

# THE DEFENCE LOGISTICS SUPPORT CHAIN MANUAL JSP 886

## VOLUME 4 MATERIEL ACCOUNTING

### PART 333

#### ADJUSTMENT OF ACCOUNTING RECORDS (Formerly JSP 886, Volume 13, Leaflet UG 11/6)

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AMENDMENT RECORD		
Amendment Number	Amendment Date	Details of Amendment

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## PURPOSE

1. The purpose of this leaflet is to detail the adjustment procedures applicable for both SCC and non-SCC controlled items. The procedures exclude adjustments for:

- a. Stocktaking (including snap checks) - JSP 886 Volume 4 Part 2 refers.
- b. Discrepancy Reports - JSP 886 Volume 4 Part 329 refers.
- c. Inventory Discrepancies - JSP 886 Volume 4 Part 316 refers.

## POINTS OF GENERAL APPLICATION

2. The following points are common to the adjustment of supply accounting records:

- a. **Discrepancies.** All discrepancies are to be thoroughly investigated by OC SCAF or his/her nominated representative. Any evidence of irregularity is to be reported immediately to OC Logistics Squadron for investigation.
- b. **Authorisation.** Adjustments are to be carried out by OC SCAF, or a person nominated by him/her not below the rank of JNCO or civilian equivalent. OC Logistics Squadron may, in exceptional circumstances, authorise and document delegation of such authority to nominated SACs.
- c. **Adjusting Vouchers.** Adjustments are always to be supported by the appropriate vouchers. Certificate vouchers are auditable and are to be actioned, scrutinised and filed in accordance with JSP 886 Volume 4 Part 314.
- d. **Certification.** The certificate vouchers are to contain the full particulars and circumstances of the adjustment, and are to be cross referred with all other relevant vouchers. In addition, OC Logistics or person nominated not below the rank of SNCO or civilian equivalent is to certify all adjusting vouchers.
- e. **Changes in Item Status.** Changes will usually require the re-labelling and possible re-binning of equipment held in store. An amendment of the stock location and F5991 (Stock Location Card) if held will be necessary.
- f. **REPMAN Controlled Items.** Stock record amendments for items subject to REPMAN control will require action in accordance with Part 306 of the SCCS and MJDI User Guide, which can be located through JSP 886 Volume 30 Part 3.

## ADJUSTMENT OF TRANSACTION QUANTITIES

3. **Stock Record.** When internal and external supply transactions have been made and it is established that the quantity of the item posted to the stock record differs from that physically issued, adjustments to the stock record will be necessary.

4. **Unit Action.** Adjustments are to be brought to the attention of OC SCAF, or his/her nominated representative, who is to investigate the circumstances and take one of the following actions:

- a. SCC Controlled Items

Type of Transaction	Discrepancy	Adjustment Required (USAS input)	
		C Class Items	P & L Class Items
Internal Issue	Qty issued is less than that posted to the stock record.	CRV - Asset Maintenance Adjustment (TC RIS)	Receipts Surplus (TC RIN) Receipts Exchange (TC RIE) (From IIC)
Internal Issue	Qty issued is greater than that posted to the stock record.	CIV – Asset Maintenance Adjustment (TC GSA)	Demands (TC DNR/DNN) (To IIC)
Internal Return	Qty returned is less than that posted to the stock record.	CIV – Asset Maintenance Adjustment (TC GSA)	Demands (TC DNR/DNN) (To IIC)
Internal Return	Qty returned is greater than that posted to the stock record.	CRV – Asset Maintenance Adjustment (TC RIS)	Receipts Surplus (TC RIN) Receipts Exchange (TC RIE) (From IIC)
External Issue	Qty issued is less than that posted to the stock record.	CRV – Asset Maintenance Management (TC RES)	
External Issue	Qty issued is greater than that posted to the stock record.	CIV – Asset Maintenance Management (TC GSE)	

b. **Non-SCC Controlled Items.** Non SCC controlled items are to be adjusted as for SCC controlled items, except that Forms 600K 'CRV/CIV' are to be raised manually to adjust the stock record.

## STOCK ADJUSTMENTS

5. **Courses of Action.** When the physical stock holding does not agree with the stock record balance OC SCAF, or his nominated representative, is to investigate the circumstances and take one of the following courses of action:

- a. Initiate a snap check and action in accordance with JSP 886 Volume 4 Part 2.
- b. Raise a CIV/CRV for deficiencies and surpluses iaw Paragraph 4.

