Managing Government Furnished Equipment in Industry

Reprinted 31 October 2011
Incorporating Amendments 1 and 2
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AMENDMENT RECORD

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<td>1</td>
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<tr>
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<td>G. Cook 31 October 2011</td>
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REVISION NOTE

This standard is raised to Issue 4 to update its content and to include information on cryptographic equipment.

HISTORICAL RECORD

This standard supersedes the following:

Def Stan 05-99 Issue 4 dated 23rd December 2010

Def Stan 05-99 Issue 3 dated 1st August 2008

Def Stan 05-99 Issue 2 dated 7th January 2004

Interim Def Stan 05-99 Issue 1 dated 17th January 2002, which was a re-presentation of the Assets Accounting Centre Guide to Accounting for Assets in Industry, and reflects agreed changes following consultation and agreement within MOD and with Industry

a) This standard provides requirements for The Management of Government Furnished Equipment (GFE) in Industry.

b) This standard has been produced on behalf of the Ministry of Defence (MOD) by the Assets in Industry Defence Standard Working Group.

c) This standard has been agreed by the authorities concerned with its use and is intended to be used whenever relevant in all future designs, contracts, orders etc. and whenever practicable by amendment to those already in existence. If any difficulty arises which prevents application of the Defence Standard, DSTan shall be informed so that a remedy may be sought.

d) Please address any enquiries regarding this standard, whether in relation to an invitation to tender or to a contract in which it is incorporated, to the responsible technical or supervising authority named in the invitation to tender or contract.

e) Compliance with this Defence Standard shall not in itself relieve any person from any legal obligations imposed upon them.

f) This standard has been devised solely for the use of the MOD and its contractors in the execution of contracts for the MOD. To the extent permitted by law, the MOD hereby excludes all liability whatsoever and howsoever arising (including, but without limitation, liability resulting from negligence) for any loss or damage however caused when the standard is used for any other purpose.
Introduction

The requirements for the management of GFE are set out in this Def Stan and in DEFCONs 23, 601, 611 and 694. The standard provides an end-to-end view of the MOD’s requirements for the management of GFE in Industry. It describes the stewardship regime (physical stock management and accounting) necessary to meet Departmental Resource Accounting (JSP 472) standards for the proper control of public assets, as well as supporting improved utilization of the assets.
Managing Government Furnished Equipment in Industry

1 Scope

1.1 This standard specifies requirements for stewardship of and physical stock management and accounting for GFE.

1.2 This Def Stan may be called up in contracts for Collaborative Projects where MOD issues GFE items in aid of those projects e.g. Tornado, Eurofighter. When the Def Stan is called up the GFE items are subject to the same procedures as GFE items issued in aid of UK contracts, as set out in this Def Stan.

2 Warning

The Ministry of Defence (MOD), like its contractors, is subject to both United Kingdom and European laws regarding Health and Safety at Work. Many Defence Standards set out processes and procedures that could be injurious to health if adequate precautions are not taken. Adherence to those processes and procedures in no way absolves users from complying with legal requirements relating to Health and Safety at Work.

3 Normative References

3.1 The publications shown below are referred to in the text of this standard. Publications are grouped and listed in alpha-numeric order.

<table>
<thead>
<tr>
<th>Reference</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEFCON 5</td>
<td>MOD Forms 640, Advice and Inspection Notes</td>
</tr>
<tr>
<td>DEFCON 5J</td>
<td>Unique Identifiers</td>
</tr>
<tr>
<td>DEFCON 23</td>
<td>Special Jigs, Tooling and Test Equipment</td>
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<td>DEFCON 501</td>
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<td>DEFCON 609</td>
<td>Contractor’s Records</td>
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<tr>
<td>DEFCON 611</td>
<td>Issued Property</td>
</tr>
<tr>
<td>DEFCON 637</td>
<td>Defect Investigation and Liability</td>
</tr>
<tr>
<td>DEFCON 694</td>
<td>Accounting for Property of the Authority</td>
</tr>
<tr>
<td>DEFFORM 111</td>
<td>Appendix – Addresses and Other Information</td>
</tr>
<tr>
<td>DEFFORM 129J</td>
<td>The Electronic Business Delivery Form</td>
</tr>
</tbody>
</table>

3.2 Reference in this Standard to any normative references means in any Invitation to Tender or contract the edition and all amendments current at the date of such tender or contract unless a specific edition is indicated. For some standards the most recent editions shall always apply due to safety and regulatory requirements. Examples of these are Flight Order AvP 67 and Statutory Instruments (SI’s).

3.3 In consideration of 3.2 above, users shall be fully aware of the issue and amendment status of all normative references, particularly when forming part of an Invitation to Tender or contract. Responsibility for the correct application of standards rests with users.

3.4 DStan can advise regarding where to obtain normative referenced documents. Requests for such information can be made to the DStan Helpdesk. Details of how to contact the helpdesk are shown on the outside rear cover of Defence Standards.
4 Glossary of Terms

For the purposes of this Defence Standard, the Glossary of Terms, including definitions and abbreviations used, are set out in Annex A. In addition, certain categories of GFE are described in Clause 17.

5 Purpose

This Standard sets out the policy and process framework relevant for the stewardship of GFE by Industry.

6 Contractors

6.1 GFE is to be controlled through the use of a Public Store Account (PSA). GFE shall only be used in support of the contract or other authorising document for which they are supplied, unless prior documented MOD authority is given for other uses. Transfers of GFE from one contract to another are to be authorised and recorded.

6.2 If GFE are issued to a subcontractor, by or on behalf of the main contractor, the main contractor remains responsible for ensuring that they are used only for the purpose for which they were authorised under the main contract or other authorising document.

6.3 Any disposal action by the contractor shall be authorised by MOD and recorded in the PSA.

7 MOD

7.1 The MOD is responsible for issuing GFE, accompanied by appropriate documentation, in accordance with the contract or other authorising document. The MOD is also responsible for issuing disposal instructions in a timely manner. Documentation in respect of GFE issued by MOD to contractors shall identify the contract, or other specific authorising document, to which the entitlement relates and the applicable loan category.

