



MINISTRY OF DEFENCE

JSP 886 THE DEFENCE LOGISTICS SUPPORT CHAIN MANUAL

VOLUME 4 MATERIEL ACCOUNTING

PART 3 MATERIEL ACCOUNTING DURING OPERATIONS

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CHAPTER 1: INTRODUCTION TO MATERIEL ACCOUNTING DURING OPERATIONS

PURPOSE

1. The purpose of this instruction is to identify the responsibilities of the logistic chain of command. Furthermore, it describes the policy, procedures and standards to be followed by MOD Materiel Accounting units when reduced levels of accounting have been authorised during operations.
2. Materiel Accounting during war fighting operations or operations other than war has historically been carried out in compliance with peacetime accounting regulations. Although regulatory provision has been made for commanders to adopt a form of relaxed accounting, it has given guidance rather than detailed procedures. Consequently relaxed accounting has rarely been used and units have sometimes struggled to maintain a full regime in times of high operational tempo. The outcome has been incomplete audit trails and a significant, sometimes unachievable, post-operation account reconstruction requirement.
3. This instruction introduces policy and procedures for simplified Materiel Accounting in an operational environment during periods of high level activity. It applies to Land only (including RM and RAF Regiment if under the command of the operation) as the Sea and Air environments intend to maintain a full accounting regime during operations. It has been produced in consultation with Defence Internal Audit (DIA) recommendations and provides guidelines in respect of all aspects of materiel accounting during operations for all MOD units. It also takes due account of Government Accounting Policy. Whilst it is acknowledged that this instruction is generic and may cross organisational boundaries within units, it remains incumbent on the unit commander and appropriate chain of command that all elements of the policy are met.
4. Authority to adopt reduced accounting will normally only be given during periods of combat or manoeuvre operations, where maintaining full accounting is impracticable. It may also be authorised during major deployed Formation Training Exercises (eg British Army Training Unit Suffield (BATUS)), or similar periods of high intensity training to improve logistic staff's familiarity with the different levels of accounting. The relaxation of accounting regulations must not affect the operational reporting of the logistic picture to Brigade and Divisional Commanders, and the procedures in this instruction have been designed with that in mind.

OWNERSHIP AND POINTS OF CONTACT

5. The policy, processes and procedures described in the Defence Logistics Support Chain Manual (JSP 886) is owned by Director Joint Support Chain (D-JSC). Head Supply Chain Management (SCM-Hd) is responsible for the management of JSC policy on behalf of D JSC. Deputy Head Supply Chain Management (Supply Chain Policy) (Dep Hd SCM-SCPol) is responsible for formulating policy on the Fundamentals of Materiel Accounting which is subject to ratification by the Logistic Policy Working Group (LPWG).
6. Enquiries about the content of this document should be addressed to:
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GLOSSARY OF JOINT SUPPORT CHAIN TERMS

7. A Glossary of Joint Support Chain terms is available at JSP 886 Volume 1 Part 1A.

LINKED PUBLICATIONS

8. There are no specific publications linked to this instruction.

SUPERSEDED PUBLICATIONS

9. This instruction supersedes the following publications:

JSP 336 (3rd Edition) Volume 10 Part 3 - Materiel Accounting for the Land Environment During Operations.

CHAPTER 2: POLICY FOR MATERIEL ACCOUNTING DURING OPERATIONS

RESPONSIBILITIES

1. **Chief of Joint Operations (CJO).** CJO is responsible for approving the adoption of reduced accounting Levels 2 and 3, as described below, on joint operations. He is also responsible for ensuring that the simplified or basic accounting measures authorized by the Joint Task Force Commander are properly disseminated in the Operation Order /Mounting Instruction.
10. **HQ Land Forces.** For BATUS or similar training units, HQ Land would be the authority responsible for authorising the adoption of simplified or basic accounting and is likely to delegate authority to the Officer Conducting the Exercise.
11. **Front Line Commands (FLC).** FLC logistics staff are responsible for ensuring full compliance with this instruction and relevant statutory requirements promulgated elsewhere within JSP 886.

