

**INDIAN ORDNANCE AND ORDNANCE  
EQUIPMENT FACTORIES**

# **SYLLABUS OF WORK ORDERS 2016**

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(FACTORIES) KOLKATA**



## FOREWORD

Owing to numerous changes in technique, classification and control of overhead accounting in Ordnance Factories over the years and also taking into consideration the revision of the Office Manual Pt-VI in the year 2014, the organisation of PCA(Fys) felt the necessity to revise the Syllabus of Work Orders Pt-I, 1997.

2. Accordingly, in order to carry out such revision in an efficient and comprehensive manner, a committee comprising the following officers was constituted:

- |      |   |            |
|------|---|------------|
| I.   | Dr. Ajay Kumar Pradyot, IDAS, CFA(Fys), Dehradun Gr of Fys. | - CHAIRMAN |
| ii.  | Shri Avra Ghosh, IDAS, Addl CoF, OFB                        | - MEMBER   |
| III. | Shri Balaram Kumar, IDAS, JCF&A(Fys), AO, OF Dehradun       | - MEMBER   |
| IV.  | Shri D. Bhattacharya, IOFS, Director/P&P, OFB               | - MEMBER   |
| V.   | Shri Nirmalya Majumdar, SO, OFB                             | - MEMBER   |
| VI.  | Shri Anil Rawat, Sr. AO, AO, OF Muradnagar                  | - MEMBER   |
| VII. | Shri Kamal Das, AAO, AO, OF Dehradun                        | - MEMBER   |

3. The above committee through its untiring and relentless efforts has examined all the technical aspects with reference to changed procedures, rules, regulations etc. on overheads and also taking into account the changes in technology submitted recommendations for the revision of the Syllabus of Work Order.

4. The office of the PCA(Fys) expresses its deep gratitude to the team of officers for undertaking the efforts in revision of the Syllabus of Work Orders which is a detailed guideline and ready reckoner for appropriate collection, identification, classification and allocation/apportionment of overheads. In addition to accounting issues, it is felt that this Syllabus of Work Orders will also be a helpful tool for the Ordnance Factory Management and the Branch Accounts Offices for proper budgeting of Overheads and fixing of the rate of Overheads.



(M.C. CHAKRABORTTY)

Controller of Accounts(Factories)

## **PREFACE**

1. This publication which is referred to as Syllabus of Work Orders Part-I, Indian Ordnance and Ordnance Equipment Factories, is a compendium of identification codes used in Cost Accounting operated by PCA (Fys), Branch Accounts Offices and Factory management and relates to:

- i. Overhead Expenditure - both Fixed and Variable with prefix as '01' and '02' respectively.
- ii. Expenditure relating to certain operations/jobs/ services common to more than one Factory for processes and production of intermediate components, which are transferred to the outturn work orders.
- iii. Expenditure related to the maintenance of capital assets which are transferred to the main outturn work orders.

It also contains instructions and guidelines to Administrative and accounting authorities for correct identification and classification of expenditure. The second Part of the Syllabus of Work Orders which is issued by the General Managers of the respective Factories under the series listed in Part-II, identifies the customers and indentors for whom the stores are manufactured.

2. The Syllabus of Work Orders was published last in 1997. This revision of Syllabus of Work Orders has been undertaken for making provisions for booking of cost due to various changes that have taken place over the years in the Ordnance Factories Organization after 1997. This revised Edition also marks a distinct change in the existing classification of indirect work orders due to implementation of various recommendations based on expert studies conducted for simplifying and streamlining accounting information. The major changes in so far as they relate to accounting of overhead expenditure includes

- i. The number of work orders under which overhead expenditure (01 & 02 series) is compiled has increased from 80 to 89.
- ii. Re-arrangement of overhead expenditure between fixed and variable by transfer of expenditure previously classified as 'Variable' to 'Fixed' and vice versa. Accordingly, the

existing work orders have been reconstituted in to 71 under fixed overhead and 18 under variable overhead.

- i. A number of redundant series of work orders have been deleted both in part I & II.
  - ii. The 03 series (Process Material) of work order containing 480 work orders has been deleted and replaced by 11 new series (20 to 30) based on generic processes and the General Managers have been authorized to open work orders under these series.
  - iii. The 04 Series (Capital Services) containing 19 work orders has been reduced to 7 work orders.
  - iv. The 05 Series (Repairs and conversion), 06 series (Cost of packing) and 08 series (Conversion of timber) have been deleted.
3. The Syllabus of Work Orders has been amended keeping in view the futuristic evolvement of the Ordnance Factory set up while also making it simple and easy to read.
4. Taking cognizance of the above facts and the series of amendments issued from time to time in respect of other series of Work Orders, this revised edition of Syllabus of Work Orders (Part-I) is published. This comes in to effect from 1<sup>st</sup> April 2016.
5. In order to help smooth switch over to the new work order series in respect of fixed and variable overhead & others, a Concordance Table showing work order by work order where the provisions of old Syllabus of Work Orders (Part-I) have been incorporated in this edition.
6. It is essential that all labour and material be charged and credited strictly in accordance with the appropriate instructions contained in this book.
7. This publication supersedes the previous publication of 1997 as amended from time to time.



**Controller of Accounts (Factories)**

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## **SYLLABUS OF WORK ORDERS**

### **CHAPTER-I**

#### **GENERAL INSTRUCTIONS**

1. Work order is the numerical code number assigned to each kind of expenditure incurred or work undertaken in a factory. The syllabus consists of several Sections arranged in accordance with the nature of expenditure incurred in the Ordnance and Ordnance Equipment Factories. Each Section is indicated by a separate work order serial.

All work orders have been numbered in nine digits designated to convey the following information:

i) The first two digits denote the main work order serial;

ii) The next five digits denote the main work order number;

iii) In serials 01 & 02, the third digit (i.e. first digit of main number) should invariably be zero, changes, if any, may be undertaken in consultation with PR Section, PCA(Fys), Kolkata;

iv) In Work Order serials 01 and 02, the fifth digit (i.e. third digit of main number) indicates whether the amount booked as a debit or a credit. '0' in the third digit of the main number denotes debit and '1' credit;

v) The last two digits denote sub-numbers. In the cases of work orders pertaining to indirect expenditure, whether fixed or variable (i.e. serials 01 and 02) these two digits will only be used to indicate the Section for which the expenditure is incurred; where a Section incurs expenditure for itself, that Section's number will be shown.

2. Expenditure compiled under labour, Material or other expenses and chargeable to these work orders should have the sanction of the competent authorities as provided in regulations, Govt. orders and instructions issued by the O.F. Board, Kolkata from time to time.

3. The financial powers are to be exercised as per various orders issued from time to time.

4. Work Orders and Warrant numbers, and when necessary, the Section numbers should always be quoted in Labour Records, Demand and Return Notes, Transfer vouchers etc.

