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Ministry
of Defence

JSP 886
DEFENCE LOGISTIC SUPPORT CHAIN MANUAL

VOLUME 4
MATERIEL ACCOUNTING

PART 1
FUNDAMENTALS OF MATERIEL ACCOUNTING

WARNING

**THE POLICY AND PROCESS IN THIS DOCUMENT IS CURRENTLY BEING
REVIEWED AND MAY CHANGE**

**ANYONE NEEDING FURTHER EXPLANATION OR OFFERING SUGGESTIONS
FOR THE POLICY ARE ASKED TO CONTACT**

[DES IMOC SCP- Materiel Accounting 1](#)

VERSION RECORD		
Version Number	Version Date	Description
1.2	13 Oct 10	Insertion of Policy on Vouchers at Chapter 3, Paras 6 and 7
1.3	21 Jun 11	Addition of COER, Firearms Act and JSP 482. [Subsequently deleted]
1.4	06 Mar 12	Reformat and Changes to Ownership and Points of Contact.
1.5	23 Aug 12	Publication of a unified MJDI and Main version.
1.6	10 Oct 13	POC updated. Amendment to Chapter 4, Paragraphs 21-24. New Chapter 4 Annex A.
1.7	13 Dec 13	Two new transactions added to MJDI Code U010; GIL for Internal Issue on Loan and GSA for Stock Adjustment.
1.8	23 Jan 14	Change of Reference to Annex K of Defence Stocktaking.
1.9	20 Aug 14	Changes to Chapter 2, Paragraph 12 – Management of the Defence Inventory in the Deployed Space.

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CHAPTER 1: INTRODUCTION

1. Materiel encompasses all Service equipment, stores, supplies (including Combat Supplies, those items obtained by Contract / Low Value purchase procedures and materiel held by the MOD on behalf of contractors), spares and livestock that make up the MOD Inventory. Accounting is the process of maintaining and auditing accounts, and preparing reports on the assets and liabilities of an organisation. Therefore, Materiel Accounting (MA) entails maintaining records, whether manual or automated, of the quantities and condition of materiel, which has been received, held and issued, in such a way that the source, current location and final destination of the materiel can be determined together with a system for recording, investigating and reporting of discrepancies between the account and the physical stock.

2. These rules are universal in application and provide the framework within which owners of materiel (eg equipment or commodity managers) make decisions about equipment and spares in the physical custody of others, eg ships, regiments and units plus agencies, contractors and industry. Accurate and timely MA is an essential prerequisite to the MOD Inventory Management process and provides the basis of item accountability and visibility. In turn, visibility is the key enabler that allows the chain of command, equipment owners and managers to make best use of corporate resources in support of delivering operational capability.

3. MA should not be confused with Resource Accounting and Budgeting (RAB). MA is item and quantity led, whereas RAB is finance led. MA cannot be aligned directly to the values in the financial accounts (Balance Sheet and Operating Cost Statement). However, MA can be used to generate management information to support RAB, which has introduced new methods of planning, controlling and reporting resource requirements to satisfy Treasury and the National Audit Office (NAO) scrutiny and to meet Government accounting rules. For example, accounting for stock in MA terms records quantities and transactions, whereas in RAB terms it is a record of the financial value of stocks and their consumption.

4. Consumable stocks, such as low value articles-in-use, may be deemed immaterial and may not be reflected in the Balance Sheet under RAB, but will still be accounted for under MA regulations for managerial purposes. It is, therefore, important to recognise that MA is essentially about Inventory Management, whereas RAB is about Financial Management. Further details on the specific requirements of RAB can be found in JSP 472: Financial Accounting and Reporting Manual.

PURPOSE

5. The purpose of this instruction is to provide a basis for common and best practice by describing the fundamental principles and requirements that underpin the MA accounting systems for MOD materiel. It includes the definitions of the MA Classification Codes for Accountable, Permanent (P), Limited (L) and Consumable (C) classes of materiel and introduces rules for determining whether an item should be classed as P, L or C. MA instructions appropriate to specific processes or commodities are contained elsewhere within JSP 886 Volume 6.

OWNERSHIP AND POINTS OF CONTACT

6. The policy, processes and procedures described in JSP 886, the Defence Logistics Support Chain Manual are owned by ACDS LOGOPS. ACDS LOGOPS-Log Strat and Pol

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DH is responsible for the management of JSC policy on behalf of ACDS LOGOPS. DES IMOC SCP Materiel Accounting is responsible for formulating policy process and procedures for MA, which is subject to ratification by the Defence Logistics Working Group (DLWG).

7. Enquiries concerning the content of this instruction are to be addressed to:

a. Regarding the content to the policy sponsors:

(1) For Materiel Accounting for MOD units:

DES IMOC SCP-Materiel Accounting 1
Tel: Mil: 9679 81441, Civ: 030 679 81441
Email: [DES IMOC SCP-MatAcctg1](mailto:DES_IMOC_SCP-MatAcctg1)

(2) For Materiel Accounting for contractors:

DES IMOC SCP-Materiel Accounting 2
Tel: Mil: 9679 81442. Civ: 030 679 81442
Email: [DES JSC SCP-MatAcctg2](mailto:DES_JSC_SCP-MatAcctg2)

b. Regarding the accessibility of the document:

ACDS LOGOPS-Def Log Pol-JSP886
Tel: Mil 9679 80953. Civ 030 679 80953
Email: [ACDS LOGOPS-Def Log Pol-JSP886](mailto:ACDS_LOGOPS-Def_Log_Pol-JSP886)

GLOSSARY OF JOINT SUPPORT CHAIN TERMS

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

LINKED PUBLICATIONS

9. The following publications are linked to this instruction:

- a. [Managing Public Money \(MPM\).](#)
- b. [JSP 462: Financial Management Policy Manual.](#)
- c. [JSP 472: Financial Accounting and Reporting Manual.](#)
- d. [JSP 886, Volume 3, Part 15: Supply Chain Transactions.](#)
- e. [JSP 886, Volume 4, Part 2: Defence Stocktaking.](#)
- f. [JSP 886, Volume 4, Part 5: Closure of Materiel Accounts.](#)
- g. [JSP 886, Volume 4, Part 4: Government Furnished Equipment.](#)
- h. [JSP 886, Volume 4, Part 6: Losses.](#)

