

THE DEFENCE LOGISTICS SUPPORT CHAIN MANUAL JSP 886

VOLUME 4 MATERIEL ACCOUNTING

PART 334

MANUAL ACCOUNTING RECORDS (Formerly JSP 886, Volume 13, Leaflets UG 17/1)

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AMENDMENT RECORD		
Amendment Number	Amendment Date	Details of Amendment

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SECTION 1 - UG 17/1 - MANUAL ACCOUNTING RECORDS

PURPOSE

1. The purpose of this leaflet is to detail the procedures to be followed by self-accounting units operating without MJDI, and by self-accounting units for items not controlled through MJDI. Where units have a Non-SCC small system software package provided through and registered with ASP SM (Air) 2c, Wyton, this system can be used to replace the manual accounting procedures detailed below.

MANUAL STOCK RECORD CARD

2. **General.** The Statutory Stock Record for units operating without MJDI or a Non-SCC system is to be a manually maintained Stock Record Card (F1640M). Every transaction affecting the stock position is to be recorded.

3. F1640M are to be filed under Management Code and in Stock Reference / Part Number sequence. Cards for items without Stock Reference / Part Number are to be filed by Not In Vocabulary (NIV) number behind those with Stock Reference / Part Number. Cards for attractive items are to be kept separately from the stockholding. Suitably endorsed 'Dummy Cards' showing the stock number and item description are to be filed in lieu of the actual cards which must be held in a secure cabinet.

4. Details of the Stock Number and description of Special-to-Contents Containers (STCs) are to be entered in the Special Instructions Block.

5. Personnel engaged in stock holding duties are not to be employed on the upkeep of F1640M or have access to them.

OPENING NEW CARDS

6. **Opening New Cards.** When opening new cards the SNCO SCAF is to:
- a. Check that a new card is necessary.
 - b. Stamp the new card with the unit stamp showing date of opening.
 - c. Insert the card number, consecutive if appropriate.
 - d. When applicable ensure that the last line number and balance from the previous card are carried forward to the new card.
 - e. After the last line number and balance have been carried forward to the new card, archive the old card.
 - f. Indicate the Maximum and Minimum Establishment *in pencil*.
 - g. Transfer any information applicable to the item on to the new F1640M. i.e. JSP details.

DEAD CARDS

7. **'DEAD' Cards.** F1640M are to be regarded as 'Dead' when either:

- a. All action on them has been completed and they are no longer required for reference purposes, the balances on them have been reduced to Nil or more than seven months has elapsed since the last transaction and no demands are outstanding, or,
- b. They become defaced and a replacement card has been raised.

Such cards are to be certified as 'Dead' by OC SCAF, removed from the series and archived. Dead cards are not to be re-opened.

SECURITY OF CARDS

8. **Security of Cards.** OC SCAF is to ensure that both current and 'Dead' F1640M are filed and safely secured when not in use.

9. **Demand Dues-In and Out.** Details of demand dues-in and dues-out are to be recorded on the F1640M and deleted when internal/external demands are met or cancelled.

POSTING OF TRANSACTIONS

10. **Posting of Transactions.** The posting of transactions is to be indicated by the line number on F1640M. Each line on the F1640M is to be completed in pen, in a colour applicable to a situation as follows:

- a. **Blue/Black:**
 - (1) Recurring Internal Issues.
 - (2) Recurring Internal Dues-Out.
 - (3) Internal In-Lieu Issues.
 - (4) Internal Returns.
 - (5) External Receipts.
- b. **Red:**
 - (1) Non-Recurring Internal Issues.
 - (2) External Issues.
 - (3) External and Internal Dues In.
 - (4) Adjustment to Stock.
 - (5) Stocktaking.
- c. **Green.**
 - (1) Checks by Auditors.