

म्यूनिशंस इंडिया लिमिटेड

भारत सरकार का उद्यम

रक्षा मंत्रालय



MUNITIONS INDIA LIMITED

A GOVT. OF INDIA ENTERPRISE

MINISTRY OF DEFENCE

No. MIL/FIN/04/General/2025-26/11

Dt. 09/07/2025

To,
CGM
HEPF, Trichy

Sub: Budget estimate 2025-26

This is to intimate that the budget estimate of the factories for 2025-26 has been finalized by MILCO after consultation with the unit heads. The same is enclosed herewith.

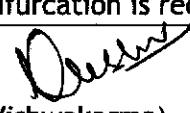
- 2.0 Factories are requested to make judicious uses of funds and avoid financial wastage in any form.
- 3.0 Unit financial heads are requested to ensure that under any circumstance expenditure under any head must not exceed the sanctioned budget.
- 4.0 Factories are requested to ensure smooth and uniform flow of funds.
- 5.0 Some representations has been received from factories mainly on civil works for enhancing the funds. All such proposals will be considered by modernization division and then the figures will be revised if found justified.
- 6.0 Where ever the budget in any particular head had been restricted, factories are requested to go for expenditure in phase wise manner so that the expenditure in 2025-26 does not exceed the sanctioned budget.
- 7.0 OFCH asked for providing separate code head for proof charges supposed to be paid to proof establishments. Accordingly the directive for it is as below; which can be followed by other factories also.

Budget code head for proof charges/testing charges/ miscellaneous -related expenditure w.r.t proof of lot etc; to Other Defence Departments wise PSUs/DRDO/DGQA etc; is 806/08 and UCC for the same is 36.

- 8.0 The following remarks are offered w.r.t HEPF BE 2025-26

Budget head	Remarks
All R&D heads	R&D project MoU target is 8 Cr. Break up project wise as per MoU target is required. Accordingly the budget will be increased from 6.00 Cr to 8 Cr.
810/19	PSG Expenditure for the amount of Rs. 3.19Cr is abnormal high. Justification is required.
All capital heads.	Capital expenditure altogether is to be increased to 22 Cr as per MoU target. Bifurcation for the same is required project wise.
922/31 (P&M)	The justification for the amount of Rs. 9.82 Cr is required project wise.
922/31 NC	1.0685 Cr fund against new capital, project wise bifurcation is required.

For information and compliance please.


(K.L. Vishwakarma)
Executive Director/Finance

CIN No. U29190PN2021GOI203505

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

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

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ANNUAL BUDGET ESTIMATE 2025-26

Figures in ₹
Lakh

Sl No		NAME OF THE UNIT:	HEPF	BE 2025-26
		Head	Classification Code	
1	R&D and IRD Projects	i) Cash Expenditure	812/01-04,06- 10, 12-26	
		ii) Direct Labour	812/05	200.00
		iii) Director Materials	812/11	400.00
		iv) Direct Expenses (UCC 001 to 005)	812/26	
		GST		
		TOTAL (Research and Development)	Total 812	600.00
2	Maintenance M&E	i) Expdr. on M & E	807/01	350.00
		ii) Custom duty	807/02	
		GST		
		TOTAL (Maintenance M&E)	807/01-02	350.00
3	Manufacture	1. Pay & Allowances		
		i) Officers	805/01	1,434.41
		ii) NGOs/NIEs	805/02	949.15
		iii) Industrial Employees	805/03	4,489.06
		iv) Fy Security Employee, if any	805/04	28.10
		v) Trainees	805/05	27.34
		vii) Medical Reimbursement	805/10	76.17
		SUB TOTAL (Pay & Allow excl OT)	805/01-05,10	7,004.22
		2. Overtime Allowance		
		i) NGOs/NIEs	805/07	70.00
		ii) Industrial Employees	805/08	370.00
		SUB TOTAL (Overtime)	805/07-08	440.00
		3. Contract Labour for Production Job	805/11	
		4. NPS - Employers Contribution	805/12	299.52
		GST		
		TOTAL (Manufacture Head) --		7,743.74
	Transportation	A) Movement of Personnel		
		Temporary Duty Moves	808/01	70.00
		(i) General--		
		(ii) Training--	808/01	
		(iii) Perment move	808/02	8.00
		(iv) Foreign travel	808/03	
		(v) Hiring of vehicle for movement of personnel	808/04	1.00
		SUBTOTAL (Movement of personnel)		79.00
		B) Movement of Stores		
		i) By Rail	808/05	

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SI No	NAME OF THE UNIT:	HEPF	BE 2025-26
	Head	Classification Code	
4	ii) Civil Hired Transport	808/06	40.00
	iii) By Air	808/07	
	iv) By Sea	808/08	5.00
	SUB TOTAL (Movement of Stores)	808/05-08	45.00
	GST		
	TOTAL (Transportation Head)	808/01-08	124.00
5	STORES		
	(A) Store Items (Other than IT Items)		
	(i) Local Purchase - Trade - Other than from new DPSUs	806/01	5,000.00
	(ii) Local Purchase - Inter DPSU	806/17	1,000.00
	(iii) Local Purchase - Intra MIL	806/18	6.28
	(iv) Stockpile	806/02	
	(v) Foreign Purchase	806/04	2,200.00
	(vi) SKD Payments	806/05	
	(vii) CKD Payments	806/03	
	(viii) Govt. Supply	806/08	
	(ix) Customs Duty	806/10	660.00
	(x) Deduct - Material Transfer to 017/50 to 812/11 as per cost card IRD Project	806/16	
	SUB TOTAL (Stores other than IT)		8,866.28
	(B) Information Technology		
	i. Hardware (Revenue - less than one year life)	806/20	
	ii. Software (Revenue - less than one yearlife)	806/22	
	iii. Maintenance	806/24	20.00
	iv. Computer Stationery & Consumables	806/26	3.00
	v. IT Training	806/28	1.00
	SUB TOTAL (Information Technology)		24.00
	GST		
	TOTAL (Stores)		8,890.28
	Revenue Works		
	A) Expenditure on Building etc.		
	i) Expenditure on Bldg. other than Residential quarters not forming capital assets	809/01	50.00
	ii) Expenditure on Residential quarters not forming capital assets	809/02	94.07
	B) Other Revenue Expenditure		
	i) a) Works other than Residential Qtrs up to Rs 2 Lakh	809/06	
	b) Cantonment Charges (UCC 143)	809/06	