5. When material drawn on one order is used for another, a Transfer Voucher should at once be forwarded to the Accounts Office quoting the work orders effected and giving the number, description and weight of material, labour (if any) expended thereon and the reasons for the transfer.

6. Unutilised Material should be sent back to Store with a Return Note showing the warrant and work order on which originally drawn.
7. All labour and material expended, tools, stores for shop use, will be charged to the Foundry and Rolling Mill Orders. The warrant and outturn orders for which the Castings or Steel have been produced must be quoted in the Foundry and Bar Mill Statements.
8. General and Standard Tools, Gauges, Jigs and patterns, demanded, manufactured or repaired not meant for any specific outturn order will be booked to work order 02/00008/00.
9. The Tools, Gauges etc. which are peculiar to a particular outturn will be demanded, manufactured or repaired on special tool warrants under the particular outturn order. The expenditure on these special tool warrants will be charged to production and semi-manufacture in proportion to the finished and part finished expenditure on the outturn orders concerned.
10. In the factories working on the 'Except' system, components will be manufactured on the 'Except' orders provided for them. The number expended in assembly or in repairs or conversions will be drawn on 'Red Demand Notes' and their cost will be transferred to the assembly, repair or conversion work order concerned. Components issued as a 'Spare' should be issued direct from manufacture on the component order.
11. Miscellaneous equipment, office furniture, articles for shop use, any tools, gauges, jigs and patterns of an expensive and permanent character should be accounted for in an inventory list.
12. The Work Orders for other classes of expenditure as noted below will be opened separately by each Factory as required. It must be ensured that the numbers allotted must in all cases run into 9 digits—2 for the work order serial, 5 for the main number and 2 for the sub-number. The necessary number of zeros will be prefixed where required to make up the total number of digits. The first two digits will invariably be as indicated against each type of order below.
  - i. Departmental Material Orders: The Distinguishing code for such orders will be that the first two digits i.e. in the position of Work order serial number will always be 10. These orders are intended to cover the cases in which it is more economical to requirements for stock to meet probable requirements than to manufacture the requirements of each outturn order separately. The outturn on orders for departmental material will, therefore, be sent to Stores and requirements for subsequent use in manufacture will be demanded from stores to the outturn order concerned, while issues outside the Factory without further expenditure will be made direct from stock to the consignee.



When, however, required for issue in satisfaction of extracts, the material will be drawn to the outturn orders concerned and issued on 'P' vouchers.

- ii. Manufacture of standard packages at Ammunition Factory, Kirkee: The first two digits to denote the work order serial will now on be 10 instead of 12.
- iii. Central component stores at Gun Carriage Factory, Jabalpur: No.10 instead of 13 as the first two digits will denote the work order serial.
- iv. Outturn orders: The first two digits representing the work order serial will be 70, 80, 90 etc.
- v. Process work orders: Serial 20-30 will denote the generic processes under which specific work orders may be issued for production
- vi. Other special services will be identified by fixed numbers under work order serials or special warrant numbers, as and when required, under instructions from the PR Section, PCA(Fys), Kolkata.

13. Warrant constitutes the authority of the factory management to the Shops concerned for putting the work in hand. Manufacture and Material Warrants are issued by the planning section to the production shops. Standard Estimates are drawn up in Ordnance Factories for Labour and Material. The warrants reflect the estimates and the quantity. The "Standard Estimates" are allotted numbers as per local requirement. Warrants are allotted five digit numbers. The last digit is utilized for indicating type of expenditure viz. tool expenditure, replacements etc. System of numbering is left to the requirement of each individual factory.

14. Detailed instructions regarding coding of work order will be issued by Main Office, Principal Controller of Accounts (Factories), Kolkata as and when required.

## **Syllabus of Work order**

### **Part – I**

<b>Work Order Code Serial No</b>	<b>Details of Service</b>
01	Fixed Charges
02	Variable Charges
04	Capital Services

### **Part – II**

<b>Work Order Code Serial No</b>	<b>Details of Service</b>
10	Manufacture for Stock of Articles / Components/Cuttings etc
20	Iron & Steel making(Furnaces/Foundries)
21	Non Ferrous metal making (Brass, Lead, Aluminium, Bronze, GM etc)
22	Ferrous metal processing (Forging, Rolling, Drawing etc)
23	Non Ferrous metal processing (drawing, cupping, Rolling etc)
24	Chemical & Surface treatment (Phosphating, Electroplating, Pickling etc)
25	Acid Manufacturing
26	Acid Concentration
27	Manufacture of Chemical(other than Explosive)
28	Manufacture of High Energy Materials (Explosive etc)
29	Cleaning & Bleaching of Cotton & Textile
30	Leather Processing

### **OUTTURN WORK ORDER**

<b>Work Order Code Serial No</b>	<b>Details of Service</b>
40	Manufacture of components for Except Orders
41	Mfg of PPL Items
51	Expenditure in respect of National Cadet Corps Organisation
70	Inter Factory Services
80	Payment Issue to Private Civil Indentors
81	Payment Issue to members of permanent Establishment
82	Payment Issue to all Central Govt Departments like Railways, P&T, Civil Aviation, Ministry of Shipping and Transport etc(excluding MHA)
83	Payment Issue for all State Govt and Union Territories (Excluding State Police)
84	Payment Services for all Foreign Govts (Exports)
85	Payment Services for Air Force
86	Payment Services for Navy
87	Payment Services to the R&D Organisation (DRDO)
88	Payment Services to the Inspection Organisations under DGQA, DGNAI, DGAQA etc.
89	Payment services for MES
90	Payment services for Army
91	Issue of Article for presentation purposes to the Ministry of Defence. Should not be operated for issue of articles for exhibition for which 01/00035/00 exists

<b>Work Order Code Serial No</b>	<b>Details of Service</b>
92	Payment Services to other Defence Deptt other than Army, Navy, Air Force, MES, DRDO, DGQA, DGNAI, DGAQA.
93	Payment Services to Ministry of Home Affairs (MHA) Including Services to CRPF, BSF, ITBF, SSB, Assam Rifles, NSG, CISF
94	Payment Services to the Public Sector Undertakings ( Centre and State) like IOC, HAL, GRSE etc and Autonomous Bodies, like Himalayan Mountaineering Institute, D.V.C etc
96	Booking of all issues to State Police including State Police of Union Territories.