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CHAPTER 2: POLICY

PRINCIPLES

1. Every item of materiel supplied or service provided by the MOD to its customers is paid for by the taxpayer. Every purchase of materiel, the cost of its receipt, storage, maintenance, issue, transportation, and deterioration, disposal or loss if it is not used or available for the purpose for which it was purchased, together with all the management activity and costs connected with those activities represents a considerable cost to the taxpayer. Each item of materiel therefore has a direct financial value and needs to be managed as if it were a resource.
2. MA procedures must generate a maintainable audit trail. This is to be achieved through the provision of an auditable record of stores purchased, due, received, stocked, issued and returned. As well as adjustments made and losses actioned, it must also provide checks and controls to monitor and prevent theft, fraud, negligence and breaches of security. It provides data that can be translated into management information on which decisions for improvements in efficiency, effectiveness and value for money can be based. It provides a basis against which management can measure performance and account for its stewardship through the chain of command to the Permanent Under Secretary of State (PUS) as the Accounting Officer.
3. In order to assist officers with materiel and financial accounting responsibilities, the Treasury has issued the document 'Managing Public Money' which provides a guide to accounting and financial procedures for the use of government departments. Although described as a guide, 'Government Accounting' lays down in broad principles the accounting procedures which must be complied with. MA policy, processes and procedures are to ensure compliance with these principles to avoid possible criticism from the National Audit Office (NAO) and, in turn, the Public Accounts Committee (PAC) of the House of Commons.
4. MA provides the mechanism for the management control of materiel to provide some assurances that it is available at the right time and place to support operational and peacetime activity. These are the overarching principles upon which MA procedures are based. The procedures must be sufficiently clear and robust to guarantee compliance with Government Accounting Regulations (GAR) and all other relevant rules or regulations.
5. MA procedures should be simple and effective, and should incur the lowest possible human resource and financial costs consistent with maintaining effective supply support and adequate safeguards against theft or fraud.
6. Where practicable, there should be a common method of MA for all commodities, based on converged processes and procedures and information systems, utilising common forms and publications, and identifying individual items using the unique NATO Stock Number (NSN) codification system.
7. Materiel should be classified as either Accountable, for which a record is maintained at all times, or Consumable, for which a record is only required prior to its issue from stock to a user (see Chapter 3 Paragraph 1). This ensures the visibility of essential materiel and an audit trail, whilst costs associated with accounting are kept to a minimum.
8. As materiel may be considered attractive, systems are to be designed to minimise the risk of theft and fraud, through the application of robust control procedures. These

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controls must include physical checks, stock reconciliation, supervisory checks, and a segregation and rotation of duties with clear roles and responsibilities. Segregation of duties and responsibilities are to be designed to ensure that storekeeping and stock accounting functions (including adjustments) are performed by separate individuals. In particular, stocktaking is to be undertaken, wherever possible, by personnel who are independent of the storekeeping and stock accounting functions. As a minimum requirement, the physical checking and reconciliation of materiel account balances is to be undertaken by separate individuals. Furthermore, adjustment of an account is only to be made by staff authorised by their individual role and responsibilities.

9. To ensure common practices of MA, deviation from established Defence-wide and, where applicable, single-Service methods of MA, are to be avoided at all times. Where local systems, processes and practices are employed, they are to comply with the Principles of MA defined in this instruction. Any deviations from these principles will require special dispensation from DES IMOC SCP-Supply SL.

10. MA must comply with GAR, whilst remaining flexible enough to meet differing levels of operational activity, thus allowing Front Line Commands (FLCs) the option to increase or reduce levels of MA depending on the operational requirement and level of activity.

11. Accounts are to contain sufficient detail to enable generation of MA, RAB and Financial Accounting management information. In this context, the basic elements of item data are to be detailed enough to identify detail of stockholdings, their location and condition, individual owners and values. In addition, all activity is to be recorded in the transaction history to allow generation of management information on key performance indicators identified elsewhere within JSP 886 and in Customer Supplier Agreements and other similar agreements between the Stock Owner and Custodians.

12. To maximise coherence of SC process and procedures, all Defence Inventory (DI) managed in the 'deployed space'¹ by MOD Materiel Accountants, must be codified and accounted for on MJDI². Use of any other materiel accounting (MA) system in the deployed space must be authorised by Hd SCP. All MA processes and procedures used to manage the DI must comply with the principles of MOD materiel accounting policy contained in this chapter. The MJDI account is to be managed by qualified³ Materiel Accountants authorised to manage the DI in accordance with JSP 886 Volume 2, Part 1: Policy and Process for Inventory Management, Chapter 1. All MA systems (manual and electronic, current and future) are to comply with the principles contained in this Chapter and are accredited by Hd SCP in conjunction with other interested stakeholders (i.e. Hd SCIS, Hd Fin). Accreditation will be in the form of a letter of certification issued following a compliance check of MA processes and procedures. Any deviations will require special dispensation from Hd SCP.

13. As a general rule, the control of stores accounting records should rest with office staff independent from the day to day physical storekeeping as a safeguard against theft and fraud. To maintain the integrity of the account(s) the following basic principles are to be observed:

¹ The "Deployed Space" in this context is considered as any MOD Military formation located in front line command (FLC) operating areas, including the Operational Space and Coupling Bridge.

² It is acknowledged that some domains are currently operating MOD owned MA systems and that these will in future converge into MJDI IS.

³ In this context, "Qualified" means authorised with appropriate MOD experience/support and/or training.

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- a. While other people may be allowed access to the records for operational reasons, any adjustment of the accounts should only be made by staff authorised to carry out that task.
- b. The tasks of ordering stores, checking deliveries and authorising payments are to be separated wherever possible.
- c. Personnel independent of the storekeeping and stock accounting functions are to undertake stocktaking. The minimum requirement is that any physical checks and reconciliation processes are undertaken by separate individuals. Full policy, process and procedure for Stocktaking is contained in JSP 886 Volume 4, Part 2: Defence Stocktaking.

ROLES AND RESPONSIBILITIES

14. The following posts and Departments have specific roles and responsibilities that apply to Materiel Accounting:

- a. DES IMOC SCP-Supply SL is responsible for ensuring comprehensive policy and procedures are published for the accounting of publicly funded materiel and by providing some assurances that publicly funded materiel is correctly accounted for. In discharging his / her responsibility, DES IMOC SCP-Supply SL is to ensure MA procedures strictly comply with MOD instructions on financial procedures and accounting records. These include the guidance on financial and accounting matters contained in:

- (1) Managing Public Money (MPM).
- (2) JSP 462: Financial Management Policy Manual.
- (3) JSP 472: Financial Accounting and Reporting Manual.
- (4) Other relevant guidance on propriety, regularity and value for money issued by the Treasury or the Cabinet Office.
- (5) DES IMOC SCP-Supply SL is the focal point for MA within the MOD and is always to be consulted prior to the introduction of any new MA system, or if it is proposed to make any significant changes to an existing system. Additional responsibilities include:
 - (a) Maintenance and review of MA policy, processes and procedures.
 - (b) Monitoring of MA performance.
 - (c) Advice and guidance on MA matters.
 - (d) Ensuring compliance with MA policy, processes and procedures.