PRINCIPLES

12. Materiel Accounting difficulties most commonly occur after deployment and during sporadic periods of tension or high operational status. This requires a more flexible approach to Materiel Accounting. Other than Naval & Air units, which will apply full accounting procedures at all times, a three-tiered accounting regime is to be adopted that can be employed as directed by Command Staff. The Joint Task Force Commander will decide when the operational need is such that stores accounting status may be reduced to simplified or basic levels and should only be applied to those operational theatres where a Special Operations Code (SOC) has been allocated and is being used to track issues and expenditures.
13. A brief description of the three accounting levels is shown below, further details of the principles and accounting standards can be found at Annex A.
 - a. **Level 1 – Full.** Normal accounting regulations, the common standard which should be applied whenever practicable.
 - b. **Level 2 – Simplified.** A set of simplified accounting standards to reduce the accounting burden but closely aligned to full accounting requirements.
 - c. **Level 3 – Basic.** The minimum accounting standard.
14. Unless specifically authorised, units/organisations are to maintain Level 1 accounting procedures. Simplified or basic accounting should be applied on a unit by unit basis and not as a blanket dispensation for all units involved in an operation. All accounts, including those maintained under simplified or basic procedures, remain subject to audit.
15. Details of the accounting activities that may be reduced for the Land environment during operational deployments when authorised are listed at Annex B.
16. Although this instruction applies to the operational environment there is a need to address the training requirement to ensure familiarity with the procedure. In this context, the most appropriate means of meeting the training requirement is for exercise commanding officers to authorise implementation of operational accounting during

exercises. This authorisation is only to be given when necessary and full recovery of accounts is to be performed on resumption of full accounting.

PROCEDURES FOR REVERTING TO LEVEL 1 ACCOUNTING

17. Units must revert to Level 1 accounting at the end of the approved dispensation period, or when ordered to do so. On receipt of orders to revert to Level 1 accounting, units are to resume full accounting regulations. Details of the procedures to be followed during the period of transition are contained at Chapter 3.

**ANNEX A TO VOLUME 4 PART 3 CHAPTER 2: MATERIEL ACCOUNTING LEVELS -
AUTHORITY AND PRINCIPLES**

(Introduced at Paragraph 5)

Accounting Level	Authority	Principles
1 - Full	JSP 886.	Normal accounting regulations, the common standard to be applied unless specific authority has been issued to adopt accounting Levels 2 or 3. No dispensations.
2 - Simplified	Authority is issued to JF Log C through PJHQ (DACOS J4).	The maximum period for each dispensation is 14 days . Must be reviewed at the end of this period, or sooner if change in operational tempo. Authorisation required to extend period or migrate to Level 3.
3 - Basic	Authority is issued to JF Log C through PJHQ (DACOS J4).	The minimum accounting standard that may be authorised during periods of high-tempo. The maximum period for each dispensation is 7 days . Must be reviewed at the end of this period or sooner if change in operational tempo. Authorisation is required to extend period.

ANNEX B TO VOLUME 4 PART 3 CHAPTER 2: ARMY OPERATIONAL ACCOUNTING STANDARDS AND DISPENSATIONS

(Introduced at Paragraph 7)