## **SYLLABUS OF WORK ORDERS**

### **INDIRECT EXPENDITURE – FIXED CHARGES (01 SERIES)**

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
01/00001/00	Clerical and other staff including Telephone Operators, Checkers, MTS etc.	Pay and Allowances should be booked to this Work order.
01/00004/00	Gazetted Officers and N.G.Os	Pay and Allowances including DA, HRA and TA paid to GOs & NGOs should be booked to this Work order.
01/00005/00	Police, Gate Keepers, Watchmen including Factory Defence	Pay & Allowances of Security Officers, DSC staff, Darwans etc. should be charged to this W.O.
01/00006/00	<p>(i) Inspection Charges</p> <p>(ii) Supervisors &amp;</p> <p>(iii) Godown Keepers</p>	<p>(i) All expenditures including pay and allowances of all categories of supervisory staff incurred in connection with works inspection (including testing and proofing of material) should be booked under this work order.</p> <p>(ii) Pay &amp; Allowances of Supervisors which cannot be booked to any particular Service Work order will only be booked under this Work order.</p> <p>(iii) Pay &amp; Allowances of Godown Keepers employed in Section other than Store Section.</p>
01/00007/00	Misc Store Adjustment including losses(beyond control) to be Kept Out of Production.	Stores scrapped due to obsolescence and change in process of manufacturing etc. Loss due to revaluation of Stocks. Auctions' commission, loss on sale of stores and loss of stores in transit should be booked under this work order with suitable control codes. These expenses will be <b>Kept Out of Production</b> .

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
01/00008/00	Drawing & Design Office.	All expenditure excepting Pay & Allowances in respect of Drawing & Design Office, which cannot be allocated to any other outturn work order will be booked to this Work Order.
01/00011/00	Idle Time beyond Control	<p>Payment of Idle Time pay including D.A due to following reasons should be booked to this work order:</p> <ol style="list-style-type: none"> <li>1. Payment of Idle Time to I.E.s due to Fire, Flood or Earthquake.</li> <li>2. High atmospheric Humidity hindering certain operations in Explosives / Filling Factories or Unfavourable Weather Conditions for Specialised optical Works depending on Sunlight.</li> <li>3. Payment of IEs Declared Surplus but retained (This Would however require Govt. sanction)</li> <li>4. Failure of Power Supply from Outside sources</li> <li>5. Time spent by IEs in attending meetings of Works committee or for attending Departmental Court of Enquiry.</li> <li>6. Time spent by I.E.s in attending camp parade or Training in Territorial Army, Home Guards Duty.</li> <li>7. Payment of workmen for giving evidence in a Court of Law on behalf of Govt. and attending Court as Jurors.</li> <li>8. Payment of Idle Time to I.E.s under notice of discharge when their wages cannot be debited to production.</li> </ol>

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
		<p>N.B.</p> <p>a) Payment of idle time should be made with reference to sanction of competent authority.</p> <p>b) Expenditure under this Work order should be <b>Kept Out of Production</b>.</p>
01/00013/00	Superannuation Charges.	Gratuity paid to IEs & NIEs should also be booked to this Work order.
01/10013/00	Govt. contribution to New Pension Scheme.	Self-Explanatory
01/00014/00	<p>I. Training in India other than Ord Fys.</p> <p>II. Training of apprentices under Act and other national scheme undertaken by Ord Fys.</p>	<p>I. All expenditure including fees, pay and allowances for the training period, TA/DA of Officers, Staff and Workmen detailed for training in India other than Ordnance Factories should be booked to this work order and <b>Kept Out of Production</b>.</p> <p>II. All expenditure in labour and material including proportionate pay and allowances of industrial staff for training of apprentices under Act and other National Schemes undertaken by Ordnance Factories should be booked to this Work order and <b>Kept Out of Production</b> since these schemes are more for National purposes than of Ord Factories.</p>
01/00015/00	Maintenance of Railway sidings.	

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
01/00016/00	i. Repairs to Electric Installations and ii. Minor Alteration to Wiring and Removal and Re-erection of Telephones & Telephone Mains.	i. Extracts will be necessary for all major repairs in labour and material. Repairs of electric installations involving total replacement should be capitalised. ii. Will also include expenditure pertaining to the maintenance to telephone and minor alteration to wiring.
01/00017/00	Maintenance of Buildings, Roads etc. including repair to Electric fitting such as lights, fans, radiators etc. which form integral part of building.	All Expenditure on building, roads etc. of a maintenance nature, not chargeable to capital viz. establishment, tools, audit, rates and taxes etc. should be booked to this work order.
01/00018/00	Depreciation Charges on Capital Assets other than Buildings & Machinery.	Residual value of discarded assets and of capital assets transferred out of the OF should also be booked here.
01/00019/00	Depreciation Charges – Building.	Residual value of discarded assets and of capital assets transferred out of the OF should also be booked here
01/00020/00	Hospitals located in Factory Estate (not dispensaries) including hygiene cell & anti-malaria measure.	Pay and Allowances of permanent and temporary staff employed in hospital, cost of medicines and other incidental charges incurred for the hospital will be booked to this work order. In case of Fy. Hospitals rendering services to more than one Fy, the proportionate share has to be transferred to service receiving Fy. Expenditure thus transferred to be shown against indirect work order 01/10141/00 (In order to identify hospital cost of other Fys, the identification mark '1' is required to be used at the third digit of work order 01/00141/00).



<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
01/10020/00	Factory Dispensaries.	The cost of Factory Dispensaries includes the expenditure, which are factory-specific facility and are required to be maintained as per provisions of Factories Act.
01/00021/00	Factory Canteen.	All expenditure incurred by the Factory Canteen run departmentally will be booked to this Work order.
01/00022/00	Labour Welfare Fund.	Amounts of Govt. contributions to labour welfare fund should be booked to this Work order.
01/00023/00	<p>I. Conservancy, Road lighting &amp; Maintenance and</p> <p>II. Estate Revenue and Expenditure.</p>	<p>I. Expenditure on such items both inside the factory and outside in the estate should be booked to this work order. The cost of power supplied to sewage disposal plant should be booked to this work order.</p> <p>II. The expenditure incurred with a view to realising usufruct of the Estate should be booked to this work order.</p>
01/00123/00	Receipts accruing from the Factory Estate.	All receipts accruing from Factory Estate will be credited to this Work order.
01/10023/00	Cost of Utilities (Electricity, Fuel, Steam, Gas etc) not attributable directly to the production including generation, distribution, maintenance repairs etc.	Also includes all expenditure except Pay & Allowances of Supervisory Staff.
01/10123/00	Recovery Cost Electric energy, Gas and water etc. supplied and power and water used for lighting, water supply.	The amount recoverable will be booked to this work order. Cost of Power, Water etc. transferred to and from indirect orders under which they are shown as expenditure and to direct order should be credited to this work order.

