

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 001-DIRECTION AND ADMINISTRATION**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub-Head-A. Directorate General of Ordnance Factories/ Ordnance Factories Board and Offices of Additional Directorate General of Ordnance Factories at Kanpur and Avadi.		
1. Pay and Allowance of Officers	804/01	
2. Pay and Allowances of Others	804/02	
3. Travelling Allowances		
i) Temporary Duty Moves	804/03	
ii) Permanent Moves	804/04	
iii) Foreign Travel	804/05	
iv) Hired Transport charges	804/13	Expenditure on hiring of vehicles for movement of personnel.
4. Misc. Expenses	804/06	Expenditure towards Fire Services/ Fire fighting etc. carried out by annual contract services in OFB buildings.
(i) Energy	804/07	
(ii) Communications (Telephone/ Telex/Fax/Postage and Telegraph/Microwave etc).	804/08	
(iii) Training	804/09	
(iv) Revenue Building Maintenance	804/10	
(v) Other Misc. Expenditure	804/11	
5. Overtime Allowance	804/12	
6. Medical Treatment		Caters for amount paid towards Medical Reimbursement to Govt. Servants.
Sub Head-B – Information Technology		
Similar remarks as under 110-H Army		
1. Hardware:	804/15	
i) Local Purchase	804/16	
ii) Central Purchase		
2. Software:	804/17	
i) Local Purchase	804/18	
ii) Central Purchase		
3. Maintenance:	804/19	
i) Local Purchase	804/20	
ii) Central Purchase		
4. Computer Stationery & consumables:	804/21	
i) Local Purchase	804/22	
ii) Central Purchase		
5. Information Technology Training:	804/23	
i) Local Purchase	804/24	
ii) Central Purchase		

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 004-RESEARCH AND DEVELOPMENT

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub Head A- Pay and allowances		
(i) Officers	812/01	i) Allowances include all allowances except TA/DA
(ii) NGOs/NIEs	812/02	
(iii) Industrial Employees	812/03	ii) Expenditure on LTC to be booked to these heads with cat. prefix 82.
(iv) Overtime allowances	812/04	
(v) Direct Labour on cost	812/05	This head caters only for book adjustment.
(vi) Medical Treatment	812/06	
Sub Head B-Transportation		
(i) Temporary Duty	812/07	
(ii) Permanent Move	812/08	
(iii) Foreign Travel	812/09	
Sub Head C-Maintenance		
(i) Maintenance-Machinery & Equipment	812/10	
Sub Head D-Stores		
(i) Direct Material on cost	812/11	This head caters only for book adjustment.
Sub Head E- Information Technology:		
(i) Hardware	812/12	
(ii) Software	812/13	
(iii) Maintenance	812/14	
(iv) Consumables & Stationery	812/15	
(v) Training	812/16	
Sub Head F- Miscellaneous		
(i) Electricity charges	812/17	
(ii) Water charges	812/18	
(iii) Communications	812/19	
(iv) Training	812/20	
(v) Office Equipment	812/21	
(vi) Lab Equipment	812/22	
(vii) Consumables (Milk, Lemon etc)	812/23	
(viii) Contract Labour	812/24	
(ix) Transfer of Technology	812/25	
(x) Other Expenditure	812/26	

(Inserted vide CS No. 18/2009)

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 053-MAINTENANCE- MACHINERY AND EQUIPMENT**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head - Ordnance (including Ordnance Equipment) Factories		
(i) Expenditure incurred on Machinery and Equipment through Trade Sources	807/01	Expenditure on machinery and equipment through Trade Sources for maintenance/upkeep other than capital, will be compiled to this head.
(ii) Customs Duty	807/02	