Accounts / Activity	Level of Supply	Accounting Level 2 – Simplified	Accounting Level 3 – Basic
Receipting Materiel	1 st Line	<p>Immediately on receipt or, as soon as practicable, stores are to be checked against accompanying paperwork and accounted for as follows:</p> <p>Permanent (P) class materiel receipted and brought to account as per Level 1.</p> <p>Limited (L) and Consumable (C) class materiel not subject to formal accounting. However, receipt details must be entered into AB 595 – Unit Demand Register. There is no requirement to receipt materiel onto an account unless items are for stock.</p> <p>Suspend requirement to provide cleared copies to consignor.</p> <p>Receipt Discrepancies</p> <p>Suspend Discrepancy Report (DR) process (except ammunition and security materiel).</p>	<p>Immediately on receipt or, as soon as practicable, stores are to be checked against accompanying paperwork and accounted for as follows:</p> <p>Permanent (P) class materiel receipted and brought to account as per Level 1.</p> <p>Limited (L) and Consumable (C) class materiel not subject to formal accounting. However, receipt details must be entered into AB 595 – Unit Demand Register. There is no requirement to receipt materiel onto an account unless items are for stock.</p> <p>Suspend use of Special Stores Register (AF G8046). On receipt of serialised items, the serial number(s) need only be entered into the Unit Demand Register.</p> <p>Suspend requirement to maintain Issue Transaction Summary (ITS), but retain for future reference.</p> <p>Suspend requirement to provide cleared copies to consignor.</p> <p>Receipt Discrepancies</p> <p>Suspend Discrepancy Report (DR) process (except ammunition and security materiel).</p>
	2 nd /3 rd Line	<p>Receipt Discrepancies</p> <p>No Dispensation.</p>	<p>Receipt Discrepancies</p> <p>Suspend Discrepancy Report (DR) process (except ammunition and security materiel).</p>
Stocktaking, Losses & Management Checks	All	<p>No formal stocktaking except security materiel and items deemed by the Unit Comd to be mission critical. No requirement to instigate formal write-off action but note loss for future investigation.</p>	<p>No formal stocktaking except security materiel and items deemed by the Unit Comd to be mission critical. No requirement to instigate formal write-off action but note loss for future investigation.</p>

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Accounts / Activity	Level of Supply	Accounting Level 2 – Simplified	Accounting Level 3 – Basic
Backloading of Materiel	1 st Line	Unserviceable 'P' class items are to be returned using existing AF G8883 or manual AF G8883(M) procedures. Consignments should be returned to the repair agency as instructed on the Signal/Fax call-in notice.	Unserviceable 'P' class items are to be returned using existing AF G8883 or manual AF G8883(M) procedures. Consignments should be returned to the repair agency as instructed on the Signal/Fax call-in notice. If the signal call-in notice has not been received, and due to Operational Tempo there is no alternative to the unit but to return the item(s). The manual procedures should be applied and the unit demand reference number used as the due in identity number to allow for cross-referencing where required.
Reports & Returns	All Levels	The completion of routine periodic reports and returns may be suspended pending authorisation by Formation HQ. This excludes operational reports of logistic capability and endurance.	The completion of routine periodic reports and returns may be suspended pending authorisation by Formation HQ. This excludes operational reports of logistic capability and endurance.
Fuels & Lubricants			
	1 st Line	Bulk receipts from 2 nd Line are to be recorded onto AF G8224 by UBRE Operator.	Bulk receipts from 2 nd Line are to be recorded onto AF G8224 by UBRE Operator.
		<p>No requirement to record single issues but consolidated issue quantity to be entered daily.</p> <p>Consumption is to be measured by dipping tanks at end of day or unit replenishment. No requirement to maintain any other documentation including forms: AF G825, AF H8225, AF G1033 and AF F7760.</p> <p>Jerrycans and Schaeffer pallets are to be brought to account on resumption of full accounting.</p>	<p>No requirement to record single issues but consolidated issue quantity to be entered daily.</p> <p>Consumption is to be measured by dipping tanks at end of day or unit replenishment. No requirement to maintain any other documentation including forms: AF G825, AF H8225, AF G1033 and AF F7760.</p> <p>Jerrycans and Schaeffer pallets are to be brought to account on resumption of full accounting</p>
	2 nd /3 rd Line	Bulk Fuel Installation (BFI) – No dispensations. OSCAR issues supported by unit MATDEMS and issued from account by CIV (only if issue to UIN not possible). TTF transactions using AF G8224 (bulk receipts/consolidated issues only to be recorded).	BFI – No dispensations. OSCAR issues supported by unit MATDEMS and issued from account by CIV (only if issue to UIN not possible). TTF transactions using AF G8224 (bulk receipts/consolidated issues only to be recorded).