- b. **Asset Accounting Centre (AAC)**⁴ has responsibility for Government owned materiel and equipment issued on loan to Defence contractors under the terms and conditions of MOD contracts. AAC is tasked with the installation and supervision of

⁴ The AAC has recently undergone reorganisation involving DIA, DBSO and D Fin. New organisation structures and responsibilities are currently awaited.

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Public Store Accounts (PSA), and provides a focal point for the contractor to which stores accounting queries may be referred.

c. **Inventory Owner** of individual items is the decision maker with regard to acquisition, retention and disposal, and the Management Group (MG) in which Balance Sheet the items are reported. The Stock Owner is normally responsible for project, commodity or equipment support management (normally a Project Team (PT)), but is not necessarily the custodian of the items or item purchaser.

d. **Inventory Custodian** is the Organisational Authority /Command or unit physically holding the items, ie the guardian or keeper on behalf of the owner, and can be an organisation external to the Department under specific contractual arrangements that may include responsibilities for maintaining the account.

e. **MOD Materiel Account Owner** is responsible for the supervision and control of all materiel and stores on the unit and for the accuracy of the related accounting records. Delegation of duties to the Materiel Account Holder does not relieve this responsibility. The Materiel Account Owner is to:

(1) Examine the arrangements for the accounting of materiel and stores and be satisfied that such arrangements are in accordance with the JSP 886.

(2) Ensure that the periodic audit of the supply accounts is satisfactory and that audit observations are promptly actioned.

(3) Ensure that periodic stocktaking is carried out in accordance with JSP 886 Volume 4 Part 2: Defence Stocktaking.

(4) Ensure that all materiel and stores which are issued for use on a unit are correctly accounted for and placed in the charge of an authorised Materiel Account Holder in accordance with the JSP 886.

(5) Ensure that the appropriate handing-over certificates are prepared in accordance with the requirements of Queen Regulations, and completion of a [Handing Over Certificate on Change of Command](#), as provided at Annex K to JSP 886 Volume 4 Part 2: Defence Stocktaking.

(6) The Materiel Account Owner is responsible for ensuring that materiel and stores are not misused or misappropriated.

(7) Ensure that any serious loss of or damage to materiel is promptly reported and the appropriate action is taken to prevent further loss and to investigate the circumstances.

(8) Be satisfied that the arrangements for "clearing" civilian and service personnel who leave the unit are adequate and the appropriate transfer of responsibility for materiel and stores is affected.

(9) Submit a full report to a higher authority detailing any failure to comply with regulations for the control and issue of materiel and stores.

f. **MOD Materiel Account Holder** is responsible for the safe custody of materiel and stores and is to ensure that materiel and stores are used in an appropriate manner and solely in the public service. The Materiel Account Holder is to:

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- (1) Make a report forthwith to the Materiel Account Owner of any loss or damage that occurs to materiel or stores.
 - (2) Issue orders to his subordinates to ensure that the utmost economy is exercised in the consumption of materiel.
 - (3) Ensure that all materiel issued for use on the unit is correctly accounted for and placed in the charge of an authorised individual.
 - (4) Perform their duties in accordance with the regulations laid down within JSP 886.
- g. **MOD Materiel Accounting Staff** will be the prime transactional user within a unit and will use Materiel Account, including MOD Log IS to place demands, check progress, receive and issue materiel and conduct stock taking and are responsible to the Materiel Account Holder. The Materiel Accounting Staff are to:
- (1) Make a report forthwith to the Materiel Account Holder of any loss or damage that occurs to materiel.
 - (2) To record transactions as they occur and allocate responsibility for each item of materiel.
 - (3) Perform their duties in accordance with the regulations laid down within JSP 886.
- h. **Industry Materiel Account Owner** is responsible for the supervision and control of all materiel and for the accuracy of the related accounting records in accordance with any contractual arrangements in place. Delegation of duties to the MOD or Industry Materiel Account Holder does not relieve this responsibility.
- i. **Industry Materiel Account Holder** is responsible for the safe custody of materiel and is to ensure that materiel and stores are used in an appropriate manner in accordance with any contractual arrangements in place.
- j. **Industry Materiel Accounting Staff** will be the prime transactional user and will use Materiel Account, including MOD Log IS in accordance with any contractual arrangements in place.

DISPENSATIONS

15. Where full compliance with these principles is not possible or not considered practicable a request for dispensation may be submitted to DES IMOC SCP-Supply SL for consideration. The dispensation is to be a formal application submitted via the appropriate chain of command and must include details of shortfalls and proposed corrective measures or checks.

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CHAPTER 3: PROCESS

ACCOUNTING FOR MATERIEL

1. All materiel is to be recorded on a main account until such time as it is issued for use. Once issued from the main account materiel is to be treated as either Accountable or Consumable, depending on the nature of the materiel. The classification of materiel may be adjusted during its life as decided by the item owner. Accountable and Consumable materiel are defined as follows:

- a. **Accountable Materiel.** Accountable materiel comprises items that are accounted for on MOD Inventory systems throughout their in-service life and a Materiel Accounting (MA) audit trail is maintained until they no longer serve the purpose for which they were acquired due to loss, embodiment, disposal, scrapping or have been destroyed in planned use. Materiel classed as Accountable will be allocated a classification code of either Permanent (P) or Limited (L) in accordance with Figure 1.
- b. **Consumable Materiel.** Consumable materiel comprises items that are considered to be consumed once they have been issued for use and will allocated a classification code of Consumable (C). However, certain materiel such as those considered Attractive to Criminal or Terrorist Organisations (ACTO), valuable, attractive or security classified, mission critical, long lead time or no longer manufactured will be defined as Accountable in accordance with Paragraph 1a.