## STOCK RECORD AMENDMENTS

6. **Notification of Amendments.** Amendments are advised by:

- a. DINs.
- b. Letter, in advance of DINs, from the Integrated Project Team (IPT).
- c. Unsolicited Outputs.

OC SCAF, or a deputy appointed is to ensure that all notification of amendments are circulated for action to the appropriate Supply personnel.

## CHANGES IN DENOMINATION OF QUANTITY (D OF Q)

7. IPTs are not authorised to input changes in D of Q which could result in other than a whole number on the A-in-U record. Changes in D of Q which could result in other than a whole number will, almost inevitably, be confined to C Class stores.

8. **SCAF Action.** Changes in D of Q are to be actioned as follows:

a. **SCC Controlled Items.** Changes in D of Q will be initiated by the appropriate IPT. Units will be advised of the adjustment made to the unit stock record by means of unsolicited Outputs U07 'CIV FOLLOWING A CHANGE OF D of Q, and U08 'CRV FOLLOWING A CHANGE OF D of Q'. Changes in D of Q that affect the A-in U record will be indicated on the next Inventory Transaction Listing (ITL), by the abbreviation 'DQ' against the item. As only whole quantities of the new D of Q will be held on the computer, any balance remaining of the old D of Q is to be treated as Non-SCC controlled. The stock is to be brought-on-charge by a manually raised Form 600K (CRV) and accounted for on the Non SCC Package or Forms 1640M, annotated in red 'Local D of Q'. Such quantities are to be issued to meet internal demands at the earliest opportunity.

b. Units holding stocks of items affected by a D of Q change are also alerted to the change by means of an unsolicited Output U388 (ADVICE OF CHANGE OF D of Q) which is passed to the SHG. The U07/U08 is not to be passed to the SHG but filed in accordance with JSP 886 Volume 4 Part 314. Unsolicited output U392 'ADVICE OF DUES DELETED' will be produced if dues have been amended or deleted.

c. **Non-SCC Controlled Items.** Changes in D of Q will be normally notified in DINs. A date for the change will also be given and the DIN will be published sufficiently in advance of the change date to allow units to prepare for the adjustment of stock records. The procedures for conversion of stock records to the new D of Q are as follows:

(1) Immediately following the completion of the last transaction on the day of change, units are to prepare a Form 21, quoting the DIN authorising the change. The Form 21 is to be used to amend the stock record of the Non SCC Package or Form 1640M, and where appropriate the A-in-U balance, striking off charge the quantity under the old D of Q and bringing on charge under the new D of Q.

(2) Where the old D of Q will not convert in full to the new D of Q the remaining quantity is to be accounted for as a new NIV Number on the Non SCC Package or on a Form 1640M, annotated in red 'Local D of Q' and filed behind the main Form 1640M.

9. **SHG Action.** Copies of the CIV/CRV and where appropriate, the Forms 21 are to be passed to the relevant SHG to enable:

a. Non SCC Items.

(1) Items in stock to be repacked under the new D of Q.

(2) Stock to be relabelled with the new details.

- (3) Forms 5991 Stock Location Card to be amended, if held.
- b. The U388 is to be used to enable:
  - (1) Items in stock to be repacked under the new D of Q.
  - (2) Stock to be relabelled with new details.
  - (3) F5991 Stock Location Card to be updated, if held.

## CHANGES IN CLASS OF STORE

10. Changes affecting the Class of store for SCC controlled items will be input to SCCS by the relevant IPT. Non-SCC controlled items will be promulgated in DINs.

11. **SCAF Action.** The procedures for amending unit accounting records are:

- a. **SCC Controlled Equipment.** When P or L Class stores are reclassified as C Class, processing will automatically delete the items from the A-in-U record. This will be reflected in the next Inventory Transaction Listing (ITL) by the abbreviation 'CL', against the relevant item. If an item is changed from C Class to P or L Class no action will be taken on the current A-in-U record. Further transactions on such numbers will result in A-in U updating.
- b. Sites holding stocks of the amended item will be informed of the change in Class of store by an unsolicited output U390 'ADVICE OF CHANGE OF CLASS OF STORE (SITES)'.
- c. **Non-SCC Controlled Equipment.** When P or L Class stores are reclassified as C Class, the inventory clerk is to raise a CIV to delete the item from the A-in-U. Either post this to the Non SCC System or if Forms 670 are in use, endorse the deletion (in red) with the CIV and DIN reference, the date of deletion and initial the entry. When the inventory is next made up for checking, the item is to be deleted from the record, Form 37B or Form 4551 as appropriate.

