



Ministry of Defence

JSP 886 DEFENCE LOGISTICS SUPPORT CHAIN MANUAL

VOLUME 4 MATERIEL ACCOUNTING

PART 316 ACCOUNTING FOR ARTICLES IN USE (A-IN-U)

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Contents

Contents	2
CHAPTER 1: ACCOUNTING FOR ARTICLES IN USE (A-IN-U)	4
PURPOSE	4
OWNERSHIP AND POINTS OF CONTACT	4
GENERAL INSTRUCTIONS	5
CLOSED INVENTORIES	6
APPOINTMENT OF INVENTORY HOLDER	6
INVENTORY CHECKS	7
CHECKING OF INVENTORIES	7
FINALISATION OF INVENTORY CHECKS AND ADJUSTMENT OF INVENTORY DISCREPANCIES	8
CHAPTER 2: ACCOUNTING PROCEDURES FOR ITEMS CONTROLLED BY MJDI.....	11
ACCOUNTING RECORDS	11
MAINTENANCE OF PRINT-OUTS OF THE MJDI RECORD	12
CHANGES IN MANAGEMENT CODE, STOCK NUMBER, CLASS OF STORE AND DENOMINATION OF QUANTITY	12
INTERROGATION OF UNIT RECORDS BY UNITS, COMMAND AND PT'S	12
INTERNAL TRANSFERS	12
AUDIT FILE	13
CHAPTER 3: ACCOUNTING PROCEDURES FOR MANUALLY CONTROLLED ITEMS.....	14
ACCOUNTING RECORDS	14
PREPARATION OF INVENTORIES	14
TRANSFERS AND CONVERSIONS	14
MAKE-UP OF INVENTORIES FOR CHECK	14
CHAPTER 4: DEFENCE ACCOMMODATION STORES (DAS).....	15
INTRODUCTION	15
SECURE AREAS	15
FURTHER ACCOUNTING FOR DAS	15
ANNEX A: INDIVIDUAL AIRCRAFT ACCOUNTS (IAA`S)	18
Example of G Series Inventories.....	18
Responsibilities of an IAA Custodian	18
Responsibilities of an IAA Manager	19
Action on receipt of an Aircraft Allotment	20
Consignor Unit.....	20
Consignee Unit.....	20
ANNEX B: NOTES FOR THE GUIDANCE OF INVENTORY HOLDERS.....	21
Introduction	21
Inventories	21
Taking over an Inventory.....	22
Deputy Inventory Holder.....	22
Inventory Checks.....	22
Internal Repayment and Recovery Procedures	24
General Information.....	24
Procedures for the Demand, Exchange and Return of Equipment.....	25
Transfers of Equipment between Inventories.....	26
Conditioning of Equipment for Exchange or Return to Logistics Squadron.....	27
Special-To-Contents Containers	27
Attractive Items.....	27
Accommodation Blocks	28
ANNEX C: PROCEDURES FOR OPENING, CLOSING AND TRANSFERRING INVENTORIES (NON-SFA).....	29
Introduction	29
Opening Inventories	29
Closing Inventories.....	29
Cost Centre Codes.....	29
Inter-Unit Transfer of Inventories.....	30
Consignor Unit Action.....	30
Consignee Unit Action	30

ANNEX D: FINALISATION OF INVENTORY CHECKS AND ADJUSTMENT OF INVENTORY DISCREPANCIES (NON-SFA)	31
APPENDIX 1 TO ANNEX D: PROCEDURES FOR THE OFFSETTING OF OPERATIONAL DISCREPANCIES BETWEEN SELF-ACCOUNTING UNITS.....	33
ANNEX E: ACCOUNTING FOR ARTICLES IN USE - SERVICE FAMILIES' ACCOMMODATION (SFA)	35
Introduction.....	35
PART 1. GENERAL INSTRUCTIONS	35
Official Residences.....	35
Check of Inventories.....	35
Recording and Adjustment of SFAI Discrepancies	35
Accounting for Minimum Scale Packs	35
PART 2. MJDI SFAI ACCOUNTING	36
Introduction.....	36
Inventory Print-Outs	36
Procedures for Opening and Closing SFAI's	36
Procedure for Inter-Unit Transfer of SFAI's.....	37
Interrogation of Unit Records	38
PART 3. CHECKS OF SFAIs.....	38
Occupants Copy of Inventory	38
Initial Take-Over of SFA	38
Change of Occupant	38
Check of Inventory	38
APPENDIX 1 TO ANNEX E: RECORDING AND ADJUSTMENT OF SFAI DISCREPANCIES.....	40
Preparatory Action by SCAF	40
Follow up Action by SCAF.....	40
Final Action and Scrutiny by SCAF	40

CHAPTER 1: ACCOUNTING FOR ARTICLES IN USE (A-IN-U)

PURPOSE

1. The Purpose of this leaflet is to identify the procedures required to be able to comply with Government Accounting Regulations. All Class P and L equipment issued for use are to be subject to secondary accounting procedures. All items of supply, procured using public funding by DE&S PTs or by Industrial partners under CLS arrangements that enter the Joint Supply Chain must be NATO codified. The requirement to codify is irrespective of both the number of times the item of supply is required and the value of the item and applies equally to items that support equipment procured under Urgent Operational arrangements. JSP 886 Volume 2 Part 4 refers. The exceptions to the standard system of A-in-U accounting areas are as follows:

- a. Personal Loan Issues - Inventory Code AVA.
- b. Re-classification of Electronic Equipment - Inventory Code AVY.
- c. Explosive Ranges - Inventory Code XXX.
- d. Use of Cost Centre Codes - Inventory Codes KAA - YYY. Cost Centre Codes are NOT to be used in any circumstances.
- e. When Not In Vocab (NIV) items are procured and cannot be codified, and the value of the item is less than £500, OC Logistics Sqn may authorise dispensation to waive A-in-U, secondary accounting action. This dispensation is not to be delegated.
- f. Equipment, which in the light of local knowledge and conditions is considered to be attractive, or particularly vulnerable to pilferage or misuse, is to be subjected to further accounting. Equipment purchased locally under delegated authority or manufactured from local resources is to be classified in accordance with JSP 886 Volume 4 Part 1 Section 3.
- g. There is no requirement to formally further account for in-use Defence Accommodation Stores (DAS), subject to the conditions and exceptions stated at Chapter 4. DAS which does not meet the criteria in Chapter 4 is to be accounted for in the same manner as all other P and L class equipment.
- h. Complete aircraft are accounted for on the Fixed Asset Register (FAR). Accounting for equipment issued to aircraft is covered in Annex A.

2. The inventory of in-use equipment will be listed by a computer print of the A-in-U record (see Chapter 2) for equipment controlled by MJDI, or the Non-SCC Package records of A-in-U.

OWNERSHIP AND POINTS OF CONTACT

3. The policy, processes and procedures described in the Defence Logistics Support Chain Manual (JSP 886) is owned by Director Joint Support Chain (DJSC). Head Supply Chain Management (SCM-Hd) is responsible for the management of JSC policy on behalf of D JSC. Deputy Head Engineering and Trough Life Support (EngTLS) is responsible for formulating policy on the Fundamentals of Materiel Accounting which is subject to ratification by the Defence Logistic Working Group (DLWG):

- a. Enquiries about the content of this document should be addressed to:

DES JSC SCM-SCPol Materiel Accounting 1
Tel: Mil: 9679 81441 Civ: 030679 81441

- b. Enquiries concerning the accessibility and presentation of this instruction should be addressed to:

DES JSC SCM-SCPol Editorial Team
Tel: Mil: 9679 80953 Civ: 030679 80953

GENERAL INSTRUCTIONS

4. Separate sequentially coded or serially numbered inventories, prepared in accordance with the following instructions, are to be maintained for:

- a. **Station Equipment.** Station equipment is that equipment which remains in-situ irrespective of the move of squadrons or units away from the station.
- b. **Unit Equipment.** Unit equipment is that equipment which accompanies a squadron or unit on change of station.
- c. **Service Families Accommodation Inventories (SFAI's).** SFAI's are covered in Chapter 4.

5. Separate inventories for station and unit equipment are to be prepared for holdings in each of the following categories:

- a. Technical equipment.
- b. Accommodation stores not subject to Secure Area Accounting Rules (see Chapter 4).
- c. Role equipment for transport aircraft, which is to be dealt with in accordance with JSP 886 Volume 4 Part 304.
- d. Ground Support Equipment (GSE), in accordance with JAP100E-10 Chapter 4.
- e. Accounting for equipment issued to Weapon Platforms on Individual Aircraft Accounts (IAA's).

6. Each inventory of technical equipment or accommodation stores is to be limited to a size that can be conveniently and effectively controlled by the inventory holder. Squadron Commanders are to review inventories held by personnel under their command to ensure no inventory contains more items than can be effectively controlled by the holder. Squadron Commanders are also to ensure that holdings in excess of actual needs are reported to the OC Logistics Sqn, for withdrawal or transfer action.

7. **Custody of Equipment In-Use and of the Holders Copy of the Inventory.** OC Logistics Sqn is to ensure that personnel detailed as inventory holders are fully aware of their responsibilities. Annex B, Notes for the Guidance of Inventory Holders can be used as a basis for locally produced information and is to be expanded to reflect local circumstances. The inventory holder is responsible for the safe custody of equipment

issued for use, and for checks as necessary to control and safeguard inventory holdings. Equipment is to be safeguarded against misuse or wrongful employment outside the public service. Inventory Holders are also responsible for the security and maintenance of the holder's copy of the inventory.

8. **Master Record of Inventories.** All inventories maintained on a station are to be listed in a written master record or, if more appropriate a PC database, held in SCAF. This record is to show the date of opening of each inventory or the date when the last handover/takeover or independent check was carried out and the date of closure of redundant inventories.

CLOSED INVENTORIES

9. Closed inventories are to be retained as follows:

- a. **Manually Controlled Inventories.** Closed manually controlled inventories are to be retained in SCAF, in safe custody, for 2 years from the date of their closure pending disposal.
- b. **MJDI Controlled Inventories.** On receipt of the MJDI output confirming that the MJDI inventory has been deleted from the database, the SCAF copies of the Inventory printouts may be destroyed. (Annex C refers).
- c. **Re-allocation of Inventory Codes.** Codes/Serial Numbers of closed inventories are not to be re-allocated for 2 years from the date of closure.