Figure 1: Definitions of Materiel Accounting Classification Codes

Classification Code	Definition
Permanent (P)	An item of materiel that is subject to planned repair and the repair policy dictates that, when unserviceable, it is conditioned by an authorised person and returned for repair to an authorised repair unit / agency. An item of materiel classified as P will remain on the MOD Inventory and a MA audit trail will be maintained until it is consumed by means of write-off, embodiment, disposal or scrapping. When rendered unserviceable in normal use, P class materiel must be returned to store for replacement on a one-for-one basis.
Limited (L)	An item of materiel to which one or more of the following applies: <ol style="list-style-type: none"> a. Item is security classified, ACTO, valuable or considered attractive. b. Item is not subject to planned repair but the repair policy dictates that it is capable of economic repair locally. c. When unserviceable, will normally be returned to store for replacement on a one-for-one basis. d. When unserviceable beyond economic rectification, is conditioned by an authorised person as scrap. e. Identified by the owner as limited owing to factors such as long lead time, mission criticality or no longer in production. Materiel classified as L will remain on the MOD Inventory and a MA audit trail will be maintained until they are consumed by means of use to destruction, write-off, embodiment, disposal, scrapping or expended in planned use.
Consumable (C)	An item of materiel that is consumed or used to destruction, or which is otherwise regarded as consumed on issue. For example: <ol style="list-style-type: none"> a. No repair policy is required. b. There is no requirement for the item to be assessed by an authorised conditioner when unserviceable. c. When the item is issued for use, no further accounting action is necessary, other than that required locally for management control.

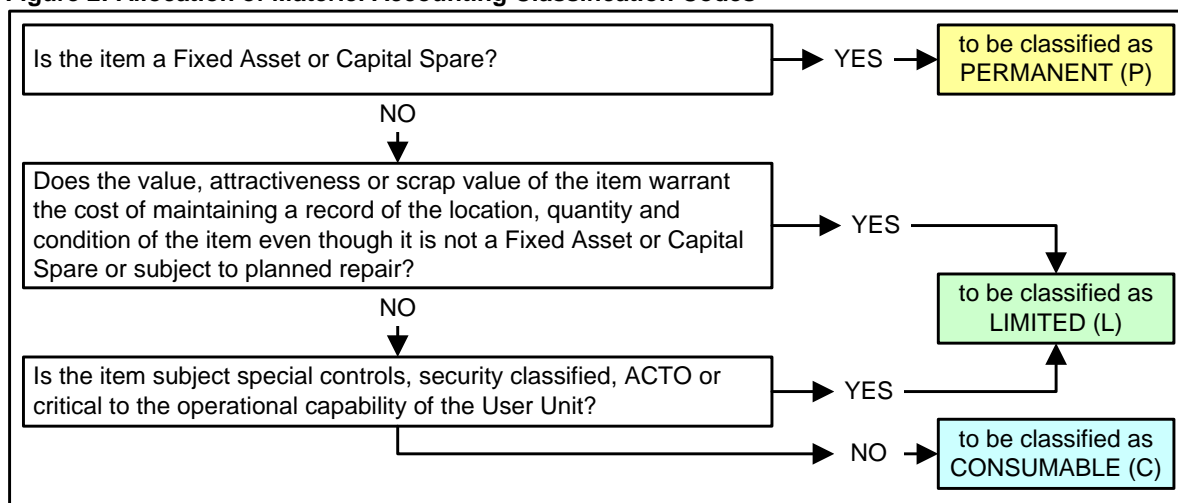
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MATERIEL ACCOUNTING CLASSIFICATION CODES

2. For audit and control purposes, a record of locations, quantities and condition of P, L and C class materiel is to be maintained whilst materiel are held as stock. A record of locations and quantities of Accountable (P and L) materiel held in-use at 1st Line units is also to be maintained. To reduce the burden of accounting, whilst maintaining visibility of essential materiel, once materiel are issued to the end user, ie, become 'in-use', only the locations, quantities and condition of Accountable (P and L class) materiel are required to be recorded. Records of Consumable (C class) materiel are not mandatory once they are issued from an account for use. If required for husbandry purposes, records of locations and quantities of 'in-use' Consumable materiel may be maintained to meet local circumstances or individual management requirements.

3. The criteria to be applied for allocating the MA Classification Codes of Permanent, Limited or Consumable are at Figure 2. There are financial and human resource costs associated with maintaining records for Accountable (P and L) materiel. The following algorithm is to be applied when determining materiel accounting classification codes:

Figure 2: Allocation of Materiel Accounting Classification Codes



TYPES OF MATERIEL ACCOUNT

4. Within the MOD the principal types of account are as follows:

- a. **Stock Account.** A fully auditable record which reflects all activity in the variation of stock levels and movements brought about by issues, receipts, returns and adjustments.
- b. **Articles-In-Use Account (AinU).** A fully auditable record of materiel loaned to an individual or organisation for a particular task or purpose and is expected to be returned to a main stock account rather than being consumed. Examples include personal loan accounts, armament loan accounts, inventory accounts, loan tools and loan clothing. Items of AinU subsequently surrendered are accounted for as returns.
- c. **Public Store Account (PSA).** The primary record for accounting for receipts, usage and disposal or return of GFE of all loan types held under contract in accordance with JSP 886 Volume 4 Part 4: Government Furnished Equipment.

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- d. **Equipment Non Current Asset Register (E-NCAR).** A listing of Non-Current Assets (formerly Fixed Assets), recorded on the owners' Balance Sheet, which are either in use or held awaiting use and not included on the Stock Account, AinU or PSA.

BASIC MATERIEL ACCOUNTING SYSTEM REQUIREMENTS

5. The following are basic requirements for MOD MA systems whether they are electronic or manual:
- a. Consumable materiel categorised as 'Attractive' and liable to theft or fraud must be safeguarded by custodians at local level through a robust system of checks and controls.
 - b. Materiel that is security classified is to be treated as P or L.
 - c. All MA systems, manual or automated, are to provide an auditable system for controlling and recording order, receipt, payment, location, storage, issue and disposal transactions affecting the MOD Inventory.
 - d. All MA systems, manual or automated, are to provide an auditable system for monitoring and tracking all materiel, including materiel classified as scrap awaiting disposal.
 - e. The authority for setting MA policy, processes and procedures is to review them in conjunction with custodians, stock owners and logistics staff at FLCs at regular intervals. This is to ensure coherence between developments in MA and other initiatives both internal and external to the MOD and compliance with GAR.
 - f. All accounts are subject to a programme of audit and stocktaking. All account adjustments are to be made by authorised personnel and are to be recorded and reported using auditable processes such as stocktaking.
 - g. To maintain visibility of materiel, units that are not self-accounting, or do not warrant Supply IS, are to be parented by an Accounting Unit.
 - h. MA systems may be extended to non-public materiel where local management requires such materiel to be recorded on an account. However, the system must be capable of segregating public and non-public materiel to provide assurances that publicly funded materiel is properly managed and protected from potential theft and fraud.