12. **SHG Action.** OC SHG is to arrange the following:

- a. For items changed from P or L class stores to C class stores, the Forms 731 are to be removed and replaced with a Form 3910.
- b. For items changed from C class stores to P or L stores, the Form 3910 is replaced by Form 731 after conditioning by the Engineering Authorised Conditioner.

## CHANGES IN STOCK NUMBER

13. Changes in the DMC, NSC, NC, IIN or any combination of these elements will necessitate amendments to unit accounting records.

14. **SCAF Action.** The procedures for amending unit accounting records are:

- a. **SCC Controlled Items.** Changes will be initiated by the appropriate IPT and will result in unsolicited outputs U79 'CIV FOLLOWING CHANGE OF STOCK

NUMBER' and U80 'CRV FOLLOWING CHANGE OF STOCK NUMBER'. These outputs will automatically amend the unit stock record. Similarly, the A-in-U record will be amended automatically, and the first ITL print after the change of stock number will show both old and new stock numbers. Any outstanding dues affected will result in an output U81 'AMENDED DUES FOLLOWING CHANGE OF STOCK NUMBER' being output. Copies of the U79/U80 for Non-USAS Units are passed to the SHG for action.

b. SHGs holding stock of items for which the stock number has changed are alerted to the change by an unsolicited output U387 'ADVICE OF CHANGE OF STOCK NUMBER'. The U79/U80 is not to be passed to the SHG or Forward Site but filed in accordance with JSP 886 Volume 4 Part 314.

c. **Non SCC Controlled Items.** The manual stock record clerk is to:

- (1) Raise and action Forms 21 to SOC/BOC stock balances.
- (2) For Forms 1640M:
  - (a) Extract the Form 1640M for the item concerned and raise a new Form 1640M for the new stock number; cross refer both old and new stock numbers.
  - (b) Raise a Form 21 in duplicate, to SOC the stock balances under the old stock number and BOC the balances under the new stock number.
  - (c) Post the Form 21 to both Forms 1640M. Pass the original copy, where applicable, to the inventory clerk and the duplicate copy to the relevant Stockholding Section.
- (3) The inventory clerk is to amend the Non SCC Package or Form 670 by entering below the last entry of the old stock number, 'Balance transferred to .....(new stock number). Similarly, the following annotation is to be entered alongside the opening balance under the new stock number, 'Balance transferred from.....(old stock number). Both annotations are to be signed and dated by the inventory clerk. SCAF copies of Forms 4551 are to be amended without delay to show the new stock number. The Form 21 is to be initialled as 'entered in A-in-U' and returned to voucher progress for filing in accordance with JSP 886 Volume 4 Part 314.

15. **SHG Action.** The following action is to be taken by the SHG:

- a. **Non SCC Items.** A new Forms 5991 is to be raised and cross-referred to the old stock number. The CIV/CRV and, where appropriate, the Form 21 is to be completed with the stock location and endorsed 'Entered on F5991' and returned to voucher progress for action as detailed in JSP 886 Volume 4 Part 314.
- b. On receipt of the U387 'ADVICE OF CHANGE OF STOCK NUMBER', a Form 5991, if used, is to be raised and cross-referred to the old stock number.

## NUMBER OF SEPARATELY REFERENCED ITEMS TO BE CONVERTED TO A SINGLE STOCK NUMBER

16. **SCC Controlled Items.** There is no automatic processing facility available to merge item records. Amendment action will be initiated by the appropriate IPT, and will take one of the following courses of action:

- a. Create an unconditional chain of replaced items where the single stock number is to be the preferred item in the chain. This procedure will be used where the consumption data is to be retained for the separate items.
- b. Amend computer records by deleting the old stock numbers and creating a new single stock number.