APPOINTMENT OF INVENTORY HOLDER

10. Inventory Holders are to be appointed by the Commanding Officer to comply with QRs 77 and 1781. Deputy Inventory holders are to be nominated to each inventory and the inventory holder is to ensure that the deputy assumes responsibility for the inventory during the temporary absence of the inventory holder.

11. An inventory holder or a deputy is to be an Officer, WO, SNCO, or MOD Civilian of equivalent status on the unit. Officers, WOs and SNCOs in charge of Air Training Corps or Combined Cadet Forces (RAF Sections) may also hold inventories. Where a suitably qualified person is not available as holder or deputy and in exceptional circumstances, OC Logistics Sqn may give dispensation for a JNCO to be appointed. This responsibility is not to be delegated. The following also apply:

- a. The PMC of the Mess remains responsible for the overall supervision of the Officers' Mess inventories. Equipment inventories are normally to be held by the Mess Manager, SNCO members of the mess staff and appropriate members of the mess committee.
- b. The Officer in Charge of the Sergeants' Mess remains responsible for overall supervision of all Sergeants' Mess inventories. Equipment inventories are normally to be held by the Mess Manager, SNCO members of the mess staff and appropriate members of the mess committee.
- c. Inventories, except those containing equipment in use in a Logistics Squadron, are not to be held by members of the Logistics Squadron, with the exception of IAAs. (Annex A refers). Inventories in Logistics Squadron are not to be held by members of the staff who are responsible for Inventory accounting records.

- d. OC Forward Support Wing is to authorise the appointment of all GSE inventory holders, in accordance with JAP100E-10 Chapter 4 which also details specific responsibilities for GSE inventory holders.

INVENTORY CHECKS

12. Frequency of Inventory Checks. The Commanding Officer is to ensure that the following inventories are physically checked at least once during each period 1 April to 31 March:

- a. Those containing role equipment under JSP 886 Volume 4 Part 304 or equipment that has been, or is likely to be used on operational/training deployments.
- b. Those created/augmented/transferred during the previous year resulting from the formation/re-arming/inter-station movement of a unit.
- c. Those containing attractive items (see JSP 886 Volume 4 Part 303). For MJDI inventories see also Chapter 2 paragraph 6 concerning the use of Output X007 in respect of attractive items.
- d. Those containing classified equipment.
- e. Those containing items classed as Attractive to Criminal and Terrorist Organisations (ACTO).
- f. In accordance with JSP 886 Volume 4 Part 2 Section 2, 70% by value of all items held on A-in-U. All Inventories checked due to Sub-Paragraphs 11 a to e above, can be used in this calculation.
- g. Although not necessarily the whole inventory all RAB items on A-in-U. Fixed Asset Register staff may check these.

All other inventories, with the exception of Service Families Accommodation Inventories (SFAI's), are to be checked within 3 years of the previous handover/takeover or independent check. SFAI's are checked on change of occupancy.

13. Programme of Checks. OC Logistics Sqn is to prepare an annual programme of inventory checks on RAF Supply Register of Independent Checks of Inventories Form 4D, (Form 4D), which is to be maintained in SCAF.

CHECKING OF INVENTORIES

14. A single copy of the Inventory Discrepancy Certificate Form 4137, (Form 4137) is to be prepared for each inventory. It is to be numbered from the Inventory Discrepancy Certificate Register Form 4137A, (Form 4137A), which is to be signed by the inventory holder/individual taking over from the current holder or independent checker as receiving the Form 4137, or annotated with despatch details as appropriate. The number of MJDI and Non-SCC inventory printouts contained in the inventory is to be annotated in words on the Form 4137 and the entry signed and dated by OC SCAF. The checker is to verify that all holdings listed on the inventory printouts agree with the physical holdings and items on loan to individuals are on Loan Cards Form 668, (Form 668). These items must be physically verified. The completed and signed Form 4137 is returned to SCAF by the inventory holder/checker on completion of the inventory check.

15. Whenever possible and to avoid unnecessary duplication of effort, inventory checks are to be arranged to coincide with a planned change of inventory holder. If a change of inventory holder is impracticable or inadvisable, the check is to be carried out independently. The independent checker of an inventory is to be an Officer, WO, SNCO or MOD Civilian of equivalent status appointed by the Commanding Officer. Personnel employed in the Logistic Squadron are not to be detailed for this duty. The Value of the inventory is to be recorded for use in the Annual Stocktaking return.

16. If it is not possible for either of the Inventory Holders, handing over or taking over, or their deputies concerned to be present during a Hand-Over/Take-Over check, the Commanding Officer is to ensure they are represented and that details of any discrepancies are notified to them without delay. An inventory holder is not to be cleared from the station by Logistics Squadron until all deficiencies revealed at the hand over have been accounted for.

17. **Loan Records.** Loan Card Forms 668 (Form 668), in respect of equipment issued on loan from Technical and Barrack inventories, are to be physically checked by the inventory holder at least annually. Confirmation with the person named on the Form 668 is recommended much more frequently.

18. **Classified Equipment.** In addition to the inventory checks at Paragraph 11, the inventory holder is responsible for carrying out a check of all equipment classified Confidential or higher at intervals not exceeding 12 months. The inventory holder is to maintain a manuscript record of all checks, which is to show the date and result of each check. The responsibility for these checks is not to be delegated to the deputy inventory holder. Any loss or compromise of classified equipment is to be reported to MOD or Service Police and investigated by in accordance with JSP 440. Losses are to be accounted for in accordance with JSP 886 Volume 4 Part 6.

19. **Progression.** OC Logistics Sqn is responsible for ensuring that:

- a. Newly appointed inventory holders are clearly advised of their responsibilities and formally accept responsibility for the inventories by signing Form 4137.
- b. The progression of checks is promulgated in Station Routine Orders or the Station LAN. OC SCAF is to ensure that individuals carry out checks by the due date.

FINALISATION OF INVENTORY CHECKS AND ADJUSTMENT OF INVENTORY DISCREPANCIES

20. Losses and damage are to be fully investigated and are normally to be the subject of recovery action or write-off action in accordance with QRs 1285 and 1286 and JSP 886 Volume 4 Part 6: Losses. Items, which cannot be traced or identified, are to be treated as losses. Where the value of such losses is significant a thorough search is to be made throughout the station. This search may, at OC Logistics Sqn's discretion, be coupled with a check of similar items held in the Logistics Squadron, or on other inventories held on the station.

21. Losses from inventories revealed during internal transactions or as a result of an inventory holder's check of the Inventory Transaction Listing (ITL), (Chapter 2 Paragraph 3), are to be reported immediately they are discovered, and are to be investigated in accordance with QR 1285. Losses, which cannot be resolved, are normally to be written-

off or subject to recovery action, but may be adjusted in accordance with Paragraph 21. The following action is to be taken when losses, which cannot be offset, are reported by inventory holders:

- a. The inventory holder is to raise a report staffed through and supported by his/her Squadron Commander, certifying that the item in question was not received or has been lost, and that a thorough search within the inventory holders working environment has been conducted, in an attempt to locate the missing item and that neither theft nor fraud is suspected.
- b. OC Logistics Sqn is to initiate search action in accordance with Paragraph 19.
- c. If the item is not found after appropriate searches the report is to be used to support any write-off, recovery and stock adjustment action.

22. Adjustment of Inventory Deficiencies. Deficiencies from station or unit inventories revealed at inventory check or during internal transactions are to be investigated and then, if valid, may be off-set against surpluses revealed at the same inventory check or against surpluses already recorded in the Record of Discrepancies, Form 4C, (Form 4C), (see Paragraph 22). The procedures to be followed for offsetting deficiencies are detailed at Annex D. Exceptionally, if in the opinion of OC Logistics Sqn, a deficient item is in common use on the unit and subsequent inventory checks may possibly reveal a surplus of the same item, the deficiency may be entered in the Form 4C pending completion of the annual programme of inventory checks. The value of any deficiency entered in the Form 4C is to be calculated in accordance with JSP 886 Volume 4 Part 6. On 31 March each year, deficiencies entered in the Form 4C, which have not been offset against subsequently revealed surpluses, are to be cleared by write-off action in accordance with JSP 886 Volume 4 Part 6.

23. Adjustment of Inventory Surpluses. Surpluses from station or unit inventories revealed during an inventory check or during internal transactions are to be investigated and then, if valid, brought to account. Surpluses may be off-set against deficiencies revealed at the same inventory check or against deficiencies already recorded in the Form 4C, (see Paragraph 21). The procedures to be followed for offsetting surpluses are detailed at Annex D. Net surpluses are to be recorded in the Form 4C and may be used to off-set subsequently revealed deficiencies from other station or unit inventories. JSP 472 Chapter 6:17 refers. Non-off-set surpluses recorded in the Form 4C are to be closed on the 31 March each year. Surpluses that are not offset are to remain in the closed Form 4C.

24. Adjustment to Losses Register When Items Are Subsequently Found. Should an item, which has been written-off within the same period of account, before the annual return to HQ Air Command is submitted by Accounts Flight, and which has been recorded as a loss by OC Accounts Flight in the current Losses Register, be discovered, the item is to be off-set against the loss recorded in the Accounts Flight Losses Register. The entry may be deleted from the Losses Register by cross-reference to the CRV bringing the item to account, provided the loss has not already been reported in the annual return to HQ Air Command. In these circumstances the discovery of the item is not to be recorded as a surplus in the Form 4C. If an item is subsequently found out of the period of account advice is to be sought from HQ Air Command, Propriety and Regularity Flight.

25. Check of Form 4C Record of Discrepancies. The Form 4C is to be checked quarterly by OC SCAF and 6 Monthly by OC Logistics Sqn to ensure that the entries are

warranted and that appropriate investigation of significant surpluses or deficiencies has been carried out.

