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Ministry  
of Defence

**JSP 886**  
**DEFENCE SUPPORT CHAIN MANUAL**

**VOLUME 4**  
**MATERIEL ACCOUNTING**

**PART 105**  
**MAIN STORE ACCOUNT**

VERSION RECORD		
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1.00	06 Jun 08	Initial issue
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## SECTION 0: FOREWORD

1. The contents of this document are being absorbed into the main JSP 886: Defence Logistic Support Chain Manual or replaced by other MOD documents as part of a rolling programme. The current status of this document and a guide to where content has been moved to is at Table 1.

**Table 1: Status of Sections**

Chapter / Section	Status
<b>Section 1: General</b>	
0101 Introduction	
0102 Main Store Account	
0103 Initial Preparation of Stock Records	
0104 Stock Record Details	
0105 Maintenance of Item Data Record (IDR)	
0109 Posting of Main Store Account	
0110 Detailed Accounting for Non-Accountable Items	
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0145 Opening of New Accounts by Logistics officers	JSP 886 Volume 4 Part 1
0146 Lost, Missing or Incomplete Accounts	
0147 Abandonment of Accounts	
<b>Section 2: General and Weapon Engineering Stores</b>	
0151 Boats, Pulling and Sailing: Equipment List	
0152 Cylinders, Air and Gas	JSP 886 Volume 6 Part 2
0153 Liquid Fuels and Oils	
0156 Musical Instruments	
<b>Section 3: Marine Engineering Equipment and Spares</b>	
<b>Section 4: Not Issued</b>	
<b>Section 5: Not Issued</b>	
<b>Section 6 – Defence Accommodation Stores (DAS)</b>	
Reference in JSP 886 Volume 3 Part 15: SCT	
<b>Section 7: Publications</b>	
Instructions for accounting for publications are given in BR 1	
<b>Section 8: Office Machinery, Computers and Related Equipment</b>	
Reference in JSP 886 Volume 3 Part 15: SCT	
<b>Section 9: Forms</b>	
Forms are to be ordered from JSC Services (formerly DSDA) using MOD Form 999.	

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## **SECTION 1: GENERAL**

### **0101 INTRODUCTION**

1. Stores stock records and records of transactions are maintained by the Logistics Department in the Main Store Account which may be held in one of the following ways:
  - a. OASIS System.
  - b. Sagacard System.
  - c. MJDI POC for Air Stores at RN Air Stations only.

### **0102 MAIN STORE ACCOUNT**

1. All Units are to maintain Store Accounts for all ranges of materiel, except for:
  - a. Items provided and treated as Floating Plant.
  - b. Fitted equipment's (see Art 0125).
  - c. Items received direct, for:
    - (1) Tenders Account under its given Customer Code or Unit Identification number.
    - (2) Any other exceptional occasion mentioned in Art 0112.
  - d. Items provided or replaced by Dockyard departments direct to the Ship's department as a result of Alterations and Additions (A&A) action, Urgent Defect Reports (URDEFs) etc.
  - e. Fuels and lubricants supplied for use in HM ships (see Art 0153).
  - f. Air stores at RN Air Stations.
2. The Account is to be maintained using a separate stock record for each stock number or Item Identification Number. Exceptionally, a separate stock record is not necessary for:
  - a. Clothing (Specialist and Uniform) for which items of the same description provided in a range of sizes are to be accounted for on one stock record.
  - b. Badges in the Specialist and Uniform range, which are to be accounted for according to their issuing price, i.e, one stock record is to be used for all badges issued at the same price.
  - c. Non-recurring Non-accountable items only, when not previously stocked and demanded for the first time. It is not necessary to raise a new stock record to record the receipt, because such demands are usually non-repetitive and the raising of a new stock record serves little purpose but merely generates work. However, to

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highlight those newly demanded items, which do subsequently prove to be repetitive requirements, the procedure below is to be followed:

(1) In the event of any subsequent demand arising for an item, consideration is to be given to the need for carrying a supply of the items as storeroom stock, demanding departments being consulted as necessary. When it is decided to hold the item as stock, using the stock record header, 'ideal stockholding' and 'replenishment point' figures are to be calculated and inserted, and any details of receipts transferred to the stock record for calculation of usage rate in future reviews.

### **0103 INITIAL PREPARATION OF STOCK RECORDS**

1. When a Unit is first stored or re-stored, the stock record will be prepared automatically for all ranges, except for:
  - a. Uniform Clothing.
  - b. Motor Transport Stores.
  - c. Office Machinery; stock record to be prepared on board from available documentation.
  - d. Trophies; stock record to be prepared on board from the supply vouchers.
2. First charge quantities will, in all instances, be entered by the Logs (Supply Chain) staff, in the case of initial storing, under the supervision of the Inspecting Officer.
3. Flagship Stores Accounts, Squadron Mobile Equipment (SME) and Store Accounts for certain other Units which may transfer from one Unit to another are to be maintained on PLR the same basis as Tenders accounts.

### **0104 STOCK RECORD DETAILS**

1. **Ideal Stockholding and Replenishment Point** The ideal stockholding figure will initially be the quantity allowed in the CAL. **This figure equates to expected usage over the period for which stored.** The RP (Replenishment Point) factor between 1 and 6 is set for the total stock range on initial storing. The RP factor can be changed dependent upon operational role or other exceptional circumstances.
2. **Non Stock Numbers.** Where a stock number has not been allocated or notified, the manufacturer's part number by which the item is identified is to be entered in the space allocated for nomenclature of the Stock Record.
3. **Denominations of Quantity and Abbreviations.** These are shown in JSP 329, and are in standard use throughout the Ministry of Defence. The denomination of quantity (D of Q) to be used for each item of stores is shown in the appropriate Catalogue, e.g., NAVCAT General Stores, etc. If other more practical the D of Q is adopted for internal accounting, the stock record must be endorsed with details of the correct one to be used for external transactions.

