



MINISTRY OF DEFENCE

THE DEFENCE SUPPORT CHAIN MANUAL JSP 886

VOLUME 4 MATERIEL ACCOUNTING

PART 113 GUIDELINES FOR SAGA CARD ACCOUNTING

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

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

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CHAPTER 1: GENERAL

INTRODUCTION

1. These guidelines are provided for those Units which require the regulations to maintain Stores Stock Records and records of transactions on Saga cards. **Saga card accounting procedures in most cases conform to regulations contained in this book. It is only the exceptions to normal accounting procedures, which are listed in this annex. Where procedures are identical to those undertaken on OASIS, references are quoted and must be adhered to.**
2. The following are to be used to maintain the Main Store Account:
 - a. **S152A.** For Accountable (P) items
 - b. **S152J.** For Accountable (L) items
 - c. **S152J.** (*Adapted*) for special Non-accountable items. (These saga cards should be kept separate from those used purely for Limited items)
 - d. **S152B.** For Non-accountable items
 - e. **S152L.** For recording registered/serial numbers of items.

OWNERSHIP AND POINTS OF CONTACT

3. 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.
4. 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-MatAcctg1
Cedar 1a, #3139, MOD Abbey Wood, BRISTOL BS34 8JH
Tel: Mil: 9679 81441, Civ: 030679 81441
Email: [DES JSC SCM-SCPol-MatAcctg1](mailto:DES_JSC_SCM-SCPol-MatAcctg1)

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

DES JSC SCM-SCPol Editorial Team
Cedar 1a, #3139, MOD Abbey Wood, BRISTOL BS34 8JH
Tel: Mil: 9679 80954, Civ: 030679 80954
Email: DESSCM-PolComp-JSP886@mod.uk

MAIN STORE ACCOUNT

6. The Account is to be kept in two separate elements: the Accountable element and the Non Accountable element. Within each of these a separate stock record is to be raised for each stock number or like Item Identification Number and the stock record is to be arranged in strict sequential order of stock number within each Domestic Management

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Code regardless of usage. Not in Vocab (NIV) and Non Catalogue items are to be arranged in order of part number, manufacturer's number, etc, immediately following items with a stock number within the appropriate management code. Where stock records are required to be maintained for items held in a separate account, e.g. Temporary Issue or Commanding Officer's Fund etc, these should follow immediately behind those for the item where held in the Main Store Account.

7. Exceptionally, a separate stock record is not necessary for certain items. Non Recurring items are to be dealt with as above, but when a demand is raised for an item not carried as storeroom stock, the date, item identification number, demand number, quantity, department and, for signalled demands, standard priority code are to be entered. When the item is received, the date, registered issue voucher number and, if different from those demanded the item identification number and quantity are to be entered.

8. All entries on saga cards are to be made in black ink or ballpoint pen except 'over issues' which are to be in red.

9. The box headed 'security' or other classification is to be completed for all saga cards with either 'Y' or 'CFD' (classified) or 'N' (unclassified).

10. **Method of filing Saga Cards.** The account is to be held in saga boxes with the saga cards filed as follows:

a. A maximum of 1000 cards per sagabox will permit an adequate working 'V' for easy access.

b. Heavy-duty dividers are to be used in the sagaboxes to protect end cards and to separate Management Codes. The tabs on the dividers are to be staggered and labelled with the Management Code. Additional dividers may be inserted where necessary to prevent cards from bending and to ease their bulk movements.

c. Inverted heavy-duty dividers are to be used to mark spaces when cards are temporarily removed. They may be labelled 'card out' if desired.

d. All saga cards need half the green flash cut off diagonally so that half the red flash of a reversed card stands proud and S152C (change of catalogue number indicator) does not mask them.

11. **It is important not to file cards out of order.** A periodic check is to be made in order to find any misfiled cards and replace them in their correct sequence.