7.2 MOD materiel accounting policy is directed and sponsored by Supply Chain Policy, MOD Abbey Wood, Bristol BS34 8JH.

7.3 If requested, the MOD Project Manager or PTL, within a reasonable time, and where practicable before delivery of the GFE, will notify the contractor of the value of the GFE or, where not available or if commercially sensitive, an indicative value. He shall also promptly resolve discrepancy reports and shall provide disposal instructions expeditiously upon the contractor’s request.

7.4 Defence Internal Audit (DIA).

7.4.1 DIA is the MOD’s principal Internal Auditing body, and in respect of GFE will provide an assurance opinion that GFE supplied to contractors are properly managed and physically accounted for, this includes cryptographic equipment on behalf of the Defence Cryptosecurity Authority (DCA).

DIA-IA7a
Level 4 Piccadilly Gate
Store Street
Manchester
M1 2WD

Tel: 44 (0) 161 233 5377
7.5 **DE&S Fin – Asset Management Enabling Team (AMET)**

7.5.1 The AMET provides support to DE&S Business Units in their management of non current assets. In respect of GFE, all requests for advice from Defence contractors on the management of GFE, or queries concerning this Standard should be addressed in the first instance to the AMET.

DES Fin FA-AMET Policy  
Level 4 Piccadilly Gate  
Store Street  
Manchester  
M1 2WD  

Tel: 44 (0) 161 233 5394  
e-mail: DESFinFA-AMETPolGroup@mod.uk

7.6 **Defence Business Services (DBS)**

7.6.1 The DBS is responsible for the delivery of corporate services in the MOD. In respect of GFE, the DBS will collate the data received from Industry concerning PSA holdings. Defence contractors should forward their quarterly reports on their current PSA holdings to the DBS.

DBS Finance ADMT – Assets In Industry 1  
Level 4 Piccadilly Gate  
Store Street  
Manchester  
M1 2WD  

Tel: 44 (0) 161 233 5397

7.7 **Disposal Services Authority.**

Within the MOD, the Disposal Services Authority (DSA) is responsible for the disposal and sale of surplus, redundant or obsolete material and equipment, through a series of commercial marketing agreements with industry.

8 **Classification**

8.1 All GFE issued to a contractor are on loan under the terms set out in the relevant contract or other authorising document. Loan categories have been redesignated, the table at Annex D maps the previous wide range of schemes into the loan category structure.

8.2 Secondary classifications may be necessary to provide a complete picture of an item’s status, identifying, for example, whether a charge is made for the loan of a Contract Support Item.

9 **Records**

The following records are to be maintained, if appropriate:

a) **Public Store Account (PSA).** The primary record for accounting for receipts, usage and disposal or return of GFE of all loan types held under contract. The PSA may be a manual stock-record-card system or a computer system consistent with the contractor’s normal accounting system. The form of the PSA and any subsequent changes are to be agreed with the AMET.

b) **Quarantine Record.** A record of GFE received that cannot be identified to a current contract, or other authorizing document, pending transfer to the authorised contract.
c) **Issues to Inspection Record (or Reject Record).** A record of all Contract Embodiment (CE) items issued from store for inspection or test purposes, maintained as a basis for ensuring that items are returned or cleared in a reasonable time period.

d) **Issues to Working Parties Record.** A record of items issued to a working party, maintained as a basis for ensuring that items are returned in a reasonable time period and that the PSA is adjusted to reflect consumption of items by the working party.

e) **Forward Holdings Record.** A record to be maintained in the forward area to control holdings of items on the shop floor, or in other areas forward of the main store eg. non self-accounting subcontractors. The format of the record is to be agreed with the AMET.

f) **Borrowings & Loans Register.** A record maintained to manage the authorised loan, by MOD to the contractor, of any items of GFE for use on commercial contracts. Issues from the PSA for commercial use must be recorded within the Borrowings & Loans Register and progressed through to full repayment/replacement. The medium for authorising the commercial use of GFE will be by contract amendment but may initially be covered by other MOD authorising documentation.

g) **Register of Fault Investigation Records.** A record maintained to allow the contractor to progress individual Fault Investigations.

h) **F650 Register.** A register of all MOD Forms 650, maintained to monitor return of receipts for all items of GFE dispatched by the contractor.

i) **Discrepancy Report Register.** A record maintained to monitor satisfactory resolution of all Discrepancy Reports (MOD Form 445) raised by the contractor.

j) **F650A Register.** A register of all MOD Forms 650A, maintained to monitor scrap or lost GFE.

k) **F749 Register.** A register of all PE(SA) Forms 749, maintained to record unresolved deviations.

### 10 Forms and Authorising Documents

MOD and contractor forms may all be used as authorising documents to support transaction records in the PSA. The Forms and Authorising Documents used to control GFE are defined at Annex E. The receipt and issue of GFE to and from store shall be authorised and shall be cross-referenced to an official source document. The main forms of source document are:

a) **MOD Contract.** Used as the authority for GFE consumption or use on new build/production, supported by reference to a build record or drawing or service activities.

b) **Survey Report.** Used to record work to be carried out on an item sent in for repair/overhaul. Identifies any embodiment items required in aid of the repair and states the reason for call up. The Survey Report shall be authorised by an appropriate officer of the contractor and countersigned by MOD if required in the contract. The Survey Report is an accountable document and shall be made available for audit inspection. Supplementary Survey Reports may be used to identify additional or replacement requirements for embodiment items or equipments. Survey Reports are also used to identify serviceable or repairable components or sub-assemblies removed from an item undergoing repair – Contract Work Arisings (CWAs).

c) **Other Authorisations:**

   (i) May take a variety of forms, such as a letter from the MOD Commercial Officer, confirming consent for transactions such as scrapping on site, extension of loan periods, and issue of items covered by an amendment to the contract.

