



MINISTRY OF DEFENCE

JSP 886 DEFENCE LOGISTICS SUPPORT CHAIN MANUAL

VOLUME 4 MATERIEL ACCOUNTING

PART 201 MANAGEMENT AND ACCOUNTING FOR MATERIEL IN LAND FORCE UNITS

**THE MASTER VERSION OF JSP 886 IS PUBLISHED ON
THE DEFENCE INTRANET.**

**FOR TECHNICAL REASONS, EXTERNAL LINKS ON THIS
INTERNET VERSION HAVE BEEN REMOVED.**

VERSION RECORD

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1.00	15/03/08	
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2.0	04/04/12	Amend Section 5 and include UNICOM Section from V4P202

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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 Figure 1.

Figure 1: Status of Sections

Original Element	Action
JSP886 Volume 4 Part 201	
Section 1: Introduction to Materiel Accounting for Land Units	
Introduction	
Variations	
Points of Contact	
General Instructions	
Materiel Accounting	See JSP886 Volume 4 Part 1
Receipts Procedure	See JSP886 Volume 3 Part 15
Materiel Held on Personal Loan	
Materiel Held on Loan By Units	
Parachute Assemblies	
Expendable Stores Account	See JSP886 Volume 4 Part 1
Modification Stores	See JSP886 Volume 3 Part 15
Salvage and Scrap	See JSP886 Volume 9
Additional Accounting Safeguards	See JSP886 Volume 4 Part 1
Audit (Including Disposal of Accounts and Supporting Documents), Stocktaking and Losses	See JSP886 Volume 4 Part 2
Damage Reports	See JSP886 Volume 3 Part 15
Security of Accounts	See JSP886 Volume 4 Part 1
Section 2: Equipment Table Accounting	
Introduction	
Recording of Registered Numbers	JSP886 Volume 6 Part 7
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Accounting Instructions	
Deficiency/Surplus Account Sheet (AF B6717)	
Unit Demand Book (AB 595)	
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Distribution within the Unit	
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the Responsibilities of a Unit QM	
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Annex A: Instructions for CES Equipment Deficiency State AF B6530	JSP886 Volume 6 Part 7
Annex B: Conditioning of Materiel on Unit Charge	
Section 3: Miscellaneous Stores Account	
General	
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Distribution within the Unit and Sub-Unit Accounts	
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Computers	
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Operational Ration Packs	
Welfare Stores	
Annex A: Account Activity Sheet for Computer Equipment	
Annex B: Example Local Equipment Schedule	

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Original Element	Action
Section 4: Unit Spares Account	JSP886 Volume 3 Part 15
General	
Form of Account	
Unit Stocks	
Accounting Instructions – P or L Items	
Managerial Arrangements - Consumable Spares	
Demands	
Local Purchase and Non Supply Chain Provision	
Conditioning	
Disposal	
Annex A: Unit Spares - Stock Control and Review of Holdings	JSP886 Volume 3 Part 16
Appendix 1 to Annex A: Example of Spares Account Sheet	
Section 5: Procedure for the Repair of Army Materiel	
General	
Completion of Workshop Indent (AF G1045)	
'Calling In' of Materiel for Repair	
Receipt of Materiel by Repair Agency	
Damage Report for Unfair Wear and Tear	
Completion of Repair	
Dispatch of Repaired Materiel	
Materiel Sentenced Beyond Local Repair (BLR) or Beyond Repair (BR)	
Materiel Sentenced BR by REME Inspection Teams	
Cancellation of Outstanding AF G1045	
Annex A: Repair of Materiel in the GS Camp Stores and Textiles Ranges	
JSP 886 Volume 4 Part 202	
Section 6: UNICOM System Procedures	
Introduction	
Aim	
Introduction to UNICOM Q Accounting – Unit Guide	
Hierarchy of Responsibility	JSP886 Volume 4 Part 1
Specific Duties and Responsibilities	
Setting Up UNICOM Stores Accounts	
UNICOM Stores Accounts Commodity Codes	
UNICOM Stores Accounts Standard Names and Identifiers	
Stores Location Codes	
Annex A: UNICOM Stores Accounts Location Codes	
Appendix 1 to Annex B: UNICOM Stores Location Matrix	
Transferring from Manual to UNICOM Stores Accounting	
Authority to Transfer	
Audit Trail	
Retention of Manual Accounting Documents	
Confirmation of Transfer	
Interim Manual Accounting	
Annex A: Documentation Subject to Checking and Retention on Account Transfer	JSP886 Volume 4 Part 1
Equipment Table (ET)	
Miscellaneous Stores Account (MSA)	
Unit Spares Account	
Ammunition Account	
Clothing Account	
Fuel and Lubricants Account	
UNICOM Stores Accounts - Accounting Principles	JSP886 Volume 4 Part 1
Classification Criteria	
Control of Vouchers	
Use of Transfer Voucher (AF G1049)	
Accounting for Consumable Items	
Clothing Account	

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OWNERSHIP AND POINTS OF CONTACT

2. The policy, processes and procedures described in the Defence Logistics Support Chain Manual (JSP 886) is owned by Director Joint Support Chain (D-JSC). Head Supply Chain Management (SCM-Hd) is responsible for the management of JSC policy on behalf of D JSC.
3. This instruction is sponsored by DES JSC SCM (Pol Dev) who should be approached in case of technical enquiries about the content:

[DES JSC SCM-SCPol Policy Development](#)

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

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SECTION 1: INTRODUCTION TO MATERIEL ACCOUNTING FOR LAND FORCE UNITS

INTRODUCTION

1. **Scope.** The regulations contained in this pamphlet apply to the management of and accounting for materiel held on manual systems by units of the Regular Army and TA. The procedures described do not extend to cover depot stocks held by RLC stockholding units or other materiel listed below:

- a. Ammunition.
- b. Personal clothing.
- c. Fuels, lubricants and associated products.
- d. Accommodation stores.
- e. Domestic fuels and water.

MATERIEL ACCOUNTING

2. **Types of Account.** The materiel accounts maintained by a unit will normally include some of the following:

- a. Equipment Table Account – Section 2.
- b. Miscellaneous Stores Account – Section 3.
- c. Unit Spares Account – Section 4.
- d. Loan Account.

3. **Advance Issues, Excess Issues and Loans.**

- a. Accounting for advance issues pending ET amendment is dealt with in Section 2 of this instruction.
- b. Excess issues are accounted for in the Miscellaneous Stores Account (see Section 3 of this instruction).
- c. Items issued on loan from whatever supply source are to be treated in accordance with this section.

Materiel Held On Personal Loan.

4. The following is to apply:

- a. **Individual Loans.** The loan issue of equipment to an individual, including personal equipment, should be limited by the approving authority to a specific period not exceeding 3 calendar months; this period may be extended when the individual is away from the permanent station on detached duty. The item(s) is to remain on unit charge during the loan period, and the individual acknowledges receipt in a personal loan book or on AF G1033.

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- b. **Loan Record.** A review of loan records is to be made at frequent intervals and the need for continued possession of the loan verified. This procedure should ensure all loan items remain available for reallocation and in a serviceable condition, and can be recovered from the individual on posting or lengthy absence from the unit.
- c. **Computers** (see Section 3 of this instruction). No computer equipment, in particular portable machines, should be loaned to an individual or removed from a building or site without prior written permission from an authorised officer.

