

CLASSIFICATION AND CODIFICATION OF STORES

STORE :

An adequate consulted place where all the Railway material are kept to the loss, wastage, misappropriation, rusting etc.

CLASSIFICATION:

All material are basically divided in to two broad categories viz. **Stock** and **Non-stock**. The stock items are those items for which there is a regular demand, regular drawl or consumption and there is a regular recoupmnt. Non-stock items are required occasionally and not on regular basis. The Stores Department is required to give a service of making thousands of items available to the indenters when required. There are approx 1.28 lakh such items all over the Railways stocked in 215 stores depot. To give this service we have to maintain stocks of a large number of items called as “ Non items “ whereas for other items which are not frequently required of one time requirement, no stocks are maintained. These items are purchased as and when required to meet specific demands are called as **Non-stock** items.

The stock items are classified further as under –

Ordinary Stores: These are generally such items of stores for which there is a regular turn over caused by a constant demand. These may be further subdivided as:

- ✓ New
- ✓ Second hand
- ✓ Serviceable and
- ✓ Second hand repairable.

Emergency Stores: The stores depots are also required to stock certain items of stores even though they do not have a regular turn over. These are emergency stores and comprise of

items which do not ordinarily wear out or require renewal but which are required to be kept in stock to meet emergency due to breakage or unanticipated deterioration. These items are not readily available in the market and as such would require a long time for procurement in case they are not stocked.

Surplus Stores : These are the items of ordinary stock which are not demanded by the users. If any item is not issued for past 24 months or more, it is declared as surplus. Surplus stores are further classified as dead surplus and movable surplus.

a. Dead Surplus Stores : These are the items which have not been issued to any indenter during past 24 months or more and are not likely to be utilized on any Railway within next 2 years

b. Movable Surplus Stores: These are the items which have not been issued to any indenter during past 24 months but their use in near future (within 24 months) is anticipated.

Special Stores : The items of stores arranged and stocked for works and other special purposes i.e. other than for operation or ordinary maintenance and repairs are called "Special Stores". These are kept separate from ordinary stores and issued to the work for which they have been arranged.

Other Classification of Stores: - Apart from above some other classifications as under are also prevalent on Indian Railways.

Custody Stores: - These are stores which have been purchased for special works and charged to such works but due to inadequate stocking facilities available with user/indenter have been kept in the custody of stores department. These are generally non-stock items but in certain situations stock items also may be under this classification.

Imprest Stores: - Certain important units like loco sheds, train examining depots etc. require a large number of items for day to day repairs, maintenance and operation of rolling stock. Such items include consumable stores like cotton wastes, oils, greases etc. as well as the spares required for rolling stock.

- ❖ The senior Supervisor in-charge of the unit like running sheds, Train Examining Depots, Chief Signal Inspector, Electric Foreman etc. are allowed to maintain stocks of nominated items of stores. The limits up to which the stocks are to be kept are also specified while sanctioning such items and are generally fixed as equivalent to two or three months' requirement.
- ❖ Imprest stores are standing advance of materials to meet the day to day requirement of repairs maintenance and operation of rolling stock etc. On most Railways the Imprest stores are charged off to the final head of Account under revenue working expenses. However, detailed A/c are maintained by these units and monthly Imprest recoupment schedules are sent by the Imprest holders to the nominated stores depots for bringing their stocks to the Imprest level sanctioned.

Standard And Non-Standard Items: Most of the items used on Indian Railways have been standardized i.e. their description, dimensions and specifications have been made standard and also a standard code no. has been allotted for easy identification. However, still there may be few items which have not been standardized and therefore obviously no code no. has been allotted for them. Such items are known as Non- Standard items.

A non-standard item will necessarily be a non-stock item but all standard items are not stock items i.e. an item which has been allotted a code no. may still be a non- stock item.

Inactive Stores: Items which have has no issues for 12 months and stocks exist are called inactive or non- moving items.

Difference between Stock and Non-Stock items:

SN	Stock items	Non Stock items
1	These items are required regularly	These items are required occasionally
2	Consumption is regular	Irregular Consumption

3	PL number is assigned to each item.	PL number may not be assigned.
4	The item should be drawn at least four times in a year before becoming stock item.	No such condition is applicable.
5	Total annual cost of the item should be Rs. 50,000/-	Those item having consumption value less than Rs. 50,000/- are kept under this category.
6	These items are stocked through Stocking proforma.	Requisition is given on demand. Items having value more than Rs.2.5 lakh, require vetting from finance department.

CODIFICATION OF STORES:

A revised coding structure had adopted on Indian Railways, the entire range of Railway stores is distributed as under:

a). 10 Major Groups b) 27 Major Headings c) 75 Main Groups d) 99 Sub Groups.

DETAILS OF HEADINGS:

Headings	No.of Groups	Item of stores
1	00-09	Steam Loco Parts & Fittings
2	10-19	Diesel Loco Parts & Fittings

3	20-29	Electrical Loco Parts & Fittings
4	30-39	Carriage & Wagon Fittings
5	40-49	Electrical Stores
6	50-59	S & T
7	60	P. Way Materials, Trade Tools, Bridge Works
8	61-69	Engg. Stores, Building Materials, Plant & Machinery
9	70, 72-74	Abrasives, Tools, Hardware
10	71	Brushes, Brush wares etc.
11	75	India Rubber, Leather, Canvas
12	76	Electrodes, Welding Accessories
13	77	Paints, Enamels, Varnishes
14	78	Crockery, Cutlery, Napery
15	79	Clothing, Personnel equipment
16	80	Petroleum Products
17	84	Refractory, Packing Materials
18	85	Ball & Roller Bearings
19	81, 82, 86	General Stores Covering Acids & Chemicals
20	83	Stationery, Forms etc.
21	90	Ferrous Metal
22	91	Non- Ferrous Metal

23	92	Fuel / Coal & Coke
24	92	Oil
25	93	Timber
26	98	Scrap
27	97	Rolling Stock Complete Unit

CODES FOR UNITS OF ACCOUNTAL

CODE No	UNIT OF MEASURE	CODE No	UNIT OF MEASURE
01	Numbers	02	Pairs
03	Set	04	In Hundred
05	In Thousands	09	Dozen
13	Kilogram	15	Metric Tonne
22	Metre	23	Kilo Metre
51	Litre	52	Kilo Litre