   (ii) PTs and other MOD representatives may cause a letter or contract amendment to be raised requiring the countersignature of the MOD’s Quality Assurance Representative on various forms.
11 General

11.1 The MOD’s data and accounting requirements seek to ensure that:

a) The owners of the assets are aware of the range, volume and value of their assets in industry, to help ensure maximum utilization and minimum cost.

b) A full audit trail exists from receipt by the contractor to return or disposal by the contractor.

11.2 The PSA is the primary physical accounting record for GFE, supported by MOD and contractor forms, and supplementary registers as appropriate. A list of the forms, records and authorising documents is at Annex E.

11.3 For JTTE held under DEFCON 23, a tooling register is the primary record through which the full audit trail set out above is maintained. Once JTTE has been accepted by the Authority, then the JTTE shall be held under DEFCON 611 as Issued Property and the PSA shall be the primary accounting record. Clause 12 focuses on DEFCON 611 items.

12 Basic Principles

12.1 All GFE transactions shall be recorded in the PSA. In the case of manual stock records, all entries are to be made in ink and any alterations are to be made in such a way that the original entry is legible. In the case of computer stock recording systems, all transactions should be visible, with balances altered using separate accounting entries i.e. an incorrect transaction quantity should be changed by extra transactions not by adjusting the quantity in a supporting table. Any change to the processing methodology of the computer system that affects data fields for the PSA is to be recorded with an explanation of the change.

12.2 All receipt and issue entries, shall as a minimum; be referenced to a contract number (or other specific authorising document) and NSN or unique part number (see DEFCON 694). If not referenced correctly, GFE shall be quarantined. Records shall be retained in accordance with clause 14 below and made available for audit inspection when required within the periods specified in that paragraph.

12.3 The information listed in the Item Record Information table in DEFCON 694 is to be recorded for each type of equipment in the PSA and retained in accordance with clause 14 below.

12.4 All Contract Support Items (CSIs) are to be monitored for loan expiry dates and where an extension is required this is to be authorised prior to the expiry date. As soon as the GFE is no longer required by the contractor or on contract completion (after any warranty liability has expired) or termination, the contractor is to seek instructions for property held against the contract, in accordance with DEFCON 601 or DEFCON 611. Where GFE is held under another authorising document the contractor is to seek disposal instructions from the Project Team when the holding authorization expires or the holding is no longer required under that document.

12.5 GFE may only be scrapped with both the prior authority of MOD and by use of a MOD Form 650A. The MOD Form 650A is to make reference to any other authorising document.

12.6 Where a contract does not exist to cover the retention of GFE, for instance where residual work may be required, the contractor is required to obtain authorisation for retention which will state the terms for that retention.

12.7 GFE losses shall be identified and submitted to the Authority by inclusion on MOD Form F749 or 650A as appropriate. The PSA is not to be adjusted until acknowledgement from the AMET is received. No loss recovery action will be initiated until agreement is reached between the contractor and the Project Team.
13 Stocktaking

13.1 The contractor is required to carry out a 100% physical stocktake annually. Where full compliance with the stocktaking policy is not possible or not practicable a request for dispensation (for category 5 items in Table 1) or exemption may be submitted through the AMET, for consideration which shall not be unreasonably refused. Certain categories of items, specified in Table 1, shall be audited annually.

° a physical stocktake may take the form of materiel by weight, where appropriate.

Table 1 - Item Categories and Frequency of Item Count

<table>
<thead>
<tr>
<th>Category</th>
<th>Type of Item</th>
<th>Definition</th>
<th>Minimum Frequency of Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Attractive to Criminal and Terrorist Organisations (ACTO)</td>
<td>Items identified on MOD supply systems that are considered useful to ill-disposed persons such as criminals and terrorists e.g. munitions, explosives, firearms, ammunition, dangerous drugs, poisons and unfilled and/or munitions related stores.</td>
<td>Annual</td>
</tr>
<tr>
<td>2</td>
<td>Attractive</td>
<td>Items particularly liable to pilferage or misuse because of their intrinsic value and/or the fact that they are portable and have commercial or domestic use, e.g. motor transport spares, precious metals, clothing and fuel.</td>
<td>Annual</td>
</tr>
<tr>
<td>3</td>
<td>Security Classified</td>
<td>Items that have been afforded a security classification in accordance with Departmental security regulations.</td>
<td>Annual</td>
</tr>
<tr>
<td>4</td>
<td>Nominated by Project Manager</td>
<td>Items specifically selected by the Project Manager for special stocktaking attention, e.g. dangerous, hazardous, percentage of most active, supply critical, locally attractive or prone to discrepancy, and higher value stockholding including items recorded on the MOD Fixed Asset Register.</td>
<td>Annual</td>
</tr>
<tr>
<td>5</td>
<td>Cyclical</td>
<td>All items not counted annually.</td>
<td>At least once every four years</td>
</tr>
</tbody>
</table>

* Where dispensation from the 100% physical stocktake annually is agreed through the AMET then, when added to the value of stock held for Categories 1 to 4 the value of stock targeted in this Category is to be sufficient to ensure that the total value targeted for stocktake each year is a minimum of 70% of the total inventory held. This will ensure that the Department’s minimum stocktaking requirement is met.

13.2 Stocktaking should be undertaken by personnel independent of the storekeeping and stock accounting functions. Where this is not practicable, the minimum requirement is that the physical check and the reconciliation processes are to be undertaken by separate individuals.

13.3 Stocktaking plans and processes should be submitted to the AMET for approval. Additional guidance is at Annex B.

13.4 The contractor shall provide an Annual Certificate for the Accounting Control of GFE (AAC 32). A responsible person in the contractors organisation shall sign the Certificate. The responsible person shall be a member of the contractors local site management committee or shall report directly to an individual on that committee.

