



MINISTRY OF DEFENCE

THE DEFENCE LOGISTICS SUPPORT CHAIN MANUAL JSP 886

VOLUME 4 MATERIEL ACCOUNTING

PART 104 TENDERS ACCOUNTING

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CONTENTS

CONTENTS	2
TABLE	2
CHAPTER 1 - GENERAL	3
0201 INTRODUCTION	3
0202 OPENING OF NEW TENDERS ACCOUNTS	3
0203 TYPES OF UNITS AUTHORISED TO USE A TENDERS ACCOUNT	3
0204 INITIAL PREPARATION OF TENDERS ACCOUNT	3
0205 REGISTRATION OF ACCOUNT AND VOUCHERS	4
0206 NOT TAKEN UP	4
0207 FIRST OUTFIT OF STORES FOR UNITS, TENDERS TO A BASE ORGANISATION	4
0208-0210 NOT TAKEN UP	5
0211 MUSTERS	5
0212 TRANSFERS OF TENDERS TO ANOTHER BASE OR PARENT SHIP	5
0213-0214 NOT TAKEN UP	6
0215 DESTORING OF TENDERS	6
0216 COMBINED CADET FORCE (RN SECTION) ACCOUNTS	6
0217 SEA CADET CORPS UNIT ACCOUNTS	6
0218 ONBOARD ACCOUNTING IN MINOR WAR VESSELS	6
0219 JSP336 CROSS REFERENCE LIST OF USEFUL ARTICLES	7
SUBJECT	7
0220-0299 NOT TAKEN UP	8
ANNEX A - COMMANDING OFFICER'S AIDE MEMOIRE	9

TABLE

Table 1: Cross Reference List	7
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CHAPTER 1 - GENERAL

0201 INTRODUCTION

1. In Units with small complements which do not normally include professional Store Accountant staff, or whose normal deployment makes it unnecessary to maintain full Main Store Accounts, tenders accounts are to be maintained for Accountable items under the supervision of the parent Base, whilst remaining the responsibility of the Commanding Officer of the Tender.
2. In these instructions the term 'Base' is used to refer to the HM Establishment parent accounting authority and the term 'Tender' to refer to the attached Ship or Unit. **Tenders accounting procedures in most cases conform to Regulations contained in this book for self accounting units. It is only the exceptions to normal accounting procedures which are listed in this Chapter.** Further detailed instructions to assist personnel in the running of Tenders accounts are contained within the "Tenders Accounting Handbook" issued by the BLC organisation of the tenders accounting unit.

0202 OPENING OF NEW TENDERS ACCOUNTS

1. Prior to the opening of a new tender's account, a report must be rendered in accordance with Part 2 Art 0145 to the Base Logistic Commander, copied to DIA Portsmouth.

0203 TYPES OF UNITS AUTHORISED TO USE A TENDERS ACCOUNT

1. Tenders accounts are normally used for the following:
 - a. Mine Countermeasures Vessels (MCMVs), i.e. Minesweepers and Minehunters.
 - b. Offshore Patrol Vessels.
 - c. Other vessels and Units with small complements, including RMAS Vessels.
 - d. Aircraft Squadron Mobile Equipment's for front line squadrons.
 - e. Voluntary Adventurous Training Stores.
 - f. Combined Cadet Force (CCF) Units other than Channel Islands and Isle of Man (see Part 2 Art 0216).
 - g. Sea Cadet Corps (SCC) Units other than Channel Islands and Isle of Man (see Part 2 Art 0217).

NOTE. Application from any Unit not listed above to operate a Tenders account should be made to the appropriate Administrative Authority in accordance with Part 2 Art 0145.

0204 INITIAL PREPARATION OF TENDERS ACCOUNT

1. On First Storing or restoring, two copies of each relevant loan record are to be prepared on OASIS for Accountable items for all services listed at Part 2 Art 0203. The accounts will be raised as follows:

a. By the Base Logistic Commander

(1) SME for Front Line Squadrons and Ships' Flights.

(2) Uniform and Specialist Clothing.

b. By NSKS: =Stores other than at a. above.

2. Each copy of the loan record will be arranged in Stock Number Order within Domestic Management Codes, with non-NATO codified items, e.g. CO's Fund, ASE, Office Machinery, etc, arranged in an order specified by OASIS.

3. OASIS loan prints will be distributed as follows:

a. **Copy 1** To be maintained by the Base Logistic Commander.

b. **Copy 2** Maintained on board the Tender by the Storekeeping Officer appointed by the Commanding Officer of the Tender.

4. For items bearing a registered number, details of this number will be shown on the loan print.

0205 REGISTRATION OF ACCOUNT AND VOUCHERS

1. A list is to be maintained by the BLC on Forms S124 of the loan records of attached Tenders. Each Tenders loan record is allocated a number from OASIS, Form S124, or, where applicable, the Unit Identity Number allocated by the WSA is to be quoted in the register and on all vouchers affecting the account.