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
01/00024/00	Factory School.	All expenditure in connection with the Factory School in the shape of pay of teachers, peons etc. cost of books and prizes etc. should be booked to this work order.
01/00125/00	Rates, rents & Taxes recovered from occupants of factory quarter.	Rents, Rates & Taxes recoverable from the occupants of factory quarters whether in cash or on proforma cost basis will be booked to this work order.
01/00026/00	Services for OFB HQrs, Accounts offices, the PCA(Fys).	Expenditure incurred by the Factories for DGOFF/PCA(Fys), Accounts Offices.
01/00027/00	Central Administration for Factories, OFB.	All expenditure relating to OFB should be booked to this Work order.
01/00028/00	Central Administration for Accounts, i.e. of PCA(Fys).	All expenditure relevant to PCA(Fys) Office will be booked to this work order.
01/00029/00	Factory Branch Accounts Office.	Cost of services rendered for own factory Branch Accounts Office will be booked to this head.
01/00030/00	<p>I. Care &amp; Custody of Stock.</p> <p>II. Miscellaneous Stores Adjustment including losses (within control) chargeable to production.</p>	<p>I. Includes pay of I.E.s employed in Store Section. Material expended in cleaning and preserving stock should also be booked to this work order. Pay &amp; Allowances of NIEs including Godown Keepers employed for care and custody of stock should also be booked to this to WO.</p> <p>II. Deficiencies in actual balance, deterioration due to defective storage, adjustment on account of Unorthodox balances.</p>

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
01/00131/00	Misc Credit Adjustment including profit on sale of store.	Surplus at stock taking and gain on conditioning of stores, surplus found in stock taking of finished and unfinished articles in shop. Recovery of loss in transit and profit on sale of stores to be booked under this work order. The amount booked to this work order is to be <b>Kept Out of Production</b> .
01/00032/00	Misc Adjustment.	Preliminary expenses brought forward from previous years for debiting to cost of production for the current year should be booked to this work order through allocation sheets.
01/00033/00	Office Furniture & Contingencies.	To include all labour and material expended in making or repairing articles for office use and all articles drawn from stock for the same purpose. Articles purchased, cost of which is debited to contingent grants should neither be brought on store charge nor debited to this work order but debited to work order 01/00037/00. Articles made on or drawn to this work order which are of an expensive and / or quasi permanent character, should be accounted for in an inventory list.
01/00034/00	Depreciation of machinery under Capital Grant & RR Grant.	This Work order would reflect depreciation on machines capitalised from both NC & RR Funds.
01/00035/00	Manufacture, upkeep and supply of samples, patterns etc to other factories, departments and outsiders.	All expenditure related to supply of samples and incidentals to the supply to exhibition should also be booked to this work order. Samples are to be issued on loan and return thereof watched.

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
01/10035/00	Issue of Free Samples against Tender Enquiries from Export quotation.	Issue of Free Samples against the Tender Enquiries from export quotation (No Cost No Commitment basis) should also be booked to this Work order.
01/00036/00	<p>I. Expenditure on Safety Measures.</p> <p>II. Clothing of all employees.</p> <p>III. Cost of Welfare Measure.</p>	<p>I. Includes cost of installing and maintaining accident prevention measures.</p> <p>II. The expenditure incurred departmentally by the Factory in connection with the clothing supplied to workmen employed in danger building etc. and protective/special clothing issued to men employed in danger building should also be booked to this work order.</p> <p>III. Cost of ice, milk tea, biscuits, lime, sour etc. supplied to workmen under Govt. order is debitable to this Work order.</p>
01/00037/00	Incidental & Miscellaneous expenses (less amount charged as direct expenses).	All contingent expenditure out of I&M grant will be booked to this Work order except Labour Contract
01/10037/00	Expenditure relating to Transfer Of Technology (TOT).	The work orders 01/10037/00 to 01/60037/00 have been allotted for booking of expenditure incurred towards 'TOT' (Transfer of Technology) out of I & M grant(810/11). Each TOT will be identified by the third digit of work order(1,2,3 etc.)
01/20037/00		
01/30037/00		
01/40037/00		
01/50037/00		
01/60037/00		

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
01/70037/00	Expenditure on Contract Labour deployed on Indirect / Non Production Jobs.	01/70037/00 will denote expenses on Contract Labour engaged in work other than Production [(810/08) out of I&M Grant].
01/00038/00	Stationery, Printing and Binding.	All Forms/Stationery to be drawn under this Work order.
01/00039/00	Miscellaneous indirect services rendered by other Factories and Formations.	This Work order will be operated upon by Accounts Office receiving the service from other Factories when no other Work order for the particular service exists.
01/10039/00	Hospital Cost received from other Fys.	In the accounts of Service receiving factories proportionate levy of Hospital Charge would be accounted for as Cost data on account of service received from other factories and to be shown against this W.O (to identify Hospital Cost mark '1' is used at the third digit of Work order).
01/00140/00	<p>I. Unclaimed Wages Lapsed.</p> <p>II. Misc Adjustment.</p> <p>III. Misc Receipts.</p>	<p>I. Lapsed deferred pay of all categories of employees should also be booked to this Work order.</p> <p>II. Cost of Capital assets other than machines transferred to other Military Formations should also be booked to this Work order.</p> <p>III. Self Explanatory.</p>
01/00141/00	Misc. indirect services for other Factories / Formations.	<p>This Work order will be operated by the Accounts Office of the Factory incurring expenditure of an indirect nature debit to other Factories and Formations e.g.:</p> <ol style="list-style-type: none"> <li>1. Proportionate cost of medical establishment incurred by one Factory on behalf of another Factory;</li> <li>2. Proportionate charges of Medical</li> </ol>

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
		<p>Officers incurred by one Factory on behalf of another Factory.</p> <p>3. Proportionate share of Technical School.</p> <p>4. Proportionate share of fire fighting expenses incurred by one Factory on behalf another Factory.</p> <p>5. Share of Estate of Expenditure debit to Inspection Section. Share of rent debit to Inspection section.</p> <p>6. Proportionate cost of drugs and dressing to Inspection Section. Proportionate cost of drugs and dressing supplied to another Factory and other Misc. Charges will also be adjusted against this W.O</p>
01/10141/00	Hospital Service for other Factories.	Proportionate share of Hospital expenses has to be transferred to Service receiving Factory(s) annually by the Br AO of the Factory in whose Principal Ledger total expenditure has been posted. Expenditure thus transferred to be booked to this Work order.
01/20141/00	R&D, ODC Contra Credit.	Total Expenditure booked to Cost Work order 01/00057/00 during a month will be relieved by Contra Crediting to this Work Order.
01/00042/00	Misc Equipment & Movable Shop fittings.	<p>Includes articles of a non-expendable nature of quasi-permanent type such as loose plants, racks, benches, cupboards, hand carts etc. Repairs to Misc. equipment and shop fittings are also chargeable to this Work order. Movable fittings, benches etc. drawn for use in the Estate are chargeable to the Work order for the Estate.</p> <p>(Refer indicative list in the appendix)</p>
01/10042/00	Internal Transport & weighing machines.	Includes articles of non-expendable nature of quasi permanent type in respect of internal transport such as trucks etc. Replacement of