Materiel Held On Loan by Units

- 5. Materiel issued on loan to units (e.g. drawn for training) is not to be brought on charge in unit accounts, but strictly controlled as follows:
 - a. COs are responsible for the safe custody of all materiel held on loan and return of the materiel to the appropriate depot when the loan period expires.
 - b. All materiel is to be recorded in a loan register, using a suitable book or binder for the purpose. The unit copy of the voucher(s) received with the stores may be used as an inventory. Receipt and issue schedules are to be maintained in the register to acquit the vouchers to the issuing depot, and to control the progression of vouchers for the return of loaned materiel. All documentation is to quote the reference of the loan authority.
 - c. Any special instructions issued by the supplying authority in respect of loan stores are also to be complied with and read in conjunction with these regulations.
 - d. The distribution of loan items to sub-units and to individuals is to be controlled by suitable entry and signature in either a separate loan register, by signed inventory lists, or by temporary receipts using AF G1033.
- 6. At the end of the period of loan, deficiencies and/or damages beyond repair from Command Loan Pool Stores are to be dealt with in accordance with instructions issued by the Controlling Authority. Deficiencies and/or damages beyond repair to stores from other loan sources are to be taken on charge in the Miscellaneous Stores Account by CRV, or by vouchers which may be forwarded by the issuing depot. The unit is then to arrange financial recovery or write-off action, except as follows:
 - a. Pins tent, large and small; a tolerance of up to 5% of the total held is permissible as fair wear and tear for damage and deficiency.
 - b. Crockery and glassware are Code C and subject to management control.

Parachute Assemblies

- 7. All parachute assemblies for use by Army units for whatever purpose are supplied on loan by the RAF. Units in receipt of parachute assemblies on loan should obtain and comply with the instructions at [JSP 886 Volume 4 Part 305](#). Units are to control assemblies on loan. Where loss of such items of equipment are referred to Army units for adjustment, action is to be taken in accordance with JSP 886 Volume 4 Part 6: Losses. Unserviceable parachutes provided for aircraft camouflage purposes by the RAF are issued on a waste out basis and accounted for in the Miscellaneous Stores Account.

SECTION 2: EQUIPMENT TABLE ACCOUNTING

INTRODUCTION

1. The accounting procedure for stores held on Equipment Tables (ETs) described in this section is to be followed by all Regular Army units, except where otherwise authorised.
2. This procedure is also to be followed by TA units with up to date and suitable ETs, when authorised by formation HQ. The additional safeguards in Section 1 Paragraph 41 of this instruction are to be followed:
 - a. Where formation HQs are of the opinion that the Regular Army QM (or permanently employed civilian of officer status) is unable, either through distances involved or other factors, to exercise adequate control over materiel accounting in his units or sub-units.
 - b. Where a self-accounting sub-unit or minor unit has no Regular Army QM or permanently employed civilian of officer status.
3. With the agreement of formation HQs units with a very small number of items on their ETs may hold these on the Miscellaneous Stores Account, see Section 3 of this instruction.
4. All other requests to operate a positive accounting system or otherwise vary the basic ET accounting system are to be submitted through formation HQ to DES JSC SCM-SCPol.

GENERAL

5. The general principles governing materiel accounting procedures are given in Section 1 of this instruction. The responsibilities of a unit QM or equivalent accounting officer are in Paragraphs 42 to 46 of this section.
6. ETs are produced in a standard format which allows a system of accounting to operate on the following basic procedures:
 - a. The ET shows the unit entitlement and is the account for equipment held.
 - b. ETs are annotated with the P or L accounting classification items which are formally accountable.
 - c. Units are to hold the equipment listed in their ET, recording only those formally accountable items which are deficient or surplus against the unit entitlement (see Paragraph 16).
 - d. Consumable items are subject to unit managerial control, see Paragraphs 46 and 47b.
7. It is essential that proposals to amend ETs are progressed regularly, particularly for P or L items, in accordance with JSP 886 Volume 4 Part 204 and that all authorised amendments are promptly actioned when received by the unit.

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SCOPE

8. All materiel held by units against the ET is to be accounted for as laid down in this section with the exception of:
- a. Ammunition - See JSP 886 Volume 6 Part 1.
 - b. Accountable documents - See Section 3 of this instruction.
 - c. Special office machinery - See Section 3 of this instruction.

Accounting Instructions

9. **Form of Account.** The Equipment Table Account comprises:
- a. AB 595 - Unit Demand book; see Paragraph 19.
 - b. Equipment Table (ET) - Complete with all associated Schedules, Scales and Complete Equipment Schedules; see Paragraphs 6 and 10 to 15. ETs are bound in the anonymous binder size A4L oatmeal.
 - c. AF B6535 - Certificate of Stocktaking and Managerial Examination; see JSP 886 Volume 4 Part 203.
 - d. AF B6539A - Schedule of Vouchers (kept in anonymous binder B 0432); see Section 1 Paragraph 20 of this instruction.
 - e. AF B6717 - Deficiency/Surplus Account Sheet (kept in the anonymous binder A4L oatmeal); see Paragraphs 16 to 18.
10. **ET Amendments.** All amendments to the ET are accounting transactions, and must be fully recorded in accordance with the instructions in the table. Additional instructions are as follows:
- a. When amendments increasing entitlement are received:
 - (1) If an issue in advance was made pending ET amendment and accounted for in accordance with Paragraph 14, the items are to be deleted from Section 15 of the ET, or the surplus account sheet closed, with a reference to the amendment number.
 - (2) When an automatic issue is to be made, the deficiency is to be supported by a deficiency account sheet until the new item is received.
 - (3) In cases where a demand is required, the deficiency is to be supported by the AB 595 and, if necessary, by a deficiency account sheet until the new item is received (see Paragraph 16).
 - b. When amendments decreasing entitlement are received; any surplus items created by the amendment are to be declared using the procedures in JSP 886 Volume 3 Part 13: Returns. Surplus P or L items are to be recorded on surplus account sheets.

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11. **ET Supersession.** When an ET is superseded by the issue of a revised edition, the following action is taken by the unit.

- a. **Superseded ET.** A comparison of the 2 tables is to be made and where there is no change of entitlement, the total holding in the ET endorsed with a cross-reference to the new ET page and item number. Items created surplus either by deletion or reduction of entitlement are to be entered on surplus account sheets pending disposal and the disposal transaction completed within the existing voucher series. The closed ET is retained for the period stated in JSP 886 Volume 4 Part 1.
- b. **New ET.** When the new edition is taken into use, demands are to be placed for increases to entitlement in the normal manner. Deficiency account sheets need only be actioned when the deficiency is not received within 3 months (see Paragraph 16).

12. **Complete Equipment Schedules.** Deleted see JSP886 Volume 6 Part 7: Vehicle Management.

13. **Issues in Lieu of Authorised Items.** The latest marks and types of stores are normally shown in ETs. When comparable earlier pattern items are already held, demands for replacement are not to be made unless specific instructions are issued. Where items in lieu of a P or L item are held, or whenever any item is issued in lieu of a P or L item appearing in the ET in equal quantity, Section 14 of the ET may be used to record the details and deficiency/surplus account sheets need not be used.

14. **Issues in Advance.** P or L items authorised, by Issues in Advance or Excess Issues procedures, pending ET amendment action, are to be accounted for in Section 15 of the ET or on deficiency/surplus account sheets.

15. **Surplus Holdings.** To reduce surplus holdings a unit may anticipate issue of an ET amendment by requesting disposal instructions, provided:

- a. The ET sponsor is initiating official amendment action for all the items concerned; or agrees a reduction in the case of specific units.
- b. Deficiency/surplus account sheets, as appropriate, are opened for P or L items at the time of backloading, to record the resultant deficiency against the ET.