12. Signal Tabs:

a. Shunic or other signal tabs are removable indicators provided as a means of highlighting certain ranges or classifications of items, or circumstances associated with replenishment, stocktaking, stock control etc.

b. Tabs of the colours listed are to be used for the following purposes:

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Table 1: Signal Tabs

Type and Colour of appropriate Shunic Signal Tab	Purpose	Account to which Attached (See Note)
QS44, Yellow	Items outstanding against initial outfit allowances, or MOD letter, DCI etc, when arranged without demand action by the Unit	A
QS25, Red (Scarlet)	Valuable and/or Attractive Items including security classified items	A
QS29, Mauve	Temporary issues from Bases or Depots	B
QS31, Blue (Light)	Controlled Items	A
QS34, Blue (Dark)	Optional	-
QS41, Green (Light)	“Repair for Ship” Items	A
QS20, Orange	Items which are also recorded in the Loan Repair Account	A
QS49, Black	Non-accountable items requiring additional accounting	A
QS50, White	Items purchased from the Commanding Officer's Fund	B
QS51, Grey	Items with History Sheets or Log Cards	A

NOTES:

1. Saga cards held as the Main Store Account record.
2. Saga cards held for separate accounts, e.g. Temporary Issues, Commanding Officer's Fund accounts.
13. For items accounted for on a separate saga card to that used for the Main Store Account, e.g. Temporary Issue, the appropriately tagged saga card is to be placed immediately following that for the Main Store Account.
14. **Non-recurring items.** A white saga card, Form S152B, is to be endorsed in manuscript with the changed and additional headings. Only one card is to be raised for one Domestic Management Code (plus a continuation card as necessary) and it is to be filed immediately behind the relevant divider card, which should be raised at the same time if not already in existence.
15. **Accountable Items.** Where demands to replace items within the overall allowance are not raised at the time of posting the issue on return, the saga card is to be turned to show the red corner flash to indicate that the holding is below the authorised allowance and demand action is still outstanding.
16. On completion of the bottom line of saga cards, the entries in each of the columns 'received' and 'issued' are to be totalled and proved against the last 'remains' figure.
17. When all transaction columns on a saga card, Form S152A or S152J, are completed, the 'remains' are to be carried forward immediately to the 'received' and 'remains' column of a new saga card together with all details at the head of the card, outstanding 'dues in' records and for Accountable items registered number details of items in stock as recorded on the reverse side of the saga card or S152L. The 'Receipted', 'Issued' and 'Remains' columns are to be checked and reconciled before the remains are carried forward to the new card. When a saga card S152B is completed, all details at the head of the card and

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outstanding 'dues in' records are to be carried forward to the new card. For completed cards see Paragraph 14 below.

18. Erasures are not to be made on the saga cards. If an error has been made the incorrect figure is to be struck through, the correct one inserted and the alteration initialled in ink by the person concerned. Should such an error on Form S152A, S152B or S152J involve a series of incorrect remains, the first and last remains affected are to be struck through and joined by a vertical line, and the correct figure then inserted on the line immediately below, blanking off unused columns.

19. **Dead Saga Cards.** The following saga cards, Form S152A, S152B and S152J are to be transferred from the active account to a dead account:

- a. Saga cards for obsolete items of which holdings have been reduced to NIL.
- b. Saga cards for other items of which holdings have been reduced to NIL and for which no further requirement is foreseen.

20. **Completed Saga Cards.** As soon as adequate data for replenishment purposes are available on the current continuation card.

21. All 'dead' saga cards are to be kept separate from, but in the same order as, the active accounts.

22. Saga cards for items, which have been reduced to NIL on issue to Permanent Loan, portable fittings, etc, are not to be removed to the dead account. They are to remain in the Main Store Account to indicate the allowance and details of distributed holdings on PLR (for loan items) and to account for subsequent transactions when necessary.

STOCK RECORD DETAILS

23. Ideal Stockholding and Replenishment Point figures and 'Date Replenishment Point Set' boxes should be completed in pencil on the manual stock record so that they may be easily adjusted as a result of changes considered necessary when stockholding reviews occur. The ideal stockholding figures will initially be the quantity allowed on the CAL. This figure equates to the expected usage over the period for which stored.