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4. Allocation of unique Domestic Management Code (DMC) and Unique Item Identity Numbers (UIINs). Certain special categories of stores (see table) are accounted for under unique DMCs and UIINs in OASIS tables.

CATEGORY	DMC
Commanding Officers Fund	COFUND
Nuffield Trust Fund	NFTRST
NAAFI	NAAFIF
Exped Fund	XPED
Special/Non-Pattern Items	SPO553
Ancillary Support Equipment	ASE
Office Machinery	OFMACH
Trophies	TROPHY

5. Except for trophies, where the Port Number must be used, the remaining categories are to be given a selected UIIN, prefixed with the first three letters of the unit, a sequential register is to be maintained for the purpose as follows:

- a. HMS SULTAN      COFUND SUL7.
- b. HMS MONMOUTH    OFMACH MON23.

6. **Record of Item Registered/Serial Number.** For unique item identification purposes, certain items are given a registered or serial number. The registered/serial number of each item in stock is to be entered on the stock record. As issues, receipts and returns are made, the registered/serial number is to be deleted from or added to this list and quoted on the receipt or return voucher. To enable this to be done, the registered/serial number is to be shown on all accounting vouchers and loan records.

7. **Allowances.** Allowances of On-board spares are shown in the OBD Volume 3 – Consolidated Allowance List (CAL).

8. **Security Classified Items.** All items listed in **NAVCAT (CD-ROM)** at Security Classification of Confidential or above are to have the “Classified” indicator added to the Stock Record Header. Items are to be stocktaken annually and placed in a secure stowage.

**Note:** For existing Establishments, OBD is not prepared; allowances of Naval Stores are calculated in accordance with Volume 2 Part 100.

### **0105 MAINTENANCE OF ITEM DATA RECORD (IDR)**

1. To maintain an accurate Item Data Record (IDR) within the account and to update prices for items held, there is a requirement for a comparison of OASIS records against those held in CRISP. To achieve this, a copy of the account is downloaded to disc, and then forwarded to CRISP Operations Room. Timely submission of save tapes enables the presentation of consumption data to Finance Sections for budgetary purposes and for CRISP to perform those download functions formerly conducted by units.

2. Downloads are to be carried out in accordance with the programme and timescales detailed in the OASIS System Management Guide Part 2 Chapter 1.

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### **0109 POSTING OF MAIN STORE ACCOUNT**

1. Each entry in the Main Store Account is to be supported by a voucher.
2. Posting is to take place as soon as possible in order to provide an up-to-date record of transactions and, for Accountable items, the correct stock figure. Each entry is to show the date, type of voucher and its registered number, the quantity received or issued and the current remains. For Non-accountable items, only the date, type of voucher and its registered number and the quantity demanded and received are required to be recorded as a permanent record, except for those Special Items in this category which require more detailed accounting.
3. The date shown for voucher transactions is to be that on which the form is entered in the account, except for demand (dues in) details, which should be the date, the demand was raised.
4. The registered number of the voucher used for posting the account is to be as shown in Volume 4 Part 1.
5. The person posting the account is to draw the attention of the Senior Log (SC) Rating to any errors of vouchering or procedure, which he may detect.
6. Over-issues should no longer exist. This area of functionality has been incorporated into the STMOE process, which identifies negative stock balances. Details and guidance on the action to take to rectify these problems are contained on the supporting printout.
7. Where errors have been made in the account and cannot be rectified, e.g. incorrect quantities actioned, Units are to raise Form S549 in original only:
  - a. Authorised by the Logistics Officer or CPO Log (SC)/PO Log (SC) if delegated in a LOTM or SDLO.
  - b. Endorsed in Red "OASIS Correction Voucher" at the top.
  - c. Registered in separate series.
  - d. A detailed explanation of the error is to be written on the voucher in Red.
8. **Checking Vouchers.** There is no requirement to check all vouchers for accountable items posted to the Main Account. Local Management is to determine which vouchers require scrutiny. Special attention should be given, however, to receipts from external sources (Form S549 IV, Form S331 and MOD Form 640) to ensure that quantities have not been amended from those originally invoiced.

### **0110 DETAILED ACCOUNTING FOR NON-ACCOUNTABLE ITEMS**

1. Routine Issues for Non-Accountable items are to be actioned on OASIS at the time of issue within the storeroom. For issues from storerooms without terminals, All issues are notified to the Stores Office on Form S149 as they occur by recording the stock number of the item and the quantity remaining in stock after each issue.

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2. Something in excess of 75% of the range of On-Board spares has an ideal stockholding level of 3 or less. For all HM Ships, the replenishment point is reached when one-third of the ideal stockholding figure has been expended (see Volume 2 Part 100). It follows that, for any item with a stockholding level of 3 or less, replenishment action will take place at every occasion of reported issues (see Paragraph 1. above).

3. Before a deployment, swift action to top up can be achieved by:

- a. Raising demands to meet ideal stockholding figures.
- b. Scrutinising Units copies of demands for dues in, to hasten or re-demand at a higher SPC as necessary (see JSP 886 Volume 3 Part 1 – The Standard Priority System).
- c. Scrutinising the stock record to hasten quantities outstanding against supplies arranged without Unit demand action, e.g., initial allowances (see Volume 2 Part 100).