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
		weighing machines in inventory list to be charged to this Work order.
01/00043/00	Conversion of break-up of article borne on stock charge.	<p>Articles requiring conversion should be drawn through nominal demand note. The cost of conversion etc. will be debited to this work order and on completion of conversion etc., the articles should be returned on Nominal Return Notes. Materials/Stores to be broken up will first be conditioned and then drawn against this work order on Nominal Demand Note.</p> <p>Cost of breaking will be charged to this Work order and the produce sent back to store on Nominal Return Notes. Break up of packages covering Cordite and Fuzes should also be booked to this Work order. Conversion of old metal into pig should be done against process Work orders.</p>
01/00044/00	Preliminary Expenses	<p>All expenditure in connection with planning and modernisation of an existing Factory or new Project should be booked to the respective Work orders and subsequently transferred to this Work order by affording corresponding Credit to Work order 01/00154/00 or 02/00122/00 as the case may be. The expenditure so transferred should be <b>Kept Out of Production</b> for that year. When any preliminary expenditures accumulated are required to be charged to Production in subsequent years, this should be made by allocating the expenditure to Work order 01/00032/00.</p>
01/00045/00	Share of R & D / ODC Expenditure debitable to	This Work order will be operated by all the OFs with or without having an earmarked

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
	Factory.	ODC. The material and labour required for R&D purpose is booked in this Work order. The amount of share of expenditure for ODCs will be intimated by PCA(Fys) which is booked by the OFs with earmarked ODCs in the 01/00057/00. Such amount will also be booked by the OFs without having an ODC in this Work order.
01/00046/00	<p>I. Care &amp; Custody of Surplus stock, emergency reserve, stock-pile items. Care &amp; Custody of Stores &amp; Plant during the period between its declaration for disposal &amp; preparation &amp; removing of old redundant machines for sale.</p> <p>II. Loss of Stock pile items.</p>	<p>I. Control code 1,2,3,4,5 may be used in first place of the main W.O for surplus stock, emergency store, stock pile items, stores cleared for disposal &amp; preparation &amp; removal of old redundant machines for sale. The expenditure will be <b>Kept Out of Production</b>.</p> <p>II. Loss of stock pile will also include loss arising out of transfer to other <u>Formations</u>. The amount should be <b>Kept Out of Production</b>.</p>
01/00047/00	Misc. Allowances granted to IEs less amount charged direct	Allowances which can not be booked to any Work order in (01) series should be booked to this W.O. Special Pay if any paid in addition to normal PW/DW earnings that cannot be booked to any Work order should be booked to this W.O.
01/10047/00	PLB to IEs.	Productivity Linked Bonus(PLB) to IEs should be booked by putting (1) in the first digit of the Main W.O.
01/20047/00	Arrears payment on account of wages to IEs including arrears pertaining to previous	



WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
	year should be booked to this W.O. The amount should be <b>Kept Out of Production.</b>	
01/30047/00	Expenditure on a/c of reimbursement of medical expenses to IEs.	
01/00049/00	<p>I. Training Scheme either for appointment as workmen or for the upgrading of workmen to meet the requirements of the Ord Fys.</p> <p>II. Training of personnel for Ord Fys A.W.Ms (probationers)</p> <p>III. Training scheme For appointment in</p>	<p>I. All expenditure in Labour &amp; Material &amp; also pro-rata share of pay &amp; allowances of establishment and instructional staff of artisan &amp; training school or technical school or Officers staff of the Fy devoting their time wholly or partly in connection with the workmen training schemes as well as pro-rata expenditure for the hostel should be booked to this Work order.</p> <p>Expenditure incurred for trade tests, either for appointment as workmen or for promotion in higher grade including Pay &amp; Allowances of the time spent by the labour representatives appointed as observers in connection with such tests should be booked to this work order and pro-rata Pay &amp; Allowances of the workmen for the time they attend first aid training may also be booked to this work order. Effective work done by the trainees should be credited to this Work order by debit to Work order concerned.</p> <p>II. Self Explanatory.</p> <p>III. All expenditure in labour &amp; material &amp; pro-rata share of pay &amp; allowances of Estt.&amp; instructional staff of the training</p>

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
	supervisory or equivalent grade in Ord Fys Organisation.	school of the factory devoting their time fully or partly in connection with training schemes for supervisory or equivalent grade viz. Supervisors, Charge-men, Draftsmen, Rate-Fixers, Planners & Designers as pro-rata expenditure for hostel should be booked to this Work order. Effective work done by the trainees should be credited to this W.O by debit to outturn W.O concerned.
01/00050/00	Residual Value of machines sold out & book value of machines transferred to Other Formations.	Residual value of machines etc is a debit W.O related to credit W.O 01/00151/00. This item is to be <b>Kept Out of Production</b>
01/00151/00	Book Value of machines transferred to other formations & sale proceeds of machinery.	The entire amount booked to this W.O should be <b>Kept Out of Production.</b>
01/00052/00	Maintenance of <ul style="list-style-type: none"> <li>i. Overhead cranes</li> <li>ii. Motor transport</li> <li>iii. Transport other than MT</li> </ul>	Includes repairs, running expenses. Expenditure on maintenance of motor transport, animal transport, broad & narrow gauge transport, lister trucks & cranes. Cost of repair of rolling stock, running expenses and that of operating personnel including drivers should be booked to this W.O.
01/00154/00	Under absorbed Fixed Charges in respect of modernised sections transferred to preliminary expenses.	This W.O relates to W.O 01/00044/00.
01/10154/00	Un absorbed Fixed Charges on a/c of TOT.	
01/00055/00	Expenditure incurred towards Environment Protection and	Expenditure incurred towards Environment protection and Effluent treatment plant to be

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
	Renewable Energy generation like Solar Power, Wind Power, etc.	booked to this work order. Expenditure incurred for establishment, operations, and other incidentals for Renewable energy generation like Solar Power, Wind Power etc will be booked to this Work order.
01/00056/00	Expenditure relating to Information Technology.	Hardware, Software, maintenance, computer stationery and IT Training including expenditure for EDP operations in Factories is booked to this Work order.
01/00057/00	Expenditure against each R&D Project i.e., ODC Expenditure.	<p>To capture the expenditure against each R&amp;D Project, warrants under Work order 01/00057/00 will be issued to concerned section, following insertion to be added:-</p> <p>“While issuing warrants three-digit number of the concerned ODC should invariably be indicated at 3<sup>rd</sup>, 4<sup>th</sup>, &amp; 5<sup>th</sup> digit of the warrant no. indication of ODC no. in the warrant will serve the purpose of identification at the time of transferring the R&amp;D cost to concerned ODC”</p> <p>Also refer to description 01/00045/00.</p>