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 054 - MANUFACTURE

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head - Ordnance (including Ordnance Equipment) Factories		
Pay and allowances		
(i) Officers		
(ii) NGOs/NIEs	805/01	
(iii) Industrial Employees	805/02	
(iv) DSC Personnel (including Officers)	805/03 805/04	
(v) Trainers (including Probation Officers, Supervisors and others)	805/05	
(vi) Other categories	805/06	All staff employed in the factory hospital and dispensaries except Medical Officers. All Class III and Class IV employees in Schools attached to Ordnance Factories. Deduct-Grants-in-aid received from local Govt. in connection with maintenance of schools at Ordnance Factories. Note: (i) No shop-floor expenditure is included here. (ii) "Allowances" include all allowances except TA/DA for which separate Minor Head 105 has been opened. (iii) Expenditure on LTC to be booked to these heads.
(vii) Overtime allowance:		
a) NGOs/NIEs	805/07	
b) Industrial Employees	805/08	
c) Other Categories	805/09	
(viii) Medical Treatment	805/10	Caters for amount paid towards Medical Reimbursement to Govt. Servants other than item (iv) above i.e. DSC personnel etc.
(ix) Payment to Labourers engaged on contract within Factory premises for production Jobs.	805/11	

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 105 - TRANSPORTATION

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub Head -Ordnance (including Ordnance Equipment) Factories		
(i) Movement of Personnel (including Officers)		
1. Temporary Duty Moves	808/01	
2. Permanent Moves	808/02	
3. Foreign Travel	808/03	
4. Hired Transport Charges	808/04	Expenditure on hiring of vehicles for movement of personnel.
(ii) Movement of Stores:		Cash expenditure on hire of Transport & Bullock etc. whether obtained from ASC or direct.
1. By Rail	808/05	1. Caters for transportation of stores only
2. By Civil Hired Transport	808/06	2. Charges incurred on credit notes for the conveyance of stores.
3. By Airlifting	808/07	3. Charges incurred for the conveyance of stores by boats, river steamers and by sea going vessels.
4. By Sea	808/08	4. Wharfage landing and shipping charges and harbour dues on stores.
		5. Sea freight charges payable in India on imported stores, the cost of which is finally adjusted in England will be compiled to this head. In the case of stores procured from foreign countries other than through the High Commissioner of India in U.K. the sea freight charges will be compiled to the same head of account to which the cost of stores is debited.
		6. Demurrage charges.
		7. Air Freight charges.

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 106 - RENEWALS AND REPLACEMENTS

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(i) Renewals and Replacements	813/01	
(ii) Erection and Commissioning	813/02	
(iii) Customs Duty	813/03	
(iv) Freight Charges	813/04	

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 110 – STORES**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub Head -Ordnance (including Ordnance Equipment) Factories		
A. Local purchase		
(i) Materials purchased locally	806/01	1.Local purchases. 2.Postal charge in connection with the purchase of local stores. 3.Cost of printing stationery for articles required for manufacturing purposes.
ii) Stores transferred from Stock pile to working stock.	806/02	This head caters only for book adjustment.
iii) Foreign purchases under delegated powers to GMs.		
a) CKD Payments	806/03	
b) Other Foreign Payments	806/04	
c) SKD Payments	806/05	
B. Central Purchase		
(i) Materials purchased centrally	806/06	Purchases made through the agency of DGS & D. Purchases made from abroad other than U.K. Expenditure on stores formerly debitable to the head 'Charges in England' is also booked to this head. Purchase of Coal.
(ii) Cost of Stores received from Army/Navy/Air Force other Govt. Deptts.	806/08	The cost of stores directly or indirectly required for production such as direct stores, spare parts, maintenance material (POL) etc. which are met from Store Purchases grants to be booked to this head.
C. Custom Duty	806/10	
D. Deduct- Sale proceeds of scrap & waste.	806/11	
E. i) Deduct- credits on account of transfer from revenue to stock Pile.	806/12	

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 110 – STORES (contd.)