13.5 The AAC 32 Stocktaking Results shall use the loan categories set out in Annex D, notwithstanding that the PSA records may still reflect the old categories. Where the use of the loan categories is impracticable the contractor shall consult the AMET.
13.6 Pre-packaged equipment shall not be opened unless the packaging is damaged, so that it no longer affords protection, or the equipment is likely to have been damaged, or if there is a reason to suspect tampering. If not damaged, or suspect, the quantities marked on the packaging shall be taken as correct.

14 Data & Record Management

GFE documentation and records shall be retained for a period of six years from the date of the PSA entry, unless otherwise specified by the contract or DEFCON 609 or other authorising document. Scanned copies of original records may be used as working documents so long as the original documents are retained. The contractor shall obtain AMET’s prior approval before any documentation raised or received in support of the PSA is destroyed earlier than the stated times.

15 Periodicity

15.1 To facilitate delivery of improved value for money through enhanced efficiency and effectiveness, by providing managers with a clear view of the assets they deploy as part of acquisition and support programmes, the contractor is to provide unreconciled advisory reports and reconciled reports to MOD in accordance with DEFCON 694, or as otherwise specified in the contract.

15.2 The MOD will seek to ensure that audits and reporting requirements are not duplicated. The contractor should inform the AMET in the first instance if duplication arises between DEFCON 694 requirements and any PT requests.

15.3 The scope and requirements for audits are set out in Annex C.

16 Responsibilities

16.1 Before issuing GFE to a subcontractor, the contractor is to notify AMET and obtain confirmation from AMET whether or not the subcontractor can account for the GFE in a PSA. Where a company becomes a subcontractor to an MOD contractor and AMET has confirmed that the subcontractor may account for GFE issued by the contractor in a PSA then that company may be described as a self-accounting subcontractor.

16.2 A contractor placing work involving GFE with a self-accounting subcontractor must place an obligation on that subcontractor to handle and account for the GFE issued under the subcontract in accordance with this Def Stan as if it were the “contractor”. The subcontractor shall account to the DIA for the GFE issued under the subcontract. Notwithstanding these arrangements, the main contractor remains responsible to MOD for the disposition of GFE under the contract.

16.3 The contractor may request the DIA, through the relevant MOD owner/issuer of GFE, to investigate discrepancies of GFE of which he is aware, or has reasonable doubt or which are reported to him by the self-accounting subcontractor. The DIA will provide to the relevant MOD owner/issuer a report of its conclusions of any investigations or audit of a self-accounting subcontractor, which may be forwarded to the contractor, but only in respect of those matters that affect the GFE issued under the subcontract. Where MOD has a concern about the control of GFE at a subcontractor it will advise the contractor as soon as practicable. In any dispute between the contractor and a self-accounting subcontractor in relation to GFE under a subcontract the DIA, through the relevant MOD owner/issuer, will co-operate with the contractor in providing all relevant information in relation to that GFE and the control of the PSA at the self-accounting subcontractor.

16.4 Following any audit by the DIA of a self-accounting subcontractor, the DIA will, when auditing the PSA of the contractor, confirm the satisfactory audit of all self-accounting subcontractors or, if not having done so earlier, advise the contractor of any concerns that may affect the handling or accounting of GFE issued to a subcontractor.
16.5 Subcontractors that are not self-accounting are to be managed by the contractor as if they are a Forward Holding (see Clause 9e). The contractor is responsible to MOD for the disposition of GFE held by a subcontractor. See Annex B, B.4.3 to B.4.5.

17 Categories of GFE

17.1 Issued Property.

17.1.1 Issued property means items of materiel provided by MOD to a contractor, under DEFCON 611, for a particular purpose and specified period under a specific GFE scheme, with or without charge, which, unless embodied in another asset, are normally subject to physical return to MOD in the same condition as issued, fair wear and tear excepted. The items can be fixed, capital spare or consumable in nature and can either be embodied in other assets or remain in a singular state throughout the period of the contract. Issued Property also includes JITE purchased under DEFCON 23 when transferred from DEFCON 23 to DEFCON 611 on acceptance and shall be treated as CSI.

17.1.2 There are various types of GFE category for Issued Property in existence. GFE category definitions are shown cross-referenced within the table summarising the alignment of old categories to the primary classifications at Annex D. It is emphasised that retrospective action to change loan records is not required in the PSA, but will be required for annual stocktaking certification (see Clause 13.1).

17.2 Contract Work Item (CWI).

This describes an item of materiel being worked on in accordance with a MOD contract. It is an item of materiel temporarily issued to a contractor, without charge and for a specified period, typically for the purpose of undergoing repair, refurbishment, maintenance, servicing, modification, enhancement or conversion, or for the purposes of undergoing inspection or packing, and which is subject to physical return in a specified condition. CWI was formerly referred to as a contract loan item.

17.3 Contract Support Item (CSI).

This describes an item of materiel, capital spare, provided to support work on a CWI in accordance with a MOD contract. It is an item of materiel provided to a contractor for a particular purpose and specified period, with or without charge, which is subject to return in the same condition as issued, fair wear and tear excepted, or is replaced with an identical item as new. CSI was formerly referred to as an ordinary loan.

Note. Where the Contractor is holding a Reference Set to meet the requirements of providing Continuous Design Services or Post Design Services, then the Reference Set is to be recorded under loan category CSI on the PSA. In the event that a component of the Reference Set becomes defective and a replacement component is supplied by MOD for embodiment then on receipt the item should be recorded as CEI with the Loan Category being updated to CSI upon embodiment within the Reference Set; the defective component is to be treated initially as a CWA. Recording the individual component as a CSI upon embodiment is only required where the contractor is recording the individual components of the Reference Set on the PSA.