POSTING OF MAIN STORE ACCOUNT

24. **Over-Issues.** In order not to delay action in the Account pending such investigation, the excess quantity is to be posted (in red ink) in the 'remains' column. This notation is to appear as an additional entry to the 'NIL' remains figure in the remains column against every entry until the time of adjustment.

25. Postings of vouchers in the accounts and PLR's are to be indicated by the identity of the voucher followed by the relevant registered/voucher number as shown in Volume 4 Part 1 Annex C.

26. **Dues Records.** When a demand is raised, a note of the quantity due, showing the demand serial number and date, is to be made in the space provided on the stock record. A new stock record is to be raised if necessary.

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ACCOUNTING FOR NON-ACCOUNTABLE ITEMS

27. All issues are notified to the Stores Office on Form S149 as they occur by recording the stock number of the item and the quantity remaining in stock after each issue.
28. The coloured corner flashes of Saga cards are used to identify items as follows:
- a. **Green.** That no usage has ever occurred, or that usage has occurred and replenishment action has been taken. Stock plus dues in for stock only are equivalent at least to the ideal stockholding figure.
 - b. **Red.** That usage has occurred which has reduced stock plus 'dues in' for stock only to a level below the ideal stockholding figure but not below the replenishment figure. Replenishment action has, therefore, not yet been taken.
29. The need to turn the card to red can, therefore, only arise on something less than 25% of the range; many of these items will never have usage, and for others, on each occasion when usage does occur, the quantity expended will result in immediate replenishment action being necessary, thus leaving the Saga card at green. The occasions, therefore, when it will be necessary to turn the card to red will be for a very small percentage of the number of issues reported on Form S149.
30. The use of the red corner flash on Saga card accounts enables the Logistics Officer to verify that the Unit is stored to, or has 'dues in' for stock to the ideal stockholding level without the need for a 100% comparison of stock against the ideal stockholding figure. Saga cards showing the red corner flash will be easily identifiable for rapid replenishment action whenever an operational commitment arises or the Ship is detached from normal shore and afloat support facilities for an extended period, because half of the red flash will stand proud of the diagonally-cut green corners of other cards.
31. **Receipts** are to be dealt with as detailed in JSP 886 Volume 4. The Saga card Maintainer enters date, voucher number and quantity received directly opposite 'dues in' record (See above Paragraph9 for Non Recurring items).
32. If voucher is an outright receipt and issue (not for stock), no further action is necessary other than filing and comparison with MOD form 458/D723
- a. If voucher is for a stock item:
 - (1) Verifies stock location. If new stock location has been inserted on receipt voucher, amend stock location on stock record.
 - (2) Deletes the appropriate 'dues in' record or amends the quantity where only part supply has been made and the residue is outstanding for supply when stocks are available.
 - (3) Adds quantity received to the last remains figure recorded. If, however, the item is an addition to the range and, if the ideal stockholding level is 4 or more, enters quantity received.
 - (4) Files voucher after completing box on voucher for account actioned and checked, compares with MOD Form 458/D723.

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33. Item deleted from the Unit's copy of the Form S145 series, RAF or Army demand form.

34. **Issues from stock.** For items, where the ideal stockholding level, is set at greater than '4'. The Saga card Maintainer enters new remains on the stock record. If new remains are greater than or equal to the last remains recorded, requests verification of stock by storeroom staff before any further action and checks that a receipt to store has yet to be posted.

CHANGE OF ACCOUNTING CLASSIFICATION

35. **Regrouping or Reclassification of Items.** The method of adjusting the Main Store Account is as follows:

a. Transfer from one stores range or Domestic Management Code to another, or change of Item Identification Number (IIN), e.g., Stock No, RAF Reference No, without change of accounting classification:

(1) Remove the existing card from the container.

(2) Strike through the existing Domestic Management Code or IIN and insert the new details, quoting the authority for the alteration in the 'additional information' space.

(3) Replace the amended card in the new Domestic Management Code/IIN order.