4. Issue vouchers, Forms S149, are to be dealt with in strict sequential order. Receipt vouchers are to be posted in the same date order and prior to issue vouchers of the same day. The procedures for issues and receipts of Non-accountable items and any subsequent action that may be necessary are as follows:

**a. Receipts by Logs (SC) Rating in the Storeroom:**

- (1) Verifies that quantity shown on receipt voucher agrees with quantity received.
- (2) If an item is for stock, Log (SC) Rating is to stow the item(s) in the allocated stowage location. Where a new stowage is required, he/she enters the location on the Unit's accounting copy of the receipt voucher.
  - (a) If item is for immediate issue, a receipt is obtained on the receipt voucher.
- (3) Receipt vouchers passed to Stores Office daily. Vouchers given a receipt voucher No from the voucher register where appropriate. (see Volume 4 Part 1).

**b. Stock Record Operator:**

- (1) Enters date, voucher No and quantity received.
- (2) If voucher is an outright receipt and direct departmental issue (not for stock), no further action is necessary other than filing for those appropriate vouchers (see Part II Chap 6).
  - (a) If voucher is for a stock item:
    - i. Verifies stock location. If new stock location has been inserted on receipt voucher, amend stock location on stock record.



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- ii. Receipts the appropriate dues-in record or amends the quantity where only part-supply has been made and the residue is outstanding for supply when stocks are available.
  - iii. Files voucher after completing box on voucher for account actioned and checked columns, compares with MOD Form 458 or data on CRISP ITS Disc, D723 (which will be complete with No 4 copies of all Forms S145A) or RAF Consolidated Weekly Issue List (CWIL) as appropriate.
- (3) Exceptionally, for items received against initial outfit allowances, amend dues in record on Consolidated Allowance List, and, where 'dues in' total have been satisfied, remove indicator from stock record.
- c. **Issues from Stock.** The customer requests issue of the item.
  - d. **Log (SC) Rating in the Storeroom:**
    - (1) Verifies that quantity demanded is not excessive.
    - (2) Checks the stock.
      - (a) **Where stock is not available.** The customer is notified and requested to review requirement and either state an alternative or forward a demand to the Stores Office for external demand action.
      - (b) **Where stock is available.** The Log (SC) Rating removes quantity requested from stowage, counts remains, enters stock number and quantity remaining in stock only on Form S149 Counter Book (if applicable) and passes quantity issued to the individual. No receipt for items is necessary on Form S149. Where the issue is on personal or individual loan or is a gratuitous issue, the quantity issued is also to be recorded on Forms S2910, S95, C24B/S105 as appropriate.
    - (3) Close Form S149 at the close of daily work and forward to the Stores Office for accounting action.
  - e. **The Stock Record Operator:**
    - (1) Compares stock remains showing on Form S149 with the stock record.
    - (2) For all items for which the ideal stockholding figure is 3 or less, or for items for which the ideal stockholding figure is 4 or more where the stocks remaining are at, or below, the replenishment point, raises demand to replenish to ideal stockholding figure. (See Volume 2 Part 103 Art 1008 for review and adjustment to stockholding level). Where the remains figure is NIL or close to a stock-out situation, the attention of the Senior Logistic Supply Chain Rating is to be drawn to the need to reconsider the urgency of need to be allocated to the demand or for the cancelling of existing demands and redemanding action taken at a higher SPC. (JSP 886 Volume 3 Part 1 refers). The detailed arrangements for this essential element of the accounting/demand process are

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a matter for local decision and depend upon staff availability, division of accounting and demanding duties, etc.

(3) If, for items for which the ideal stockholding figure is 4 or more, remains plus 'dues in' for stock are greater than the replenishment point figure, no demand action is taken.

(4) Destroys all actioned and checked Forms S149 (where this is a local requirement).

## **0111 ACCOUNTING FOR ITEMS ISSUED FROM THE MAIN STORE ACCOUNT**

1. Subsidiary accounts are to be maintained for the following items issued by the Logistics Officer and for which he will maintain the accounting record or be responsible for its preparation:

a. **Accountable items for use in departments.** These are items, which are not required for fitting or replacement of fittings, or embodiment in other equipment or aircraft. Consolidated Allowance Lists give some indication of those Accountable items, which are provided for loan, and others, which are provided as spares backing and replacement of items, fitted in place. The account (Permanent Loan Record) to be maintained and the accounting instructions applicable to such loan transactions are covered in JSP 886 Volume 4 Part 100 series. In addition to those items provided in the Consolidated Allowance Lists for use in departments, Church Fittings, Motor Transport 'on vehicle' tool kits, Non Standard Furniture, Nuffield Trust and Vocational Training Stores items are also accounted for on PLR's.

b. **Items issued on Personal Loan.** An account (Personal Loan Record) is to be maintained in the individual's kit record book Form S2910.

c. **Items issued on Individual Loan.** An account (Individual Loan Record) is to be maintained on Form S95 for each individual to whom items are loaned (see JSP 886 Volume 4 Part 100 series).

d. **Gratuitous issues to individuals.** An account (record) is to be maintained in the Kit Record Book, Form S2910, as instructed in JSP 886 Volume 6 Part 6 and BR 81, for those items and occasions when individuals are entitled to gratuitous issues of items, e.g., Specialist Clothing.

e. **Accountable items issued for initial fittings or replacement of fittings or embodiment in other equipment.** The Logistics Officer is not responsible for the further accounting for items once issued to fittings or for embodiment in other equipment. Such items are accounted for by one of the following methods;

(1) **HM Ships.** Fitted equipment is shown in Configuration Management computer printouts, lists of commercial fittings, Boat Equipment Item Lists, or Form D787: List of Portable Fittings.

(2) **Establishments.** Items are issued outright (see Art 0125).