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub-head. E (contd)		
ii) Deduct-credits on account of transfer from Revenue to capital for P & M manufactured by MTPF - Ambernath and supplied to other Fys.	806/14	Caters to account for credits for items (P & M) costing more than Rs.10 lakhs and having a life span of more than 7 years.
iii) Deduct- Credit on account of transfer of material from Ord Factory Unit to ODC.	806/16	The cost of material transferred from Ordnance Factory to ODC will be booked to this head against the issuing Factory. The corresponding debit will be compiled to the relevant head under Major Head 2079, Minor Head 004 against thwe receiving ODC.
F – CKD/SKD – Advance Payment	806/15	
G – Information Technology		Similar remarks as under 110 H Army
1.Hardware		
i. Local Purchase	806/20	
ii. Central Purchase	806/21	
2.Software		
i. Local Purchase	806/22	
ii. Central Purchase	806/23	
3.Maintenance		
i. Local Purchase	806/24	
ii. Central Purchase	806/25	
4.Computer Stationery & consumables		
i. Local Purchase	806/26	
ii. Central Purchase	806/27	
5.Information Technology Training		
i. Local Purchase	806/28	
ii. Central Purchase	806/29	

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 111 - WORKS**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub Head - Ordnance (including Ordnance Equipment) Factories.		
(a) Expenditure on Buildings etc.		
(i) Expenditure on buildings other than Residential quarters not forming capital assets.	809/01	1. Rates or taxes on buildings etc. paid to local Govt. or local bodies, Municipalities etc., repairs etc. by the MES to buildings occupied by Factories which do not involve addition or alterations irrespective of the total cost.
(ii) Expenditure on Residential Quarters not forming capital assets.	809/02	2. Payments to Railway authorities for siding maintained for the use of Factories as well as for the rent of Railway land occupied by Factories.
(b) Other Revenue Works		
(i) Original work other than Residential Quarters costing upto Rs.2 Lakhs	809/06	3. Pay etc. of chowkidars and other charges connected with the care of vacant buildings.
(ii) Original work on Residential Quarters costing upto Rs.2 Lakhs.	809/07	4. Rent of land. 5. Charges for water supply and electricity consumed for other than manufacturing purposes.

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 797 - TRANSFER TO/FROM RESERVE FUND/
DEPOSIT ACCOUNT**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Sub.Head 'A' -Transfer to Renewal Reserve Fund, Renewal-Reserve Fund Ordnance Factories-Inter Account Transfer.	814/01	Debit to this head will be made when the amount is transferred by credit to Renewal Reserve Fund under Major Head 8226. (<i>Depriciation/RenewalReserve Fund</i>)
Sub.Head 'B' -Transfer from Renewal Reserve Fund- Deduct Amount met from Renewal Reserve Fund - Ordnance Factories	814/02	The Deduct head will be operated when actual expenditure on Renewal and Replacements is debited to Major Head 8226 - Renewal Reserve Fund.

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Ordnance (including Ordnance Equipment) Factories:		Expenditure of Revenue nature will be debited to these heads.
		*1. Expenditure on account of Govt. contribution to the Labour Welfare funds constituted under A.I.210/48.
(a) Expenditure on Electricity/Water including duty taxes thereon.		2. Telephone/Telex Charges.
i. Electricity	810/01	3. Expenditure on account of official postage, Service labels, telegrams, registration charges on instructions for delivery of telegrams out of office hours and on holidays and money order commission.
ii. Water Charges	810/02	
(b) Communications (Telephone/Telex/Fax/Postage and Telegraphic/Microwave etc.)	810/03	
(c) Training	810/04	4. Local printing and stationery for articles required for other than manufacturing purposes.
(d) Office Equipment	810/05	
(e) Hospital/Lab. Equipment	810/06	5. Cost of petty stationery and carriage on stationery.
(f) Consumables (Medicines, Milk, Lemon etc.)	810/07	6. Purchase and repairs of typewriters.
(g) Contract labour	810/08	7. Cost of Law suits.
(h) Departmental Canteens:		8. Advertisements.
i). Pay and Allowances	810/09	9. Examination of boilers.
ii). Over time Allowance	810/10	
(i) Transfer of Technology	810/11	10. Hot weather charges including hiring charges for fan.
(j) Other Misc. Expenditure*	810/12*	11. Book - binding charges.
		12. Office furniture.
		13. Funeral allowance.