(4) To provide details of the new Domestic Management Code, IIN, etc, in that part of the account from which the card has been removed, a 'change of stock number indicator' card, Form S152C is to be inserted. Only one Form S152C need be used when a range of items of consecutive IINs, or a whole Domestic Management Code is involved. Units which demand an item under a former Domestic Management Code, IIN, etc, will, in addition to being supplied with the re-referenced item, be advised of the change of reference by a computer produced Form S152C.

(5) Where an item has been re-referenced and both the old and new item is held in the Main Store Account, but some of the attributes of the items involved differ, then the attributes of the item to which an item is being re-referenced should be used, quoting this Article as the authority.

(6) For items held on PLR charge, the Logistics Officer is to adjust the Domestic Management Code and/or IIN in his copy, amending the custodian's copy at the next occasion of comparison.

b. Items transferred from Permanent to Limited Accountable classification.

(1) Insert the authority for change of classification on the existing saga card Form S152A.

(2) In the 'Voucher No' column in line immediately following last remains figure, insert 'Trans to S152J' and insert 'NIL' in 'Remains' column.

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(3) Raise new saga card, Form S152J, transcribing details of item and any 'dues in' record from Form S152A. Insert 'Trans from S152A' in 'Voucher No' column. Insert quantity previously held in 'Remains' column of Form S152A in 'Remains' column of Form S152J.

(4) Insert the authority for change of classification in the 'Additional Information' box of Form S152J.

(5) Amend accounting classification on any PLR pages, Forms S1099CS, quoting the authority. Amendment of the custodian's copy of the PLR is to be made on the next occasion of comparison.

(6) Place new Form S152J in the Main Store Account and the old Form S152A in the 'dead' account.

c. Items transferred from Accountable (i.e., P or L) to Non-accountable classification:

(1) Insert the authority for change of classification on the existing saga card, Form S152A or Form S152J.

(2) In the 'Voucher No' column in line immediately following last remains figure insert 'Trans to S152B' and insert 'NIL' in 'Remains' column.

(3) Raise new saga card, Form S152B, transcribing details of item and any 'dues in' record from Form S152A or Form S152J. Insert "Trans from Form S152A or S152J" in 'Voucher No' column under heading 'RECEIVED' and quantity previously held in 'remains' column of Form S152A or Form S152J to the 'remains' column of Form S152B.

(4) Insert the authority for change of classification in the 'additional' box of Form S152B.

(5) Calculate 'replenishment point' and 'ideal stockholding' figures from previous allowance and insert in the 'replenishment point' and 'ideal stockholding' boxes.

(6) Cancel any PLR page, Form S1099CS, held in Logistics Officer's copy of the PLR quoting the authority. Amendment of the custodian's copy of the PLR is to be made on the next occasion of comparison; then both copies are to be destroyed.

(7) Raise Form S152C and place in position of old Form S152A or S152J. Place new saga card Form S152B in the Main Store account and old saga card, Form S152A or Form S152J in the 'dead' account.

d. Items transferred from Accountable (L) to Accountable (P) classification:

(1) Transfer details of item, including any 'dues in' record from existing Form S152J to a new Form S152A.

(2) Insert the authority for change of classification in the 'additional information' box on both saga cards.

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- (3) In the 'Voucher No' column of Form S152J in line immediately following last remains figure, insert 'Trans to S152A' and insert 'NIL' in 'Remains' column.
- (4) In the 'Voucher No' column of Form S152A, insert 'Trans from S152J'. Insert quantity previously held in 'Remains' column of Form S152J in 'Remains' column of Form S152A.
- (5) Amend accounting classification on any PLR pages Form S1099CS, held quoting the authority.
- (6) Place new Form S152A in the Main Store Account and the old Form S152J in the 'dead' account (Part 2 Chap 1 Annex A, Para 2.14).

e. Items transferred from Non-accountable to Accountable, i.e. P or L classification:

- (1) Transfer details of item, including any 'dues in' record, but excluding 'ideal stockholding' and 'replenishment point' figures, from existing Form S152B to a new Form S152A or S152J as appropriate.
- (2) Insert the authority for change of classification in the 'additional information' box on both saga cards.
- (3) Take stock of the Logistics Officer's holdings. Enter in 'Voucher No' column 'Trans from S152B' and quantity found on musters in 'Remains' column.
- (4) Arrangements are to be made for departmental officers to muster their holdings and report details to the Logistics Officer. He is to raise new pages, Form S1099CS, for inclusion in both copies of the appropriate PLR, quoting the authority for change of accounting classification in the 'voucher number' columns. The existing safeguard may provide guidance to the actual quantities and departments to whom issued.