ACTIVITIES TO BE REFLECTED IN AN ACCOUNT

6. In order to maintain a fully auditable record the following activities, transactions, documents and details are to be recorded and records retained for the appropriate timeframes, as detailed in the Retention of Accounting Records table.
- a. **Issues.**
 - (1) Demand Register.
 - (2) Issue Transaction Summaries (ITS).

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- (3) Abatements.
 - (4) Dues-out Record.
 - (5) Stock Transfers.
 - (6) Disposal / Sale / Scrap.
- b. **Receipts.**
- (1) Dues-in Records.
 - (2) MOD Form 640 Register.
 - (3) Materiel not yet brought on charge.
 - (4) Abatements.
- c. **Returns.** Including Returns Invoice Records.
- d. **Discrepancies.**
- (1) MOD Form 445 - Discrepancy Report.
 - (2) Discrepancy Registers:
 - (a) Issues.
 - (b) Receipts.
 - (c) Trivial Transit Discrepancies.
 - (3) Discrepancy Reports.
- e. **Losses.** Losses comprise all physical losses of materiel, including those due to theft, fraud or negligence and materiel used to destruction or destroyed in conflict. There are various categories of loss that determine the degree of recording and reporting; further detail is in JSP 886, Volume 4, Part 6: Losses. This requirement is fulfilled by an appropriate method of recording of progress and performance and retention of records of:
- (1) MOD Form 2260 – or equivalent single service forms.
 - (2) Registers for appropriate categories.
 - (3) Issues to Loss UIN.
 - (4) Individual case files (where necessary).
 - (5) Loss reports.
- f. **Stocktaking.** Stocktaking is the process whereby all materiel in a storage location are physically checked (counted, measured or weighed), by actual or estimated means, and immediately compared with appropriate accounting records. Items reported in Management Group (MG) Balance Sheets are supported by

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physical verification, the extent of which is determined by the accounting integrity of the inventory systems on which materiel is recorded and an assessment of materiality. This requirement is fulfilled by an appropriate stocktaking regime including maintenance and recording of progress and performance and retention of:

- (1) Programme.
 - (2) Registers.
 - (3) Discrepancy Registers.
 - (4) Adjustments.
- g. **Low Value Purchasing.**
- (1) Local Purchase.
 - (2) Government Procurement Card.

Electronic Archiving Media

7. The use of electronic archiving media is permissible subject to the following:
 - a. Archiving equipment meets the acceptable MOD criteria for procurement and security requirements, and a business case has been made for its actual purchase and introduction.
 - b. For hard copy documents a record is to be kept of what is copied; the record is to be certified by the computer / document custodian that the original document was destroyed and that the electronic copy is a true copy of the original.
 - c. For IS transactions, or other historical records / data or electronic signature, the data must be saved in a retrievable format that can be accessed throughout the appropriate timeframes.
8. In addition to the retention of auditable records and documentation, other supporting non-auditable records and documentation should be retained for business purposes.

CLOSING AN ACCOUNT

9. The respective FLC is to nominate a representative who will be responsible for retaining all account records, documentation and associated records in accordance with the Retention of Accounting Records table. It may be necessary for this representative to receive the account/s prior to them being formally closed, in this instance an agreed state is to be reached by all stakeholders and endorsed by the FLC. The representative is then responsible for ensuring the full audit trail is maintained and the account/s are closed accurately. Further guidance is given in JSP 886 Volume 4 Part 5: Closure of Materiel Accounts.
10. An account cannot be formally closed until all outstanding transactional activities, account reconciliation, investigation and resolution of discrepancies have been completed.

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LOST, MISSING OR INCOMPLETE ACCOUNTS

11. Where materiel accounting records are lost, missing or incomplete, whether due to accidental or deliberate causes, the following action will be taken:-

a. A full report is to be made by the Materiel Account Holder and submitted through the relevant chain of command for endorsement. The report is to contain the following details:

- (1) Description of the account.
- (2) The period covered by the account.
- (3) The circumstances of the loss.
- (4) If lost in transit (eg by post), details of despatch and tracing action.
- (5) State of Account at time of loss
- (6) Current state of Account

12. The account is to be reconstructed from the archived data and a full stocktake of all materiel held on the account is to be arranged immediately. The results of this are to be used as the basis for continuing the account. The account is to be reconciled and any discrepancies resolved before any account closures are undertaken.

13. The Materiel Account Holder is to take action to prevent any further deterioration of the account. If reconstruction efforts fail to produce a full accounting record, request should be made to abandon the account.

ABANDONMENT OF ACCOUNTS

14. Requests for the abandonment of an account are to be made through the relevant FLC to DES IMOC SCP-Supply SL. The following details must be included:

- a. A description of the account.
- b. Details of the accounting records lost.
- c. The period covered by the proposed abandonment.
- d. The circumstances of the loss and details of any investigation and reconstruction action taken.
- e. The reasons for concluding that abandonment is necessary.
- f. Confirmation that the current account accurately reflects the inventory held.

CHAPTER 4: PROCEDURES

ACCOUNTING RECORDS

1. Accounting Records, which include vouchers, documents, registers and reports that support both the transactional and managerial activity of an account that are required for audit purposes, are to be retained and safeguarded against unauthorised alteration or destruction.
2. Entries on Accounting Records are to be made using ballpoint pen or ink in blue or blue/black ink. Erasures are not to be made. Any deletions made are to be in such a manner that the original entries are left legible. Alterations are to be made in red ink, by encircling the error and writing the correction as near as possible to the original and initialled by the person responsible. Green ink is not to be used as this is reserved for audit observations.

VOUCHERS

Certificate Vouchers

3. Where Certificate Receipt or Issue vouchers (CRV or CIV) are issued, it must be recognised that this constitutes extraordinary accounting action, eg surpluses being brought to account with no supporting vouchers or, conversely, stores being struck from unit charge with no receiving unit. The certificate voucher is to be endorsed with an explanation of the circumstances surrounding the transaction, the CRV / CIV numbered in the respective voucher series, and the voucher signed by the Materiel Account Holder or a nominated representative.

Blank Vouchers

4. Where it is necessary to create a certified blank voucher to account for a number not used, a brief explanation signed by the Materiel Account Holder or a nominated representative is to be given on the voucher.

Registration and Filing of Vouchers

5. All auditable vouchers recorded on an account are to be sequentially numbered to ensure that a reference exists between the historical transaction record on the MA and the particular voucher. Generally, voucher numbers are to run consecutively throughout the financial year; however this may not be the case for those vouchers generated by Log IS. Auditable vouchers are to be filed in strict sequential order within each financial year.