26. **Retention of Form 4137.** Forms 4137 are to be retained for 3 periods of account. After this period, Forms 4137 may be destroyed if the inventory has been subject to a satisfactory handover/takeover of independent check within that time. If a check has not been completed the original Form 4137 is to be retained for as long as necessary until a satisfactory handover/takeover or independent check has been completed.

CHAPTER 2: ACCOUNTING PROCEDURES FOR ITEMS CONTROLLED BY MJDI

ACCOUNTING RECORDS

1. The accounting records for equipment controlled by MJDI comprise the following elements:
 - a. The inventory printout, Part 1 (U332).
 - b. The Inventory Transaction Listing (X008).
2. **Inventory Printouts.** Inventory printouts are obtained by entering Reports Articles in Use (legacy TC PAP) for Non-SFAIs, Reports Articles in Use (legacy TC PAM) for SFAIs, followed by the Inventory Identifier Code (IIC). The inventory Part 1 printout will be produced on the terminal associated printer, in 'Real Time' following the Report input (Legacy PAP or PAM). The U332 will show the Inventory Header followed by the item data (not the transaction history) for all items for that inventory record on the A-in-U file. The balances shown will be those on the item record at the time of the output. A copy of the Part 1 is to be given to the inventory holder for retention and the second copy is to be retained in SCAF.
3. **Inventory Transaction Listing (X008).** An ITL will be produced monthly by MJDI for each station unit inventory and every 84 days for SFAI having a transaction record or by an A-in-U report (legacy TC PAP or PAM) action. The ITL will provide a collated listing of all transactions on an inventory in the month. Transactions forming part of an exchange, i.e.: co-related issues and receipts will be indicated. The ITL is produced in 1 copy, a reprint can be obtained on the day or a photo copy produced. One copy is to be passed to the inventory holder for retention and a second copy is to be retained in SCAF. The inventory holder is to use his/her copy of the ITL to reconcile transactions involving his / her inventory for the month to which the ITL refers.
4. **Retention of ITL Records.** The SCAF ITL records are to be retained for 3 months, after which, providing there is no outstanding action, they are to be destroyed.
5. **ITL Register Sheet (X009).** In addition to the monthly ITL's, an ITL register sheet, Output X009, will be produced. This monthly register print will show the serial number of all ITL's printed for each MJDI unit during the period. A MJDI unit for which no ITL was produced will receive a NIL statement in lieu of an ITL register sheet. The ITL register sheet will enable SNCO SCAF to check that all ITL's have been received and to record the movement of each ITL on the unit.
6. **Attractive Items (X007).** On 31 March each year a printout of attractive items Output X007, of current balances of attractive items held on A-in-U charge will be automatically produced in 2 copies for MJDI units holding attractive items. A single copy will be produced for MJDI units with no attractive holdings. On receipt of the output X007, SNCO SCAF is to raise and register a Form 4137, annotated with the A-in-U Output X007 serial number and date, and pass to the inventory holder. The inventory holder is to check his/her holdings against those listed on Output X007, complete and sign the Form 4137 and return to SCAF for action and retention. This verification also forms part of the Annual Stocktaking Programme in accordance with JSP 886 Volume 4 Part 2.

MAINTENANCE OF PRINT-OUTS OF THE MJDI RECORD

7. Unit A-in-U records for individual inventories will consist of:
 - a. **SCAF Copy.** The A-in-U printout is to be retained and filed in inventory code order.
 - b. **Holder's Copy.** The holder is to retain a copy of the of the A-in-U record.

CHANGES IN MANAGEMENT CODE, STOCK NUMBER, CLASS OF STORE AND DENOMINATION OF QUANTITY

8. Changes in management code and stock numbers may be promulgated and published in DINs. At the same time, PTs will input the new numbers, which will automatically amend all stock and A-in-U records. Inventory holders should amend their inventories, in pencil, from details of changes published in DINs. The first printout of the inventory produced after the change in management code or stock numbers will show both the old and the new stock numbers. Second and subsequent printouts will show only the new numbers.
9. If an item is re-classified from C Class to P or L Class of stores, no action will be taken on the current A-in-U record. Further transactions on re-classified items, will result in A-in-U updating. In the case of items re-classified to C Class stores, inventory balances will be reduced to zero and the change recorded as a transaction on the A-in-U file. If C Class stores items appear on subsequent print-outs, details are to be reported to the Single Point Of Contact (SPOC), Tel – 96 600 8 9 10 and ask for Stanbridge CSD. All changes to Denomination of Quantity will be effected by whole number conversion factors to avoid fractional balances.

INTERROGATION OF UNIT RECORDS BY UNITS, COMMAND AND PT'S

10. HQ Air Command and some units may interrogate any unit's A-in-U records using Management of Joint Defence Inventory Management Information System (MJDIMIS). PTs may also use MJDIMIS but still have the facility to use item interrogations.

INTERNAL TRANSFERS

11. **Transfers between Inventories.** Transfers of equipment between inventories are to be authorized by a Supply SNCO, who is to ensure that the transfer will not result in approved scales being exceeded. Transfers are to be made on Conversion and Transfer voucher RAF Form 21, (Form 21), prepared un-numbered in single copy and signed by both inventory holders and approved by OC SCAF. Amendment of the inventories is to be made by inputting in Asset Maintenance (adjustment) (Legacy TC GTV); processing will automatically take adjustment action (as legacy TC's GUA/RIU)¹ action and produce an output U483 'INVENTORY ITEM TRANSFER VOUCHER'.
12. Errors in the A-in-U record revealed as a result of inventory checks, or during the concurring of vouchers by inventory holders, are to be corrected by the use of Asset Maintenance, Adjustment (Legacy TC's GUA or RIU) in accordance with Annex D. It is

¹ The U483 will not be numbered; the only voucher numbers shown on the U483 will be those relating to the GUA/RIU transaction. Therefore, interrogation of the item transaction history will show the transaction under the GUA/RIU voucher numbers.

important for the accuracy of the A-in-U record, and as a pre-requisite before requesting printouts of the A-in-U records, that all errors are adjusted promptly.

AUDIT FILE

13. The following A-in-U transactions are copied to the audit file:
 - a. Receipts to increase an inventory balance, Asset Maintenance, Adjustment (Legacy TC RIU).
 - b. Issues to decrease an inventory balance, Asset Maintenance, Adjustment (Legacy TC GUA).
 - c. Advice of deletion of internal R2 dues-in as part of an exchange (Output U34).
14. Each month, units will receive a hard-copy printout of the Audit File (Output Q201) as part of the end of month batched outputs. The printout may also be obtained by request. Enter Repeat Report Request menu and request Audit File.

CHAPTER 3: ACCOUNTING PROCEDURES FOR MANUALLY CONTROLLED ITEMS

ACCOUNTING RECORDS

1. The following records are to be maintained:
 - a. **In SCAF.** The statutory accounting record is to be maintained on the Non- SCC package, A-in-U Record. All entries are to be by management code, NIV number order. When necessary use Articles in Use – SCAF Record Form 670, (Form 670).
 - b. **Holder's Copy.** The holder's record of the in-use equipment is to be maintained on Non-SCC Package Printouts and/or Inventory of Materiel – Holders Copy Record Sheet Form 37B (Form 37B).

PREPARATION OF INVENTORIES

2. Inventories of Class P and L equipment in use on a unit are to be prepared in SCAF on the Non-SCC Package.
3. Accounting for serially numbered items is described in JSP 886 Volume 30 Part 3, the RAF SCCS and MJDI POC User Guide. (See Sub Part 7 - REPMAN). For security reasons all small arms have unique serial numbers and these must be recorded on the unit, either in SCAF on the manual Form 670 or by the small arms inventory holder (usually a SNCO in the Stn Armoury). Units operating the REPMAN package may utilise that software to record the movement of serially numbered small arms.

TRANSFERS AND CONVERSIONS

4. A-in-U records are to be amended as follows:
 - a. **Transfers between Inventories.** Transfers of equipment between inventories are to be authorised by a Supply SNCO, who is to ensure that the transfer will not result in approved scales being exceeded. Transfers are to be made on Form 21, prepared in triplicate, numbered from the manuscript Supply Internal Voucher Register Form 612 and signed by both inventory holders and OC SCAF approving the transfer. The A-in-U record is to be adjusted from the original, which is to be retained in SCAF, and copies are to be passed to relevant inventory holders to enable them to amend their inventories in pencil.
 - b. **Conversions on Individual Inventories.** Where the conversion has the approval of a Supply SNCO, a Form 21 is to be raised in duplicate, numbered from the manuscript Form 612 and signed by the inventory holder and OC SCAF. The A-in-U record is to be adjusted from the original, which is to be retained in SCAF, and the duplicate copy is to be passed to the relevant inventory holder to enable him/her to amend the inventory in pencil.

MAKE-UP OF INVENTORIES FOR CHECK

5. OC SCAF is to ensure that all vouchers relative to the inventory have been posted to the accounting records. The Inventory holder is to be given an up-to-date Non-SCC Package print of the inventory.

CHAPTER 4: DEFENCE ACCOMMODATION STORES (DAS)

INTRODUCTION

1. Deviations from the standard further accounting regulations are authorised for in-use DAS and hospital-peculiar items. This Chapter details accounting procedures for in-use DAS and the occasions when formal inventory accounting is to be maintained.

SECURE AREAS

2. The requirement to further account for in-use DAS may be dispensed with within secure working areas. The building/area involved in the dispensation is to be secure to the extent that reasonable precautions are provided to prevent unauthorized removal of accommodation stores and may include buildings/areas where access is controlled by personnel specifically authorized to draw keys and whose duty it is to secure the building/area of cease work. For the purposes of this Chapter, Secure Areas are defined as:

a. Areas surrounded by a secure perimeter fence with positive continuous control by RAF/MOD Police/MGS/MPGS and no other unsecured and unmanned exit point. It is sufficient that vehicles and personnel may be subjected to a random search at the point of exit.

b. Areas used solely for office/working accommodation, which are regularly occupied by specific individuals or groups of individuals and which are duly secured at cease work by nominated authorized personnel (e.g. Station Headquarters, Logistics Squadrons, etc). Buildings where access to the keys is controlled against an authenticated list and the keys properly signed for may be treated as a Secure Area. Vehicular access between the building (Secure Area) and a public road need not pass a manned checkpoint, provided routine security checks of windows and doors are maintained for the building.