ANNUAL BUDGET ESTIMATE 2025-26

Figures in ₹
Lakh

		NAME OF THE UNIT:	HEPF	
Sl No		Head	Classification Code	BE 2025-26
6		c) Other Municipal/Local Bodies Taxes (UCC 143)	809/06	
		ii) Works on Residential quarters up to Rs. 2 Lakhs	809/07	
		GST		25.93
		TOTAL (Revenue Works)		170.00
7	Other Expenditure	i) Electricity Charges	810/01	1,500.00
		ii) Water Charges	810/02	386.62
		iii) Communications (Telephone/Telex/Fax/	810/03	15.00
		iv) Foreign Training	810/04	
		v) Other Training	810/04	1.00
		vi) Office Equipments	810/05	0.50
		vii) Factory Lab	810/06	
		viii) Consumables (Medicines, Milk, lemon etc.)	810/07	5.00
		ix) Contract Labour	810/08	288.43
		x) Departmental canteen (Pay & Allowances)	810/09	13.00
		xi) Departmental canteen (Overtime Allowance)	810/10	2.00
		xii) Transfer of Technology	810/11	
		xiii) Misc expenditure	810/12	135.00
		xiv) Management Fees	810/12	275.16
		xv) Warranty expenditure estimated, if any	810/14	
		xvi) Payment of Court Fees and other legal expenses	810/15	0.50
		xvii) Payment of Fee, remuneration and professional charges to Advocates, Law Firms, Arbitrators, etc.	810/16	0.50
		xviii) Court Deposit	810/17	
		xix) DSC Expenditure	810/18	234.48
		xx) Private Security Agencies	810/19	319.78
		xxi) Deposit with electricity authority etc	810/20	
		xxii) Expenditure related to CSR activity	810/21	50.00
		GST		
8		TOTAL Other Expenditure		3,226.96
8		TOTAL Revenue Expenditure including GST (1 to 7)		21,164.91

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Sl No	NAME OF THE UNIT: Head	HEPF Classification Code	BE 2025-26
9	Total GST (1 to 7)		25.93
10	TOTAL Revenue EXPENDITURE excluding GST (8-9)		21,138.97
CAPITAL OUTLAY of Factory			
11	MACHINERY & EQUIPMENT	(i) Plant & Machinery	
		(i) a. Project	982.94
		(i) b. New Capital	106.85
		(ii) Custom Duty	
		(iii) Freight Charges	
		(iv) Deduct - Refund of advances	
		(v) Deduct - Sale proceeds of P&M as scrap	
		(vi) Erection & Commissioning	
		GST	
		SUB TOTAL --	1,089.79
12	RENEWAL & REPLACEMENT	(i) Renewal & Replacements	516.21
		(ii) Erection and Commissioning	
		(iii) Customs Duty	
		(iv) Freight Charges	
		GST	
		SUB TOTAL --	516.21
13	INFORMATION TECHNOLOGY	(i) Hardware	161.00
		(ii) Software	30.00
		GST	
		SUB TOTAL --	191.00
14	FURNITURE & FITTINGS	(i) Furniture	3.50
		(ii) Fittings	
		GST	
		SUB TOTAL --	3.50
	CAPITAL WORKS	(i) MES expenditure on lands and works	
		a) Carry over works	
		b) New Works	
		c) Land	

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Lakh

Sl No	NAME OF THE UNIT:		HEPF	BE 2025-26
	Head		Classification Code	
15	(ii) Factory expenditure on Lands and Works			
	a) Carry over works		920/33	
	b) Carry over works - DRDO		920/33	
	c) New Works		920/34	
	d) New Works - DRDO			
	e) Land		920/37	
	iii) CP/Agency Factories			
	a) MES on Lands and Works		921/31	
	b) Factory on Land and Works		921/32	
	c) Deduct - Receipts		921/33	
	GST			
	SUB TOTAL --			
16	Total CAPITAL expenditure including GST (11 to 15)			1,800.50
17	Total GST (11 to 15)			
18	CAPITAL expenditure excluding GST (11 to 15)			1,800.50
19	Total expenditure (CAPITAL & REVENUE) including GST (C			22,965.41
20	Total expenditure (CAPITAL & REVENUE) excluding GST (:			22,939.49
21	TOTAL VALUE OF ISSUE (INCLUDING OTHER RECEIPTS) exc			28,556.00
22	GST payable			
23	TOTAL VALUE OF ISSUE (INCLUDING OTHER RECEIPTS) inc			28,556.00
24	NET GST PAYABLE (After availing ITC) (22 - 17 - 9)			(25.92)
25	NET CASHFLOW (19 + 24)			22,939.49
26	Budget Surplu/(Deficit) (23 - 25)			5,616.51