(3) **Aircraft equipment.** Is generally referred to as Appendix 'A'. It is accounted for on Component Replacement List by the custodian of the aircraft

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AP100N-0101 Chap 6. Items covered under this term are Airframe, Radio, Miscellaneous, Power (engine and accessories), Instruments and Electrical. Exceptionally, items of aircraft equipment for which further accounting records are required to be maintained by the Logistics Officer are detailed as Squadron Mobile Equipment (SME) in the allowance lists of SME produced by ADSTS.

(4) **RN Air Squadrons.** The items are accounted for in the SME PLR/A in U. (Accountable items only (see Part 2 Chapter 2)) and for training and communications aircraft at Establishments in the Main Store Account or PLR when in use or held by the Departmental Officers of the squadron or flight.

### 0112 TRANSACTIONS NOT POSTED IN THE MAIN STORE ACCOUNT

1. Certain aspects of the following transactions are **not** to be posted in the Main Store Account (as explained in the references quoted):

Transaction	JSP 886 Reference
a. All transactions for Non-accountable items other than details of dues in and records of quantities received (but see Part 2 Art 0110).	Vol 4 Part 100 Art 0109
b. Losses of Accountable items which have been previously issued off charge.	Vol 4 Part 6
c. Return of Accountable items surveyed on board as scrap.	JSP 886 WS16a
d. Exchange transactions.	JSP 886 WS16a
e. Items made during training courses.	JSP 886 Vol 4 Part 100
f. Items purchased out of Commanding Officer's Fund.	Part 3 Art 0212 Part 2 Art 0122
g. Non-accountable items purchased out of Juniors' Fund.	Part 2 Art 0123 Part 3 Art 0212
h. Return of items from Permanent Loan from departments when destoring.	Part 3 Art 1111
i. Items sent for repair or cleaning.	Part 3 Chap 7
j. Non-accountable items not maintained as stock at Establishments.	Part 2 Art 0102
k. Retail Store issues.	Part 3 Art 0103
l. Temporary Issues.	Part 3 Art 0138
m. Items supplied to HM Ships for use by ship-builders and those supplied for departmental list of Portable Fittings.	Vol 2 Part 100 Art 0509

2. Log IS produced issue vouchers for transactions which are not to be posted in the Ship's Main Store Account, e.g. supplies at Paragraph 1.m. above on Form D1200; bear notation 'N' (not for Ship's account) in the accounting code column.

### 0113 STOREROOM STOCK AND STOWAGE ADJUSTMENT

1. Whenever changes in accounting classification take place, the following action is necessary:

- a. Loose items and identification tallies attached to the items or the container are to be amended to show the new details. All details of the old numbers are to be deleted.
- b. Where items are stowed in Domestic Management Code (DMC) sequential numbering order, accounting classification order, etc, they are to be restowed in their revised DMC, accounting classification order, when practical to conform with the

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method of stowage in use locally and the Stock Record stowage details amended where applicable.

c. The bin tallies in and on adjustable storage cabinets and on other stowages are to be changed to indicate revised accounting classification. The colours to be used are:

- (1) Pink: Accountable (Permanent Classification) items.
- (2) Blue: Accountable (Limited Classification) items.
- (3) White: Non-accountable (Consumable Classification) items.

#### **0114 DIRECT POSTING**

1. Direct Posting procedures allow issues, receipts, transfers and return transactions for accountable items to take place directly within the boundaries of the Permanent Loan (PLR) or Armament Loan Record ALR) without them being taken on charge within the Main Store Account. All direct posting transactions for accountable items will appear in the previous and loan transaction fields. Where errors occur, corrective accounting procedures are contained in Art 0109.7. Non-Accountable items are to be receipted and issued using the direct departmental issue facility where applicable for departmental items. Stock items are to be receipted in the normal manner. These procedures are to be undertaken wherever appropriate. For detailed information on direct posting see relevant Management / User Guide.

#### **0120 TEMPORARY ISSUES ACCOUNT**

1. Temporary issues are to be recorded by Units on the relevant stock record. The remarks column can be utilised to show the S130 Temporary Issue details, Qty and Expiry date.
2. The Logistics Officer is to arrange for the stock record for temporary issue items to be checked every month, or is to adopt a bring-up system to ensure items are returned within the prescribed period of 12 months for which temporary issue items are supplied.
3. Temporary issue accounts will be subject to audit by DIA representatives.

#### **0121 LOAN REPAIR ACCOUNT**

1. It is essential that Units have in place a robust system of asset tracking for items that have to be sent to contractor or external repair agency, for repair or modification.
2. With the exception of items that are despatched during repair periods, under work specifications, asset tracking is to be maintained on Form S124 – Loan Repair Account (LRA) (See Annex C of this Section).
3. Items that are sent for repair or modification will invariably come from department (either fitting or Permanent Loan). To ensure that full control is maintained of these assets, the following instructions must be followed:

a. **On Issue to Loan:**

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- (1) Items identified for Repair/Modification will be returned to Naval Stores on Form S1091. Separate S1091s for those items on PLR or embodiment.
  - (2) Items will be brought on charge in the main account and have the Loan Repair indicator set against the relevant stock record header. These items are to remain on charge whilst off-ship.
  - (3) As the item is to remain on charge, a location of Loan Repair Account (LRACC) is to be placed in the location field.
  - (4) Raising the S549 in the VRS will allocate a voucher number that will be used to bring the item onto the S124 Loan Repair Account.
4. The Loan Repair Account is to show the following details:
- a. Date of Loan.
  - b. Loan Repair Serial Number.
  - c. Item identity numbers, nomenclature and quantity.
  - d. The manufacturer's serial number (if applicable).
  - e. Name and address of consignee.
  - f. Authority for issue.
  - g. Period of loan/modification / repair.
  - h. Expected return date.
5. **On Return from Loan:**
- a. Date the items were returned to ship.
  - b. Details of the voucher used to remove from charge from the LRA (see Volume 4 Part 100 series Art 0523).
6. Once the item has been returned, the accompanying voucher details can be cross-referred to the original S549 and the outstanding OASIS voucher can then be cleared.
7. The Logistics Officer is to arrange a monthly check to ensure that the items are returned within the prescribed period (usually three months unless prescribed differently in the contract). Any authorised extensions to the period of the loan are to be indicated on the LRA.
8. Overdue loans are to be hastened; details recorded on the LRA and the OASIS VRS. If no satisfactory reply is received within one month of hastening, the matter is to be reported to the Administrative Authority.