3. **Closure of Units or Secure Areas.** On closure of units or secure areas, DAS, which have not been further accounted for, are to be returned to Logistics Sqn and brought on main stock charge in the appropriate condition. On closure of units, any subsequent disposal is to be in accordance with JSP 886 Volume 4 Part 5.

FURTHER ACCOUNTING FOR DAS

4. Formal inventories for in-use DAS are to be maintained for the following areas:

a. Service Families Accommodation.

b. Remote sites and buildings where access to the keys is uncontrolled and the building is not subjected to routine RAF/MOD Police/MGS/MPGS checks. (Duty Airman Security patrols may be substituted for RAF/MOD Police checks).

c. Officers', Sergeants' and Airmen's Messes².

d. Airmen's Domestic Accommodation³.

² Loss of or damage to DAS may be waived in accordance with JSP 384 Paragraph 1308.

- e. Kitchens and food preparation areas.
- f. Airfield Catering Flights.
- g. Bedding Stores.
- h. Churches and Chapels.
- i. Non-public Clubs.

5. The following items of equipment are always to be further accounted for on inventory even in Secure Areas:

- a. Security furniture, including safes and key boxes.
- b. First aid equipment and fire appliances.
- c. Domestic electrical appliances subject to safety inspection.
- d. Attractive items and items, which in the light of local knowledge and conditions, are considered to be particularly vulnerable to pilferage or misuse.
- e. Tentage and domestic field equipment.
- f. Office Machinery.
- g. Linen, including blankets.
- h. Carpets and curtains (PWS items may be excluded).
- i. Pillows and mattresses.
- j. Cutlery.
- k. Hospital-peculiar items in Station Medical Centres.

6. **Transactions In-Use DAS in Secure Areas.** Transactions are to be limited to returns or exchanges on a one-for-one basis. In the event of internal demands for initial issues, the OC user Sqn is to certify that the requirement has arisen as a result of a change of entitlement or scale, before the issue is approved.

7. **Responsibilities of OC Logistics Sqn.** OC Logistics Sqn and his/her staff remain ultimately responsible for ensuring standards are maintained in each area and that the best use is made of assets. The Station Warden remains responsible for vetting all demands. Vetting of demands and monitoring of consumption will provide a major means of identifying possible discrepancies. OC Logistics Sqn is responsible for designating Secure Areas and is to issue local instructions, which describe arrangements for DAS in working areas. The local instructions are to specify:

- a. The Secure Areas for accounting purposes and the security arrangements in force.

³ Loss of or damage to DAS maybe waived in accordance with JSP 384 Paragraph 1308.

- b. The DAS excluded from the supply accounting dispensation.
- c. Management controls and transaction procedures for DAS subject to the supply accounting⁴ dispensation.

⁴ Loss of or damage to DAS maybe waived in accordance with JSP 384 Paragraph 1308.

ANNEX A: INDIVIDUAL AIRCRAFT ACCOUNTS (IAA`S)

1. The introduction of Individual Aircraft Accounts (IAA`S), will promote the proactive management of assets in both the forward and reverse supply chains (RSC). They will ensure that MJDI accounts accurately reflect the unit A-in-U stock position against each platform asset thus promoting a more focussed asset and demand management regime.
2. It is not practical to list every item that comprises a platform therefore, notwithstanding unserviceable A-in-U records; the basic premise of an IAA is to maintain a zero balance. Where an IAA balance is at zero and there are no outstanding demands the platform is considered complete. It follows; therefore, that where a positive balance exists and there is no corresponding unserviceable A-in-U records the instance is investigated at the earliest opportunity.
3. Main Operating Bases (MOB`s) are to utilise the G Series inventories for this purpose. (See Table below). Where units are already employing one non-cost centre⁵ IAA (legacy "inventory") per platform asset not in the G series, they may continue to use these but should plan to migrate to the G Series when resources permit. Units are not to use cost centre inventories.

Example of G Series Inventories

Sqn A		Sqn B		Sqn C	
IAA	Tail No	IAA	Tail No	IAA	Tail No
GAA	XX123	GBA	XX128	GCA	XX133
GAB	XX124	GBB	XX129	GCB	XX134
GAC	XX125	GBC	XX130	GCC	XX135
GAD	XX126	GBD	XX131	GCD	XX136
GAE	XX127	GBE	XX132	GCE	XX138

4. IAA`s require disciplined demand and A-in-U management to ensure that the RSC is primed with repairable assets and that the MJDI demand file accurately reflects all need events against the platform.
5. Unlike conventional inventories there is no requirement for an IAA (legacy "inventory") holder. However, Custodians are required who are to be members of the Senior Engineering Community at the MOB. The custodians' responsibilities are detailed in paragraph 6 and these are to be reflected in the appropriate Senior Engineering Officers Terms of Reference (TORs). It is not practical for the Custodians to carry out the day-to-day monitoring of a units IAA's. This responsibility will rest with an IAA manager who is to be a TG18 Supply SNCO. The (UK) Deployed Inventory Management System ((UK) DIMS) has been developed and rolled out across MOB's to aid this process. The IAA Managers responsibilities are in Paragraph 7. IAA Managers are to work in conjunction with the Custodians in discharging their responsibilities.

Responsibilities of an IAA Custodian

6. The responsibilities of an IAA Custodian are as follows:
 - a. To provide OC Logistics Sqn with a written list of personnel authorised to demand against the IAAs.

⁵ Cost Centre inventory ranges KAA to YYY.

- b. To ensure requests for demands are accurate, linked to the urgency of need and are submitted promptly.
- c. To promote the expedient return of unserviceable equipment to prime the RSC.
- d. To ensure all surplus assets are promptly returned to the Logistics Sqn.
- e. To ensure that only platform specific equipment is demanded against IAA`s.
- f. To maintain the security of assets issued and waiting fit.

Responsibilities of an IAA Manager

7. The responsibilities of an IAA Manager are as follows:

- a. Ensure A-in-U records are monitored and that all queries on the account are resolved quickly; the aim being to return the account to a zero balance by effecting the return of outstanding equipment or, where linking transactions have not taken place, carrying out corrective transactions i.e. advance return, cannibalisations etc.
- b. Where platforms are in a pool ensure that MJDI Inventory Maintenance is used to update locations.
- c. Ensure TG18 Supply personnel accurately and promptly transact cannibalisations, advance returns and aircraft moves on MJDI.
- d. Ensure that the Demand Submission and Management procedures set out in JSP 886 Volume 3 Leaflet 321 are complied with.
- e. Provide Supply subject matter expertise advice to the IAA custodians.

8. The operation and functionality of IAA`s is no different to that of traditional inventories with the exception that a zero balance, subject to unserviceable A-in-U, is achieved. ITL`s are available in the standard manner, but IAA Managers are likely to require tighter control on a daily basis. The correct and timely application of demand management principles and the proactive progression of outstanding returns will ensure that management of IAA`s does not become an onerous and time-consuming task.

9. A demand for a short supply asset that is subject to bay repair may necessitate an advance return. This procedure is responsible for a significant number of spurious inventory balances. It is imperative that TG18 Supply personnel apply the correct procedures to ensure IAA`s remain in a healthy condition. Advance returns against an existing demand are to be actioned as follows:

- a. Asset maintenance (adjustment) (Legacy TC RIU) to bring item onto the IAA.
- b. Receipt (Exchange Return) (Legacy TC RIE) to return the asset into the repair loop.
- c. Record Amendment (Legacy TC ADU) amend user's remarks to read GUA on issue cross refer RIU xxxxxxxx.
- d. Issue (After receipt) (Legacy TC GDD) to issue serviceable asset to the IAA.

- e. Asset Management (Adjustment) (Legacy TC GUA) to return the IAA to its blank state.

Action on receipt of an Aircraft Allotment

Consignor Unit

10. Complete aircraft are subject to allotment in accordance with (JAP (D) 100A-01) Chapter 9.4: Transfer of Aircraft and Equipment.

11. The IAA manager is to ensure the IAA is sanitised before the aircraft physically leaves its location i.e. all outstanding returns are effected and outstanding demands not subject to Acceptable Deferred Fault/Limitations (ADF/Lim) are cancelled.

12. **Outstanding ADF/Lim Demands.** The following procedures are to be applied when aircraft are transferred between units, including 3rd line maintenance units but are not applicable to aircraft loan transactions. The procedures for the management of ADF/Lim are detailed in JSP 886 Volume 3 Part 321.

13. The consignor is to produce an MJDI ADF/Lim Demands Interrogation print (Legacy TC QDU) detailing all outstanding demands for the subject IAA. The originating unit is to retain and progress all outstanding demands to the point of receipt; details of the outstanding demands are to be forwarded to the new unit when the aircraft is transferred. On receipt, the items are to be externally issued to the new holding unit and vouchers are to be annotated accordingly. A copy of the demands interrogation print is to be forwarded to the new holding station. Diversion Orders are to be progressed to receipt and forwarded to the new holding unit. Vouchers are to quote relevant details.

Consignee Unit

14. **Raising an Aircraft Inventory.** On receipt of advice that an aircraft will be delivered, the IAA Manager is to prepare to open an IAA. A G series inventory code is to be allocated and added to the appropriate (UK) DIMS.

ANNEX B: NOTES FOR THE GUIDANCE OF INVENTORY HOLDERS

1. This Annex provides notes for the guidance of inventory holders. Units are to adapt the following paragraphs to reflect their own circumstances.

Introduction

2. The following notes are provided as a general guide to inventory holders; they are not exhaustive and for more detailed instructions reference should be made to JSP 886 and in particular Volume 4 Part 316, together with any other guidance issued by OC Logistics Sqn to meet local circumstances. In a Tri Service environment RAF Inventory Holders need to be aware that the term "Inventory" may not be used in the same context as we have become familiar to using it. Other branches of the MOD, PTs etc may use the generic term "Inventory" in its more civilian context of a specific stock management area. The term Articles-in-Use may be used by PTs for example, to describe items issued forward from a Logistic Sqn's Stock.