Issue Vouchers

6. Issue vouchers relating to both internal and external issue (including return) of materiel are to be monitored for final receipt using the following criteria:
 - a. **Internal Issue.** A receipt is to be obtained from the user on all internal issue vouchers. Generally, this will happen at the time of issue.
 - b. **External Issue.** A certified receipt is not required for issues made to other organisations where electronic reconciliation between issues made and materiel received exists and overdue materiel are notified; or where issues are supported by Issue Transaction Summaries (ITS). Consignees are to report non-receipt of issues

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in accordance with JSP 886 Volume 3 Part 15: Supply Chain Transactions. These include:

- (1) MJDI to MJDI transactions.
 - (2) MJDI to SCCS transactions (and vice-versa).
 - (3) CRISP to MJDI transactions.
 - (4) SS3 to MJDI transactions.
 - (5) Inter-Depot transactions.
7. Certified receipts are required for all other occasions and outstanding voucher are to be hastened to final resolution in accordance with voucher progression procedures.
8. A certified receipt is always to be obtained for issues relating to the following categories:
- a. Attractive to Criminal and Terrorist Organisations (ACTO).
 - b. Security Classified CONFIDENTIAL or above.
 - c. Explosive and Radioactive.
 - d. Controlled Drugs.

ACCOUNT ADJUSTMENTS

9. Adjustments to stock levels can be authorised in the following circumstances:
- a. **Accounting Errors.** When accounting errors are discovered they are to be investigated by the account holder to identify their cause and a Certified Issue/Receipt Voucher (CIV/CRV) raised to adjust the account. CIV/CRV are to contain the full particulars and circumstances for the reason for the account adjustment, be cross referred to any supporting vouchers and be signed by the account holder or an individual so delegated. CIV/CRV are to be annotated 'Account Adjustment Voucher' in red ink along the top.
 - b. **Cancellation of Vouchers.** When vouchers either Log IS produced or manual which has affected the stock balance requires to be cancelled, a CIV/CRV is to be raised to adjust the account. The original voucher is to be annotated 'CANCELLED' and cross referred to the CIV/CRV. CIV/CRV are to contain the full particulars and circumstances for the account adjustment, be cross referred to any supporting vouchers and be signed by the Materiel Account Holder or an individual so delegated. CIV/CRV are to be annotated 'Account Adjustment Voucher' in red ink along the top.
10. Adjustments made as a result of stocktaking, losses or changes in Item Data record or Supply Management Data information should not be dealt as account adjustments.

VOUCHER PROGRESSION

11. A certified cleared receipt is not required for issues made to organisations where electronic Log IS reconciliation between issues made and material received exists and

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where overdue items are notified from the Base Inventory System, supported by a MOD Form 458 (ITS) or a U592⁵ (Overdue Goods Out) from MJDI. For organisations where no Log IS electronic reconciliation exists and where overdue items are not notified (for example by ITS), a cleared receipt is required. The point at which an issue voucher is to be hastened for a cleared receipt is the Supply Chain Pipeline Time plus 60 calendar days. This will provide the consignee sufficient time for the receipting process.

12. All voucher hastening must be in written format and is to be recorded in the Unit Hastening Register; copies of all hastening letters and responses are to be filed along with the voucher.

First Hastener

13. A first hastening letter, signed by a member of the Materiel Accounting Staff responsible for the account, is to be forwarded to the consignee along with a duplicate copy of the original voucher and consignment details.

14. On receipt of a first hastener the consignee is to acknowledge receipt of the hastener and, after investigation, is to either:

- a. Forward a certified receipt to the consignor.
- b. Inform the consignor that due to a backlog, the consignment concerned has not yet been checked and provide an estimated date for the return of the vouchers
- c. Raise a MOD Form 445 - Discrepancy Report (DR) or record the item as a Trivial Transit Discrepancy (TTD) in accordance with JSP 886 Volume 3 Part 15: Supply Chain Transactions and inform the consignor.

Second Hastener

15. If, after a further 30 days from the first hastener, no response has been received, a second hastener signed by the Materiel Account Holder (min rank / grade - OF 3 / 4) is to be sent to an equivalent level within the consignee's organisation. These should include copies of the original vouchers and any correspondence to date and request the consignee to raise a MOD Form 445 if the item has still not been received.

16. Second hasteners are to be considered as notification of non receipt and as such are subject to time restrictions. Second hasteners should clearly state that if a MOD Form 445 is not raised within 30 calendar days from the date of the second hastener, then the consignee is responsible for taking any subsequent loss action in accordance with JSP 886 Volume 4 Part 6: Losses.

17. A copy of the second hastener and all supporting correspondence should also be sent to the owning PT where issues direct to a contractor are involved.

18. On receipt of a second hastener the consignee is to acknowledge receipt of the hastener and, after investigation, is to either:

- a. Forward a certified receipt to the consignor.

⁵ Air Units will continue to use the U33 until the roll out for MJDI R5 is complete.

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- b. Raise a MOD Form 445 or record the item as a TTD in accordance with JSP 886 Volume 3 Part 15: Transactions and inform the consignor.

Final Action

19. If after a further 30 calendar days from the date of the second hastener, no response has been received, a letter signed by the Materiel Account Owner or delegated officer is to be sent to an equivalent level within the Consignee's organisation (a copy is to be sent to the owning PT where issues direct to a contractor are involved). This is to state that:

“Despite two previous hasteners being sent, a receipted copy of the issue voucher or a reply indicating the reasons for non- receipt, has not been received by this Unit. Please provide confirmation of the action taken within 28 calendar days of the date of this letter. Failure to comply with this request will be deemed to indicate your receipt of the issue to your organisation and as such, the Issue Voucher will be cleared accordingly.”

20. **Government Furnished Equipment (GFE) Issues to a Contractor.** Where GFE issues direct to a contractor are involved, the consignee is to follow the receipt process in accordance with the procedures detailed in JSP 886 Volume 4 Part 4: GFE and DEFSTAN 05-99: Managing GFE in Industry.

RETENTION OF ACCOUNTING RECORDS

21. All auditable MA documents for MoD units on which administration and accounting action is completed are to be retained for the timescales indicated in Annex A.

22. MA records in relation to MoD owned assets held by contractors shall be retained in accordance with DEFSTAN 05-99.

23. The use of electronic archiving is permissible subject to the following.

- a. For hard copy documents a record is to be kept of what is copied. The record is to be certified by the computer/document custodian that the original document was destroyed and that the electronic copy is a true copy of the original.
- b. For LogIS transactions or other historical records/data or electronic signature, the data must be saved in a retrievable format that can be accessed throughout the retention timeframe.
- c. In addition to the retention of auditable records and documentation, other supporting non-auditable records and documentation should be retained as required for business purposes.