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#### **0122 COMMANDING OFFICER'S FUND**

1. All Accountable items purchased under the Commanding Officer's Fund are to be recorded on stock records known as the Commanding Officer's Fund Account and issued on Permanent Loan in the normal manner. The Commanding Officer's Fund is to be identified by the appropriate indicator. The cost of maintaining or replacing items shown in this account is to be borne by the Fund.
2. The cost of all items purchased from Service stocks will be the current catalogue or basic price plus the normal store on-cost. BR 1997 Art 0243 contains the administrative and monetary accounting instructions.

#### **0123 JUNIORS' FUND**

1. All Accountable items purchased on behalf of this fund are to be taken on charge in the Main Stores Account. Accountable items are to be issued on Permanent Loan in the normal manner. Non-accountable items are to be regarded as expended, but as support for the Cash Account and for MOD purposes, Form S22 are to be raised and dealt with in accordance with Part 3 Art 0210.

#### **0124 HARBOUR CHARGE LISTS**

1. All Accountable items of stores left on board or landed and placed on deposit when a Ship destores are to be accounted for on Harbour Charge Lists (HCLs) which are to be used to remove from charge from the Main Store Account (see Part 3 Art 1110). On re-storing the Ship, the items listed in the HCL are to be transferred to the stock record and accounted for in the Main Store Account and subsequently issued on Permanent Loan.

#### **0125 ACCOUNTING FOR FITTED EQUIPMENTS AND SPARES**

1. **HM Ships.** Fitted equipment is shown on Configuration Management computer printouts, lists of commercial fittings, Boat Equipment Item Lists, or Forms D787 and is not accounted for by the Logistics Officer.
2. **Weapon Equipment's.** Radio, Radar, Sonar, Compass outfits and items supplied as Built In Spares, fitted in Ships are dealt with as portable fittings.
3. **Establishments.** Fittings are not to be held by departments on Permanent Loan from the Logistics Officer. They are to be dealt with in accordance with para 4 below.
4. Training models, technical equipment's and weapons, and weapon control installations in Establishments are to be issued by the Logistics Officer on Form S156 to the appropriate departmental officer for further accounting action. Accountable item supplied by departmental officers as spares and accessories, and Accountable components of GPTME are to be accounted for in detail in the Main Store Account and in the PLR's.
5. Departmental Officers are responsible for:
  - a. Maintaining, on Form S2024 series or similar index or locally produced equivalent, a record showing:
    - (1) All equipment held in their custody.

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- (2) Transactions in respect of complete equipment's.
- (3) Transactions involving Accountable items which are component parts of the equipment.
- (4) Correcting relevant Equipment Establishments Lists to reflect departmental holdings.

6. **All Units.** Modification kits supplied to Units for the equipment's at para 2 above are to be regarded as fittings but require on/off transactions in the Main Store Account as for Accountable items.

7. When equipment, such as Decca navigational equipment, is supplied by a contractor on rental-maintenance terms, it is to be taken on charge in the Main Store Account, in detail, and issued off charge to the appropriate technical officer on Permanent Loan.

**0126 ACCOUNTING FOR BULKY ITEMS NOT IN THE CUSTODY OF THE LOGISTICS OFFICER**

1. Because of the special stowages required and the particular uses to which they are put, some bulky items are normally held in the custody of the departmental officers who are likely to be the most frequent users:

DESCRIPTION OF ITEMS	CUSTODIAN
Paints, paint materials, hydrochloric acid and timber.	Marine Engineer Officer (Hull) (or Executive Officer where no MEO (Hull) is borne).
Aviation fuels (including Avpin located outside the magazine complex), furnace fuels, lubricating oils, kerosene, gases sulphuric and nitric acids, and structural materials (e.g. in repair ships).	Marine or Air Engineer Officer as appropriate. At RN Air Stations, stocks of lubricating oils and Avgas in drums are kept in the custody of the Logistics Officer.
Gasoline	MT Officer
Avpin (when located within the magazine complex).	Gunnery Officer

2. **Custodians and replenishment.** For items not in the custody of the Logistics Officer it will be the departmental officer's responsibility to maintain detailed records of receipts, returns and consumption and to provide the Logistics Officer with such accounting details as are necessary for the maintenance of an audit trail.

**0127 ACCOUNTING FOR ITEMS MANUFACTURED, BROKEN DOWN INTO COMPONENTS OR CONVERTED**

1. When items on Main Store Account are expended in the manufacture of items which, as finished products, will be Accountable items, details of the components required and items produced are to be entered on Form S127 in original.

2. Conversely, when Accountable items are broken down into component parts, details of the original item and the items resulting from the breakdown are to be entered on Form S127.

3. Departmental officers are to complete the front of the form for the Logistics Officer's approval in respect of items used for manufacture or conversion and the Stores Senior Rate is to complete the certificate on the back of the form. In the Main Store Account,

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entries are to be made removing from charge and bringing on charge Accountable items issued and produced respectively.