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
		14.Loading and unloading charges of stores of office records.
		15.Rewards for inventions and improvements to Machinery and for effecting economy in manufacture.
		16.Carriage hire for cashing cheques.
		17.Clothing and badges for group D staff.
		18.Waterproofs and Umbrellas for Group 'D' staff.
		19.Expenditure in connection with conservancy arrangements of Factory and Factory estate.
		20.Brdige and Road tolls.
		21.Cost of local purchase of milk for supply to individuals (i) engaged in lead painting or required to handle lead paints and employed on work involving a risk of lead poisoning. (ii) engaged on work connected with explosives of a poisonous nature and (iii) employed in Trinitrotolune process.
		22.Value of medicines etc. purchased in Factory dispensaries as well as Central dispensary and casualty ward for Ordnance Factories at Ishapore.
		23.Repair to barrack hospitals furniture.
		24.Cost of free issue of ice, lemon etc. to the workmen working in furnances.

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 800 - OTHER EXPENDITURE (contd.)**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
		<p>25. Expenditure on school furniture, prizes of books etc. for schools maintained in the Factories.</p> <p>26 Customs duty charges on inward foreign parcel containing articles of contingent nature. Irrecoverable loss of cash.</p> <p>27. Cost of anti-rat campaign at G.C. Factory, Jabalpur.</p> <p>28. Other incidental charges such as insurance premium etc., for the insurance of imported stores (the cost of which is finally adjusted in England) payable in India will be compiled to this Head.</p> <p>29. Charges on account of X-ray examination of Industrial casualties.</p> <p>30. Charges in connection with the annual musketry course fired by the civilian staff of the Factory.</p> <p>31. Free issue of light refreshment of night shift workmen of the Cordite Factory Aruvankadu.</p> <p>32. Payments under Workmen's Compensation act.</p> <p>33. Cost of photographs required for the Identity passes (except in the case of Private servants).</p> <p>34. Purchase of Books and periodicals.</p> <p>35. Education of children of Fys. Workmen.</p> <p>36. Other petty expenses.</p> <p>37. Miscellaneous expenses on Training Scheme.</p>
(k) Banking Cash Transaction Tax (BCTT)	810/13	Expenditure on account of Banking Cash Transaction Tax in respect of Army will be compiled to this head.
(l) Rectification/Repair of Products supplied by Ordnance Factory Board during the Warranty period	810/14	Expenditure will cover manufacturing defects and will include free service/repair during warranty period

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 901 - RECOVERIES**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
Deduct - Issues to Army:		
i) Armament	811/10	
ii) Ammunition	811/11	
iii) Electronics	811/12	
iv) General Stores	811/13	
v) Clothing	811/14	
vi) 'A' Vehicles	811/15	
vii) 'B' Vehicles	811/16	
viii) M.T. <u>Spares</u>		
'A' Vehicles	811/17	
'B' Vehicles	811/18	
ix) Issues against direct debit	811/19	
x) Engineer stores	811/20	
xi) Optical Equipment	811/21	

MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 902 - RECOVERIES

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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Deduct - Issues to Navy:

1. Naval Stores	811/31	
2. Armament	811/32	
3. Clothing	811/33	
4. Others	811/34	

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 903 - RECOVERIES**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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Deduct-Issues to Air Force:

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|-------------|--------|
| 1. Ordnance | 811/41 |
| 2. Clothing | 811/42 |
| 3. Others | 811/43 |

**MAJOR HEAD 2079-DEFENCE SERVICES-ORDNANCE FACTORIES
MINOR HEAD 904 - RECOVERIES**

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
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**Deduct-Issues to other Defence
Departments:**

1. DGQA	811/51	
2. DRDO	811/52	
3. MES	811/53	
4. NCC	811/54	
5. Others	811/55	