17.4 Contract Embodiment Item (CEI).

This describes an item of materiel embodied in a CWI in accordance with a MOD contract. It is an item of materiel provided to a contractor, without charge, for incorporation into an asset under manufacture, production, construction, repair, refurbishment, maintenance, servicing, modification, enhancement or conversion. CEI was formerly referred to as an embodiment loan item (or issue) and can include items issued from Contract Repair Support Stock (CRSS), Contract Repair Support Procedures (CRSP), Contractors Bonded Stores Scheme (CBSS), and Ministry Supplied Materiel (MSM) schemes, a common feature of which is the contractors' direct custodial responsibility of the items prior to issue. Items may be issued as new acquisitions or from existing inventory holdings.
17.5 Contract Work Arising (CWA).

This describes an item of materiel removed from a CWI in accordance with a MOD contract. It is an item of materiel, which is removed (often as a result of cannibalisation or salvage action) from an existing item of materiel (which may then be identified for disposal) for incorporation into another item of materiel, or for retention as a fixed asset or stock item. CWA was formerly referred to as a contract loan arising. Once removed, if the item is not to be disposed of, it is either brought on charge as a CWI pending work completion, issued as a CEI for embodiment, or a CSI. CWAs include items removed from items of materiel by a primary repair contractor for onward transfer to subcontractors.
Annex A
Glossary of Terms

Note: Definitions for forms are available in Annex E to this document and terms to describe records and authorising documents are in Clause 9. Additional definitions are specified in DEFCON 501.

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collaborative Project</td>
<td>A major defence equipment project that is funded and managed by the Governments of two or more countries.</td>
</tr>
<tr>
<td>Disposal Services Authority</td>
<td>Defence Agency responsible for the disposal and sale of Defence equipment.</td>
</tr>
<tr>
<td>Government Furnished Equipment (GFE)</td>
<td>All Government equipment issued to the contractor either under a contract or an authorising document, or both.</td>
</tr>
<tr>
<td>Project Team (PT)</td>
<td>A MOD body responsible for managing a project or series of projects and under whose purview a contract is let and administered. Contact details of the PT are contained in Box 2 of DEFFORM 111.</td>
</tr>
<tr>
<td>Inventory</td>
<td>A generic term used to describe a record of holdings of spares and equipment.</td>
</tr>
<tr>
<td>Special Jigs Tools and Test Equipment (JTTE)</td>
<td>Special to Type jigs, tools, patterns, moulds, dies, manufacturing gauges and test equipment, together with any associated fixtures, fittings and software necessary for the manufacture of the Articles or for the performance of any other work in accordance with the Contract Schedule of Requirements.</td>
</tr>
<tr>
<td>Subcontractor</td>
<td>A supplier who receives a subcontract from the contractor for work in the performance of an MOD contract.</td>
</tr>
<tr>
<td>Surpluses</td>
<td>Items held against an inventory which exceed the amount(s) needed for the contract(s) for which they are supplied, or which are not required for any current contract.</td>
</tr>
<tr>
<td>Tested to destruction</td>
<td>The testing of a piece of equipment to a point where it is beyond repair or recovery.</td>
</tr>
</tbody>
</table>
Annex B

Materiel Accounting Guidance for Contractors

B.1 Receipts

B.1.1 General

B.1.1.1 The contractor should have suitable processes and organisation in place to ensure that the PSA is managed in accordance with this Def Stan.

B.1.1.2 Receipts of GFE can arise from deliveries to a contractor site, and from within the site as a result of contracted work. All receipts of GFE, from whatever source, should be recorded in the PSA, preferably within 14 working days or as soon as possible after receipt. The contractor’s internal procedures should ensure that all GFE receipts are identified to enable the transaction to be recorded in the PSA, with the details required under Annex A to DEFCON 694.

B.1.1.3 All receipts should be identified and recorded against a current relevant authorisation document. If GFE is received that cannot be identified to a current authorisation document, details should be entered in a “Quarantine” record, pending transfer to the authorised contract record. If no authority is provided by MOD to hold the equipment, it should be returned in accordance with MOD instructions. Clearance details should be entered in the Quarantine record.

B.1.1.4 If the GFE is not received with full documentation, details should be entered in a Quarantine record. When full documentation is received from MOD, the GFE should be transferred to the authorised contract record and clearance details entered in the Quarantine record.

B.1.1.5 Copies of documentation related to the issue of the GFE, eg delivery or advice note, should be retained in support of the PSA. A receipted copy should be sent to the consignor without delay, unless the receipt acknowledgement is covered by the Issue Transaction Summary (ITS) procedure.

B.1.2 Issue Transaction Summaries (ITS) – MOD Form 458

B.1.2.1 An ITS is a consolidated list of items despatched from a MOD Supply Depot to a contractor in a specified period. ITSs are sequentially numbered by Depot and by Unit Identification Number (UIN). There is no requirement to provide MOD with individual receipted vouchers for items covered by an ITS, with the exception of items contained in Table 1 (ACTO, attractive, security classified or items nominated by the Project Manager) where the provider shall request a receipt.

B.1.2.2 Each ITS should be checked to confirm that all transactions have been received. If there are any discrepancies, or items listed that have not been received within 28 days of the ITS date, Discrepancy Reporting (DR) action should be initiated using the document at Appendix E2, MOD Form 445. Where the ITS indicates issue of Cryptographic Equipment, before initiating any Discrepancy Report (DR) action the Defence Cryptosecurity Authority (DCA) should be contacted through the PT in order to confirm dispatch details. Additionally, any breaks in ITS serial numbers should be reported to the relevant supply depot.

B.1.2.3 In the event of materiel being received which was not required under the contract, the items are to be returned to the consignor using the DR process.

B.1.3 Fault Investigation Items

B.1.3.1 All items received for Fault Investigation would normally be recorded in the PSA as a CWI. The PSA record should clearly identify that the items have been received for Fault Investigation purposes.

B.1.3.2 A Fault Investigation Report (e.g. MOD Form 761 or NAVY Form 2022) should be raised to cover the investigation findings. The report would normally be counter-signed by a MOD representative (e.g. either, or acting on behalf of, the responsible technical or supervising authority
named in the contract) to concur with the report findings. A statement of liability should be made on the Investigation Report to indicate whether the liability is in question.