Deficiency / Surplus Account Sheet (AF B6717)

16. AFs B6717 are opened to record P or L items which are deficient from or surplus to entitlement shown in the ET, except in the circumstances detailed below. Similar action is to be taken in respect of deficient P or L items listed in CESs (see Paragraph 12):

- a. Where a deficiency is expected to be made good within 3 months. In such cases the record in the AB 595 is used to support the Account. After 3 months an AF B6717 is to be opened and the fact recorded in the AB 595. For automatic replacement of items subject to the Registered Number Equipment System, see JSP 886 Volume 4 Part 200.
- b. Where the deficiency relates to items on MOD controlled deployment.
- c. Where disposal instructions are awaited for an unserviceable P or L item for which a replacement has not yet been received. In such cases, the unserviceable

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item will remain on account, supported by a copy of the request for disposal instructions, but:

- (1) If backloading or disposal is affected before the replacement item is received, the deficiency is treated as in Paragraph 16a.
- (2) If the replacement is received before backloading or disposal is effected a surplus account sheet is opened.

17. To assist with tracing the source document which caused the opening of the deficiency/surplus sheet, one of the following references should be entered in the remarks box provided on AF B6717:

- a. ET or CES amendment number.
- b. Demand number/dues out notification.
- c. Any document with a bearing on the deficiency/surplus state.

18. AFs B6717 are to be filed in the anonymous binder A4L oatmeal. The ET Account page and item number is to be entered in the box provided in the heading of AF B6717.

Unit Demand Book (AB 595)

19. A separate AB 595 is used to control all demands relating to the ET Account. Entries in the AB 595 support short term deficiencies of P or L items, see Paragraph 16a, and all deficiencies of consumable items. Cancellation of demands are to be recorded in AB 595. Where appropriate, a copy of the Dues Out cancellation form is to be retained and details recorded (against the relevant demand number) in the 'Remarks' column of AB 595. Information relating to the progression of outstanding demands, dues out dates and discrepancy reports is also to be entered in the 'Remarks' column.

20. Demands supporting deficiencies of P or L items are to be annotated as such. If a demand for a P or L item is cancelled by the supply system with instructions to re-demand, the entry in the AB 595 is to be annotated accordingly, and reference to the new demand included.

Vouchers

21. The series of receipt, issue and transfer vouchers are to include vouchers relating to all items authorised by the ET.

Distribution within the Unit

22. The actual distribution of the unit total entitlement to sub-units should be entered by the QM in the blank columns provided in the ET. A record of the sub-unit accounts is to be maintained on Page iv of the ET and the identity of sub-unit columns recorded in the Index to Section 5.

23. It is essential that the distribution of deficiencies and surpluses of P or L items be recorded in the Account and kept up to date in the columns provided in the AB 595 and AF B6717.

Sub-Unit Accounts

24. **Accounting.** Sub-unit Accounts consist of a marked up copy of the unit ET(s) showing the sub-unit entitlement. Accounting by exception is to be used against the entitlement shown in the sub-unit column of the ET. Deficiencies and surpluses of P or L items are to be recorded (see Paragraph 16).
25. **Distribution.** Distribution of materiel within the sub-unit is to be recorded by the most convenient method.
26. **Opening a Sub-Unit Account.** The QM is to issue the sub-unit account holder with an ET account marked with details of the allocated entitlement of stores. The account holder compares the sub-unit ET with the distribution in the copy held by the QM, and then physically checks the holdings of sub-unit stores. Once the entitlement and holdings are agreed, the sub-unit account holder acknowledges handover on a certificate prepared by the QM.
27. **Sub-Unit Checks.** Sub-unit commanders are responsible for the management control arrangements of the stores on their charge and for the quantity and serviceability of holdings. Formal stocktaking is carried out in accordance with JSP 886 Volume 4 Part 2: Defence Stocktaking.
28. **Temporary Moves of ET Items.** All temporary moves of ET items between sub-units are to be authorised by the QM.
29. **Handover between Sub-Unit Commanders.** On handover a handover/takeover certificate accepting responsibility for the sub-unit stores is to be signed by the incoming sub-unit commander, counter-signed by the outgoing, and given to the unit CO.
30. **Detachments.** When appropriate, the equipment of a detached sub-unit or detachment is to be transferred to the unit to which it is attached by means of a marked up ET, certificate of handover and a list of deficiencies /surpluses on an AF G1033.
- a. A detached sub-unit or detachment authorised to be self-accounting will use the marked up ET as the Account for stores issued, effective from the date when its' own voucher series and demand book are taken into use. Detachments with no officer in charge are normally attached to another unit for accounting purposes. If this is not possible, the formation HQ is to make suitable arrangements for the conditioning and disposal of stores held by the detachment.
 - b. Equipment taken by persons on temporary detachment from the unit is retained on unit charge and recorded as a personal loan.
31. **Replenishment Action.** Sub-units requiring replenishment of P or L items are to prepare a locally produced Replenishment List for the stores needed within entitlement. The list is to be signed by the sub-unit commander or nominated representative, and submitted to the unit QM in duplicate. The QM is to issue available items from stock, obtain the signature of the sub-unit representative on the original Replenishment List, and return the duplicate copy. When a replacement or exchange item cannot be supplied, the relevant unit demand number is to be recorded on the Replenishment List, and the list retained by the QM until the demand is satisfied or, in the case of P or L items, 3 months have elapsed and the sub-unit account is amended. Duplicate copies of the Replenishment List are retained for 6 months by the sub-unit commander, who is

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responsible for any initial enquiry into a loss of stores. Replenishment Lists can also be operated by using a demand book AB 595 (see Paragraph 37 below).

32. **Code P Items.** Repairable or unserviceable items are to be returned to the QM for conditioning and exchange. If an item is lost or damaged, write-off action may be necessary under JSP 886 Volume 4 Part 6: Losses and disciplinary action taken against the individual concerned if blame can be accurately placed. The repayment voucher, or duly approved write-off authority, is to support the Account in the Issue Voucher series.

33. **Limited and Consumable Items.** Replenishment Lists for non-consumable items are normally to be accompanied by the unserviceable items. The signing of the list by the authorised officer means that each item is genuinely needed is within the equipment table entitlement and, where there has been loss by neglect; disciplinary action has been taken against the individual concerned.

34. **Sub-Unit Record of Surpluses and Deficiencies.** The Replenishment Lists returned to the sub-unit in accordance with Paragraph 34 serve as a record of deficiencies of P or L items and outstanding demands for C items. The demand number is recorded against outstanding items by the QM, whose signature serves as a receipt for any repairable/unserviceable items returned but not replaced immediately. It may be found convenient to maintain in the sub-unit a book on the lines of AB 595, (see Paragraph 19) as a record of Replenishment Lists.

Transfer of Equipment on Unit Moves / Disbandment

35. Units involved in an Arms Plot move will normally handover all equipment to the relieving unit in accordance with instructions in the Equipment Arms Plot. When the formation HQ decides the Account is to be closed on handover, the transfer of equipment is to be vouchered on AF G1033 by reference to the ET and any surpluses or deficiencies itemised on the voucher(s).

36. On disbandment, where all equipment is to be backloaded or issued to one depot or unit, action is to be as in Paragraph 39, but with a specially marked up copy of the ET accompanying the issue voucher. In other circumstances, equipment is to be issued as directed, under normal voucher action.

Responsibilities of a Unit QM

37. The QM is responsible to the CO for ensuring the unit at all times holds its full available entitlement in accordance with the ET and that the procedure in this section is followed.

38. The QM, or officer responsible for the maintenance of unit stores accounts, is responsible for carrying out the biennial stocktake, as directed by his CO, in accordance with JSP 886 Volume 4 Part 2: Defence Stocktaking.

39. The QM is responsible for ensuring wastage is kept to a minimum, and for making periodic checks of sub-unit stores to ensure there is no hoarding of unauthorised stocks. Similarly he is to ensure his own stocks are kept within entitlement, and for bringing to the notice of the CO cases where sub-units are making abnormal demands for consumable items.

