than one year life)		
	I. Local Purchase	806/20	<b>0.45</b>

	II. Central Purchase	806/21	
	2. Software (Revenue - less than one year life)		
	I. Local Purchase	806/22	5.00
	II. Central Purchase	806/23	0.00
	3. Maintenance		0.00
	I. Local Purchase	806/24	15.00
	II. Central Purchase	806/25	0.00
	4. Computer Stationery & Consumables		0.00
	I. Local Purchase	806/26	11.55
	II. Central Purchase	806/27	0.00
	5. IT Training		0.00
	I. Local Purchase	806/28	0.00
	II. Central Purchase	806/29	0.00
	<b>SUB TOTAL (Information Technology)</b>		<b>32.00</b>
	(C) Deduct - Sale of Scrap & Wastes	806/11	-1500.00
	(D) Deduct - Transfer to 017/50 to Stockpile (Contra Entry SI No. 27(1))	806/12	
	E) GST ( 25,26,27,28/806/01 to 29)		32972.71
	AA) GST ( 25,26,27,28/806/XX) Transfer to 017/50		-32972.71
<b>5</b>	<b>TOTAL (Stores)</b>		<b>123887.14</b>
	Charged --		0.00
<b>6</b>	101 - Appropriation to Depreciation Reserve Fund (To be done at MIL level based on Depreciation)	814/01	0.00
			0.00
<b>7</b>	<b>Own Fy Manufacture</b>		<b>0.00</b>
	<b>MINOR HEAD 111 - WORKS</b>		<b>0.00</b>
	<b>a) Expenditure on Building etc.</b>		<b>85.40</b>
	i) Expenditure on Bldg. other than Residential quarters not forming capital assets	809/01	592.00
	ii) Expenditure on Residential quarters not forming capital assets	809/02	0.00
	<b>b) Other Revenue Expenditure</b>		<b>0.00</b>
	i) a) Original Work other than Residential Qtrs Costing up to Rs 2 Lakh	809/06	0.00
	b) Cantonment Charges (UCC 143)	809/06	0.00
	c) Other Municipal/Local Bodies Taxes (UCC 143)	809/06	
	d) GST ( 25,26,27,28/809/01, 02, 06)	809/01,02,06	23.23
	<b>Sub Total</b>	<b>809/06</b>	<b>615.23</b>
			0.00
	ii) Original Work on Residential quarters costing up to Rs. 2 Lakhs	809/07	0.00
	d) GST ( 25,26,27,28/809/07	809/07	-23.23
	AA) GST ( 25,26,27,28/809/XX) Transfer to 017/50		
<b>8</b>	<b>TOTAL (Works)</b>		<b>592.00</b>
	<b>MINOR HEAD 800 - OTHER EXPENDITURE</b>		
	<b>(a) Expenditure on Electricity and Water</b>		
	i) Electricity Charges	810/01	1850.00
	ii) Water Charges	810/02	550.00
	<b>SUB TOTAL (Elec &amp; Water) --</b>		<b>2400.00</b>



<b>(b) Departmental Canteen</b>		<b>54.26</b>
i) Pay & Allowances	810/09	<b>97.42</b>
ii) Overtime Allowance	810/10	<b>4.34</b>
<b>SUB TOTAL (Canteen) --</b>		<b>101.77</b>
<b>(c) Other Miscellaneous :</b>		
<b>i) Communications (Telephone/Telex/Fax/Postage &amp; Telegraph/Microwave)</b>	810/03	<b>45.00</b>
<b>ii) Training</b>		<b>0.00</b>
a) Foreign Training	810/04	<b>5.59</b>
b) Other Training	810/04	<b>6.01</b>
<b>SUB TOTAL (Training)</b>	<b>810/04</b>	<b>11.59</b>
<b>iii) Office Equipment</b>	810/05	<b>35.00</b>
<b>iv) Hospital/LAB equipment</b>		<b>0.00</b>
Hospital Equipment	810/06	
Factory Lab	810/06	<b>39.00</b>
<b>SUB TOTAL (Hospital/Lab Equipment)</b>	<b>810/06</b>	<b>39.00</b>
<b>v) Consumables (Medicines, Milk, lemon etc.)</b>		<b>0.00</b>
Medicine-Local Purchase	810/07	<b>0.00</b>
Medicine-AFMSD supply	810/07	<b>0.00</b>
Milk,Lemon,Sugar,Salt etc	810/07	<b>110.00</b>
Hospital Ration Etc	810/07	<b>0.00</b>
Hygiene Chemical Etc	810/07	
<b>SUB TOTAL (Consumables)</b>	<b>810/07</b>	<b>110.00</b>
<b>(vi) Contract Labour</b>	810/08	<b>2200.00</b>
<b>(vii) Other Misc expenditure</b>		
Direct Advertisement at DAVP Rate for Tender Notices(UCC 061)	810/12	<b>0.00</b>
Foreign Specialists (UCC 077)	810/12	<b>0.00</b>
Cash Award, Wrist Watch, Gift etc (UCC 085)	810/12	<b>0.00</b>
For Recruitment (UCC 092-094)	810/12	<b>0.00</b>
Document Translation (UCC 078)	810/12	
Lumpsum Compensation for Death due to accident while on duty (UCC-101)	810/12	<b>0.00</b>
Expenditure on Exhibition (UCC-056, 057 & 75)	810/12	<b>0.00</b>
Office Furniture (069)	810/12	<b>1047.89</b>
Other Special Allotment, if any, recommended/to be recomm. by MIL	810/12	
Othe Miscellaneous (General- All other UCCs)	810/12	<b>350.00</b>
<b>SUB TOTAL (Other Misc. Expenditure) --</b>	<b>810/12</b>	<b>1397.89</b>
<b>(d) Transfer to 017/50 of Technology</b>	810/11	<b>0.00</b>
<b>(e) Warranty expenditure estimated, if any (Contra of SI No. 13h(ii))</b>	810/14	<b>0.00</b>
<b>(f) Payment of Court Fees and other legal expenses</b>	810/15	<b>0.00</b>
<b>(g) Payment of Fee, remuneration and professional charges to Advocates, Law Firms, Arbitrators, etc.</b>	810/16	<b>50.00</b>
<b>(h) Court Deposit</b>	810/17	<b>0.00</b>
<b>(i) DSC Expenditure</b>	810/18	<b>3100.00</b>
<b>(j) Private Security Agencies</b>	810/19	<b>535.00</b>
<b>(k) Deposit with Electricity Authority etc</b>	810/20	<b>0.00</b>