3. The object of an inventory is to provide a means whereby public property can be reasonably safeguarded at all times. For this purpose an Officer, Warrant Officer, SNCO or MOD Civilian of equivalent status or, exceptionally, a JNCO authorised personally by OC Logistics Sqn, may be appointed as an inventory holder. The inventory holder is responsible for ensuring that all reasonable precautions are taken to safeguard and maintain serviceability of equipment held on inventory.

Inventories

4. An inventory usually contains two elements; SCC for equipment controlled by Management of Joint Deployed Inventory (MJDI) and for equipment that is Non-SCC controlled.

a. **MJDI Controlled.** The MJDI controlled element records items of equipment with stock numbers which are "Live" on one of the MOD Logistic systems used by the PTs:

(1) **Inventory Print Out (Output U332).** This is a list of items and quantities on charge to that inventory at the time of the print. It will have 'Output U332' printed in the top right hand corner of each page.

(2) **Abbreviations.** The following abbreviations are used on the Parts 1 and 2 of the output U332:

- (a) IS - Issue.
- (b) RT - Return.
- (c) EX - Exchange (Can be positive and negative).
- (d) DQ - Change of Denomination of Quantity (D of Q).
- (e) SN - Change of Stock Number (Reference Number).
- (f) CL - Change of Class of Store.
- (g) AJ - Adjustment (Form 21 - Transfer/Conversion).

(h) NM - Change of Nomenclature/Description.

b. **Non-SCC Controlled.** The Non-SCC controlled element will be maintained on either manual records or on the Non-SCC package. This element will show those items of equipment that are not controlled by MJDI and will include such items as:

- (1) MT vehicles.
- (2) Classified equipment, complete weapons.
- (3) Not in Vocabulary (NIV) items (office machinery, etc).
- (4) IT hardware and software.

It will normally take the form of a computer printout from a stand-alone PC system located in SCAF. This will be similar to the MJDI version. However, particularly in Operational Theatres, Logistics staff may not have access to the Non-SCC package and the inventory may be in the form of a hand written document, the Form 37. SCAF will bring this document up to date at any subsequent hand-over/take-over but in the meantime any Non-SCC items issued to you may be added in pencil.

Taking over an Inventory

5. Holding an inventory is an important and responsible duty. On taking over you **must physically check each item - never accept a signed Form 668 Loan Card as proof of an item being present.** Be careful not to count the same item twice (which will happen if you spread your check over any length of time). Ensure that all surpluses and deficiencies identified on your take-over check are recorded on a Form 4137 (Inventory Discrepancy Certificate). Remember, a Form 4137 is an official document and to sign a false declaration is a serious matter. Ensure that all of your equipment is marked with your inventory code.

6. If you take-over more equipment than you actually require the surplus items are to be conditioned and returned to Logistics Sqn. If you consider it necessary, raise Form 668 (Loan Card), to effect transfer of responsibility for equipment to the individual actually using it. Ensure, through Unit HR/PSF and/or Sqn Admin Staff that the individuals for whom you hold loan cards cannot clear the station without your prior knowledge. Keep your inventory and loan cards in safe custody at all times.

7. If, having disposed of all surpluses and raised loan cards, you still consider that your inventory is too large to manage, you are to advise your line manager in writing.

Deputy Inventory Holder

8. To ensure control of your inventory during your temporary absence (leave, etc) you should arrange for a deputy holder to be appointed. Ensure that your deputy is fully conversant with his/her duties and that OC SCAF is aware of the appointment.

Inventory Checks

9. Government accounting regulations state that the total value checked each year is to be a minimum of 70% of the total value of stocks held. This could mean your inventory is subject to this type of check. OC SCAF will advise if this is required.

10. The Station Commander is responsible for ensuring that inventories are checked at the following intervals:

- a. **Annually.** The following are to be checked annually:
 - (1) All items with a security classification of Confidential or above.
 - (2) Equipment that has been, or is likely to be used on operational and training deployments.
 - (3) Those inventories created, augmented or transferred between units during the previous 12 months resulting from the formation, re-arming or inter-station movement of a unit.
 - (4) All items classified as Attractive.
 - (5) All High Value Resource Accounting and Budgeting (RAB) items. (In accordance with JSP 472 Chapter 6.17 and JSP 886 Volume 4 Part 2). Checks of RAB items may be carried out by Fixed Asset Register (FAR) staff.
 - (6) Those containing items classed as Attractive to Criminal and Terrorist Organisations (ACTO).
- b. **Three Yearly.** All other inventories are to be subject to a check within 3 years of the previous hand-over/take-over or independent check.

11. Whenever possible the check of a complete inventory is to be by a hand-over/take-over check on a planned change of inventory holder. However, if a change of inventory holder is impracticable or inadvisable, it will be necessary for the check to be carried out by an independent checker. The programme of independent checks will be published in Station Routine Orders, and is normally controlled on behalf of the Station Commander by OC Admin/BSW. The independent check should be completed within 14 days of the programme date.

12. Notwithstanding Paragraphs 8 and 9, it is both best practice and in your own interests to carry out more frequent checks of your inventory. The following checks are considered to be the minimum required to ensure proper control of the equipment on your charge:

- a. **Monthly.** Carry out the following checks:
 - (1) Physically check at least 10% of your inventory items against the inventory record. Select different items each month to ensure that you have carried out a 100% check of your inventory in each 12-month period. Keep a record of the checks that you have completed for future reference.
 - (2) Check your Form 668 Loan cards to make sure that the individuals who have signed them are still on the station.
- b. **Six Monthly.** Check that the items signed for on loan cards are physically held by the individual concerned.
- c. **Annually.** Due to the introduction of RAB the Form 4C Surplus/Deficiency Register held in SCAF will be cleared down at the end of each financial year.

Whenever possible the physical check of an inventory should take place prior to this date to enable any offset action to take place.

13. If your checks reveal that an item is missing carry out an investigation immediately as this will increase your chances of finding the item or the person responsible for the loss. If you cannot allocate responsibility report the facts in writing to your line manager, OC SCAF and the MOD/Service Police for further investigation and recommendation as to whether the loss may be written-off. If you can show the Station Commander that you have taken all reasonable steps to safeguard the equipment on your inventory he may decide to write-off the loss against public funds.

14. During your routine checks, you should take the opportunity to review the continuing requirement to hold the items on inventory and should arrange for the return of any surplus items to Logistics Squadron at the earliest opportunity.

15. If you are uncertain on any aspect of inventory control, seek advice from OC SCAF.

Internal Repayment and Recovery Procedures

16. Financial recovery procedures are covered in greater detail in JSP 886 Volume 4 Part 6. An Internal Repayment and Recovery Voucher, Form 664B, (Form 664B), is used to recover, from an individual, the cost of an item lost or damaged. As the inventory holder you prepare the form in three copies, obtaining the price to be charged from OC SCAF. The individual concerned should be invited to sign the Form 664B and the form is then passed to the appropriate Squadron Commander for signature (or the Station Commander if recovery is from an officer). All three copies should then be passed to SCAF for registration and adjustment of your inventory. You will be given the triplicate copy of the Form 664B and you should retain this until your copy of the inventory has been adjusted.

17. Should the individual who has lost or damaged the item decline to sign the Form 664B, the process can continue and if necessary the matter is to be referred to the Station Commander via the normal chain of command.

18. Cases of neglect or culpable damage are to be reported to your line manager. Disciplinary and/or financial recovery action against the culprit may then be taken.

19. A collective charge may be levied when the identity of those responsible for damage cannot be found but is clearly limited to a group, such as the occupants of an accommodation block. In these cases, if the total loss is within the Station Commander's powers of write-off, he may decide the sum to be charged against personnel, subject to the maximum of detailed in QR1030.

20. Should you consider that the value of the loss or damage should be written-off against public funds rather than an individual being charged, you should submit a formal letter setting out the facts to your line manager. Your Line Manager will then seek guidance from OC SCAF.

General Information

21. Authority for Transactions. Issues will only be made against an appropriate Scale of Entitlement or other specific authority. If you have a requirement for an item for which you are not scaled or authorised, you should seek the assistance of the appropriate PT.

22. **Classes of Store.** There are 3 classes of stores, 'P', 'L' and 'C'. Of these, classes 'P' and 'L' are accounted for on inventories after issue from Logistics Squadron, whilst class 'C', with some exceptions, are generally considered to be consumed in use. The formal definition of each class of store is in JSP886 Volume 4 Part 1 Section 3.

Procedures for the Demand, Exchange and Return of Equipment

23. **Demands and Exchanges.** All requests for the demand or exchange of equipment must be made to SCAF/CDC or your nearest Logistics store using Form 7109 (Demand Proforma) by mail, electronically or by phone. Issues against exchange requests will only be made when the item is already held on the inventory. The following details will be required for all demands:

- a. Type of transaction, e.g. initial issue, replacement issue, exchange, etc.
- b. Management code (Section) and stock number (Reference Number). When the item is NATO codified, quote the full NATO stock number (all 13 digits). If you are unable to quote the management code and stock number, give what information you have, e.g. part number/drawing number, full description and the AP and page number where it is listed.
- c. Denomination of Quantity (D of Q) e.g. each, pairs, metres, etc.
- d. Quantity required.
- e. Required Delivery Date (RDD). The RDD is all that you, the customer, has to quote. SCAF/CDC will determine the appropriate priority code to be used to ensure delivery by the RDD.
- f. Inventory code.
- g. Purpose for which it is required. Highlight if the requirement is a 'State' demand.
- h. Flight or Section and name of inventory holder.
- i. Scale or other authority (if initial issue).

24. **Alternatives.** If the item demanded is not in stock, an alternative item may be issued. If another item, which is the same in all respects, is available, this unconditional alternative will automatically be issued in lieu. If a conditional alternative, e.g. the next higher assembly, is available it will be offered to you. You may accept or reject the proposed alternative, so you should know, or find out, whether it is acceptable.