## **SYLLABUS OF WORK ORDERS**

### **INDIRECT EXPENDITURE – VARIABLE CHARGES (02 SERIES)**

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
02/00001/00	General Shop Labour	General Shop Labour including skilled and semi-skilled when so employed and which cannot be charged direct to outturn should be booked to this Work order.(Indirect Lab, Overtime Pay).
02/00006/00	Transportation Charges	Charges attributable to movement of personnel & stores are to be booked to this work order.
02/00007/00	Sundry Shop Stores and Articles of an expendable nature.	Stores demanded, manufactured, repaired for general shop use/common operations etc. and which cannot be charged to any definite manufacturer should be booked to this work order. (Refer indicative list in the appendix).
02/00008/00	Tools for general shop use including repairs replacement of tools, gauges, patterns.	General and Standard tools, gauge, jigs and patterns demanded manufactured or repaired not meant for any specific outturn order will be booked to this Work order.
02/00009/00	Heat Treatment and Tool Hardeners.	All expenditures in connection with heat treatment and expenditure on tool hardeners that cannot be allocated to specific outturn order will be booked to this Work order.
02/00011/00	Minor Repairs.	Articles requiring minor repair should be drawn through Nominal Demand Note. The cost of repair will be debited to this work order and on completion of repair the articles should be returned on Nominal Return Note.
02/00112/00	Other Miscellaneous Receipts.	Piece work profit debited to outturn order but not paid due to imposition of 75% ceiling on Piece Work Profit will also be booked.

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
02/00016/00	Maintenance, Repair, removal and re-erection, minor additions and modifications to machinery including foundations, belting, oiling etc including repair of furnace.	<p>1. All normal repairs required for maintaining the working capacity of machines/plant irrespective of the total cost involved will be charged to revenue.</p> <p>2. Repairs involving replacements including additions and modifications. Expenditure under this category can partially be capitalised provided the following conditions.</p> <ul style="list-style-type: none"> <li>i. Amount to be capitalised is the difference between the cost of new and improved part and the original cost of the old part which is replaced.</li> <li>ii. The result of the repair including the replacement is an increase in productivity not merely in quality but in quantity as well.</li> <li>iii. The portion to be capitalised will be subsequently transferred to work order 04/00001/00 with levy of OH charges as usual.</li> </ul> <p>3. Erection/re-erection/modification and foundation of plants as also minor expenses on new ones is chargeable to this order.</p> <p>4. The expenditure in connection with additions and modifications to machinery which alter the character of the plant and machines should be capitalised irrespective of monetary value.</p>
02/00018/00	I. Replacement, rectification or break up of stores manufactured and supplied to other factories but returned on account of defective work and accepted by the consignor factory.	I. Articles to be rectified and returned will be sent by the consignee factory on appropriate issue Vouchers (other than regular Vrs) and after rectification the consignor factory will re-issue the article thus rectified to the consignee factory on appropriate issue Voucher debiting only the cost of rectification to this Work order. The net expenditure on replacement or

WORK ORDER	DESCRIPTION OF WORK ORDER	REMARKS
	II. Replacement or rectification of stores manufactured and supplied to civil indentors as well as service indentors but returned on account of defective work and accepted by the consignor factory.	break up will remain booked to this Work order, after crediting for the value of recoveries if any.  II. Articles to be rectified will be received and after rectification will also be issued. The expenditure incurred on account of rectification/replacement will be booked against the outturn order under respective work order serial as the case may be and on completion of the job the total expenditure inclusive of overheads will be transferred to this Work order. Freight charges (both ways) and other incidental charges will also be booked against this Work order.
02/10018/00	Repairs of Defective Detonator 4 Sec/7 Sec delay supplied to CPMFs/ State Police.	Expenditure related to replacement/repairs of detonators to be booked to this Work order.
02/20018/00	Free warranty Services.	The expenditure on the warranty service provided by the OFs, if any, against issues to the customers will be booked in this work order.
02/00019/00	Misc Indirect Services rendered by other Factories and Formations.	This work order will be operated upon by the Accounts Office of the Factory receiving the service from other factories.
02/00120/00	Misc Indirect Service for other factories/formation. Proportionate share of certain factory expenses debitable to inspection Section or any other section or formation within the factory but not forming part of it.	Charges of the following nature VIZ. Share of estate expenditure debitable to Inspection Section.
02/00121/00	I. Proceeds from packages and scrap recovered from	I. Self-Explanatory.

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
	<p>inventory, machinery etc.</p> <p>II. Misc scrap and surplus components.</p> <p>III. Proceeds from good item of output arising out of R&amp;D project.</p> <p>IV. Miscellaneous Adjustment.</p>	<p>II. Scrap or components, which cannot be readily assigned to a direct order, should be credited to this order.</p> <p>III. Self-Explanatory</p> <p>IV. Adjustment may be carried out to PSA code 27.</p>
02/10121/00	For free warranty services the value of item taken on stock for replacement.	Self-Explanatory.
02/00122/00	Under absorbed variable charges transferred to Preliminary Expenses.	
02/00027/00	Charges for Trial run of Machines.	The labour and material required for trial runs of machines during pre-commissioning/commissioning or erection should be booked in this work order
02/00127/00	Credits from Trial Run.	If the results / outputs of trial runs can be put to use, the credits to be taken in this work order.

## **SYLLABUS OF WORK ORDERS**

### **PROCESS MATERIAL**

The Work Orders for Process Materials (03 Series) will not exist henceforth, the expenditure for such processes will be booked in Work Orders as enumerated below. The accounting process will be the same as existing presently for transferring cost to the final outturn work orders. Foundry Statement, Metal Statement, Process & Issue (P&I) or any other statement being generated presently for accounting of the processes will continue.

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
20/XXXXXX/YY	Iron & Steel making (furnaces/foundries)	<p>XXXXXX – will denote the serial number of the work order as considered fit by the OF for the sub processes for the generic process work order</p> <p>YY – will denote the section code.</p> <p>Note :- If felt necessary by the individual Ordnance Factories that these 11 new series do not cover all the processes undertaken by them, reference/approval should be obtained from PCA(Fys) Kolkata for opening of a new series of work order.</p>
21/XXXXXX/YY	Non Ferrous metal making (Brass, lead, aluminium, Bronze, GM etc.)	
22/XXXXXX/YY	Ferrous metal processing (forging, rolling, drawing etc.)	
23/XXXXXX/YY	Non-ferrous metal processing (drawing, cupping, rolling etc.)	
24/XXXXXX/YY	Chemical & Surface treatment (phosphating, electroplating, pickling etc.)	
25/XXXXXX/YY	Acid Manufacturing	
26/XXXXXX/YY	Acid Concentration	
27/XXXXXX/YY	Manufacture of Chemical (other than explosive)	
28/XXXXXX/YY	Manufacture of high energy materials (Explosive etc.)	
29/XXXXXX/YY	Cleaning & bleaching of Cotton & Textile	
30/XXXXXX/YY	Leather Processing	



## **SYLLABUS OF WORK ORDERS**

### **CAPITAL SERVICES (04 SERIES)**

No expenditure in this section can be incurred without an extract and all applications for extracts must be accompanied by an estimated cost. Expenditure in excess of estimate when such excess is over 5% should be covered by additional allotment of funds and the estimated cost shown on extract or sanctioned should also be increased. Additions and alterations to the capital assets of minor nature in labour and material should be charged to Work Order no. 02/00016/00. Erection and foundation cost in labour and material, if indicated in the relevant extract or in the sanction, should be charged to the capital work order concerned.