DISPOSAL OF ACCOUNTING RECORDS

24. At the end of the appropriate retention period (Annex A) suitable actions should be taken to dispose of the records or documentation (including electronic archived records or documents). Subject to confirmation that.

- a. All accounting activity has been satisfactorily concluded.
- b. There are no outstanding audit questions.

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- c. There are no other outstanding matters, (eg a suspected fraud) which require the record and/or document to be retained.

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ANNEX A: RETENTION OF MATERIEL ACCOUNTING RECORDS FOR MOD UNITS

1. The Annex provides detail of the timescales that documents held on MoD units should be retained for. This Annex does not cover the retention of documents for MoD owned assets held by contractors, these shall be retained in accordance with DEFSTAN 05-99.

2. Figure 3 provides the overarching timescales that documents are to be retained. Figure 4 provides a detailed list of individual MJDI outputs and whether the document should be retained and the timescale for retention.

Figure 3: Retention of Materiel Accounting Records and Documentation

Serial	Type of Record/Document	Retention Period
1	Annual Stocktaking Return	4 years + current Stocktaking Cycle
2	Stocktaking Supporting Documentation	1 year + current year
3	Issue Transaction Summary (ITS)	1 year + current year
4	Issue/Receipt/Return Vouchers	1 year + current year
5	Item Data Record Input and amendment documentation	7 years in PT registered files
6	Loss Registers	7 years from the date of last entry
7	Loss case files and other supporting documentation	7 years from the date of authorisation
8	MoD Forms 640, 650 and 650A	7 years with finance
9	Provisioning Return Statements (or equivalent)	7 years + current year in PT files
10	Discrepancy Report Register	1 year + current year
11	MoD Form 445	1 year + current year
12	Manual Accounts	1 year + current year
13	Disposal Review Documentation	7 years
14	Medical records for accountable and controlled drugs.	7 years (2 years within the unit and 5 years at Central Health Records Library (CHRL))

Figure 4: MJDI Outputs and Retention

Output Code	TXN Code	Output Description	Retention
U000		Item Interrogation - Air Managed Catalogue	No
U007	CIV (GSA)	Certificate Issue Voucher - Change Of Unit Of Issue	Yes. 1 year + current year (subject to change)
U008	CRV (RIS)	Certificate Receipt Voucher - Change Of Unit Of Issue	Yes. 1 year + current year (subject to change)
U010	DNR/DNN DNG/GDD/ GXD	Internal Issue Voucher	No (retain until actioned) GXD: Yes. 1 year + current year
U010	GIL	Internal Issue on Loan Voucher	Yes. 1 year + current year
U010	GSA	Stock Adjustment Issue Voucher	Yes. 1 year + current year
U020	RIU	AinU Adjustment Voucher	Yes. 1 year + current year
U025	RIS	Internal Certificate Receipt Voucher	Yes. 1 year + current year
U027	RDN/RDL/ RDM/RDN/ RDR/RDT/ RDU/RDX RDC/RDE	Discrepant External Receipt Voucher	No
U028		Notification To Consignor Of Discrepant Receipt	No
U050	GEO/GSE/ GRP/GEX/G EE/GEM/GL R/GLT/GLZ	External Issue Voucher	Yes. 1 year + current year

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U050	GRA/GIT	External Issue Voucher	Yes. 1 year + current year
U053		Request For Disposal Instructions Response	No
U060		Daily External & Auditable Transaction Report	Yes. 1 year + current year
U061		Stocktaking Register	Yes. 1 year + current year
U068		Stocktaking Count List	Yes. 1 year + current year
U075	DNR?	On Unit Repair Instruction - R2 Assets	No
U079	CIV (GSA)	Certificate Issue Voucher - Change Of NSN	Yes. 1 year + current year (subject to change)
U080	CRV (RIS)	Certificate Receipt Voucher - Change Of NSN	Yes. 1 year + current year (subject to change)
U120		Internal Stock in Transit Interrogation	No
U301	GTR/STR/ GIT	Internal Stock Transfer Voucher – Issuing Account Receiving Account	No (retain until cleared)
U310		Demands Interrogation - Single Record	No
U332	FS0123	AinU Item Balances Report	No
U343		Daily Inter Account Transfer Report	No (retain until actioned)
U348		Serial Numbers Removed From Serial Number Control	No
U352		Address Interrogation	No
U357		Unit Annual Stocktaking Return	Yes. 4 years + current stocktaking cycle
U387		Notification Of Change Of Stock Number	No (retain until actioned)
U388		Notification Of Change Of Unit Of Issue	No (retain until actioned)
U390		Notification Of Change Of Materiel Accounting Classification Code	No (retain until actioned)
U457		Daily Engineering Repair Account Transfer Report	No (retain until cleared)
U462		Stocktaking Register Of Major Discrepancies	Yes. 1 year + current year
U466		Serially Controlled Item - Acceptance of R2 Repair Demand Solution	No
U470	FS0123	Serial Number Status Report	No
U472	FS0123	Dues Listing Report For Serial Number Controlled Items	No
U483	GTV	AinU Item Transfer Voucher	No (retain until AinU check)
U491		Failure of Baan ADES Input Message	No
U492		Failure of Baan ADES Change of MatCon Message	No
U493		Failure of Baan ADES Change of Balance Message	No
U512		EPSIS Issue Request	No
U514		Advice Of Issue/ Receipt For Returned Item	No
U515		External Issue Voucher Part Two - For Consignment Tracking Action	No (items sent to non MJDI units retain until cleared copy of U050 is received, items sent to MJDI units retain until DR timescale exceeded)
U517	FS0128	EPSIS Serial Numbered Item Awaiting Disposal Instructions	No (retain until actioned)
U518	GTR	Stock In Transit Transfer Voucher	No (retain until cleared)
U531		Notification Of Overdue Inter Account Transfer	No
U532		Notification Of Cancelled Or Adjusted Inter Account Transfer	No
U542	GIT	Internal Issue Voucher Part Two - For Consignment Tracking Action	No
U552		Bulk Stock Transfer - Outstanding Dues	No (retain until resolved)
U553		Bulk Stock Transfer - Exceptions	No (retain until resolved)
U554		Item Interrogation - Unit Catalogue	No
U555		Item Interrogation - Stock Balances	No