2. In the Tender, a separate set of Forms S124 is to be maintained for all vouchers affecting the account. Where, however, such registration is dealt with (for convenience) by the Base, a separate set of Forms S124 is to be maintained for each Tender.

0206 NOT TAKEN UP

0207 FIRST OUTFIT OF STORES FOR UNITS, TENDERS TO A BASE ORGANISATION

1. First outfits of Accountable and Non-accountable items on commissioning or re-commissioning are to be arranged as follows:

a. **Squadron Mobile Equipment.** Exceptionally, for all ranges of items of SME, the Base will be advised by ADSTS of the appropriate allowance for Tenders, e.g., front line RN Air Squadrons, Squadron Stores Unit (SSUs). The Base, having first satisfied any part of the allowance, which can be met from the Base holdings, is to demand the remaining items required to complete the authorised allowance.

b. **Items other than at a. above.** The preparation of Consolidated Allowance Lists, Form D2660 and the arrangements for Logistic will be undertaken by the WSA.

2. Additions to the first outfit of Accountable items not authorised by DCI(RN), etc, are to be requested on Form S130 initiated by the appropriate technical Officer of the Tender and passed through the Base.

3. **Storing Squadron Stores Units.** For SSUs which are stocked with 'Type' spares, tools and equipment applicable to one type of aircraft, together with appropriate air publications, the Administrative Authority will arrange, as far as possible in advance of the date of the formation of the Unit, for the promulgation of a Task to meet the requirements of the Unit.

4. **For Units.** Demands raised by the Base as at paragraph 1a. are to be prepared on Forms S145 series.

0208-0210 NOT TAKEN UP

0211 MUSTERS

1. The Base Logistic Commander, or his delegated representative, is responsible for comparing the Tenders Loan Records. For general guidance See Part 3 Art 0422. These instructions apply equally to Tenders.

2. The interval between musters is not to exceed six months.

Note: After signature, the Base copy of the print should be filed as a continuous single print. Under no circumstances should a tender's loan record print be split.

3. On change of custodian when time does not allow both custodians to muster all the items, the custodian giving up charge is to note in the record details of, and explanations for, any apparent differences. The incoming custodian is to be allowed up to one month to complete his verifications. Explanations for final differences are to be obtained from the previous custodian as necessary for inclusion with the report on Form C126. The Commanding Officer is to be kept informed of progress, especially when it is not possible to complete within one month.

0212 TRANSFERS OF TENDERS TO ANOTHER BASE OR PARENT SHIP

1. Before Tender is transferred to another Base for accounting purposes, the Base Logistic Commander is to compare the Tenders and Base copies of the Permanent Loan Records and initiate action to resolve any discrepancies. The Base copy of the Loan Record is to be transferred by Data Transfer. See OASIS User Guide Art 0808 and 0814 on S549, prepared in accordance with Part III Chap 5, together with all available supporting vouchers except those required to be kept to support the Base's own accounts (e.g., Forms S156 and S1091 for transactions under Part 2 Art 0211). A reference to the Form S549 is to be made on OASIS to indicate the transfer of the Loan Accounts. When a DIA Auditor subsequently visits the new Base, he will refer to the Tender's set of vouchers for any missing from the set held by the BLC.

2. **Temporary transfer of RN Air Squadrons.** When squadrons are temporarily accommodated at another Naval Unit, no change of Base Accounting Unit is made. Forms S549, accompanied by and detailing the receipted Forms S156 attached for accountable items supplied by the Unit to which a squadron is temporarily attached, are to be sent to the Base holding the Squadron Store account (SME).

0213-0214 NOT TAKEN UP

0215 DESTORING OF TENDERS

1. When instructions to destore a Tender (or to disband an Air Squadron) are received, the items and equipment are to be returned to the nearest Base Logistic facility together with the Loan Accounts and its supporting vouchers.
2. **Action by Tender.** Compare the Tender's Loan Account with the Base copy in accordance with Part 2 Art 0211 and muster the items in accordance with Part 3 Art 0422.
3. **Action by Base Logistic Commander.** If the quantity of any particular item recorded on the Loan Account does not agree with the quantity returned, the Loan Account is to be amended as each item is received by the nearest Base Logistic facility. Forms S331M will be raised to remove the items from the Loan Account by direct posting.
4. **Disposal of the Loan Record.** The Loan Record, together with the supporting vouchers, is to be retained with the Base Tenders Accounts as an auditable document.