36. Reclassification of Stores/Portable Fittings:

a. Forms S549 (Copies 1, 2 and 5 only) are to be prepared by the custodian of the items, quoting the authority, and distributed as follows:

- (1) Accountable items transferred from PLR to List of Portable Fittings Consolidated on board documentation):
 - (a) **Copy 1.** Used by custodian to bring on charge on the List of Portable Fittings.
 - (b) **Copy 2.** Used by custodian to remove from charge from his copy of the PLR.
 - (c) **Copy 5.** Logistics Officer's copy. Used by the Logistics Officer to remove from charge from his copy of the PLR.
- (2) PLR pages are to be removed from both copies of the PLR and retained until after the next audit of accounts by DIA representatives.

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b. Accountable items transferred from List of Portable Fittings (Consolidated on board documentation) to PLR:

(1) **Copy 1.** Used by custodian to bring on charge to his copy of PLR.

(2) **Copy 2.** Used by custodian to remove from charge from the List of Portable Fittings.

NOTE: Where the item has not previously been held on PLR by the custodian, the Logistics Officer is to raise two copies of the Permanent Loan Form S1099CS, insert Copy 1 in his copy of the PLR and forward Copy 2 to the custodian for insertion in his copy of the PLR.

REGISTRATION AND FILING

37. **Consumable Supply Vouchers.** Following action on the Main Store Account and before disposal, all vouchers are to be scrutinised by a Stores Senior Rate/LSA to ensure that consumable V & A vouchers are not included.

38. **S124 Register.** The S124 Register is to be used for all store account vouchers, which require to be registered on board. Separate Loose Leaf pages enclosed in A4 size HMSO 'Landscape' binders, divided by buff marker cards, are to be used for each variety of voucher. The first two columns of Form S124 headed 'Date and Voucher No' are to be completed accordingly; the remainder, unheaded, are to be used to meet the particular requirements of the voucher concerned and to provide details of bring-up and hastening action taken as necessary.

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REGISTRATION AND FILING

Table 2: Registration and Filing

FORM NO	TITLE	COPY	FILING & AUDIT ACTION
S147A	Stocktaking Progress Record	Original	In Unit Registered No order in Audit File
S152A	Saga card For Accountable	Original	In Audit File
S152B	Saga card for Non-Accountable items	Original	In Audit File
S152C	Change of Stock Item Identity Number Indicator Saga card	Original	In Audit File
S152J	Saga card for Limited Accountable and special Non-Accountable items	Original	In Audit File
S152L	Record of Registered/Serial Numbers	Original	In Audit file
S1099	Permanent Loan Binder complete with S1099CS pages and S1099A Certificate	Original (Duplicate as Required)	In Audit File

ISSUES

39. Form S149 Counter Book:

- a. Forms S149 are to be raised in duplicate and given a serial number by each storeroom. The serial number is to be prefixed by the identification of the storeroom (Main 05, 06 etc). This will enable the stock record operator to identify missing Forms S149. If any Form S149 is missing and cannot be traced, the duplicate copy is to be used to action the stock record.
- b. Only the stock number, e.g. DMC and IIN, RAF Section and Reference No, the D of Q (Unit of Issue) and the quantity remaining in the stock after issue (not the quantity issued) are to be entered. A receipt for the items is not required from the individual demanding the items.
- c. Pages are to be closed daily, or at longer intervals not exceeding seven days, depending upon the numbers of transactions taking place.
- d. Forms are to be forwarded to the Stores Office daily when completed and at the end of each week when closed otherwise. They are also to be closed in ample time for replenishment action to be taken whenever the unit carried out a full stock replenishment to ideal stockholding levels. The Forms S149 are to be actioned in strict sequence of issue, and, after checks, which the Logistics Officer may wish to have carried out on the action taken; the form is to be destroyed.
- e. Issues not queried at the occasion of demand, which are considered by the stock record operator or individual carrying out any checks (see paragraph d above) to be excessive or unusually repetitive requirements, are to be brought to the Logistics Officer's notice.