40. QMs are to ensure that materiel is conditioned in accordance with the guidance at Annex B.

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41. The control of consumable items is a unit responsibility. Appropriate local arrangements are to be made to regulate their use and to prevent unnecessary wastage.

Responsibilities of a Sub-Unit Commander

42. The sub-unit commander is responsible for ensuring that:

- a. The available entitlement is held in the correct quantity and in a serviceable condition.
- b. The use of consumable items is closely controlled.
- c. Damages and losses are investigated and appropriate action taken.
- d. Repairable or unserviceable items for exchange are recovered and returned to the unit QM.

ANNEX B: CONDITIONING OF MATERIEL

(Introduced at Paragraph 40)

General

1. Conditioning is the examination for condition and classification of materiel to determine whether it is:

- a. Serviceable.
- b. Repairable.
- c. Unserviceable (salvage).
- d. Unserviceable (valueless).

2. Items normally require examination when there is doubt as to their fitness for use or when they are surplus to unit requirements, before return instructions are sought in accordance with JSP 886 Volume 3 Part 13: Returns.

Code (L) Limited Items

3. Code L items, except those held on loan, may be conditioned in units by the QM or other appropriate competent officer nominated by the CO. Items which cannot be repaired by unit tradesmen are to be regarded as unserviceable and replaced. Unserviceable items with a salvage value or which are scrap or waste are to be disposed in accordance with the guidance in [JSP 886 Volume 3 Part 16: Unit Disposals](#).

Code (P) Permanent Items

4. Code P items are to be conditioned by technically qualified staff who can only condition as Beyond Local Repair (BLR). Where it is not clear which is the repair agency for a particular item advice is to be sought from the Chain of Command.

5. The owning Project Team (PT), or its authorised representative, is the only agency that can sentence a Code P item Beyond Repair (BR); this cannot be done at unit level.

6. Code P items remain accountable for the whole of their existence in service. Return instructions for them are to be requested in accordance with JSP 886 Volume 3 Part 13: Returns.

SECTION 3: MISCELLANEOUS STORES ACCOUNT

GENERAL

1. The Miscellaneous Stores Account (MSA) is designed to incorporate into one accounting procedure all accountable items held by a unit which are not covered by special to commodity accounting systems. It is complementary to the Equipment Table Accounting system described in Section 2 of this instruction. The responsibilities of QMs and sub-unit commanders described in Section 2 of this instruction, apply in principle to this account.

SCOPE

2. Items of the following categories, which are treated as Code P items for accounting purposes, are accounted for in the MSA:

- a. Accountable documents (eg travel warrants).
- b. Computers and their peripherals.
- c. Excess issues.
- d. Station stores when not held on a supplement to ET.
- e. Special-To-Contents (STC) containers, unit load containers, International Standards Organisation (ISO) freight containers of all types, softwood pallets, wirebound crates, and contractors' returnable containers and pallets, but see JSP 886 Volume 6 Part 1 of these instruction for ammunition containers.
- f. Approved additional holdings of personal equipment and unit clothing, pool clothing (except Command Pool Clothing), operational and training NBC equipment, reservists' outfits, special task stores etc.
- g. Aerial delivery equipment.
- h. Gymnastic and athletic equipment.
- i. Defence stores.

3. The MSA also covers:

- a. Purchases by a Commanding Officer's Public Fund.
- b. Public welfare stores.
- c. Educational material purchased from funds controlled by a Chief Education Officer or Senior Education Officer, including books, unless accounted for in accordance with the Manual of Army Education.
- d. Special office machinery other than computers but not standard office machinery or other items shown in the unit ET.
- e. Operational Ration Packs - reserve stocks or stock held in advance for training.
- f. Commercial publications.

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g. Other materiel not listed above and not covered by the Equipment Table or Unit Spares Accounts, but excluding the commodities listed in Section 1 Paragraph 1 of this instruction.

h. Items procured by budget managers; to include telecommunications equipments as listed at Paragraph 21a below.

4. Exceptionally, under Section 2 Paragraphs 3 and 4, the MSA may be used to account for equipment and stores of units/establishments for which the Equipment Table Accounting system, described in Section 2 of this pamphlet, is unsuitable.

5. All miscellaneous stores are normally to be held in one Account with separate sections for each category, care being taken always to distinguish excess issues. Where authority has been given for this account to be used for ET items under Paragraph 4, or where holdings of a particular category are considerable, separate Accounts may be maintained.

FORM OF ACCOUNT

6. The Miscellaneous Stores Account comprises:

a. AB 595 - Unit Demand Book; Section 2 Paragraph 19 applies to the MSA.

b. AF B6535 - Certificate of Stocktaking and Managerial Examination; see JSP 886 Volume 4 Part 2: Defence Stocktaking.

c. AF B6539A - Schedule of Vouchers.

d. AF B6717 - Deficiency/Surplus Account Sheet (kept in the anonymous binder A4L oatmeal).

e. AF G8212 - Account for Miscellaneous Stores - see Paragraphs 7 to 11. (kept in the anonymous binder A4L oatmeal)

Account for Miscellaneous Stores (AF G8212)

7. The AF G8212 is designed to record the voucher number, quantity, date, and stock balance remaining, in respect of a transaction. All changes to the stock balance are to be supported by vouchers.

8. The AF G8212 provides space to record 6 items but this number may be reduced depending on the amount of activity experienced. In the case of fast moving items, one sheet per item may be used. Where more than one line is allocated to an item, it will be necessary to amend the printed item number as appropriate.

9. Distribution columns are provided on the page facing each folio.

10. When necessary the stock balances are carried forward to new folios and the previous folio/item details entered in place of a voucher number.

11. The CES number is to be entered in the space provided on the AF G8212, and deficiencies/surpluses of P or L items within a CES recorded on AFs B6717 as for ET accounting. An AF B6530 may be used at sub-unit/operator level for management purposes.

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Accounting for Materiel

12. **Classification Criteria.** The accounting classification and principles in Section 1 Paragraphs 16 and 17 apply also to the MSA.

13. **Control of Vouchers.** See JSP 886 Volume 4 Part 1.

14. **Pricing.** The Basic Materiel Price shown on the Supply Issue Voucher is entered on the AF G8212. When the price cannot be obtained from the supply agency, an estimated price is entered in red. New prices are to be recorded, leaving the original price legible.

Distribution within the Unit and Sub-Unit Accounts

15. The general principles of sub-unit accounting, as described for the Equipment Table accounting system are to apply to the MSA. AFs G8212 may be used for the sub-unit accounts but, where the number or range of P or L items is small, properly marked up lists or other suitable records may be used under unit arrangements. Such local records are to be subject to the same checks as AFs G8212.

Accountable Documents

16. **Control.** Accountable documents (e.g. travel warrants) are to be held on charge in the MSA on AF G8212, under form number and title. A monthly check of accountable documents is to be carried out and any discrepancy to accountable documents (e.g. missing books, counterfoils, or blank travel warrants) reported immediately to the next higher formation HQ.

17. **Accountable Documents Register.** Serial numbers of individual documents are entered in a Register (SO Book) by recording the opening and closing numbers of documents bound in pads, or the opening and closing numbers of each unbroken sequence of documents supplied loose. A page is to be allocated in the Register to each type of accountable document, and distribution within the unit shown under the following headings:

- a. RV No and date.
- b. Serial Nos of books etc.
- c. Issued to (sub unit) and date.
- d. Signature of recipient.
- e. Date returned and QM signature.
- f. CIV No.
- g. Date of destruction.

18. **Issue Registers.** Holders of accountable documents who are responsible for day to day issues, are to maintain an Issue Register (SO Book) detailing the document issues to individuals.