4. Accountable items manufactured on board, which are additional to Ship's Allowance, are to be reported on Form S130 (Application to Change the Allowance of Accountable Stores), the fact that the item has been made on board being indicated.

5. Before conversions are carried out to items on Permanent Loan by use of Forms S127, Form S1091 is to be raised and used to remove from charge from the Permanent Loan Record and bring on charge in the Main Store Account for the items being converted. Where the items produced or some Accountable component is to remain on loan, Form S156 should be raised at the same time as Forms S1091 and S127.

### **0128 ACCOUNTING FOR ITEMS MADE DURING TRAINING COURSES**

1. The action to be taken with items constructed during training, e.g., tools, colanders, saucepans, jugs, ashtrays and shovels and which may be suitable for canteens and messes, or inclusion in official tool kits, is covered in Part 3 Art 0616.

2. Logistic Officers at training Establishments may authorise the issue on repayment of small quantities of stores required by Ratings under training for use in making or repairing private items in their spare time, providing that such issues are certified by the responsible Training Officers as being in furtherance of craft training, and that they are standard stock numbered items which can be supplied from stock without the necessity of special purchase. The Rating is to be charged under the terms of Part 3 Art 0512 and the completed item is to be produced to show that the items purchased have, in fact, been used in the furtherance of craft training.

3. Items under Part 3 Art 0616 and Paragraph 2 above are not to be taken on charge in the Main Store Account but a receipt is to be obtained by the Logistics Officer on Form S549 marked ('**NOT FOR STORE ACCOUNT**') conforming with normal procedure for the supply of items on repayment (See Part 3 Chap 5), recovery being effected at the time of supply.

### **0129 ACCOUNTING FOR CHURCH FITTINGS**

1. Church fittings are to be accounted for in the Main Store Account and then issued on Permanent Loan as detailed in Part 3 Art 0415 to 0422 inclusive.

2. Portable altar sets and fittings supplied to Chaplains in Units where a chapel is not available will be issued to the Logistics Officer of the Unit concerned for inclusion in the Permanent Loan Record of the Chaplain. In the event of the Chaplain's appointment lapsing, the altar sets are to be returned to the nearest Naval Base.

3. Descriptions on Stock Record Headers are to be complete and include the sizes of altar, altar linen, reredos, altar rails and panelling, and of crosses and vases, and the sizes and subject of pictures, etc. The sources from which obtained are to be stated, i.e. by gift, purchase, or made on board from non-service materials; any conditions, which may be attached to gifts, are to be stated.



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### **0130 ACCOUNTING FOR EDUCATIONAL AND VOCATIONAL TRAINING STORES**

1. **Supply from Public Funds** is not to be made for use where VT is only conducted on a part-time basis, nor is it to be made for hobby purposes. Where, however, difficulty is found in obtaining items with non-public funds from commercial sources due to remote geographical situations, Naval Stores may be provided when available on a strictly cash basis within the terms of Part 3 Art 0515. Accountable items already supplied for such non-entitled purposes in accordance with superseded regulations are to continue to be accounted for on Permanent Loan (see Paragraph 2 below). On becoming worn out or defective, however, such items are not to be replaced from public funds.
2. Items may be issued from public funds to full-time VT centres and for authorised handicraft and scientific training. At such Units, the Senior Instructor Officer (or other deputed Officer) will be the custodian or responsible departmental Officer, and is to hold Accountable items on a PLR in accordance with the general procedure contained in Part 3 Arts 0415-0422.
3. The Logistics Officer will meet requirements of non-service items. (see Part 3 Chapter 2)
4. **Tape recorders.** Fleet and Command Instructor Officers hold a small supply of sets for issue on loan to Senior Instructor Officers of Units. They are regularly serviced under a maintenance contract. On change of Senior Instructor Officer, the Officer giving up charge is to obtain a receipt from the Officer assuming custody. A copy of the receipt is to be sent to the Fleet or Command Instructor Officer.
5. **Record players** are no longer supplied and will not be replaced, as they become unserviceable.
6. **Record libraries.** No public funds are available for the maintenance of record libraries except for tapes or record sets for foreign languages.

### **0131 ACCOUNTING FOR TOOL KITS**

1. **Types of Tool Kits.** There are two types of tool kits as follows:
  - a. **Equipment and Skill Type Tool Kit** i.e, kits for general maintenance purposes and subsequent new design provided under the Rationalised Tool System (RATS) organised by MED&GS PT 3 Spur 11 Block F Foxhill Bath. Contents lists are provided direct to the Ships, in the RATS Muster Books and will be incorporated in the CAL.
  - b. Equipment type tool kit requirements within the Fleet Air Arm are met by designed tool outfits supplied by the Mobile Aircraft Support Unit (MASU) and are detailed in Air Publication 119G-0919-3A(N).
2. **Issue and Method of Accounting:**
  - a. Tool Kits are to be held on Permanent Loan (as complete kits) by the appropriate Ship Departmental Officer using method of issue 'A' as defined in Part 3 Art 0426.3.

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- b. Units operating the RATS system are to follow the applicable special tool control instructions as laid down in BR 1313 Chapter 9. Tool Kits, RATS toolboxes complete with all tools, must not be returned without prior approval from NPPO (F) 3. Under no circumstances should RATS boxes with some tools missing be returned.
- c. Units operating the MASU system are to follow the instructions in Air Publication 100N-0140 Chapter 46.
- d. For Units operating Tradesman Type Tool Kits within departments, issues are to be made by custodian as required to those Ratings needing them in their current employment, either of complete kits on individual loan or, through ready-use or workshop centres, of individual tools on Temporary Loan.