	(I) Expenditure related to CSR Activity	810/21	12.00
	i) GST ( 25,26,27,28/810/01 to 19)	810/XX	905.92
	AA) GST ( 25,26,27,28/810/XX) Transfer to 017/50		-905.92
9	<b>TOTAL Other Expenditure</b>		<b>10037.25</b>
10	<b>TOTAL EXPENDITURE (1 to 9) excl GST</b>		<b>181030.08</b>
	Deduct - Input Tax Credit ((25/26/27/28)/017/50) Deduct (from Revenue Budget)	017/50	
11	<b>TOTAL EXPENDITURE ( 1 to 9) incl GST</b>		
	<b><u>CAPITAL OUTLAY ON DEFENCE ORDNANCE FACTORIES</u></b>		
	(Major Head 4076)		
	<b>04 - DGOF</b>		
26	<b><u>MINOR HEAD 052 - MACHINERY &amp; EQUIPMENT</u></b>		
	a) MIL Group of Factories		
	1. Plant & Machinery		
	Project	922/31	
	New Capital	922/31	326.42
	RR in Capital		
	2. Custom Duty	922/32	
	3. Freight Charges	922/33	
	2. Deduct - Refund of advances	922/34	
	3. Deduct - Sale proceeds of P&M	922/35	
	4. Erection & Commissioning	922/36	
	h) GST ( 25,26,27,28/922/31 to 36)	922/XX	
	AA) GST ( 25,26,27,28/922/31 to 36) - Transfer to 017/50		
	<b>SUB TOTAL --</b>		<b>326.42</b>
27	<b><u>MINOR HEAD 052 - RENEWAL &amp; REPLACEMENT</u></b>		
	b) MIL Group of Factories		
	1. Renewal & Replacements	922/41	1175.92
	2. Erection and Commissioning	922/42	
	3. Customs Duty	922/43	
	4. Freight Charges	922/44	
	5. Deduct - Refund of advances	922/45	
	6) GST ( 25,26,27,28/922/41 to 45)	922/XX	
	AA) GST ( 25,26,27,28/922/41 to 45) - Transfer to 017/50		
	<b>SUB TOTAL --</b>		<b>1175.92</b>
	<b><u>MINOR HEAD 052 - INFORMATION TECHNOLOGY</u></b>		
	1. Hardware	922/51	384.00
	2. Software	922/52	7.14
	3) GST ( 25,26,27,28/922/51,52)	922/XX	
	AA) GST ( 25,26,27,28/922/51, 52) - Transfer to 017/50		
	<b>SUB TOTAL --</b>		<b>391.14</b>
	<b><u>MINOR HEAD 052 - FURNITURE &amp; FITTINGS</u></b>		



	1. Furniture	922/61	<b>450.00</b>
	2. Fittings	922/62	
	<b>3) GST ( 25,26,27,28/922/61,62)</b>	922/XX	
	<b>AA) GST ( 25,26,27,28/922/61, 62) - Transfer to 017/50</b>		
	<b>SUB TOTAL --</b>		<b>450.00</b>
<b>28</b>	i) Deduct - Amount Met From Depreciation Fund (to be shown at MIL level)	<b>922/50</b>	
<b>29</b>	<b><u>MINOR HEAD 111 - CAPITAL WORKS</u></b>		
	a) Ordnance (including Ordnance Equipment Group of Factories)		
	1. MES expenditure on lands and works		
	i) Carry over works	920/31	
	ii) New Works	920/32	
	iii) Land	920/36	
	2. Factory expenditure on Lands and Works		
	ia) Carry over works	920/33	
	ib) Carry over works - DRDO	920/33	
	ii) New Works	920/34	<b>1022.24</b>
	ii) New Works - DRDO		
	iii) Land	920/37	
	b) CP/Agency Factories		
	i) MES on Lands and Works	921/31	
	ii) Factory on Land and Works	921/32	
	iii) Deduct - Receipts	921/33	
	<b>3) GST ( 25,26,27,28/920/31 to 37 and 921/31-33)</b>		
	<b>AA) GST ( 25,26,27,28/920/31 to 37) and (921/31-33) - Transfer to 017/50</b>		
	<b>SUB TOTAL --</b>		<b>1022.24</b>
	<b>Charged--</b>		
<b>30</b>	<b><u>MINOR HEAD 799 - SUSPENSE</u></b>		
	1. Expenditure on account of Stockpile (Contra Entry 5(d) or Direct Purchase under 925/31)	925/31	
	2. Deduct - Credit on account of withdrawal of stockpile (Contra of Sl. No. 5 A(ii))	925/32	
	<b>3) GST ( 25,26,27,28/925/31,32)</b>		
	<b>AA) GST ( 25,26,27,28/925/31,32) - Transfer to 017/50</b>		
	<b>SUB TOTAL --</b>		
<b>31</b>	<b>NET CAPITAL (25 to 29) excl GST</b>		<b>3365.72</b>