19. **Counterfoils.** Accountable documents supplied with an integral counterfoil are to remain on charge to the account for 12 months after the document issue date or, in the

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case of pads, from the issue date of the last document in the pad. When the 12 month period has expired the accountable document is struck off charge by CIV action, and the counterfoil(s) retained until the supporting voucher is destroyed in accordance with JSP 886 Volume 4 Part 1.

Computers

20. **Accounting Guidelines.** All computer equipment held by a unit is to be maintained in a separate section of the MSA. This requirement does not apply to:

- a. Major systems operating on a fixed main frame equipment, unless required by management.
- b. Non IT computer systems embodied as component parts in technical equipment, e.g. battlefield weapons, static simulators.
- c. Computers accounted for as an item in a CES.

21. **Account Record.** The following information is to be maintained in the MSA:

- a. On AF G8212 (Activity Sheet) a brief description of the Computer System, the quantity held, the relevant Local Equipment Schedule and the basic materiel price. See example account activity sheet is at Figure 2.
- b. On AF G8212 (Distribution Sheet) the normal location of each item.
- c. On AF G8046 (Special Stores Register) the serial number of each item where applicable.

Figure 2: Example AF G8212 (Activity Sheet)

Item No	Part/Catalogue Number	Transaction Columns								Balance
	Designation	Date								
1	CATPAC COMPUTER WORK STATION	Date	23.06.97							Folio/Item
	CES No: Local Sch 0001	Voucher	RV 321							
	Price: £2419.00	Qty	1							Balance
		Balance	1							
2	PAMPAS COMPUTER WORK STATION	Date	24.06.97							Folio/Item
	CES No: Local Sch 0002	Voucher	RV 372							
	Price: 4440.00	Qty	1							Balance
		Balance	1							

22. **Schedule of Computer Equipment.** When no CES has been issued by the Sponsor, the officer in charge of the MSA is to compile a Local Equipment Schedule of the Computer System, which will normally list the following items. An example schedule is at Figure 3.

- a. CPUs.
- b. Operating consoles.
- c. VDUs.
- d. Printers.
- e. Keyboards.

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- f. Disk drives.
- g. Modems.
- h. Commercial off-the-shelf and nominated in-house software packages held on portable media such as discs or tapes.
- i. Items considered attractive or vulnerable to pilferage.
- j. Details of the maintainer and maintenance contract number applicable to each item, configuration or system (other than where maintenance is provided via a Stationery Office contract). This detail may be omitted when a central maintenance record is held.

Figure 3: Example of Local Equipment Schedule

Unit: 1 Trg Regt RAC				Local Equipment Schedule No: QM/0001			
Equipment: CATPAC Computer Work Station				Page 1 of 2			
Item No	NSN or Makers Part No	Designation	Qty	DofQ	Item Basic Price Note 1	Maintenance Contract Note 2	Remarks Note 3
1	BDF 2562	XEN HD Processor	1	EA	420.00		SSR C10
2	BDG 10523	Power Supply Unit	1	EA	320.00		SSR C14
3	LY 24693	Keyboard 16"	1	EA	105.50		SSR C16
4	BDL 4003	Monitor 12"	2	EA	180.00		SSR C18
5	LYN 4032	Apricot Writer 16	1	EA	258.00		SSR C19
6	DW 30192	DATAWARDEN XL	1	EA	96.50		SSR C20
7	-	WORDSTAR 2000	1	SE	200.00		
8	-	Power Cable	1	EA	5.50		Mains connection
Notes:							
1. Prices are illustrative only.							
2. Enter details of Maintenance Contract applicable to each item.							
3. Enter cross reference to Special Stores Register (i.e. SSR page number).							

Telecommunications Equipments

23. The following equipments are procured by budget managers where disaggregation of telecomms costs apply:

- a. Telephones and Answer phones.
- b. Insecure Facsimile Equipment.
- c. Mobile Telephones.
- d. Pagers.
- e. Diskfaxes.

24. **Accounting.** All items listed at Para 23 are accountable and as such are to be held on the MSA account. Normal accounting procedures, as shown at Para 20 apply.

Operational Ration Packs

25. Operational Ration Packs (ie composite rations) may be held on the MSA, but only in accordance with the instructions contained in JSP 456: Defence Catering Manual. All packs, regardless of value, are to be regarded as Code P items.

WELFARE STORES

26. **Accounting.** P or L items of Public Welfare Stores are to be accounted for in the MSA.
27. **Public Welfare Stores.** These are items of materiel that are:
- Issued in kind from public sources for the welfare of the Army.
 - Purchased from public welfare funds, ie a general welfare grant, or otherwise acquired from the public.
 - Gifts made to units by philanthropic bodies (e.g. the Nuffield Trust for the Forces of the Crown) or otherwise donated for the use of Army personnel.
28. **Non-public welfare stores.** Materiel that remains the property of a unit (e.g. PRI or regimental property) are to be accounted for under unit arrangements.
29. **Repair.** The procedure for the repair of both public and non-public welfare stores is as follows:
- Public Welfare Stores.** Public welfare stores may be repaired using Army resources, without incurring any labour charges provided that such repair is within the capacity of local resources and is without detriment to normal commitments. Materials or spare parts are to be obtained from the normal supply system. Items not available may be obtained by local purchase within delegated powers. Charges for materiel consumed in a repair will not normally be raised against the holding unit. Where, however, the total cost of materiel required for a vehicle repair is greater than the repair limit (see AESP 0200-A-062-013), the holding unit will be required to pay the cost of materiel in excess of the repair limit from its own non-public funds. The basis of these charges will be assessed in accordance with instructions issued by the appropriate accounting authority.
 - Non-Public Welfare Stores.** Non-public welfare stores are not normally to be repaired in Army workshops. However where suitable local facilities are not readily available formation HQs have discretion to authorise repair in Army workshops on repayment terms. Where there is no spare capacity such repairs will be charged at the full cost repayment rate. If a workshop has spare capacity the object should be to maximise the net revenue to the exchequer. This means that the aim should be to recover costs at the full cost repayment rate and when this is not possible to charge "what the market will bear" subject to the recovery of any additional (marginal) expenditure incurred by the workshop in carrying out the repair. The marginal costs will be those of labour (direct and indirect), materials (direct and indirect) and services e.g. fuel and power that are directly attributable to the decision to undertake the repair. The marginal cost does not include fixed costs (e.g. rates and building maintenance) that have to be borne irrespective of whether the repair is undertaken. The decision as to what further charges should be raised is to be made by the CO/OC workshop based upon his judgement of what the customer can afford. Only in exceptional circumstances will it be appropriate to exclude the labour cost entirely.
30. **Unit Moves.** Public Welfare Stores are issued to a particular unit and normally are to accompany that unit when it moves. In special cases, however when it is not possible or

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desirable for a unit to transport bulky items, the unit is to apply to the appropriate formation HQ (G1) for disposal instructions.

31. **Loss.** The loss, damage or destruction of Public Welfare Stores is to be dealt with in accordance with JSP 886 Volume 4 Part 6: Losses. Where the value of the item concerned is not known by the unit, the matter is to be referred to the appropriate formation HQ for valuation.

32. **Purchase of Welfare Stores from Public Funds.** Welfare stores are purchased from public funds only by, or on the authority of, the allotment holder at the command/division/district HQ responsible for administering the general welfare grant allotment. The allotment holder is to ensure purchases are both economical and sensible. Bills for such stores are normally to be paid by the command/division/district paymaster concerned. The allotment holder may, at his discretion, authorise payment through a unit Imprest Account. In all cases bills passed for payment are to be accompanied by an allotment slip.