### **0132 ACCOUNTING FOR SPARE PARTS AND ACCESSORIES FOR GUNS**

- 1. Spare parts, tools and accessories for certain types of guns will be supplied boxed, where size and stowage requirements on board ships make this practicable.
- 2. The stockowners will stencil, on the outside of each standard box of spares, tools and accessories, the stock number by which it is to be brought on charge.
- 3. A list of the contents will be affixed to the inside of each box. Contents are to be checked with the list and discrepancies reported.

### **0136 ACCOUNTING FOR NUFFIELD TRUST, SAILORS', FLEET AMENITIES AND FLEET RECREATIONAL FUND STORES**

- 1. All items of a permanent nature received from the Nuffield Trust or the Sailors', Fleet Amenities and Fleet Recreational Funds, whether presented as gifts or purchased with the aid of a contributory grant, are to be treated as Accountable items. Transactions are to be recorded at the end of the Main Store Account and issues made on Permanent Loan. Gifts should be suitably engraved or tallied by the parent Unit for identification purposes.
- 2. Transfer or disposal of such stores is not to take place without the prior approval of the Trustees, which is to be sought through the DNSC / DNPFS, Room 107, Victory Building, Portsmouth.
- 3. Items purchased with Nuffield Trust grants may be repaired and maintained using local Ministry of Defence Establishment resources. No labour charges are to be raised provided the work could be done without detriment to the official programme of work. Charges are; however, to be raised for any materials or spare parts used.
- 4. Current instructions for the complete administration of Nuffield Trust and the above Funds' grants are promulgated in BR 8588. Instructions for the administration of Units' financial contributions towards projects are given in BR18.

### **0137 VOLUNTARY ADVENTUROUS TRAINING STORES**

- 1. Voluntary Adventurous Training Stores are to be accounted for on PLR in accordance with the instructions in Part 3 Art 0414.

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## **SECTION 2: GENERAL AND WEAPON ENGINEERING STORES**

### **0151 BOATS, PULLING AND SAILING: EQUIPMENT LIST**

1. The items on the equipment list are not to be accounted for separately in the Main Store Account, each boat being taken on charge 'complete with equipment'.

### **0156 MUSICAL INSTRUMENTS**

1. Musical instruments are to be accounted for as follows:
  - a. **HQ Band Service, HMS NELSON:**
    - (1) All musical instruments and main stocks held by the SO(M) HQ Band Service, HMS NELSON are to be accounted for on OASIS.
    - (2) Records of instruments issued on personal loan (see Part 3 Art 0456).
    - (3) Purchases of instruments, etc will be arranged by DRM in liaison with HEO (Finance) and ASO(M) HQ Band Service. Deliveries will be made to HQ Band Service on MOD Forms 640 or local supply voucher.
  - b. **Issues by HQ Band Service to RM Bands.** These are to be held on Permanent Loan (see Part III Art 0456) and maintained by SO(M) HQ Band Service.
  - c. **Issues by HQ Band service to HM Ships and Fleet Establishments.** All accountable items and associated equipment issued to the above are to be held on charge by SO(M) HQ Band Service and issued on permanent loan to the Officer responsible for that Band.
  - d. **Issues from HQ Band Service to Volunteer Bands.** All instruments and accountable items are to be held on charge by SO(M) HQ Band Service and issued to the Volunteer Band Instructor or nominated Officer/Senior Rate.
  - e. **Issues by HQ Band Service to Individual Ranks.** Issues of musical instruments and associated items for individual use through their service career will be made on Personal Loan. All issues are to be authorised by SO(M) and issued directly from the Main Stores Account.
  - f. **Loss or Damage.** Losses of musical instruments, the Director of Music or Band Officer will raise and investigate the C126 action and forward the completed copies for registration, approval and action to SO(M) HQ Band Service.
  - g. **General.** The special instructions for demanding and returning instruments to SO(M) HQ Band Service are covered in Part 3 Art 0189 and 0456 respectively.
  - h. **Musical Instrument Transfers between RM Bands.** These transfers are to be carried out using Forms S1091/S156. Copies of the S1091/S156 are to be sent to SO(M) and retained for audit purposes. Copies must bear the custodians signatures. All transfers must be authorised by SO(M) HQ Band Service.

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- i. **Musical Instrument Transfers Between Ranks of the same Band.** Individual transfer of musical instruments is not permitted unless authority has been granted by SO(M) HQ Band Service.

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## **SECTION 3: MARINE ENGINEERING EQUIPMENT AND SPARES**

### **0165 ACCOUNTING**

1. Fitted items of machinery are not accounted for on board. This applies to all items of Marine Engineering Equipment except for a few allowed as on board spares, which are dealt with under normal storekeeping procedures. DE&S however, is required to account for issues to and returns from HM ships and, consequently, there is a need for formal accounting action by a Ship or a refit authority when fitted equipment is removed or replaced.
  
2. Issues of Marine Engineering Equipment from DE&S Units to HM Ships are vouchered on Forms D1200 and action is to be taken on board in accordance with Part 3 Art 0319. Returns are to be dealt with on Forms S331S (see Part 3 Art 0710).