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Accounts / Activity	Level of Supply	Accounting Level 2 – Simplified	Accounting Level 3 – Basic
Ammunition	1 st Line	<p>Receipts must be recorded onto account. Ammunition is to be issued to sub units using AF G1033 vouchers and the account adjusted. There is no requirement to raise formal ammunition indent vouchers, use Bde/Unit C Sups replenishment procedures.</p> <p>OSCAR issues supported by unit MATDEMS and struck off account by CIV (only if issue to UIN not possible).</p> <p>There is no requirement to account for Ammunition Containers. However, empty containers are to be brought to account on resumption of full accounting and are to be returned to RLC.</p>	<p>Receipts must be recorded onto account. Ammunition is to be issued to sub units using AF G1033 vouchers and the account adjusted. There is no requirement to raise formal ammunition indent vouchers, use Bde/Unit C Sups replenishment procedures.</p> <p>OSCAR issues supported by unit MATDEMS and struck off account by CIV (only if issue to UIN not possible).</p> <p>There is no requirement to account for Ammunition Containers. However, empty containers are to be brought to account on resumption of full accounting and are to be returned to RLC.</p>
Rations (Operational Ration Packs (ORP) & Fresh)	1 st Line	<p>ORP</p> <p>Full accounting into A2 Echelon. Issue to sub units on AF G1033. Maintain PERSREPS to support feeding strength.</p> <p>Fresh</p> <p>Level 1 manual accounting using PERSREP to support AF F7764</p>	<p>ORP</p> <p>Full accounting into A2 Echelon. Issue to sub units on AF G1033. Maintain PERSREPS to support feeding strength.</p> <p>Fresh</p> <p>Retain PERSREP to support monetary expenditure.</p>
Equipment Table	2 nd /3 rd Line	<p>ORP</p> <p>OSCAR issues supported by unit MATDEMS and struck off account by CIV (if unable to issue to UIN).</p> <p>Fresh</p> <p>Issue voucher only required to be retained. Suspend use of Surplus/Deficiency Sheets – AF B6717.</p>	<p>ORP</p> <p>OSCAR issues supported by unit MATDEMS and struck off account by CIV (if unable to issue to UIN).</p> <p>Fresh</p> <p>Issue voucher only required to be retained. Suspend use of Surplus/Deficiency Sheets – AF B6717.</p>
Clothing (Including Manual accounts)	1 st Line	<p>Suspend use of AF G1179. Clothing items to be accounted for on AF G8500 by generic designation rather than specific NSN. Thereafter, accounted for as C Class item. Suspend requirement to account for unserviceable clothing. Suspend maintaining Personal Clothing Records AF H1157.</p>	<p>Suspend use of AF G1179. Clothing items to be accounted for on AF G8500 by generic designation rather than specific NSN. Thereafter, accounted for as C Class item.</p> <p>Suspend requirement to account for unserviceable clothing.</p> <p>Suspend maintaining Personal Clothing Records AF H1157.</p>

CHAPTER 3: RESTORATION TO LEVEL ONE FULL ACCOUNTING PROCEDURES

UNIT STOCK CHECKS

1. On receipt of orders to resume Level 1 accounting activity, units are to confirm stock holdings and audit trails. Confirmation of stock holdings is achieved by means of a complete 100% stocktake to ensure that all materiel physically held is actually recorded in the appropriate account. The aims of the check are to determine that:

- a. Losses attributable to operations have been issued from account by Certified Issue Voucher. There is no requirement to take formal loss/write-off action although all losses in this category are to be recorded and reported in accordance with existing procedures contained elsewhere within JSP 886.
- b. Items received have been formally taken on charge ie brought to account.
- c. Deficiencies not directly attributable to operations, or where individual culpability is suspected, are to be investigated and dealt with under normal peacetime rules, including loss/write-off action where appropriate.

ISSUE TRANSACTION SUMMARY (ITS)

18. On resumption of full accounting activity all items listed on ITS sheets produced during the period of operational accounting are to be presumed to have been received. Where materiel is no longer held it is to be assumed to have been issued and consumed. Therefore discrepancy and loss/write-off action is not required for materiel that is no longer held by the unit but appears on unit ITS sheets. Instead, unit commanders should satisfy themselves every effort has been made to trace and bring to account all stores recorded on the ITS. Local certificates, signed by the CO/OC, should then be drawn up linking the missing stores by ITS serial and the unit demand; these certificates are to be attached to the relevant ITS.

VOUCHERS

19. The acquittal of issue vouchers and ITS is to recommence as soon as the order to resume normal peacetime accounting for stores is given. All vouchers received during the period of simplified or basic accounting are to be retained with ITSs, along with all vouchers received during Level 1 accounting.