33. **AF P1923 and AF P1922 Action.** When the allotment holder has authorised the unit to purchase and pay for the welfare stores, the relevant AF P1923 is to record that the items have been brought on charge in the MSA. The CRV for P or L items is to be enfacéd with reference to the allotment slip number and date on which payment for the goods was made. Where stores are ordered by, or on behalf of, the allotment holder, and in all cases where the bills are to be paid by a paymaster, the allotment holder is to forward the allotment slip and an AF P1922 and 1922A to the unit for onward transmission to the supplier. When the goods are received they are to be brought to account as in Sub-Para b above, the allotment slip, AF P1922 and 1922A being returned to the allotment holder for payment.

34. **Marking.** All non-expendable Public Welfare Stores held on charge by a unit are to be distinctively marked at the time of bringing to account. Officers making periodical checks of unit stores are to arrange to bring to account by CRV any items of Public Welfare Stores found without distinctive marking; COs should therefore ensure that all items of welfare stores bought from their non-public funds are also properly marked.

35. **Disposal.** Any items of Public Welfare Stores which become surplus to unit needs are to be notified to formation HQ (G1) on an AF G1033, submitted in quadruplicate. The formation HQ is to give disposal instructions (normally for the stores to be handed over to a neighbouring unit) on this form and return 3 copies to the unit concerned for action. The forms returned are to be used as issue vouchers to the MSA in the normal way. Where formation HQs find that they have surplus welfare stores which cannot be utilised by units within their own boundaries disposal instructions are to be requested from MOD PS 4(A).

SECTION 5: GENERAL REGULATIONS FOR REPAIR DECISIONS LEVEL 2 AND LEVEL 3 REPAIR

INTRODUCTION

1. This regulation states the repair decisions that may be used by Land Forces repair units and attached tradesmen undertaking Level 2 or Level 3 repair of Land Environment materiel; this excludes Military Air Environment (MAE) materiel. It defines those decisions, gives guidance on the factors by which they should be determined, and provides information on the subsequent disposal of equipments. The term repair unit covers uniformed personnel manned units and supporting MOD civilian units.
2. The repair decision 'Beyond Economic Repair' (BER) is not used for Level 2 or 3 repair except for equipments subject to the Vehicle Casting Policy. Equipments subject to warranty repair, as specified in the relevant Equipment Support Policy Directive (ESPD), contained within the equipment AESP Cat 111, may be subject to special repair decisions which will be stated in the relevant ESPD.

GENERAL

3. Units are to carry out minor repairs of Army materiel including accommodation stores and textiles within their repair facilities. More detailed procedures exist for:
 - a. Registered Number Equipments.
 - b. Repair of Unit Equipment in the GS Camp Stores and Textiles Ranges - arrangements for the repair or exchange of unit equipment in the GS Camp Stores and Textiles Ranges - sleeping bags, tentage and other textile items are shown at Annex A to this Section.
 - c. The repair of other materiel and general stores is carried out by the appropriate REME workshop or a contractor following application through the Direct Repair Scheme as defined in JSP 886 Volume 4 Part 200.
4. Repairable materiel beyond unit repair facilities is to be submitted to the appropriate repair agency on AF G1045 (Workshop Indent). The materiel remains on unit account repairs are being carried out.

Repair Request

5. Unit to complete an AF G1045: Job Indent:
 - a. The unit retains one copy and the original, plus additional copies as detailed in local instructions, submitted to the repair agency.
 - b. The AF G 1045 is to be completed in accordance with the instruction contained on the pad.

'Calling In' of Materiel for Repair

6. Once the repair can be undertaken, the original AF G1045 is sent by the repair agency to the unit as a "call in" notice and, after delivery of the materiel into the workshop, is used as a unit receipt. The job number allotted to the repair entered on AF G1045 is to be quoted in any subsequent enquiries.

Receipt of Materiel by Repair Agency

7. On receipt the materiel will be examined and all documents checked in the presence of the unit representative if possible. Providing there are no deficiencies and no evidence of damage other than that recorded, the AF G1045 will be enfacéd "temporary receipt", signed, dated and handed to the unit representative delivering the materiel. When the materiel is not delivered by hand, the temporary receipt will be signed, dated and sent to the unit by post. When there are any deficiencies or damage over and above that recorded, the AF G1045 will be enfacéd or endorsed with the additional deficiencies and/or damage.

REPAIR DECISIONS

8. Equipments which are received in repair units (or by attached tradesmen) are subject to the following repair decisions:

Repair

9. Equipments which are classified for either Level 2 or Level 3 repair are processed through the repair unit in accordance with AESP 0200-A-090-013: DEME(A) Engineering Standards. Units requiring equipments to be repaired are to submit an AF G1045: Job Indent completed in accordance with the accompanying instructions. One copy is retained, and the original plus additional copies as detailed in local instructions, submitted to the repair agency.

Beyond Local Repair (BLR)

10. Equipments are classified BLR when the repair unit to which they have been submitted for repair is unable, or is not permitted, to undertake the repair, notwithstanding that the equipments are repairable. The owner unit is authorised to demand replacement equipment on receipt of BLR certification (currently AF G1043). This repair decision will normally only be given by repair units undertaking Level 3 repairs. There may, however, be circumstances wherein a repair unit (or attached military or civilian tradesmen) undertaking Level 2 repairs may be required by the equipment repair policy contained in the Technical Documentation or by local instructions, to use this repair decision in preference to 'Backload for Repair'.

11. A repair unit may be precluded from undertaking the repair of a particular item of equipment for one or more of the following reasons:

- a. Lack of resources; support equipment, spares, technical information, trained repair personnel or facilities.
- b. The repair would be contrary to the repair policy for the equipment laid down by the Project Team (PT) or local technical instructions.

Backload for Repair (BFR)

12. In the context of this regulation this decision is applicable to repair units, attached tradesmen or MOD employed civilian tradesmen carrying out level 2 repairs only. The definition and factors governing this decision are the same as for BLR, except that that owner unit is not entitled to demand replacement equipment under this repair decision.

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Beyond Repair (BR)

13. Equipments are classified BR when their condition is such that they are incapable of being made serviceable. The owner unit is authorised to demand replacement equipment on receipt of BR certification. **Code P items are not to be classified as BR by units, only PTs and their authorised representatives are permitted to sentence Code P items as BR.**

14. A repair unit will classify the equipment BR if it conforms with the definitions given in Para 13d above, with the following exceptions:

- a. Equipments that are subject to the vehicle Casting Policy are not to be classified BR under this instruction.
- b. Under exceptional circumstances an equipment may be classified BR, despite being capable of being made serviceable, when in the opinion of the Unit Engineering Officer, Technical Warrant Officer or civilian having the same authority sentencing the equipment, the degree of repair required could not be justified.

15. The sentencing of an equipment BR which is published in Repair Lists, normally published quarterly in the Equipment Support Bulletin, is to be carried out with care, and such items would not normally be sentenced BR under Sub-Paragraph 6b above.

16. When materiel, e.g. batteries or tyres, are inspected and sentenced BR at units by members of REME inspection teams, the inspecting officer is empowered to issue AF G1043 to support a replacement demand by the owner unit.

Casting

17. Vehicles and equipments subject to a casting policy, attention is drawn to AESP 0200-A-062-013: Management and Control of Equipment Support Units Casting and Damage Reporting Procedures for All Equipments.

DOCUMENTATION

18. On completion of the repairs, a copy of the AF G1045 is sent to the unit as a "call out" notice, and this copy is produced when the repaired materiel is collected. The unit representative collecting the repaired materiel signs No 3 copy of AF G1045 as a receipt.

19. The Materiel Condition (MATCON) of the item repaired or conditioned is to be recorded on the appropriate paperwork (AF G1043 Report on Materiel and Condemnation Certificate, AF G1045 Job Indent or JAMES Condition Report. Two copies are to be prepared by the raising unit, and distributed as follows:

- a. The original copy is sent to the unit holding the materiel on charge.
- b. The second copy is retained by the raising unit.

