म्यूनिशंस इंडिया लिमिटेड
भारत सरकार का उद्यम
रक्षा मंत्रालय

Munitions India Limited
विनाशाय दुष्कृताम्

MUNITIONS INDIA LIMITED
A GOVT. OF INDIA ENTERPRISE
MINISTRY OF DEFENCE

No. MIL/FIN/04/General/2025-26/6 Dt. 09/07/2025

To,
CGM
Ordnance Factory, Bhandara

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 fol lowed 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 OFBA BE 2025-26

Budget head	Remarks
All capital heads.	R&D budget as per MoU is 10 Cr. Accordingly Justification and project wise expenditure is required. Hence for the amount of Rs. 8.05 Cr is to be increased to 10 Cr. Further the capital budget increased to 386.62 Cr as per Modernization plan. Accordingly bifurcation to be provided.

For information and compliance please.

(K.L. Vishwakarma)
Eecutive Director/Finance

PROFORMA - XX

		NAME OF THE UNIT:	OFBA	Figures in Lakh
Sl No		Head	Classification Code	BE 2025-26 (GST Bifurcated)
	R&D and IRD Projects	i) Cash Expenditure	812/01-04,06-10, 12-26	619.05
		ii) Direct Labour	812/05	5.00
		iii) Director Materials	812/11	142.86
		iv) Direct Expenses (UCC 001 to 005)	812/26	
		GST		38.10
1		**TOTAL (Research and Development)**	Total 812	805.00
	Maintenanc	i) Expdr. on M & E	807/01	438.98
		ii) Custom duty	807/02	
		GST		79.02
2		**TOTAL (Maintenance M&E)**	807/01-02	518.00
	Manufactur	**1. Pay & Allowances**		
		i) Officers	805/01	4,377.61
		ii) NGOs/NIEs	805/02	4,577.00
		iii) Industrial Employees	805/03	9,650.00
		iv) Fy Security Employee, if any	805/04	
		v) Trainees	805/05	125.15
		vii) Medical Reimbursement	805/10	575.00
		SUB TOTAL (Pay & Allow excl OT)	805/01-05,10	19,304.76
		2. Overtime Allowance		
		i) NGOs/NIEs	805/07	578.40
		ii) Industrial Employees	805/08	1,397.55
		SUB TOTAL (Overtime)	805/07-08	1,975.95
		3. Contract Labour for Production Job	805/11	160.00
		4. NPS - Employers Contribution	805/12	1,144.88
		GST		23.64
3		**TOTAL (Manufacture Head) --**		22,609.23

		NAME OF THE UNIT:	OFBA	Figures in Lakh
Sl No		Head	Classification Code	BE 2025-26 (GST Bifurcated)
		xi) Departmental canteen (Overtime Allowance)	810/10	
		xii) Transfer of Technology	810/11	30.00
		xiii) Misc expenditure	810/12	485.00
			810/12 (UCC-001)	
		xiv) Management Fees	810/12	270.00
		xv) Warranty expenditure estimated, if any	810/14	
		xvi) Payment of Court Fees and other legal expenses	810/15	1.00
		xvii) Payment of Fee, remuneration and professional charges to Advocates, Law Firms, Arbitrators, etc.	810/16	70.00
		xviii) Court Deposit	810/17	
		xix) DSC Expenditure	810/18	1,300.00
		xx) Private Security Agencies	810/19	240.50
		xxi) Deposit with electricity authority etc	810/20	27.62
		xxii) Expenditure related to CSR activity	810/21	70.63
		GST		1,126.61
7		**TOTAL Other Expenditure**		6,935.45
8		**TOTAL Revenure Expenditure including GST (1 to 7)**		51,190.35
9		**Total GST (1 to 7)**		4,240.92
10		**TOTAL Revenue EXPENDITURE excluding GST (8-9)**		46,949.43
		CAPITAL OUTLAY of Factory		
	MACHINERY & EQUIPMENT	(i) Plant & Machinery		
		(i) a. Project	922/31	1,126.27
		(i) b. New Capital	922/31	254.24
		(ii) Custom Duty	922/32	

PROFORMA - XX

		NAME OF THE UNIT:	OFBA	Figures in Lakh
Sl No		Head	Classification Code	BE 2025-26 (GST Bifurcated)
		(iii) Freight Charges	922/33	
		(iv) Deduct - Refund of advances	922/34	
		(v) Deduct - Sale proceeds of P&M as scrap	922/35	
		(vi) Erection & Commissioning	922/36	
		GST		248.49
11		**SUB TOTAL --**		1,629.00
	RENEWAL & REPLACEMENT	(i) Renewal & Replacements	922/41	16,949.15
		(ii) Erection and Commissioning	922/42	8,474.58
		(iii) Customs Duty	922/43	3,389.83
		(iv) Freight Charges	922/44	169.49
		GST		5,216.95
12		**SUB TOTAL --**		34,200.00
	INFORMATION TECHNOLOGY	(i) Hardware	922/51	206.02
		(ii) Software	922/52	0.93
		GST		29.15
13		**SUB TOTAL --**		236.10
	FURNITURE & FITTINGS	(i) Furniture	922/61	4.24
		(ii) Fittings	922/62	
		GST		0.76
14		**SUB TOTAL --**		5.00
	CAPITAL WORKS	(i) MES expenditure on lands and works		
		a) Carry over works	920/31	
		b) New Works	920/32	
		c) Land	920/36	
		(ii) Factory expenditure on Lands and Works		
		a) Carry over works	920/33	33.90
		b) Carry over works - DRDO	920/33	
		c) New Works	920/34	90.68

		NAME OF THE UNIT:	**OFBA**	**Figures in Lakh**
Sl No		**Head**	**Classification Code**	**BE 2025-26 (GST Bifurcated)**
		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		22.42
15		**SUB TOTAL --**		147.00
16		**Total CAPITAL expenditure including GST (11 to 15)**		36,217.10
17		**Total GST (11 to 15)**		5,517.77
18		**CAPITAL expenditure excluding GST (11 to 15)**		30,699.33
19		**Total expenditure (CAPITAL & REVENUE) including GST (08+16)**		87,407.45
20		**Total expenditure (CAPITAL & REVENUE) excluding GST (10+18)**		77,648.77
21		TOTAL VALUE OF ISSUE (INCLUDING OTHER RECEIPTS) excluding GST		74,908.00
22		GST payable		13,483.44
23		TOTAL VALUE OF ISSUE (INCLUDING OTHER RECEIPTS) including GST (21 + 22)		88,391.44
24		NET GST PAYABLE (After availing ITC) (22 - 17 - 9)		3,724.75
25		NET CASHFLOW (19 + 24)		91,132.21
26		Budget Surplus/(Deficit) (23 - 25)		(2,740.77)