25. **Quantities to be Demanded.** You must not demand more than your scaled entitlement for 'P' and 'L' class stores. The fact that you are scaled to hold an item does not mean you have to demand it. You may have no immediate requirement for it. Remember you can demand it later if the need arises. For 'C' stores the quantity to be demanded at any one time should not exceed 14 days requirements.

26. **Review of Outstanding Demands.** You should review your outstanding demands at frequent intervals and notify SCAF/CDC of any change in either the RDD or the quantity required. When SCAF/CDC refer a demand back to you for confirmation of the requirement, deal with it immediately, otherwise it could be cancelled.

27. **Issues and Exchanges.** Issues and exchanges of equipment will be made on:

- a. Computerised output for those items, which are SCC controlled.
- b. Non-SCC Package vouchers or Form 676 (RAF Logistics Internal Voucher) for Non-SCC controlled items.

When any transaction affecting your inventory is made by Logistics Sqn staff, you, your authorised deputy or other specifically nominated and documented individuals, detailed by you, will be required to sign when receiving 'P' or 'L' classes of equipment. With a few exceptions, you will not be asked to sign for 'C' stores. To ensure that you are kept aware of what is happening to your inventory, you will be given a copy of the voucher relating to the transaction. You must safeguard all these vouchers for future verification.

28. **Inventory Transaction Listings.** For those items that are MJDI controlled, sequentially numbered Inventory Transaction Listings (ITL's) will be produced showing all the transactions that have been made on your inventory during the previous month. When you receive the ITL, you must check it against your copies of the MJDI vouchers relating to the previous months activity. You must sign and date the ITL to confirm that you either agree or disagree with the transactions listed. Any discrepancies on the ITL are to be reported to SCAF within one month of the date of production of the ITL. The signed and dated ITL is to be retained by you, with your inventory, until the next 100% check, e.g. the next hand-over/take-over check or independent check whichever is the sooner. Once you are satisfied that the ITL is correct, the copies of the supporting vouchers may be destroyed. If at any time you are unclear of the action you should take on the receipt of an ITL you must contact OC SCAF immediately for clarification.

29. When issues of Non-SCC controlled equipment are made, a copy of the voucher will be given to you for your retention. This voucher should be used to update the Non-SCC controlled element of the inventory in pencil. Any queries should be raised with SCAF immediately. These supporting vouchers should be retained, with the inventory, until the Non-SCC element of the inventory is subject to the next 100% check, e.g. the next hand-over/take-over check or independent check whichever the sooner is.

30. **Returns.** When you wish to return an item of equipment you should notify your nearest Logistics group or SCAF/CDC in the same manner as for demands. A Form 676 will be raised and the item collected by Forward Delivery and you will be given the No 3 and No 4 copies as a receipt. SCAF/CDC will action the return copy. For SCC controlled items, confirmation of removal from your inventory will be on your next ITL.

Transfers of Equipment between Inventories

31. The inventory holder initiating the transfer is to raise a Form 21 (Conversion or Transfer Voucher) listing the items to be transferred and the inventory codes concerned. The Form 21 is raised in single copy for SCC controlled items, and three copies for Non-SCC controlled items. After signature by both inventory holders, the Form 21 is passed to SCAF who will adjust the inventories. To avoid dispute over the validity of signatures, you are advised to print your name under your signature. Transfers involving SCC controlled items will appear on the next ITL.

Conditioning of Equipment for Exchange or Return to Logistics Squadron

32. Before equipment is returned to the Logistics Squadron it is to be conditioned by an Authorised Conditioner as specified in JSP 886 Volume 3 Part 301 and JAP100A-01 Chapter 9.5. Authorised Conditioners are personnel of appropriate rank and trade nominated by OC FSW and issued with a personal conditioning stamp.

33. The conditioning carried out on station is of vital importance. Incorrect categorisation at station level could result in an unserviceable item being reissued to meet a demand. Furthermore, equipment returned will, almost invariably, be reissued without further action to confirm the serviceability of the equipment.

34. **Labels.** The Authorised Conditioner is to attach the appropriate labels to the equipment. The information needed on the label must be legible and correct and include, where appropriate:

a. Repairable Equipment:

- (1) Details of the defect or the reason for withdrawal from service.
- (2) The identity and stage of any standard serviceability schedule requirements, which the item failed to meet.
- (3) Any other information, which could assist inspection or repair personnel at other levels of repair.

b. Equipment Requiring Special Handling. In the case of equipment requiring the application of safety measures before handling, e.g. items containing explosives, inflammable liquids or toxic material:

- (1) Identification of the hazard concerned.
- (2) Details of the safety precautions taken to make the item safe for handling.

Special-To-Contents Containers

35. The Air Environment spends a considerable amount of money on the provision of Special to Contents Containers (STCs) to ensure that equipment reaches the user in a serviceable condition. STCs are containers specially made for the storage and transportation of particular items. In many instances the cost of these STCs exceeds the costs of the items, which they contain. To reduce the possibility of damage in transit it is essential that all STCs are opened carefully and reused for the return of the repairable item. If an STC is damaged it is not to be used until any necessary repairs have been carried out. Inventory holders should be aware that some STC's have their own unique NSNs and could therefore appear on their inventories.

Attractive Items

36. Attractive items are those, which are particularly liable to pilferage or misuse because of their intrinsic value and/or the fact that it is portable and has a ready commercial or domestic use. Attractive items are subject to special storage and accounting regulations whilst they are in main stock in Logistics Sqn. Detailed instructions are contained in JSP 886 Volume 4 Part 303 and, whilst they do not pertain to attractive items held on inventory the same basic principles should be applied, i.e. secure storage when not in use,

signatures obtained on every transfer of responsibility for the item and the mandatory annual mustering of the items. Accordingly, inventory holders are to pay particular attention to the storage, handling and documentation associated with any attractive items that may be on their inventory.

Accommodation Blocks

37. The most difficult type of inventory to control is an accommodation block inventory. **You will need Form 668 Loan cards and you need to visit the accommodation block frequently.** When you take-over, seek advice from the Station Warden.

38. **Mattresses.** A high rate of damage to mattresses often prevails and you are therefore strongly advised to serial number each mattress with the accommodation block inventory details. Ensure that the mattresses are signed out to individuals on Form 668 Loan cards, having checked the condition. If stained, get them changed and raise Internal Repayment and Recovery Voucher Form 664B as appropriate. Check the mattresses monthly to confirm condition and quantity. Check the names on loan cards against postings to be sure that personnel have cleared through you (see Paragraph 5).

ANNEX C: PROCEDURES FOR OPENING, CLOSING AND TRANSFERRING INVENTORIES (NON-SFA)

Introduction

1. The procedures for opening, closing and transferring, inventories are as described below.

Opening Inventories

2. **SCAF Action.** SCAF is to:
 - a. Select an Inventory Identifier Code (IIC) in accordance with JSP 886 Volume 30 Part 3.
 - b. Create the Inventory Header by input in Management Control, Organisation Maintenance, and (Legacy TC CVZ). This will give an enhanced format. Follow the real-time on-screen instructions.
 - c. If the reason for the inventory creation is to change from manual accounting to MJDI control, balances already existing on the manual inventory are to be brought on charge using Asset Maintenance, Adjustment (Legacy TC RIU) which should be cross referred to the Form 21 used to reduce the manual inventory balance to zero.

Closing Inventories

3. **SCAF Action.** SCAF is to:
 - a. Input a request for an inventory printout using Reports, Articles-in-Use (Legacy TC PAP).
 - b. Investigate why any remaining balances cannot be reduced to zero.
 - c. Re-input Reports, Articles-in-Use (Legacy TC PAP) to confirm balances have been reduced to zero.
 - d. If all balances equal zero, the inventory header can be deleted using Management Control, Organisation Maintenance (legacy TC XVZ). This produces a similar enhanced format to the Management Control, Organisation Maintenance, and (Legacy TC CVZ).

Cost Centre Codes

4. Cost Centre Codes, IICs KAA to YYY (the letter Z cannot be used at any time), are **NOT** to be used in any circumstances. These codes cannot be created or deleted by using Management Control, Organisation Maintenance, (Legacy TC CVZ) or Management Control, Organisation Maintenance (legacy TC XVZ). Any attempts to do so will create an Output U23 Inventory Identifier Code Not Recognised.
5. Units should note that a transaction against such an inventory will create a 'dummy' inventory header on the database. Management should be aware of this peculiarity and are advised to carry out regular validation checks (using TC QZI) to identify possible errors, e.g.: entering a consignee of VBAZY1 on a DNR instead of BBAZY1. Any errors found should be notified to Stanbridge CSD for corrective action.

Inter-Unit Transfer of Inventories

6. To transfer inventories between units, use Management Control Bulk Stock Move (legacy TC GUU).

Consignor Unit Action

7. **Before Transfer.** Before the transfer takes place, the consignor unit is to input a request for an inventory print-out using Reports, Articles in Use (Legacy TC PAP) any anomalies are to be reported to the SPOC, Tel: 96 600 8 9 10, ask for Stanbridge CSD. Units are not to proceed with Management Control Bulk Stock Move (legacy TC GUU) action until all errors have been cleared.

8. **One Week before Transfer.** One week before transfer, the consignor unit is to:

- a. Input a request for an inventory printout using Reports, Articles-in-Use (Legacy TC PAP) for an inventory printout.
- b. Confirm with the consignee unit that the new inventory headers have been allocated NOT CREATED, for the transfer.

9. **Transfer Date.** On the transfer date the consignor unit is to:

- a. Action Management Control Bulk Stock Move (legacy TC GUU) to transfer to consignee unit.
- b. Send inventory produced at Paragraph 8a to the consignee with the equipment.
- c. Retain for audit a copy of the inventory printout.

Consignee Unit Action

10. Three months before transfer the consignee unit is to allocate IICs for impending transfer. DO NOT CREATE THE INVENTORY HEADER (S).

11. **After Transfer Has Been Completed.** After transfer has been completed, the consignee unit is to input a request for an inventory printout using Reports, Articles-in-Use (Legacy TC PAP). Confirm balances shown agree with equipment physically received.