20. **Damage Report for Unfair Wear and Tear.** Where the repairable condition of the materiel is considered to be due to other than fair wear, a Damage Report AF N9268: Damage Report will be prepared and forwarded to the unit concerned.

21. **Cancellation of Outstanding Repair Request.** When materiel has not been received by the repair agency within one month of the "calling-in" notification, the AF

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G1045 concerned is to be cancelled, and a new workshop indent will be submitted if the service is still required.

AUTHORISATION

22. See [DEME\(A\) Policy Note 11-009: Authority and Competence of REME Personnel to Issue AF G1043](#):

RETURN OF MATERIEL

23. Materiel submitted for level 2 or level 3 repair, and classified BLR, BR or repaired, will be returned to the owner unit (normally either the parent/dependent unit or the repair unit stores section) from which the replacement equipment required for the repair was drawn. In each case certification is required stating that the materiel is either BLR or BR. The owner unit will then seek return instructions for the materiel in accordance with JSP 886 Volume 3 Part 13: Returns.

24. When a unit cannot collect, the repaired materiel is to be dispatched to the unit in the normal manner. The unit return a signed copy of AF G1045 to the workshop as a receipt for the repaired materiel.

25. Materiel that is not Class L or P that is classified BR and which has no value or scrap value only and are not subject to a disposal restriction code may be disposed of by the repair unit classifying the equipment and the certification sent to the owner unit endorsed accordingly.

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ANNEX A: REPAIR OF UNIT EQUIPMENT IN THE GS CAMP STORES AND TEXTILES RANGES

(Introduced at Para 1b)

Repair of Textiles

1. Tentage, Vehicle Canopies, Waterproofs including Gortex, Personal Load and Carrying Equipment (PLCE), Assault Vests, Bergens and Sleeping Bags are all examples of textile items that can be repaired.
 - a. LCS Technical Services can provide textile repairs. The procedures are:
 - b. Unit contacts Technical Services Business Stream and request tasking sheet.

TSBS, Building C23, JSCS Bicester OX25 2LD.
Email: DESDSDA-Bic-TSBSFCC6A@mod.uk
Tel: Mil: 94240 2464, Civ: 01869 256464
Fax: Mil: 94240 2599, Civ: 01869 256599
 - c. Unit sends the work with a tasking sheet to JSCS TSBS.
 - d. LCS TSBS acknowledges receipt by returning a stamped copy of the tasking sheet to the unit.
2. When the repair is complete LCS TSBS contacts the unit and the item returned to the unit or collected by the unit. A copy of the tasking sheet and an AF G1033 will go to the unit with item.
3. Unit is to stamp a copy of the AF G1033 and return it to LCS TSBS.

Training of Unit Equipment Repairers

4. The Unit Equipment Repairers' course is designed to ensure students' are suitably qualified to work within unit lines, using proven and established equipment repair techniques. The course consists of four weeks intensive training which includes workshop health & safety, maintenance of hand tools and industrial power driven sewing machines.
5. Whilst the course is primarily aimed at the Army, applications from the RN and RAF will be considered. Units requiring further information should contact Mr Jim Hughes or Miss Rachel Parkinson on 94214 5668. Details of course dates can also be found in the All Arms Courses of Instruction Pamphlet 10a available of the All Arms Wing Web site.

<http://artdteams.tafmisweb.tafmis.r.mil.uk/teams/dcl/dlss/aawing/default.aspx>

SECTION 6: UNICOM SYSTEM PROCEDURES

INTRODUCTION

1. This instruction relates to the procedures for the relevant stores accounts held by units using the UNICOM Q package. This applies to the operation of UNICOM Q in barracks (UNICOM 2) and for the procedures when using UNICOM Out of Barracks (OOB).
2. JSP 886 is the principal publication which provides policy and procedures for units on materiel matters. After the transfer of stores accounting to UNICOM it is not possible to fully comply with all regulations and guidance contained in other instructions for the various commodity accounts. This pamphlet seeks to address these variances and provide policy and procedures.
3. UNICOM Q functional software provides a vehicle for computerised stores accounting. A standard framework for setting up accounts is a necessary prerequisite for the system to be universally understood and accepted and to enable training and audit procedures to be firmly based.

Aim

4. This instruction aims to introduce the general principles for setting up UNICOM Q stores accounts, closing manual accounts, operating accounts, stocktaking and to authorise any variances in regulations between the manual accounting system and automated methods of operation.

Introduction to UNICOM Q Accounting – Unit Guide

5. This instruction has been produced to act as a Unit Guide (Reference Manual), for UNICOM Q Accounting procedures, and is to be read in conjunction with the Standard Priority System, and the accounting procedures for the various commodity accounts contained in this document.
6. Those wishing to find more detail of a particular UNICOM module should consult the Stores Hard Copy Document given to the Systems Administrator (SA) of each unit when UNICOM was installed. Further assistance can be obtained from:
 - a. Logistic Support staff at Formation Headquarters.
 - b. Single Point of Contact, Telephone: Mil 96600 8910, Civil 0870 600 8910.

SETTING UP UNICOM STORES ACCOUNTS

Unicom Stores Accounts Commodity Codes

7. The UNICOM Q functional software has categorised stores items into Commodity Codes. When it is required to restrict an account to a single commodity, eg Ammunition, the account is allocated the relevant single Commodity Code. If it is necessary for the account to contain more than one commodity, eg Clothing account, Equipment Table, then the account is allocated the multi-Commodity Code 99.
8. The standard UNICOM Q stores accounts are to be allocated the Commodity Codes shown at the table below:

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Figure 4: UNICOM Stores Accounts Standard Names and Identifiers

Account Description	Commodity Code	Account Name	Account Identifier	Account Type	Account Code	Date Account Activated
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Clothing Account	99	CLO.UIN	CLO	Normal		
Miscellaneous Stores Account	99	MSA.UIN	MSA	Normal		
Expense Stores Account	99	EXP.UIN	EXP	Normal		
Operational Ammunition Account	02	AMMOOP.UIN	AOP	Normal		
Training Ammunition Account	02	AMMOTRG.UIN	ATR	Normal		
Equipment Table Account	99	ET.UIN	EQP	Normal		
Unit Spares Account	99	USA.UIN	USA	Normal		
Fuels and Lubricants	99	FL.UIN	FAL	Normal		
BOWMAN	99	BOWMAN.UIN	BMN	Normal		

Unicom Stores Accounts Standard Names and Identifiers

9. When UNICOM Q area functional software is first brought into use, stores accounts need to be created by the Account Holder(s). The system allocates an Account Code automatically and in the order the accounts are created; once allocated the system does not allow the Account Code to be amended. All systems are to include all the accounts listed at Figure 4. Where possible they are to be created in the order listed. It is probable that not all accounts will be activated when first created. Units are to maintain a master list of accounts created and enter the date each account is activated. An account is activated when the first transaction is executed. This procedure will ensure standard Account Names and, so far as possible, Account Codes, on all systems.

10. The standard stores accounts listed at Figure 4 to this section should meet all normal unit requirements. Some units may require additional accounts and these can be created as necessary and added to the master list.

Creating Additional Accounts

11. Accounts are created by using Maintain Stores Account screen. The Commodity Code must be appropriate to the stores for which the account is being created. The Account Name comprises a maximum of 8 characters plus the Unit Identity Number (UIN) (maximum permissible field length for Account Name is 17 characters). If additional accounts are created, the details are to be recorded on the unit master list of accounts referred to above.

Account Identifiers

12. As a means of easily identifying a specific account, a unique 3 character code is created. The list of account names include the Account Identifiers for the standard stores accounts.