PERMANENT LOAN ACCOUNTS

40. All Permanent Loan Account procedures laid down in Part 3 Chapter 4 are to be undertaken and adhered to. The following relate to the maintenance of the manual account:

- a. Two copies of the loan record are to be prepared on Form S1099CS. A separate Form S1099CS is to be raised for each description of item accounted for

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separately in the Main Store Account; pages being arranged in DMC and IIN order within each range. Where Forms S1099 are held or are still in use, the instructions that follow for Form S1099CS equally apply, although the location of the details and action to be taken may differ from those for Form S1099CS.

- b. Forms S1099CS raised for each custodian are to be enclosed in a separate Form S1099F. A certificate of comparison and muster Form S1099A is to be placed at the front of each set of Forms S1099S.
- c. Where, however, the accounts for specialist clothing or any other range, e.g. Ancillary Support Equipment, are held in a location widely separated from the other accounts, any items in the range held on PLR may be held in a separate binder Form S1099F and with a separate certificate Form S1099A.
- d. The Stores Accountant staffs are responsible for raising the account and for the production of additional pages Forms S1099CS unless, at the initial storing stage, WSA authorise otherwise (see Part 1 Article 0508).
- e. The original copy of each Form S1099CS is to be retained with the Main Store Account and amended as a result of additions, reductions, or changes to registered/serial numbers. The duplicate copy is to be held and amended by the custodian. At no stage is the Logistics Officer's copy of the PLR to be removed from the Main Store Accounts Office.

The facility on the reverse of Forms S1099CS is only to be used for items held on PLR which are subsequently issued to personnel for periods in excess of the Temporary Loan limit (14 Days).

SUB DIVISION OF PLR

41. When, subsequent to the initial preparation of the PLR's, it is found that more effective control can be achieved by further delegation to additional Officers or Senior Ratings, the custodian of the PLR may, subject to the approval of the Logistics Officer, arrange further division of the PLR. The procedure is to be as follows:

- a. Both copies of the new PLR are to be prepared by the Stores Accountant staff after agreement has been reached between the custodian and Logistics Officer over the division, existing pages being used as far as possible.
- b. The new PLR is to be allocated a separate registered number and entered in the S124 register and on the display board.
- c. Where, after division, a number of identical items will be held on both the original and the new PLR, the items transferred to the new PLR are to be posted onto newly created Forms S1099CS, the voucher number column being annotated 'From S1099/ (the registered number of the original PLR)'. The original PLR is to be similarly annotated 'To S1099/ (the registered number of the new PLR)'. Care should also be taken to adjust the record of registered or serial numbers, if applicable, on the reverse side of Forms S1099CS in all copies of the PLR's.
- d. A new certificate Form S1099A is to be completed by the Officer or Senior Rating accepting custody of the new PLR.

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TRANSACTIONS

42. For items bearing a registered/serial number, details of this number are to be recorded on a supplementary stock record and entered on the reverse side of both copies of Form S1099 or S1099CS as appropriate.

REGISTRATION AND RECORDING OF PLR

43. For Units maintaining manual accounts, in order to facilitate mustering, a display board should be kept in the Stores Office showing the following details for all PLR's:

- a. Registered Number
- b. Departmental Title
- c. Name, Rank or Rating and Service number of custodian.
- d. Date PLR was last mustered.
- e. Date PLR is next due for muster.

MUSTERS

44. When the muster falls due, the Logistics Officer, or his delegated representative, is to call for and verify the correctness of the custodian's copy of the PLR by comparing it with his own. Any differences are to be investigated in consultation with the custodian and adjustment agreed jointly. Once the agreement is reached, the custodian is to sign the appropriate certificate A of B on S1099A in both copies of the PLR; they are also to initial and date the muster column alongside the last entry on each Form S1099CS. The Stores Accountant who carried out the comparison is to sign the certificate of comparison in both copies of the S1099A.