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
04/00001/00	I. Manufacture of Machinery & furnaces. II. Major Modifications, Addition & Repairs to Machinery.	I. Includes construction of furnaces and similar plants II. For minor modifications & additions see remarks against Work order 02/00016/00
04/00004/00	Erection and foundation of new machinery	<p>The erection and foundations of machinery of minor nature in labour and material, if <b><u>NOT</u></b> indicated in the relevant extract or in the sanction should be charged to "Revenue" through Work order 02/00016/00.</p> <p>The erection and foundations of machinery, if indicated in the relevant extract or in the sanction, should be charged to this work order.</p> <p>The foundation cost will be capitalised when the cost of the machine itself is capitalised.</p> <p>The cost of erection and foundation will continue to be recovered and depreciated in Factory Accounts along with the corresponding machine cost in Block Register.</p> <p>Erection of furnaces and similar plant is included in cost of construction and chargeable to W.O 04/00001/00.</p>

<b>WORK ORDER</b>	<b>DESCRIPTION OF WORK ORDER</b>	<b>REMARKS</b>
04/00005/00	Capital works in connection with buildings authorised to be incurred departmentally by factories.	Addition to buildings such as Hydraulic and Steam Mains, Water Tanks, centralised AC machines etc. should be charged to this order.
04/00013/00	Erection of Electric fire alarm apparatus.	
04/00014/00	Installation of Telephone Exchange in the Factory, Branch Accounts Offices and Inspectorates etc.	All new internal installations and extensions as also renewals and replacements thereof should be charged to this work order. Some labour and material may be required for installations which should also be booked in this work order.
04/00015/00	<ul style="list-style-type: none"> <li>i. Electrical installations, additions and alterations thereto.</li> <li>ii. Heavy repairs to electric installations involving for the replacement.</li> </ul>	Minor repairs to electric installations other than heavy repairs and additions & alterations should be booked to 01/00016/00 or 01/00017/00 as the case may be.
04/00018/00	Fixtures and Fittings and accessories of capital nature.	The fixtures & fittings of high value and long life may be booked in this work order.

## **Appendix**

### **SYLLABUS OF WORK ORDERS**

Typical list of articles which are to be charged to WORK ORDER 01/00042/00. Miscellaneous Equipment are listed below. To include moveable shop, fittings, furniture, etc. and such items as those mentioned below, it is understood that office furniture is a charge to WORK ORDER 01/00033/00.

Barrows	Lamps, electric
Batteries, portable, for testing purposes.	Lamps, oil
Benches	Mats
Boxes	Micrometer gauges
Burners, incandescent	Pyrometers
Chairs	Racks
Chests	Salinometers
Clocks	Speedometers.
Cupboards	Stoves, gas soldering
Desks	Tables
Flags	Tanks
Galvanometers	Tarpaulins
Gauges, reference and other of special value	Thermometers
Hose, I.R.	Time glasses
Hand carts only	Trays
Hygrometers	Trucks
	Wagons

The above list is intended as a guide and not as a complete statement.

## Typical list of Articles

Typical list of Articles those are to be charged to WORK ORDER 02/00007/00 as stores for shop use

Acids	Lacquer
Alum	Lanterns, hand
Aprons	Linen old
Bags	Locks and keys
Baskets	Measures
Bees-wax	Methylated spirits
Blankets	Mops
Blinds	Nails
Borax	Needles
Bottles, various	Notice Boards
Brooms	Oatmeal
Brushes, paint	Oil, various
Buckets, wood	Pails, various
Butts and Hinges	Paint
Candles	Palms, sewing
Candlesticks	Pans, earthenware
Cans, various	Post, papier-mache
Chimney glasses	Resin
Clogs (for shop use)	Rods, chisel
Cloth, wire	Sacks
Cotton, waste	Salammoniac
Elastic	Screws
Emery cloth	Sieves
Felt	Size
Ferrules, for handles file	Soap
Flour	Soda
Funnels	Solder
Glass paper	Spatulas
Gloves	Spelters
Glue	Sponge, cloths
Goggles	String
Gum	Tallow
Handles, various	Thread
Hinges	Tubing, I.R.
Holders, wood, for lacquering, fuzes	Turpentine
Izal	Varnish
Jars, earthenware	Whiting
Keys	Wire

The above list is intended as a guide and not as a complete statement

## **CONCORDANCE OF WORK ORDERS**

### **INDIRECT EXPENDITURE (FIXED CHARGES)**

<b>Existing Work Order No.</b>	<b>Revised Work Order No.</b>	<b>Remarks</b>
01/00001/00	01/00001/00	-----
01/00002/00		Deleted earlier
01/00003/00		Deleted and merged with 01/00001/00
01/00004/00	01/00004/00	-----
01/00005/00	01/00005/00	-----
01/00006/00	01/00006/00	-----
01/00007/00	01/00007/00	-----
01/00008/00	01/00008/00	-----
01/00009/00		Deleted earlier
01/00010/00		Deleted
01/00011/00	01/00011/00	-----
01/00012/00		Deleted
01/00013/00	01/00013/00	-----
	01/10013/00	Added earlier.
01/00014/00	01/00014/00	-----
01/00015/00	01/00015/00	-----
01/00016/00	01/00016/00	-----
01/00017/00	01/00017/00	-----
01/00018/00	01/00018/00	-----
01/00019/00	01/00019/00	-----
01/00020/00	01/00020/00	-----
	01/10020/00	Added earlier
01/00021/00	01/00021/00	-----
01/00022/00	01/00022/00	-----
01/00023/00	01/00023/00	-----
	01/00123/00	Opened
	01/10023/00	Opened
	01/10123/00	Opened
01/00024/00	01/00024/00	-----
01/00125/00	01/00125/00	-----
01/00026/00	01/00026/00	-----
01/00027/00	01/00027/00	-----
01/00028/00	01/00028/00	-----
01/00029/00	01/00029/00	-----
01/00030/00	01/00030/00	-----
01/00131/00	01/00131/00	-----
01/00032/00	01/00032/00	-----
01/00033/00	01/00033/00	-----