ANNEX D: FINALISATION OF INVENTORY CHECKS AND ADJUSTMENT OF INVENTORY DISCREPANCIES (NON-SFA)

1. Prior to each inventory check, the inventory clerk is to raise Form 4137 in single copy, taking up a voucher number from Form 4137A, and obtain the signature of the inventory checker in Form 4137A or annotate despatch as appropriate.
2. On return of Form 4137 to SCAF the inventory clerk is to complete the appropriate columns in Forms 4137A. The voucher numbers of any adjustments raised are to be annotated on the Form 4137. For items, which are subject to manual accounting, Form 4137 is to be posted to the relevant inventory and the posting field of the Form 4137 is to be completed.
3. **Adjustment of Inventory Discrepancies.** Deficiencies/surpluses recorded on the Form 4137 or in the Form 4C may be offset against corresponding surpluses/deficiencies of items which are of a like nature and could easily be taken for, or issued in lieu of one another. Adjustment and further action are to be taken as follows:
 - a. Carry out appropriate offsets line by line on the Form 4137 and action the residual discrepancies as shown below⁶.
 - b. Offset surpluses on Form 4137 against deficiencies already recorded in Form 4C, and enter remaining surpluses in Form 4C⁷.
 - c. Off-set deficiencies against surpluses already recorded in Form 4C and refer remaining deficiencies to OC SCAF for decision on any recovery or write-off action required in accordance with JSP 886 Volume 4 Part 6. Only the Form 4C of the current period of account may be used for offsetting purposes. Losses subject to formal inquiry under QR 1285 and 1286 are to be actioned immediately. In exceptional circumstances OC Logistics Sqn may approve that net deficiencies may be entered in the Form 4C in accordance with Chapter 1 Paragraph 21.
 - d. Raise [MOD Form 2260](#) as appropriate for any deficiencies; such vouchers are to be annotated 'Not for A-in-U action' and are to be cross-referred to Form 4137.
 - e. Pass the completed Form 4137 to OC SCAF for scrutiny and signature.
 - f. Complete the last column of Form 4137A with red tick and file Form 4137 in voucher number order in SCAF.
 - g. If the check was the result of an independent check, complete Column 4 (Date Check Completed) on RAF Supply Register of Independent Checks of Inventories, Form 4D. (Form 4D).
4. **Adjustment of Inventory Discrepancies.** Correction of the computer records are to be carried out as follows:
 - a. Input surpluses using Asset Maintenance, adjustments, (Legacy TC RIU). Input deficiencies using Asset Maintenance, adjustments (Legacy TC GUA).

⁶ If more than one inventory is being checked and adjustments are being carried out at the same time, discrepancies on Form 4137 may be offset directly against one another without being entered on the Form 4C.

⁷ Stocktaking discrepancies are not to be entered on the Form 4C.
JSP 886 Volume 4 Part 316: Accounting for Articles-in-Use: Chapter 4
Version 1.5 dated 05 Dec 12

INTERNET VERSION-MASTER IS ON THE DEFENCE INTRANET

b. Acceptance of the MJDI response will result in the adjusting MJDI voucher being produced on the printer. Cross-references, where required, are to be input to the MJDI by the controller on comments line (legacy Line 7).

c. Details of adjusting vouchers are to be annotated on the Form 4137.

5. **Operational Discrepancies.** Additional procedures to assist in the clearance of deficiencies arising from the support of an operation or operational theatre are at Appendix 1.

APPENDIX 1 TO ANNEX D: PROCEDURES FOR THE OFFSETTING OF OPERATIONAL DISCREPANCIES BETWEEN SELF-ACCOUNTING UNITS

1. To help reduce unnecessary write-off action, self-accounting units who have been supporting operational deployments have an additional option when attempting to resolve deficiencies that can be directly attributed to the support of operations.
2. After all internal options have been examined, and only on the authority of OC Logistics Sqn or OC SCAF, units with an unresolved deficiency arising from the support of an operational deployment may seek a compensating surplus from another self-accounting unit. The other self-accounting unit must have been involved in the support of the same operation or operational theatre.
3. **Unit with the Deficiency.** The procedures for the unit with the deficiency are:
 - a. If the deficiency does relate to the support of an operational deployment or operational theatre, obtain the authority of OC Logistics Sqn or OC SCAF to seek a compensating surplus from another self-accounting unit.
 - b. Trawl either by phone or in writing, potential units for a compensating surplus. Ensure that the relevant operation name or operational theatre is detailed.
 - c. If another unit can match the deficiency with a corresponding surplus from the support of the same operation or operational theatre, raise a local proforma (in 3 copies) detailing:
 - (1) Deficient Self-Accounting Unit UIN.
 - (2) Deficient Unit Inventory Code.
 - (3) NATO Stock Number (NSN) of Deficient Item.
 - (4) Description of Deficient Item.
 - (5) Quantity Deficient, by Material Condition.
 - (6) Denomination of Quantity.
 - (7) CIV Number.
 - (8) Basic Material Price.
 - (9) Name of Operation or Operational Theatre involved.
 - (10) The proforma is to be signed by OC Logistics Sqn or OC SCAF.
 - (11) Retain one copy for information purposes and send two copies to the unit with the corresponding surplus.
 - d. The unit with the surplus will return one copy of the proforma, annotated with:
 - (1) Surplus Self-Accounting Unit UIN.
 - (2) Surplus Unit Inventory Code.

- (3) NATO Stock Number (NSN) of Surplus Item.
- (4) Description of Surplus Item.
- (5) Quantity Surplus, by Material Condition.
- (6) Denomination of Quantity.
- (7) CRV Number.
- (8) Basic Material Price.
- (9) Name of Operation or Operational Theatre involved.

OC Logistics Sqn or OC SCAF will have signed the proforma.

e. The Form 4C Deficiencies Register entry is to be cleared by quoting the UIN and CRV number of the unit offering up the surplus, together with the name of the operation or operational theatre involved.

f. After the investigation has been completed and the unit holding a surplus has been identified, the item is to be struck-off the inventory concerned, using Asset Maintenance, adjustments (Legacy TC GUA), and the details entered in the Form 4C Deficiencies Register.

g. The completed proforma is to be filed, for audit purposes, with the original CIV.

4. Unit with the Surplus. The procedures for the unit with the surplus are:

a. On receipt of the initial request to search for a compensating surplus, confirm that your unit has been involved in the support of the same operation or operational theatre. If not, advise the requesting unit accordingly.

b. If you have been supporting the same operation or operational theatre, examine the Form 4C Surpluses Register for the required item. At the discretion of OC Logistics Sqn, further checks for surplus holdings on the unit may be considered.

c. Confirm verbally with the requesting unit, the results of the search.

d. If the search was successful, on receipt of the proforma from the unit with the deficiency (see Paragraph 3c) clear the Form 4C Surpluses Register entry by annotating the UIN and CIV number of the unit with the deficiency, together with the name of the operation or operational theatre involved.

e. Complete both copies of the proforma with the details at Paragraph 3e. The proforma is then to be signed by OC Logistics Sqn or OC SCAF.

f. One copy of the signed proforma is to be returned to the originating unit.

g. The second copy of the proforma is to be filed, for audit purposes, with the original CRV.

ANNEX E: ACCOUNTING FOR ARTICLES IN USE - SERVICE FAMILIES' ACCOMMODATION (SFA)

Introduction

1. All Class P and L, DAS equipment, is to be further accounted for when in use in SFA's. SFA Inventories (SFAI's) are to be maintained on MJDI with separate coded inventories, prepared in accordance with these instructions, for each SFA.

PART 1. GENERAL INSTRUCTIONS

Official Residences

2. The furnishing of Official Residences is the responsibility of the Public Works Contractor. Responsibility for the furnishing of Official Residence staff quarters is as follows:

- a. **Staff Quarters within Residence.** The Public Works Contractor is responsible for the provision of crockery and glassware. MOD is responsible for the supply of furniture and furnishings other than crockery and glassware.
- b. **Staff Quarters Not Situated Within The Residence.** The supply of furniture and furnishings, including crockery and glassware, is the responsibility of MOD.

Check of Inventories

3. The Commanding Officer is responsible for ensuring that inventories for SFA's are checked on change of occupant.

Recording and Adjustment of SFAI Discrepancies

4. The procedures for recording and adjusting SFAI discrepancies are detailed in Appendix 1. Discrepancies may only be offset against corresponding discrepancies within that inventory. After all permissible offsetting, net surpluses are to be actioned in accordance with Appendix 1 Paragraph 6.

Accounting for Minimum Scale Packs

5. Minimum Scale Packs (Get you In/Get you Out Packs), consisting of essential items, have been established to support occupants of SFA's awaiting the arrival of personal possessions, or during the period between dispatch of personal possessions and march-out. Minimum Scale Packs are to be accounted for in one of the following ways:

- a. Issue of complete pack recorded on the SFAI as 'one pack contents list attached'.
- b. Issue of individual items of the pack recorded on the SFAI. Where Minimum Scale Packs are left permanently in SFA's, the issue of the pack is to be recorded as separate individual issues of the pack contents.

OC Logistics Sqn may adopt the procedure most suited to meet local conditions.

6. **Losses and Breakages of Equipment in a Minimum Scale Pack.** Losses and breakage's of items issued as part of a Minimum Scale Pack, disclosed on return of the

pack to Logistics Sqn, or on march-out, are to be accounted for in accordance with JSP 886 Volume 4 Part 338.

PART 2. MJDI SFAI ACCOUNTING

Introduction

7. MJDI inventory accounting for SFA's is closely modelled on the procedures for equipment in-use at stations; Chapter 2 of this leaflet refers. Therefore, Part 2 of this Annex will concentrate primarily on the differences between the two and describe the additional facilities available to units. Self-accounting units parent all RAF (SFA) sites. When manual accounting is necessary, units are to follow the procedure for in-use station equipment laid down in Chapter 3.