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## **SECTION 6 – DEFENCE ACCOMMODATION STORES**

### **0175 ACCOMMODATION STORES UNDER MANAGEMENT CODE 0091 AND SHIPS' FURNITURE AND FURNISHINGS: ALTERNATIVE INTERNAL ACCOUNTING METHODS**

1. All items of accommodation stores supplied under Management Code 0091 are to be taken on charge on the stock record for Accountable items and receipts recorded for Non-accountable items.
2. The Commanding Officer is to decide whether:
  - a. It is practicable to delegate responsibility for Ships' furniture and furnishings and Management Code 0091 Accommodation Stores to specific Officers or Senior Ratings under the normal Permanent Loan Record procedure detailed in Part 3 Art 0426 (Method A), or
  - b. It is appropriate for the Executive Officer (in Royal Marines Units the Second-in-Command or other appropriate Officer of field rank) to assume responsibility for the distribution of Ships furniture and furnishings and Management Code 0091 Accommodation Stores in accordance with the approved allowances and for the arrangements for safe custody and repair on board of all items in use (Method B).
3. **Method A.** Permanent Loan is more suitable ashore for buildings that are widely dispersed and control of movements by the Executive Officer is consequently difficult, but in the more compact Establishments and in HM Ships, Method B is generally more suitable. It is permissible for the Commanding Officer to allow a combination of Methods A and B where this will clearly facilitate better control.
4. **Method B.** In respect of those buildings or compartments for which Method B is adopted:
  - a. The items are to be retained on charge in the Main Store Account and no subsidiary accounting is required.
  - b. The Logistics Officer is to be responsible for demanding items from the appropriate sources of supply and arranging for returns to the appropriate authority.
  - c. The Commanding Officer is to issue instructions concerning the control of movements within and in and out of the Unit. These instructions are to provide for the Logistics Officer to be given prior information of the movements in or out of the Unit.
5. **Repairs.** The Logistics Officer is to arrange for repairs to furniture except when repair on board is practicable.
6. **Accounts and Musters.** In order to simplify accounting in Establishments, certain obsolete and obsolescent items and items without a stock number are to be grouped under the short item names, each group being accounted for on one stock record. A detailed description of individual items, including measurements when appropriate, is to be given for transactions with, NBC BLC, Depots, etc. Items without a stock number, and all items with current stock numbers, whether supplied as replacements or as part of an

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improvement scheme, are to be accounted for in the normal way, a separate stock record being used for each stock number or short item name.

7. The instructions above do not apply to items in the range which may be designated as Valuable and/or Attractive, for which full Permanent Loan Record action is required irrespective of which method is adopted.

8. The instructions on mustering are covered in Part 3 Art 0422 and 0906.

#### **0176 ACCOMMODATION STORES GENERAL: MANAGEMENT CODE 0091 AND 0095**

1. The budget for all Defence Accommodation Stores (DAS) has been desegregated. M&GS IPT (DAS) has assigned control of the budgets to unit Commanding Officers through the TLBs. The Documentation in support of DAS is as follows:

- a. JSP 307: Supplement: Catalogue of DAS contracts.
- b. JSP 307: Catalogue of Accommodation Stores.
- c. JSP 308: Scales of Allowances.

2. All DAS are to be accounted for in accordance with the accounting classification laid down in JSP 307. The sponsor and editorial authority of the JSP 307 is AD NPPO(DAS) RAF Brampton, Building 351, Huntingdon, Cambs. Items detailed in the JSP 307 Supplement received from contractors on form MOD 640 will not reflect the accounting classification, the JSP 307 is to be used and not the NAVCAT for this purpose.

#### **0177 NON STANDARD FURNITURE IN OFFICIAL SERVICE RESIDENCES AND TIED QUARTERS**

1. Inventories for Non Standard Furniture are maintained by M&GS PT (IDAS) for OSRs and by DHE Estate Management Officers for Tied Family Quarters and are checked on change of occupant.

2. Additionally to minimise the risk of misappropriation, all Non Standard Furniture items are to be included in the Permanent Loan Record for each Residence or Quarter. Logistics Officers are to ensure that all items of Non Standard Furniture are given an IMC/IIN of NSTFUR followed by the item Inventory number quoted in the House Furnishings Inventory when known, if not by a local number. A photographic record of each item is to be maintained and the value of each item is to be shown in the Remarks field.

3. Transfers between units are only to be made with the authority of DNSCW2 to whom a copy of the receipted S549IV is to be sent.

#### **0181 ACCOUNTING FOR NAAFI FURNISHINGS**

1. All furnishings, including linoleum, supplied by NAAFI for clubs and messes within Ministry of Defence financial limits are to be accounted for in the Main Store Account.

2. **Checks.** NAAFI is responsible for periodic checks of the furnishings provided which are additional to any Service inventory or PLR checks carried out in accordance with

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Service regulations. Units are to arrange for inventories to be available to the NAAFI Furnishing Inspector so that copies may be made where necessary. To meet NAAFI requirements, the Furnishing Inspector will prepare copies of inventories, which are to be agreed and signed by the Logistics Officer.

**0182 KEYS AND COMBINATIONS FOR SECURITY CONTAINERS AND MONEY CHESTS**

1. Keys are to be accounted for separately and issues as follows:
  - a. **Money chests.** Keys are to be issued on Permanent Loan direct to the custodian of the chest.
  - b. **Security containers.** Keys are supplied direct to the Unit Security Officer who is to account for them in accordance with JSP440 Volume 1 Part 1 Chapter 5 Art 1224. Unit Security Officers are responsible for returning the keys to Store Depots when containers are returned by the Logistics Officer.
2. For charges for keys lost and repairs to locks or combinations see Part 3 Art 0807.3d.

**0183 KIT LOCKERS AND KEYS**

1. **HM Ships.** Kit lockers and keys are dealt with as portable fittings.
2. **Establishments.** Kit lockers and keys are to be accounted for in the Main Store Account as "Kit lockers complete with three keys".
3. **Losses.** For charges see Part 3 Art 0807.3d. For replacement see Part 3 Art 01150.