Existing Work Order No.	Revised Work Order No.	Remarks
01/00034/00	01/00034/00	-----
01/10034/00		Deleted & Merged with 01/00034/00
01/00035/00	01/00035/00	-----
	01/10035/00	Opened
01/00036/00	01/00036/00	-----
01/00037/00	01/00037/00	-----
	01/10037/00	Added earlier
	01/20037/00	
	01/30037/00	
	01/40037/00	
	01/50037/00	
	01/60037/00	
	01/70037/00	Added earlier
01/00038/00	01/00038/00	-----
01/00039/00	01/00039/00	-----
	01/10039/00	Added earlier
01/00140/00	01/00140/00	-----
01/00141/00	01/00141/00	-----
	01/10141/00	Added earlier
	01/20141/00	Added earlier
01/00042/00	01/00042/00	-----
	01/10042/00	Opened
01/00043/00	01/00043/00	-----
01/00044/00	01/00044/00	-----
01/00045/00	01/00045/00	-----
01/00046/00	01/00046/00	-----
01/00047/00	01/00047/00	-----
	01/10047/00	Added earlier.
	01/20047/00	
	01/30047/00	
01/00048/00		Deleted earlier
01/00049/00	01/00049/00	-----
01/00050/00	01/00050/00	-----
01/00151/00	01/00151/00	-----
01/00052/00	01/00052/00	-----
01/00153/00		Deleted earlier
01/000154/00	01/00154/00	-----
	01/10154/00	Added earlier
	01/00055/00	Added earlier
	01/00056/00	Added earlier
	01/00057/00	Added earlier

## CONCORDANCE OF WORK ORDERS

### INDIRECT EXPENDITURE (VARIABLE CHARGES)

Existing Work Order No.	Revised Work Order No.	Remarks
02/00001/00	02/00001/00	-----
02/00002/00		Deleted earlier.
02/00003/00		
02/00004/00		
02/00005/00		
02/00006/00		Description modified.
02/00007/00	02/00007/00	-----
02/00008/00	02/00008/00	-----
02/00009/00	02/00009/00	-----
02/00010/00		Deleted as the cost of packing charges is to be included in outturn work order series 70,90 etc.
02/00011/00	02/00011/00	Minor Repairs (added "Minor")
02/00112/00	02/00112/00	-----
02/00013/00		Deleted and the new work order no. 01/10023/00 opened.
02/00014/00		Deleted and the new work order no. 01/10023/00 opened.
02/00015/00 (Blank)		Deleted -----
02/00016/00	02/00016/00	-----
02/00117/00		Deleted and new work order 01/10123/00 opened in it's place.
02/00018/00	02/00018/00	Description modified
	02/10018/00	Added earlier.
	02/20018/00	Added earlier.
02/00019/00	02/00019/00	-----
02/00120/00	02/00120/00	Remarks modified
02/00121/00	02/00121/00	Modified and added description.
	02/10121/00	Added earlier.
02/00122/00	02/00122/00	-----
02/00023/00 (Blank)		Deleted -----
02/00024/00		Deleted and merged with work order 02/00016/00
02/00025/00 (Blank)		Deleted -----
02/00026/00		Deleted
	02/00027/00	Added as a new work order.
	02/00127/00	Added as a new work order.

## CONCORDANCE OF WORK ORDERS

### PROCESS MATERIAL – (03 SERIES)

Existing Work Order No.	Revised Work Order No.	Remarks
03/00001/00	20/XXXXXX/YY	The entire 03 series (Process Material) of work order has been deleted and replaced by 11 new Series (20 to 30) based on generic process and the General Managers have been authorised to open work order under these series.  XXXXXX – will denote the serial number of the work order as considered fit by the OF for the sub processes for the generic process work order  YY – will denote the section code.
03/00002/00	21/XXXXXX/YY	
.....	22/XXXXXX/YY	
.....	23/XXXXXX/YY	
03/00480/00	24/XXXXXX/YY	
(All the work orders of '03' Series)	25/XXXXXX/YY	
	26/XXXXXX/YY	
	27/XXXXXX/YY	
	28/XXXXXX/YY	
	29/XXXXXX/YY	
	30/XXXXXX/YY	

### CAPITAL SERVICES (04 SERIES)

Existing Work Order No.	Revised Work Order No.	Remarks
04/00001/00	04/00001/00	
04/00002/00	-----	Merged with 04/00001/00
04/00003/00	-----	Merged with 04/00001/00
04/00004/00	04/00004/00	
04/00005/00	04/00005/00	
04/00006/00	-----	Deleted
04/00007/00	-----	Merged with 04/00001/00
04/00008/00	-----	Deleted
04/00009/00	-----	Deleted
04/00010/00	-----	Merged with 04/00001/00
04/00012/00	-----	Deleted
04/00013/00	04/00013/00	
04/00014/00	04/00014/00	
04/00015/00	04/00015/00	
04/00016/00	-----	Deleted
04/00017/00	-----	Deleted
04/00018/00	04/00018/00	
04/00019/00	-----	Deleted
04/00020/00	-----	Deleted



## CONCORDANCE OF WORK ORDERS

### REPAIRS AND CONVERSIONS (05 SERIES)

Existing Work Order No.	Revised Work Order No.	Remarks
05/00001/00 05/00002/00 ..... ..... 05/00011/00 05/00012/00 All the Work orders of '05' series.		Entire '05 series DELETED.  N.B. : - Booking of Overhauls of tanks under Work order 05/00012/00 will henceforth be booked in the Main Outturn Work order of 70 or 90 Series.

### COST OF PACKING etc. (06 series)

Existing Work Order No.	Revised Work Order No.	Remarks
06/00006/00 06/00007/00 ..... ..... 06/00015/00 All the Work orders of '06' series.	-----	Entire '06' series DELETED.

### CONVERSION OF TIMBER (08 SERIES)

Existing Work Order No.	Revised Work Order No.	Remarks
08/00001/00 08/00002/00 ..... 08/00107/00 08/00108/00	-----	Entire '08' series DELETED.

## CONCORDANCE OF WORK ORDERS

### Part - II

Existing Work Order Series	Nomenclature	Revised Work Order Series	Remarks
11	Manufacture of Stock of Articles for eventual utilization in issue to Civil Trade	----	Merged with Series '10'
12	Manufacture for Stock of Standard packages	-----	Merged with Series '10'
13	Manufacture for Stock of Components of Outturn orders including Ammunition.	-----	Merged with Series '10'
15 & 45	Production of Components for Diesel Road Roller	----	DELETED
16 & 46	Production of Components for Steam Road Roller	-----	DELETED
50	Educational orders	-----	DELETED
60	Development order	-----	DELETED