B.1.4 Rejected Items

B.1.4.1 Items found to be defective after issue from store should be returned to store under cover of a reject note. Full details of the reason for rejection/failure, as well as a liability statement, should be recorded on the document. Rejected items should be recorded in the PSA and the record should clearly indicate that the items have been rejected. Rejected items should be stored separately from serviceable items where practicable and disposal instructions should be sought promptly, using PE(SA) Form 651.

B.1.4.2 The reject note may serve as the authorising source document if replacement CEIs are required.

B.1.5 Contract Work Arisings (CWAs)

CWAs should be identified on Survey Reports and the items should be promptly returned to store under cover of a stores return note, and accounted for in the PSA.

B.1.6 Bonded Stores

There are occasions when the MOD requires a contractor to retain GFE at contractor premises under a “Bonded Store” scheme, pending delivery to MOD at a later date. These items could be CWIs following repair, or items developed under research and development contracts.

B.1.7 Discrepancy Resolution

B.1.7.1 Discrepancy Reports, MOD Form 445 or equivalent, should be uniquely identified, eg sequentially serial numbered, and cross-referred to the consignor’s issue voucher (IV). One copy should be retained and two other copies should be sent to the consignor, who should return one copy annotated with the appropriate response. A copy should be sent to the Commercial Officer responsible for the contract. The Discrepancy Report serial number should be entered on the IV and a register of all Discrepancy Reports raised should be maintained.

B.1.7.2 If the discrepancy is believed to be of a high value or contentious nature, the MOD Representative (e.g. either, or acting on behalf of, the responsible technical or supervising authority named in the contract) should be invited to view the consignment and add any observations to the Discrepancy Report.

B.2 Stocktaking Guidance

B.2.1 The Stocktaking Record Sheet – PE(SA) Form 750

B.2.1.1 In order to comply with Clause 13, the contractor may use PE(SA) Form 750 and PE(SA) Form 749 or contractor forms serving an equivalent purpose with the agreement of the AMET.

B.2.1.2 Stocktaking programmes should be planned to allow sufficient time for completion and investigation of any discrepancies for the annual certification.

B.2.2 Stocktaking Dispensations

Requests for a stocktaking dispensation can be sought through the AMET (address at Annex C) by making a request in writing.

B.2.3 Stocktaking Discrepancy

B.2.3.1 A stocktaking discrepancy is a difference between the physical stock count or other agreed measure, eg by weighing and the Public Store Account record, including materiel condition. All discrepancies are to be investigated,
B.2.3.2 Any stocktaking discrepancy found, during investigation, to be attributable to theft, fraud, criminal activity or culpable negligence is to be reported to the AMET and Project Team.

B.2.3.3 Discrepancies on materiel identified as items contained in Table 1 (ACTO, attractive, security classified or items nominated by the Project Manager) that are not attributable to accounting errors are to be reported without delay to the AMET and Project Team.

B.2.3.4 The detail and outcome of investigations of stocktaking discrepancies are to be recorded to demonstrate that the appropriate checks have been carried out and for DIA audit purposes.

B.2.3.5 On completion of investigation, for confirmed discrepancies the PE(SA) Forms 749 are submitted with the AAC 32 Certificate to the AMET. On acknowledgement of receipt from the AMET the Contractor is authorised to adjust the PSA.

B.2.3.6 Where the discrepancy is reconciled following submission of the PE(SA) Forms 749 but prior to the next AAC 32 submission the AMET should be notified as soon as possible in order that the loss recovery action can be rescinded.

B.2.4 Sample Documentation

Sample copies of AAC 32, PE(SA) Form 750 and PE(SA) Form 749 are at Annex E.

B.3 Inventory Maintenance

B.3.1 Shelf Life Items

Certain items may have a specified shelf life. It is important that these items are properly controlled to ensure that turnover and issues are correctly managed. Where relevant, stock records should indicate the shelf life date and procedures should ensure that items approaching shelf life expiry are brought to the attention of MOD and/or actioned in accordance with the relevant instructions.

B.3.2 Contract Work Arisings (CWAs)

CWAs should be promptly returned to store under cover of a stores return note and recorded in the PSA. If the CWAs are classed as repairable, they should be put into the relevant repair loop and/or cleared in accordance with MOD disposal instructions.

B.3.3 Forward Holdings

B.3.3.1 Forward holdings should be accounted for at all times. The stock balance in the PSA should only be reduced on final clearance or disposal of the items. Items issued to a contractor for use on Deployed Operations (CONDO) are to be managed as forward holdings.

B.3.3.2 Further movements of items, after issue as a forward holding should be recorded so that the PSA is updated. Where practical, items not in use should be returned to the main store for safekeeping.

B.4 Sub Contractors

The main contractor should ensure that the subcontractor has satisfactory procedures and controls in place to properly safeguard GFE.

B.4.1 Self-Accounting Subcontractors

Self-accounting subcontractors are responsible for maintaining the records in accordance with this Def Stan, including the provision of an annual stocktake, and the provision of stock holding information to the contractor.
B.4.2  Non Self-Accounting Subcontractors

B.4.2.1  Non Self-Accounting Subcontractor status has the following characteristics:

a) Non-self accounting subcontractor is one to whom issues of GFE are made by the main contractor, but the subcontractor does not record the items in a PSA. All items remain on charge in the PSA maintained by the main contractor.

b) Movements should not be covered by MOD Form 650. Commercial paperwork should be used to cover issues between the main contractor and subcontractor. Main contractor records should clearly indicate which items are held by non-self accounting subcontractors.

B.4.2.2  All GFE held by non-self accounting subcontractors should be included in the stocktake carried out by the main contractor.

B.4.2.3  Items held by non self-accounting subcontractors should be monitored by the main contractor to ensure that they are returned on time. On completion of the work, all GFE should be returned to the main contractor, unless special arrangements have been made to cover direct clearance from the subcontractor, in which case the main contractor should ensure that the PSA is correctly actioned.