STORES LOCATION CODES

13. Clearly defined stores locations within a unit are to be codified on the UNICOM system to enable:

- a. Electronic distribution.
- b. Complete visibility by the Account Holder and Manager.
- c. Stocktaking to be carried out efficiently.

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- d. Management snap checks to be carried out efficiently.

Recommended Method of Stores Location Codification

14. Stores locations within a unit are to be allocated codes. This will enable:
 - a. The stores on a UNICOM Stores Account to be electronically distributed.
 - b. The Account Holder to view all holdings.
 - c. Stocktaking and management snap checks to be carried out efficiently.
15. Stores Location Codes are compiled by the unit Q staff using a Stores Location Creation Matrix and entered on to the system by the System Administrator (SA) using Maintain Lookup Tables (Screen AZ01) Option 7 – Stores & Equipment Locations. The required stores locations should be identified codified and entered on the system before an account is first activated and then updated as necessary
16. There are two Fields on Screen AZ01 - Unit Code and Description - and the necessary information to populate these Fields must be passed to the SA.

Unit Code Field - Compiling a Stores Location Code

17. There are two types of stores location required for the UNICOM Stores Account:
 - a. Stores distributed to locations within the QM/QM(T) main stores areas. This location will be a precise identity of where items are stored.
 - b. Stores distributed to sub-units. This location will identify the sub-unit holding the items.
18. Reference to buildings, sub units etc should be avoided, this will negate the requirement for a major stores location change exercise should the store be sited elsewhere.
19. The Stores Location Code is made up of a maximum of 10 characters. In compiling the Stores Location Code these 10 characters are to be divided into 2 parts; a 3 character group which identifies the account on which the item is held (the Account Group) and a maximum 7 character group which identifies the storage location (the Location Group). Not all 7 characters need to be used for the location group:
 - a. **Account Group (Mandatory).** The account group part of the Location Code is based on the Account Code allocated to an account when it is first created on the system. For example, the Clothing Account is allocated Account Code 02 therefore the account group part of the Location Code will be 002. The Account Group part of the Location Code is compiled in the same way for both types of stores location described in paragraph 4a and b above.
 - b. **Location Group (Optional).** For stores distributed to locations within the QM/QM(T) main stores area (Paragraph 4a above) a code could be compiled as follows:
 - (1) An item on the Clothing Account which is to be stored in Row C, Rack 1, Bin A, Box 01 is codified as - C1A01:

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(2) The full Location Code for this example in the Clothing Store would be - 002C1A01, where:

Code	Description
002 =	Clothing Store
C =	Row C
1 =	Rack 1
A =	Bin A
01 =	Box 01

(3) For stores distributed to sub-units, each account is to have a single location created to identify each sub-unit. Each sub-unit is to have a unique Location Group. For example, an Account Holder/Manager decides to distribute stores from the MSA(M) and Expense Account (T) accounts to A Coy, which has been given the unique Location Group code of 1000. The 2 complete Stores Location Codes will be:

MSA(M)	0031000
Exp(T)	0091000

An item on the Equipment Table Account distributed to B Company would be given the Location Code - 0112000 where:

Code	Description
011 =	ET
2000 =	B Coy

20. The Location Group part of the Location Code **should not refer to a sub-unit name, building or store etc.** as this cannot subsequently be changed. This information, if required, can be entered onto the Description Field, which can be amended as necessary. This will enable, for example, the re-allocation of accommodation within barracks and incoming units to take over the same system without going through the lengthy and laborious stores location naming process. Those units which wish to include a direct reference to a sub-unit name should refer to the Description Field, details of which are given below.

Description Field

21. The Description Field is a free text area which can be used as directed by the Account Holder. The Description Field can be amended as required. It is recommended that it contains the textual description of the actual whereabouts of the Location Code:

- a. In the case of stores held in the QM/QM(T) main stores areas (Para 4a above) this will be a detailed description, eg: Clothing Store Row C Rack 1 Bin A Box 01.
- b. For stores held in a sub-unit the description will name the sub-unit general location only, eg: ET B Coy Store Room

Bowman

22. Bowman should be accounted for on UNICOM using the platform as the stores location. Units are to create their communication equipment account where this has not already been done. Accounts are to be named nnn BOWMAN.UIN (nnn – auto generated. UIN – UIN of the holding unit as appropriate). Items are to be brought to account by NSN or MPN (where the NSN is unknown only). Under no circumstance are items to be

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brought to account using pseudo NSNs. The platform(s) are to be used as the store locations by VRN in accordance with the initial BOM and updated to include any additional issues to meet concessions agreed at conversion. All Man-packs are to be allocated a stores location of "{Acctno}RADSTO".

TRANSFERRING FROM MANUAL TO UNICOM STORES ACCOUNTING

Authority to Transfer

23. Units are to ensure authority to transfer from manual to UNICOM based accounting has been given. Authority may only be given, in writing, by the Commander Logistic Support of the relevant Formation HQ. The procedure detailed below is applicable to all QM accounts.

Audit Trail

24. In order to maintain a correct, complete and clear audit trail, the manual account must be closed down as follows:

- a. Carry out a 100% stocktake by a Board of Officers and a managerial examination of the manual account before closure. On completion of the Board of Officers, and after any necessary adjustment action, the account is to be ruled off with a Red Line under the final balance and annotated:

“Certified the above balance has been transferred to UNICOM”

- b. The above is to be signed by the President of the Board of Officers.
- c. For clothing items in a sized range a list of all NSNs and quantities by MATCON is to be added below the red line. The detail listed is to be used as the Initial Stock figure for opening the UNICOM account.
- d. After the Initial Stock transfer exercise is complete and before any transactions take place a Stock Levels Report is to be printed and checked against the final manual account figures to ensure the detail transferred is correct. The Stock Levels Report is to be retained with the Manual Account documentation.

Retention of Manual Accounting Documents

25. Manual accounts and all supporting documentation, including the final AF B6535 Certificate of Stocktaking and Managerial Examination, are to be retained, see JSP 886 Volume 4 Part 1.

Confirmation of Transfer

26. Units are to inform, in writing, the Commander Logistic Support of the relevant Formation HQ once the transfer exercise is complete.

27. UNICOM based accounting should not commence until the closure of the manual account has been ratified by the relevant Formation Log Sp staff.

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Interim Manual Accounting

28. There may be occasions when it is necessary to operate an interim manual account, for example, on a failure of the system or for a deployment out of barracks.

UNICOM STORES ACCOUNTS - ACCOUNTING PRINCIPLES

Clothing Account

29. In addition to software and screen material the following documents are included in the UNICOM Clothing Account:

- a. AF B6535.
- b. AF G1033.
- c. Issue Transaction Summaries (ITS).
- d. Supply Issue Vouchers or other supply agency documentation (endorsed with UNICOM generated Receipt Voucher Number).

30. AF H1157, together with a signed copy of the initial Record of Personal Holdings agreeing the accuracy of transfer are to be retained until all stores accounting units throughout the Army have transferred to UNICOM. Until that time, as individuals are posted/discharged, the AF H1157, together with a copy of the current Record of Personal Holdings (signed by the individual), is to be forwarded to the new unit / APC Glasgow.

31. AF H8500 is not applicable to UNICOM Clothing accounts as the account sheets run continuously.

32. The results of the Re-Order Level (ROL) calculations are to be entered on UNICOM System Screen. RU01- 'Maintain Account Quantities' handles the ROL calculations. Use UTA 1 to set up Clothing Entitlements - Clothing, instead of AF H8500.

33. The 6-monthly management checks of hearing protective equipment cannot at this time be recorded on the Record of Personal Holdings (the UNICOM replacement for AF H1157) and are therefore to be recorded on a local proforma. The check is to continue to be recorded on AF H1157 until such time as a UNICOM software solution is found. See also Paragraph 30 above on retention of AF H1157.