Inventory Print-Outs

8. A printout of a computerised SFA A-in-U record (i.e. SFAI) will be produced on request of the unit.

9. **Procedure for Obtaining a Computer SFA A-in-U (SFAI).** The input of Reports, articles in use (legacy TC PAM Request for SFAI Print-out) will result in a printout of the SFAI Part 1 on the nominated printer, in real time.

10. **SFA Inventory Transaction Listing (ITL).** An ITL, Output X008, is produced by MJDI at 84 day intervals for each inventory having a transaction record and they are forwarded to the units by post. The ITL provides a collated listing of all transactions on each inventory during the preceding period. The ITL is to be produced in 2 copies. One copy is to be passed to the inventory holder for his/her retention and the second copy is to be retained in SCAF until receipt of the next ITL for that SFAI, when the previous ITL is to be destroyed. The inventory holder is to use his/her copy of the ITL to reconcile transactions involving his/her inventory for the period for which the ITL refers. The inventory holder is to report discrepancies revealed at this/her check within one month from the date of producing the ITL. The absence of any reported discrepancies is to be taken as an acceptance of the transactions recorded on the ITL.

11. **SFA ITL Register Sheet.** In addition to the ITL's, an ITL register sheet, Output X002, is produced in single copy. The monthly register print shows the serial number of all ITL's printed for that station during the period. The ITL register will enable SCAF to check that all ITL's have been received from the system and record the movement of each ITL on the Station.

12. **SFA A-in-U.** Records for individual inventories will consist of:

- a. **SCAF Copy.** A copy of the SFAI printout is to be retained as the accounting record.
- b. **Occupant's Copy.** The occupant is to be given a copy of the Inventory print. The SFAI and the occupant's copies of the ITL's are to be retained.

Procedures for Opening and Closing SFAI's

13. The SFA A-in-U record is updated when transacting the main stock record. Additionally, the inventory record may be adjusted independently by using the TC's detailed in Chapter 2 and the codes described below, which are unique to SFAI's

14. **Input Codes.** The following input facilities are unique to SFAI's.
- a. Reports, Articles-in-Use (legacy TC PAM - Request for an Inventory Print-out). See Paragraphs 8 to 12.
 - b. CVM - Creation of a SFAI Inventory Header. When creating a SFAI header SCAF is to:
 - (1) Select an Inventory Identifier Code (IIC) that has not previously been allocated, or has been closed for a minimum of 2 years. Units are to use a 3N+3A code consisting of the house number and the abbreviated road name.
 - (2) Create the Inventory Header by input of Management Control, Organisation Maintenance (Legacy TC CVM).
 - (3) Existing balances, i.e.: on transfer from manual to MJDI inventory procedures, may now be actioned to the inventory using Asset maintenance adjustment (Legacy TC RIU).
 - c. Deletion of an Inventory Header. Management Control, Organisation Maintenance (Legacy TC XVM). When deleting an Inventory header, SCAF is to:
 - (1) Request a Report, articles in use (legacy TC PAM).
 - (2) Investigate why any remaining balances cannot be reduced to zero.
 - (3) Re-input Reports, articles in use (legacy TC PAM) to confirm balances have been reduced to zero. If not return to sub-Paragraph 14c (2).
 - (4) On completion of the inventory deletion, the unit should ensure that the header will not be re-allocated for 2 years.

Procedure for Inter-Unit Transfer of SFAI's

15. The transfer to inventories between units is affected using Management Control, Bulk Stock Move (Legacy TC GUM).

16. Consignor Unit Action:

- a. **Before Transfer.** Before transfer, the consignor unit is to input a request for an inventory printout using Reports, Articles-in-Use (legacy TC PAM). Units are not to proceed with Management Control, Bulk Stock Move (Legacy TC GUM) action until all errors have been cleared.
- b. **One Week before Transfer.** One week before transfer, the consignor unit is to:
 - (1) Input a request for an inventory printout using Reports, Articles-in-Use (legacy TC PAM) for an inventory printout. It is important to clear any outstanding transaction data.
 - (2) Confirm with the consignee unit that the new inventory headers have been allocated NOT CREATED, for the transfer.
- c. **Transfer Date.** On the transfer date, the consignor unit is to:

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- (1) Action Management Control, Bulk Stock Move (Legacy TC GUM) to transfer to consignee unit.
- (2) Send inventory printout produced at sub-Paragraph 16b (1) to the consignee.

17. Consignee Unit Action:

- a. **Before Transfer.** Three months before transfer, the consignee unit is to allocate IICs for impending transfer. **DO NOT CREATE THE INVENTORY HEADER (S).**
- b. **After Transfer Has Been Completed.** After the transfer has been completed, the consignee is to refer to the Transfer tape and follow instructions to enter transferred inventories into the allocated numbers from Paragraph 17a.

Interrogation of Unit Records

18. The interrogation facilities detailed in the main leaflet for equipment in-use within stations also apply to SFAI.

PART 3. CHECKS OF SFAIs

Occupants Copy of Inventory

19. The main purposes of the occupant's copy of the SFAI are as follows:
- a. To provide a guide to the occupant of the possible entitlement to accommodation stores.
 - b. To provide the occupant with a means of keeping a record of the holdings.
 - c. For use by the occupant for the holder's check.

Initial Take-Over of SFA

20. When a SFA is first occupied, the occupant's copy of the inventory print-out, raised in accordance with Paragraph 12, is to be handed to the incoming occupant. The Station Warden is to check the contents of the SFA against the SCAF copy of the inventory print-out whilst the occupant is in attendance to ensure that his/her copy of the Inventory is correct. Any discrepancies revealed are to be recorded on Form 4137B, which is to be completed and signed by the Station Warden and incoming occupant. The accounting copy of the inventory and Form 4137B are then to be returned immediately to SCAF, where any discrepancies are to be adjusted in accordance with Appendix 1.

Change of Occupant

21. **Update of A-in-U Records.** When a change of occupancy of a SFA is notified, OC SCAF is to ensure that all vouchers relating to the inventory have been posted to MJDI SFA A-in-U record before the check of contents takes place.

Check of Inventory

22. On change of occupancy, the Station Warden is to check the contents of the SFA against the SCAF copy of the inventory printout in the presence of the outgoing and

incoming occupants. If either occupant is unable to be present at the check, the Commanding Officer is to ensure that they are represented and that details of any discrepancies or damage are advised to them without delay. On completion of the check, details of any discrepancies and damage to DAS stores are to be recorded on Form 4137B, which is to be signed by both the outgoing and incoming occupant. (See Paragraph 24 below for cases when there is no immediate incoming occupant). When equipment is found to be damaged, the nature of the damage and the opinion of the examining officer regarding responsibility for damage are to be detailed on Form 4137B. Loss of or damage to DAS may be waived in accordance with JSP 384 Paragraph 1308.

23. SCAF Action on Completion of Check. The SCAF copy of the inventory print-out and Form 4137B are then to be returned immediately to SCAF where any discrepancies are to be adjusted in accordance with Appendix 1. An occupant is not to be cleared from the station by the Logistics Squadron until all deficiencies and damages revealed at the hand-over have been accounted for.

24. Unoccupied SFA's. If a SFA's is not to be re-occupied immediately, the Station Warden is to carry out the check with the outgoing occupant and is to sign Form 4137B as taking over the SFA. The occupant's copy of the inventory printout is to be retained by the Station Warden pending re-occupation. The Defence Estates Ops Housing will be responsible for ensuring adequate security and maintenance of all unoccupied SFA's. OC Logistics Sqn is responsible for the custody of the contents of the SFA as recorded on the SFAI. If thought necessary, OC Logistics Sqn should arrange for the return of contents into temporary safe custody on main stock charge.

APPENDIX 1 TO ANNEX E: RECORDING AND ADJUSTMENT OF SFAI DISCREPANCIES

Preparatory Action by SCAF

1. Prior to each inventory check, the inventory clerk is to raise Form 4137B and complete Chapter 1, taking up a voucher number from Form 4137A. The signature of the inventory checker is to be obtained on the Form 4137A. A copy of the SFAI is also released; this is to be noted in the remarks column of the Form 4137A and the inventory checker is to be informed that he is signing for both the Form 4137B and the Part 1. The SCAF copies of the SFAI are to be retained in the custody of the inventory checker and are to be returned to SCAF within one working day.

2. **Completion of Check and Form 4137B.** Discrepancies/damages to DAS stores disclosed at the inventory check are to be detailed in the Form 4137B, and certified by the Station Warden, holder and the incoming occupant as appropriate. The Form 4137B is to be returned to SCAF (together with the SCAF SFAI if appropriate) for further action.

Follow up Action by SCAF

3. After an inventory check OC SCAF is to ensure that the following action is taken:

- a. The appropriate columns in Form 4137A are completed.
- b. The MJDI SFA record is adjusted in accordance with the discrepancies noted on the Form 4137B. The Form 4137B and the vouchers are cross-referred with each other. Details of adjusting vouchers are also to be annotated on the SCAF copy of Part 2. After scrutiny, the vouchers are to be filed under their own voucher number.
- c. All permissible offsetting, line by line, is complete. Offsetting against surpluses recorded in the Form 4C is not permitted.
- d. The Form 4137B is completed where appropriate.
- e. Net deficiencies are to be priced and the charges totalled. Charges are to be assessed in accordance with JSP 886 Volume 4 Part 6 and JSP 384 Chapter 13
- f. The outgoing occupant is to be invited to sign the Form 4137B in acknowledgement of the charges, or when appropriate formal write-off action is to be considered.
- g. The Form 4137B is passed to OC Logistics Sqn for approval of the charges and completion of the appropriate sections.

4. **Accountant Officers' Action.** Form 4137B is to be passed to the Accountant Officer for recovery action and completion. The Accountant Officer will retain the duplicate copy and return the original copy to SCAF.

Final Action and Scrutiny by SCAF

5. After scrutiny the Form 4137B is to be filed in series and the last column of Form 4137A is to be completed.

6. **Surpluses in SFAl's.** Surpluses in SFAl's found during day to day internal transactions are first to be investigated and then, if valid, are to be BOC to the relevant inventory. Items not required by the SFA occupant can be returned to store. The SFA occupant has the opportunity to raise any queries on receipt of the ITL.