B.5  Usage

B.5.1  Usage covers accounting for a range of occurrences: the movement of items within contractor premises, between main contractor and subcontractors, the return of items to the MOD, the disposal of redundant assets and accounting for lost or damaged items. As with other areas, the key requirement is to provide a complete audit trail and, especially, an authority for the usage.

B.5.2  The accounting and control requirement depends in part on whether the item is to be worked on, arises from work on an item, is for embodiment or loaned in support of contracted work. However, all GFE transactions should be recorded in the PSA.

B.6  Issues

B.6.1  Issues to Support Repair of CWIs

B.6.1.1  A Survey Report (or equivalent) will usually be raised for CWIs under repair etc. The Survey Report should record all main work to be carried out during the course of the repair and will provide the authority to issue CEIs. The Survey Report should record, where appropriate:

a)  Missing items - components found to be missing during survey, which require replacement.

b)  Defective items - components found to be defective during survey, which require replacement. A distinction should be made between items that are considered to be scrap and items that can be repaired.

c)  Scrap items - components that are necessarily scrapped during repair, which require replacement.

d)  Serviceable items - serviceable components that are removed and not re-embodied.

e)  Liability - Refer to DEFCON 637.

B.6.1.2  The Survey Report provides the authorisation to issue new CEIs to replace those items a) to d) at clause B.6.1.1 above. These transactions should be recorded in the PSA by reference to either the source document authorising the issue, or to a stores requisition. If a stores requisition is used, it should be cross-referenced to the source document. The Survey Report also provides the authority to scrap defective original components identified during the course of repair.
B.6.2 Over Issues

Over issues from the PSA, duplicate issues, incorrect issues etc. should be identified and promptly returned to store under cover of a stores return note. The items should be brought back on charge in the PSA by reference to the stores return note.

B.6.3 Self-to-Self Issues

If the contract authorises self-to-self deliveries a MOD Form 640, DEFFORM 129J or equivalent receipting record (as determined by DEFCON 5 or DEFCON 5J), should be raised and the delivery recorded in the PSA.

B.6.4 Issues to Inspection

A record should be maintained of all items issued from store for inspection or test purposes. The items should be returned or cleared in a reasonable time period.

B.6.5 Issues to Replace Lost or Damaged Items

If replacement GFE is required, e.g. in respect of items lost or damaged after issue from store, full details should be recorded on the authorising source document, (eg. reject note, Supplementary Survey Report).

B.7 Disposals

B.7.1 General

B.7.1.1 On receipt of disposal instructions the clearance of the stock balance should be posted to the PSA and MOD Form 650 or 650A used with the movement of the GFE.

B.7.1.2 A record is to be kept of the disposal of surpluses by reference to the contract or other authorising document.

B.7.2 Scrap on Site

B.7.2.1 Items deemed beyond repair may be authorised by MOD to be scrapped on site by the contractor. All GFE scrapped should be properly controlled and covered by the correct documentation – MOD Form 650A. Items authorised by MOD to be scrapped on site should be recorded in the PSA by reference to the MOD Form 650A serial number.

B.7.2.2 Any proceeds from the sale of scrapped GFE are to be credited to the MOD in accordance with the terms of the relevant contract, or as agreed with the appropriate MOD Commercial Officer.

B.7.3 Items Expended in Work or Tested to Destruction

Contract Support Items issued for the purpose of being expended in test or scrapped on the MOD’s instructions should be reported to the AMET by raising a MOD Form 650A. Full details and reference to the authority should be quoted on the MOD Form 650A and clearance details should be recorded in the PSA by reference to the MOD Form 650A.
Annex C
Role of the DIA - Audit of Public Store Account

C.1 Audit of Public Store Account

C.1.1 The DIA is the MOD branch responsible for ensuring the proper stewardship of GFE, including cryptographic equipment, in the contractor environment. To meet this remit, the DIA with AMET and DBS:

a) Provides a focal point for training and guidance to contractors and MOD staff on the proper stewardship of GFE;

b) Maintains records of GFE holdings and contractor certification of compliance with MOD GFE management requirements;

c) Ensures compliance with stocktaking requirements set out at clause 13;

d) Undertakes cyclical and ad hoc audits of contractors holding GFE.

C.1.2 The cyclical audit programme is structured to reflect:

a) The number of contractors holding GFE;

b) The volume and value (where known) of individual holdings;

c) The perceived risks associated with the management of GFE holdings;

d) The resources available to the DIA.

C.1.3 DIA audit focuses on the PSA and the associated records and forms referenced in Annex E. Information or extracts from the PSA shall be made available to other areas of MOD, subject to reasonable request. All documentation raised or received in connection with PSA transactions shall be retained and made available for audit.

C.1.4 A contractor will usually receive a minimum 6 weeks notice of an audit visit, and the DIA audit team will typically complete the audit within a working week. The contractor will be debriefed before the audit team leaves the site, and a report of the audit will usually be produced within 4 weeks of the debrief. The contractor is required to respond to the audit report, with a plan of action to meet DIA observations, as necessary, within a further 6 weeks. Details of the audit findings go to those PTs identified as owning GFE held by the contractor.

C.1.5 The DIA will consider undertaking ad-hoc audits when the level of losses or stocktake discrepancies causes concern, or at the request of, for example, PTs. In some areas, PTs may also audit contractor performance, for example, within the terms of CRSP operating agreements.

C.1.6 In the event of a nil AAC32 return or notification from the contractor that their PSA is closed the DIA will undertake a closure of account audit of records and assets since the last DIA audit. This audit will enable the DIA to verify that all those GFE records are complete and that the contractor has consumed, returned or disposed of all MOD GFE held at the time of the last audit.