17. **Unit Action.** In the case of sub-Paragraph 11b above, the IPT will advise units administratively to raise CIVs for the old stock numbers to reduce stock balances to zero, and CRVs to bring on charge the balances under the new stock numbers. Once all stock balances have been transferred, the IPT will arrange for deletion of the old stock numbers. Units are to set EVFs, as required, to offset the loss of establishment quantities on the deleted item records. In addition, items held on A-in-U charge are to be deleted using MJDI input Asset Maintenance Adjustment (TC GUA). The balances are to be brought on charge under the new stock number by using Asset Maintenance Adjustment (TC RIU) as detailed in JSP 886 Volume 4 Part 316.

18. **Non-SCC Controlled Items.** The procedures for adjusting unit accounting records are the same as for changes in single stock numbers, detailed in Paragraph 10c above.

## MANAGEMENT CODE DELETION FROM THE SCCS

19. The following procedures are to be used to account for equipment after notification that a complete Management Code has been deleted from SCC control. Following the deletion of a management code, items are to be accounted for manually. Disposal instructions, where applicable, will be notified to units by the relevant IPT.

20. Processing will automatically delete all item records held under the deleted Management Code. Units with stock and/or inventory holdings will receive an Output U92 'CIV FOLLOWING MAN CODE DELETION' and/or X01 'ADVICE OF A-IN-U DELETION'. Each item record deleted will be entered on the U92. These auditable outputs are produced as hard copy line printer vouchers at the LCC Stanbridge and despatched to units by post. Units will receive the following additional unsolicited outputs:

- a. U330 'PRINT OF COMPLETE ITEM RECORD'. Detailing outstanding dues, A-in-U records, site balances and special instructions. This output is to be used in conjunction with outputs U92 and X01 to carry out the instructions listed.
- b. U308 'ITEM RECORD DELETION (SITE ADVICE)'. Detailing the items and quantities struck off charge.

15. **Items held in Stock - Output U92 Action.** Any discrepancies between the U92 and the U60 (voucher register) are to be reported to LCC Stanbridge. Units are then to take one of the following courses of action:



a. **Instructions Held to Dispose of Items to DSDC/Contractor.** Raise manual Forms 600 or Forms 603 issue vouchers, attaching a consolidated issue list for the items shown on the U92, cross refer the voucher and U92 and annotate the voucher 'Not for Stock Record Action', (The U92 has taken stock record action) Pass the U92 and No 1 copy of the issue voucher to voucher progress for scrutiny and filing in accordance with JSP 886 Volume 4 Part 314. The remaining copies of the issue voucher are to be passed to the SHG for issue action to be taken in accordance with the procedures in JSP 886 Volume 4 Part 322.

b. **Instructions Held to Dispose of Items Locally.** The U92 is to be passed to the appropriate SHG. Scrap action, where appropriate, is to be taken as detailed in JSP 886 Volume 4 Part 332. After disposal action has been taken, the relevant details are to be entered on the U92 and passed to voucher progress for scrutiny and filing.

c. **No Disposal Instructions Held.** The Manual Demands Clerk action the U92 to the Non SCC Package or raise a Form 1640M if they are in use, for each individual item, using the U92 as the source document, in accordance with JSP 886 Volume 4 Part 334. The U92 is to be annotated with the posting details and passed to voucher progress for scrutiny and filing.

16. **Items held on A-in-U Charge - Output X01.** Units will receive an output X01, detailing all items that have been deleted from the A-in-U file as a result of a management code deletion. Units are then to take one of the following courses of action:

a. **Instructions held to Dispose of Items to DSDC/Contractor.** Raise manual return vouchers for each inventory quoted on the X01, cross-refer the X01 and return vouchers. The X01 and No 1 copy of the return voucher are to be passed to voucher progress for scrutiny and filing. Return action is to be taken in accordance with JSP 886 Volume 4 Part 323, (except further accounting action is not required). Issues to disposal are to be made on a Forms 600 or Forms 603 and actioned as detailed in sub Paragraph 15a.

b. **Items to Remain in Use.** Raise a Forms 21 as per JSP 886 Volume 4 Part 316, recording the X01 serial number in the struck off column of the Form 21, the individual items and the manual inventory are to be entered in the brought on column. The X01 and the Forms 21 are to be cross referred and passed to voucher progress for scrutiny.