0216 COMBINED CADET FORCE (RN SECTION) ACCOUNTS

1. The instructions for accounting for stores supplied to CCF(RN) Sections are covered in JSP 313, Combined Cadet Force Regulations. In brief, items are accounted for on OASIS and issued on Permanent Loan Record. With the Logistic Officer's copy of the Loan Record held by the RN Parent Unit, to whom reference should be made before Accountable stores are issued, or, failing that, to the Commander-in-Chief Naval Home Command. All deficiencies found on muster should be resolved by Form C126 action.

0217 SEA CADET CORPS UNIT ACCOUNTS

1. The instructions for accounting for stores supplied to SCC Units are covered in T2 Part III of the Annex to Sea Cadet Corps Regulations. In brief, items are accounted for using the SAGE system, with the Logistic Officer's copy of the units accounts being held by the Head of Stores, Sea Cadet Store, Building 1/49, HM Naval Base, Portsmouth PO1 3NR, to whom reference should be made before Accountable stores are issued, or, failing that, to the Commander-in-Chief Naval Home Command. All deficiencies found on muster should be resolved by Form C126 action.

0218 ONBOARD ACCOUNTING IN MINOR WAR VESSELS

1. General guidance for onboard accounting in Minor War Vessels under new construction and preparing for initial storing are given in Part 1 Chapt 5 and Part 2 Art 0207.
2. **The On Board Account.** Non-accountable items are shown on Saga cards and Accountable items are listed on the OASIS Loan Record. Together these form the stock account.
 - a. **Saga cards.** Are to be raised for all Non-accountable items listed on the On Board Allowance. Further details on saga cards and the shunic tabs that are to be used with them are in Part II Chap I Annex A.
3. **Initial Storing.** An Inspecting Officer will normally be assigned. His particular responsibilities are as follows:

- a. In conjunction with the parent Unit or Base, ensuring that the OASIS Loan Records are raised.
- b. Arranging and supervising the raising of saga cards for all Non accountable items of storeroom stock.
- c. Supervising the stowage of the first outfit and marking the stowage location on the saga card or Loan Record as appropriate.
- d. Placing a yellow shunic tab on saga cards for items which are outstanding from the On Board Allowance.

4. **Accounting:**

- a. **Accountable Items.** Are listed on the Loan Record in accordance with Part 2 Chap 2. Adjustments to the Loan Record will be carried out by Base using the direct posting method.
- b. **Non-accountable items.** will be receipted and posted by Base. Issues are made without receipt to authorised personnel.

5. **Late Receipt of First Outfit Items.** As these items are received, the stowage location is to be marked on the saga card or Loan Record as appropriate, and the yellow shunic tab is to be removed.

6. **On Board Documentation (OBD).** See Part 1 Art 0504

7. **Naval Stores (non-equipment related) or Weapon Supported Items.** These items are provided under normal Naval Stores (non-equipment related) or Weapons Support procedures. All such items will have NSNs and Domestic Management Codes and saga cards and Loan Record headers will have been created. Remains or dues (if known) should be noted on saga cards.

0219 JSP336 CROSS REFERENCE LIST OF USEFUL ARTICLES

Table 1: Cross Reference List

SUBJECT	REFERENCE
AUDIT	Part 2 Chapter 5
DEMANDS:	
Advice Information from the WSA	Part 3 0147
Cancellation	Part 3 0158
Hastening Action	Part 3 0152
Unreferenced/Special Items	Part 3 0158
ISSUES:	
Rates of Consumption	Part 3 0404
To a Tenders PLR	Part 3 0415
Issue Transaction Summaries	Part 3 0322
LOSSES C126	Part 3 Chapter 8
RECEIPTS	
From Research and Redevelopment Establishments	Part 3 0330.5
Items without Vouchers	Part 3 0331

SUBJECT	REFERENCE
RETURNS – External	
To the WSA	Part 3 Chapter 7
Clothing to DC BICESTER	Part 2 0857
RETURNS – Internal	
From a Tenders PLR	Part 3 Chapter 6
SURVEY ON BOARD:	
General	Part 3 0720
Clothing	Part 2 0857

0220-0299 NOT TAKEN UP

ANNEX A - COMMANDING OFFICER'S AIDE MEMOIRE

1. Responsible for the safe custody of the items of materiel on the Permanent Loan Records.
2. Ensure account is kept correctly.
3. Delegate Officers or Senior Ratings as custodian on an "as required" basis.
4. Authorise subdivision of Loan Records and inform BLC accordingly.
5. Authorise demands of exceptional urgency.
6. Forward all Forms S130 to BLC in first instance.
7. Ensure musters are carried out as appropriate and audit reports actioned with care and attention

Appoint a Storekeeping Officer to assist and supervise as necessary, e.g. custody of S124 Register, control of the Permanent Loan Printouts and subsequent transactions etc.