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U556		Item Interrogation - AinU Balances	No
U557		Item Interrogation - Dues In	No
U558		Item Interrogation - Dues Out	No
U559		Item Interrogation - Alternatives	No
U561		Item Interrogation - Serial Number	No
U562		Item Interrogation - Serial Number - Single Record	No
U563		Item Interrogation - Transaction History	No
U564		Item Interrogation - Transaction History - Single Record	No
U565		Demands Interrogation	No
U568		AinU Interrogation	No
U569		AinU Interrogation - Single Record	No
U570		Account Interrogation	No
U571		Item Interrogation - Stock Locations	No
U572		Dues Interrogation	No
U576		Batch Interrogation	No
U578	FS0123	Life Expiry Warning Report - Batch Controlled Items	No (retain until actioned)
U579	FS0123	Life Expiry Downgrade Report	No (retain until actioned)
U583	FS0123	Batch Retest - AinU Holdings Survey	No (retain until actioned)
U584	FS0123	Batch Retest - AinU Holdings Results	No (retain until actioned)
U585	FS0123	Unit Return Of Items Due Re-Test	No (retain until actioned)
U586	FS0123	Retest Memo Register Report	No (retain until actioned)
U587	FS0123	F6685 Retest Register Report	No (retain until actioned)
U588		Item Interrogation - Batch	No
U590		Item Interrogation - Batch - Single Record	No
U592		Overdue External Consignment Warning Report	Yes. Retain for 7 calendar days
U593		Overdue AinU Repairable Returns Warning Report	No (retain until actioned)
U600		Item Interrogation - Land Managed Catalogue	No
U604		Item Interrogation - Consumption	No
U610		Bulk Stock Transfer - SOF Review Following Transfer	No (retain until actioned)
U613		Range Transfer Voucher	No
U614		Item Interrogation - MJDI Managed Catalogue	No
U615		Item Interrogation - Munitions Managed Catalogue	No
U616		Item Interrogation - Sea Managed Catalogue	No
U617		Item Interrogation - Manufacturers Reference Numbers	No
U618		Address Interrogation - Single Record	No
U619	FS0123	Review Date Report - By Account	No
U624		Bulk Stock Transfer - Bulk Issue Voucher	Yes. 1 year + current year
U625		Bulk Stock Transfer - Bulk Receipt Voucher	Yes. 1 year + current year
U626		Bulk Stock Transfer - Bulk Task Receipt Voucher	Yes. 1 year + current year
U627		EPSIS Delivery Advice & Inspection Note	Yes. 1 year + current year
U628		Monthly Adjustment Transactions Report	Yes. 1 year + current year
U630	FS0123	AinU Transaction Listing Report	Yes. Retain until next AinU muster
U631		Life Expiry Warning Report - Serial Number Items	No (retain until actioned)
U635		Financial Recovery or Repayment Voucher	Yes. 1 year + current year
U636		Bulk Stock Transfer - Bulk Task Issue Voucher	Yes. 1 year + current year
U637		Demand Solution - Military Format Offline Materiel Demand	No

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U638		Location Discrepancy - Change Of Unit Of Issue	No
U639		Item Interrogation - Bans and Constraints	No
U641		Hazard And Compatibility Rule Breaches Report	No
U644		Bulk Unit Transfer Exception Report	No (retain until actioned)
U645		Demand Solution - Civilian Format Offline Materiel Demand	No
U646		Loan Interrogation	No
U647		Loan Interrogation - Single Record	No
U648		Job Interrogation	No
U649		Job Library Interrogation	No
U651		Temporary Personal Holdings Interrogation - Transaction History	No
U652		Permanent Personal Holdings Interrogation - Transaction History	No
U653		Consolidated Loan Issue Voucher	Yes. 1 year + current year
U654		Permanent Personal Holdings Interrogation - Balance Print	No
U655	FS0186	Entitlements - Unit Readiness Report	No
U656	FS0186	Entitlements - Redundant Dues Report	No
U657	FS0186	Entitlements - AinU Entitlement Changes Report	No
U658	FS0186	Entitlements - Entitlement Comparison Report	No
U659		Low Value Purchasing - Quotation Request	Yes. 7 Years
U660		Low Value Purchasing - Purchase Order	Yes. 7 Years
U661		Low Value Purchasing - Delivery Request	Yes. 7 Years
U664		Off Line Request For Disposal Instructions	No
U665		Item Interrogation - CES	No
U666		Item Interrogation - Scale Distribution	No
U667		Item Interrogation - Unit Scale	No
U668		Item Interrogation - CES List	No
U669		Unit Interrogation	No
U670		Entitlement Interrogation	No
U671		Unit Scale Defaults Interrogation	No
U672		Item Interrogation - Earmarks	No
U673		LVP Interrogation - Lines	No
U674		LVP Interrogation - Deliveries	No
U675		LVP Interrogation - Receipts	No
U677		LVP Interrogation - Invoices	No
U678		LVP Interrogation - Exchange Rates	No
U679		DCC Management Check (Interim Account and AinU) (Final Account and AinU)	No
U680		DCC Issues Management Pick List	No
U681		Stocktaking Count List - Discrepancy Recount	Yes. 1 year + current year
U682		Stocktaking Discrepancies Interrogation	No
U683		Stocktaking Register Interrogation - Summary	No
U684		Stocktaking Register Interrogation - SCL Detail	No
U685		Stocktaking Register Interrogation - Item Detail	No
U686		Stocktaking Progress Interrogation - Summary	No
U687		Stocktaking Progress Interrogation - Detail	No
U688		External Issues Pick List	No
U700		HHD Potential Discrepancy Report	Yes. 1 year + current year
U701		HHD Error Report	Yes. 1 year + current year

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U702		HHD Consolidated Receipt & Direct Issue Voucher	Yes. 1 year + current year
U703		HHD Consolidated Shelf Stock Receipt Voucher	Yes. 1 year + current year
U704		HHD Manual Stock Location Print	No
U705		HHD Consignment Interrogation - Summary	No
U706		HHD Consignment Interrogation - Consignment Detail	No
U707		HHD Consignment Interrogation - Item Detail	No
U708		HHD Stock Allocation Requirements Report	No
U709		HHD CT Label and Storage Details	No
U710		Stock By Organisation Interrogation	No
U711		Storage Interrogation – By Area	No
U712		Storage Interrogation – By Location	No
U713		Item Interrogation – Pack Configuration	No
U714		Theatre SCPT Interrogation	No
U715		Account Details Interrogation	No
U716		AF G8883 Planned Repair Issue Voucher	Yes. 1 year + current year