RECEIPTS

45. All receipts procedures laid down in Part 3 Chapter 3 are to be manually undertaken and adhered to.

ISSUE TRANSACTION SUMMARIES (ITS)

46. Main Store Account postings are to be checked against the data shown on the MOD Form 458 and copies of Issue Vouchers attached to Form D723.

47. **Signing Levels.** At the discretion of the Logistics Officer, the signing of MOD Forms 458 and D723 may be delegated to CPOSA/POSA. If advantage is taken of this dispensation, the Logistics Officer, or an Officer or Warrant Officer of the Supply Branch, is to carry out occasional checks and to sign a random selection of MOD Forms 458 and D723.

STOCKTAKING

48. In addition to being responsible for ensuring that stocktaking is carried out, the Logistics Officer is personally to undertake Management Snap Checks (MSC) in accordance with the minimum levels shown in Logistics Department Checks and Controls.

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Additional MSC may be undertaken where there is any reason to doubt the accuracy of the account.

49. **Planning and Monitoring.** To ensure that stocktaking is proceeding to programme and will be completed during the two year cycle, progress with the task is to be recorded on S147A and reviewed over a six months period, at the end of which a new set of forms is raised.

50. The Forms are to be completed as follows:

- a. At the start of the six months period, enter in column 2 the number of live records showing positive stock remains within each stores range as listed in column 1. This figure is to be adjusted at the end of each six-month period to allow for items added to, or withdrawn from, the range during the period.
- b. At the start of each six months period, enter in column 3 the total number of descriptions counted during the preceding period within the cycle, i.e. 'nil' for the initial six months and the figures shown in column 11 of the previous Form S147A for the second, third and fourth periods.
- c. Stock records for Security Classified (including Armament Classified items), Specialist and Uniform Clothing, Flying Clothing, Fuels, UID and V&A items are to be transcribed direct on to Form S148 as the stocktake occurs. Items are to be counted separately and are not to be included within their respective Management Codes.
- d. Enter in columns 4 – 9 the totals of items recorded in Form S147 monthly.
- e. At the end of the six months period, complete columns 10 and 11. Total vertically columns 2 and 11; from these totals can be calculated the percentage of stocktaking that has been achieved since the cycle began.

NOTE:

1. The Logistics Officer is to initial the foot of each column (4 – 9) monthly to certify that he is monitoring stocktaking progress. This requirement is best achieved by including Form S147A as a monthly book to the Logistics Officer.
2. The Logistics Officer may monitor Stocktaking progress of physical stocks by subtracting the figures in column 2 from column 3 and comparing the remaining figure against the figures counted in columns 4 to 11 of Form S147A.
3. S147A are to be signed by the Logistics Officer, for each six monthly period, at three monthly intervals and are to be retained for two years for audit purposes.

51. **Stocktaking Procedures.** Routine stocktaking for all accountable items is to be undertaken on a 'Location by Location' basis within each stowage. Manual Procedures are to be adopted for Routine Stocktaking. The following additional manual requirements are to be adhered to:

- a. In the S147 Stocktaking Book, the Stock Number, Short Item Name, Denomination of Quantity, Quantity found (and Serial Numbers if applicable) in all stowage locations are to be recorded manually.

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- b. On completion of Stocktaking. Close the S147 with a horizontal/diagonal (H&D) line; sign, print name and rate immediately below H & D line.
- c. Where quantities differ, Insert unit and Total Value of Discrepancies, using latest Catalogue Prices.
- d. Insert initials and date in stocktaking column of Main Account as proof that stock has been counted. **This is not an indication that the Main Account remains are necessarily correct.**
- e. Enter in the space provided on S147 the total number of items in each range. **This information is a mandatory requirement.**

52. **Reconciliation.** Differences found between the quantity held in stock and the quantity recorded on the saga card is to be investigated by the stock taker. Additional to common causes See Part 3 Art 0908. Arithmetical errors on saga cards – additions and subtractions are to be checked.