

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 052 - MACHINERY AND EQUIPMENT

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) Ordnance (including Ordnance Equipment Group of Factories)		
1.Plant and Machinery	922/31	Cost of installations and vehicles procured is also compilable under this head.
2.Customs duty	922/32	
3.Freight charges	922/33	
4.Erection and Commissioning	922/36	
5.Deduct-Refund of advances against plant and machinery arising out of cancellation of order	922/34	
6.Deduct - Sale Proceeds of items of plant & Machinery	922/35	
(b) C.P./Agency Factories		
1.Plant and Machinery	923/31	
2.Freight charges and Customs duty	923/32	

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 111 - WORKS

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) Ordnance (including Ordnance Equipment Group of Factories)		
1.M.E.S. 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 & works:		
(i) Carry over works	920/33	
(ii) New works	920/34	
(iii) Land	920/37	
(b) C.P./Agency Factories		
1.M.E.S. expenditure on lands and works.	921/31	
2.Factory expenditure on lands and works.	921/32	
3.Deduct-Receipts from the disposal of Military lands buildings etc. originally financed from Capital.	921/33	Same remarks as against 901/33.

MAJOR HEAD 4076 - CAPITAL OUTLAY ON DEFENCE SERVICES
SUB MAJOR HEAD 04 - ORDNANCE FACTORIES
MINOR HEAD 799 - SUSPENSE

Nature of the head	Code No.	Particulars of charges compilable under the detailed heads shown in column 1
(a) Ordnance (including Equipment Group of Factories)		
1.Expenditure on account of stock pile	925/31	Transfer from working stock to stock pile.
2.Deduct-Credits on account of withdrawal of stock pile	925/32	