C.2 Audit Requirements

C.2.1 Annual confirmation from the contractor (using AAC 32 – ANNUAL CERTIFICATE FOR THE ACCOUNTING & CONTROL OF GOVERNMENT FURNISHED EQUIPMENT – Sample at APPENDIX E10 - is to be made of the following:

a) That the contractor has fully met his contractual obligations concerning the stewardship of GFE;
b) That the physical check of GFE held has been completed in accordance with this standard regarding conduct of the stocktake and the resolution and reporting of discrepancies;

c) The range, volume and (where possible) the value of holdings, together with information on the outcome of the stocktake, by loan category;

d) Holdings of GFE at self-accounting and non-self accounting subcontractors;

e) Any holdings covered by stocktaking dispensations;

C.2.2 Contractors are required to submit their completed AAC 32 by the agreed reporting date. Further guidance on the conduct of the stocktake is at Annex B.

C.3 DIA Checklist for Assessing the Contractor’s Public Stores Account

C.3.1 When assessing the contractors PSA, the DIA will usually consider the following:

a) Has a responsible person for GFE been nominated by the contractor?

b) Does the responsible person have access to all MOD contracts and amendments?

c) If there is no single nominated person, do the contractor’s processes and organisation ensure adequate control of the PSA?

d) Are the procedures for the management of the PSA available to the DIA?

e) Has DIA been notified of any amendments to those procedures?

f) Is there a recognisable separation of duties between those responsible for the stock count and the reconciliation with the PSA records?

g) Are Fault Investigation items promptly cleared?

h) Are GFE consignments promptly checked against the contract requirement, any issue voucher or other accompanying record?

i) Are Discrepancy Reports raised promptly for any inconsistencies identified?

j) Are Discrepancy Reports progressed promptly and actions recorded?

k) Does the PSA record items issued for inspection, test or other instances of custodian control eg Forward Holdings?

l) Are records maintained of GFE transferred between assemblies during fault investigation or repair?

NOTE. This checklist is not necessarily exhaustive.

C.4 Training

C.4.1 The AMET are able to arrange training on all aspects of GFE Management to contractors, either on or off site.

C.4.2 For details contact the AMET using the address detailed at para 7.5.1:
## Annex D

### Loan Categories Mapped Against Previous Loan Arrangements

<table>
<thead>
<tr>
<th>Loan Categories</th>
<th>Contract Work Item</th>
<th>Contract Work Arising</th>
<th>Contract Support Item</th>
<th>Contract Embodiment Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>The item/equipment being worked on</td>
<td>Item/sub-assembly removed from the Contract Work Item</td>
<td>Item provided to support work on the Contract Work Item</td>
<td>Item/sub-assembly embodied in the Contract Work item or Article to be delivered under the Contract</td>
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</table>

<table>
<thead>
<tr>
<th>Previous Loan Categories</th>
<th>Contract Loan</th>
<th>Ordinary Loan</th>
<th>Embodiment Loan</th>
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<table>
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<tr>
<th>Previous Scheme Titles</th>
<th>Contract Loan</th>
<th>Contract Loan Arising</th>
<th>Special Jigs Tools &amp; Test Equipment</th>
<th>Contract Repair Support Procedures (incl. CCRSPW)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>DEFCONs 23 &amp; 611</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Portable Specialised Support Equipment</td>
<td>Contract Repair Support Stock</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Installation Jigs for ship weapon systems – Profile 77</td>
<td>Contractors Bonded Stores Scheme</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ordinary Loan</td>
<td>Embodiment Loan</td>
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<td></td>
<td></td>
<td></td>
<td>Repayment/Prepayment</td>
<td>Embedment Issue</td>
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<td></td>
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<td>Ministry Supplied Materiel</td>
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</table>


Annex E
Forms and Authorising Documents

The following MOD Forms may be used by contractors in the operation of the Public Store Account:

a) **DEFFORM 44A. Schedule of Surpluses with Main Contractor or SubContractors.** Raised as required to seek disposal/scrap instructions in specific circumstances. A sample of this form can be found at APPENDIX E1.

b) **MOD Form 445. Discrepancy Report.** Used to report all instances of damage, deficiencies/surpluses in quantity and items which are not as detailed on the consignor’s Issue Voucher (IV), as a basis for resolution and account adjustment as necessary. A sample of this form can be found at APPENDIX E2.

c) **MOD Form 458. Issue Transaction Summary.** A consolidated list of items dispatched from a MOD Supply Depot to a contractor in a specified period, used to verify receipt of items and initiate F445 Discrepancy Reports as required. A sample of this form can be found at APPENDIX E3.

d) **MOD Form 640. Advice and Inspection Note.** Used with delivery of a Contract Article under a contract subject to DEFCON 5. Raised to enable the transaction to be posted to the PSA and signed by the consignee to confirm delivery of the item. An extract of this form (the Payment & VAT Invoice Copy only) can be found at APPENDIX E4.

e) **MOD Form 650. Advice and Receipt Note.** Used to deliver or return an item of GFE. Raised to enable the transaction to be posted to the PSA and signed by the consignee to confirm receipt of the item. Controlled with a sequential serial number, retained in serial number order in support of the PSA, and copied to AMET. An extract of this form (Packing Copy only) can be found at APPENDIX E5.

f) **MOD Form 650A. Contractor’s Advice of Equipment Scrapped On-Site or Lost in Shops.** Used when a contractor has been authorised to scrap GFE on site, or to report lost GFE (other than losses identified during the Annual Stocktake). Raised to enable the transaction to be posted to the PSA. Controlled with a sequential serial number, retained in serial number order in support of the PSA, and copied to AMET. A sample of this form can be found at APPENDIX E6.

g) **PE(SA) Form 651. Notification of Government – Owned Equipment Rejected or Lost after Issue.** Raised as required to notify the relevant Production Branch as to the details of the equipment rejected or lost and to indicate what replacements, if any, are required. A sample of this form can be found at APPENDIX E7.

h) **PE(SA) Form 749. Schedule Of Stocktaking Discrepancies.** Used to record unresolved deviations, found during the Annual Stocktake, between the physical count and the PSA record. Copies of PE(SA) Forms 749 are submitted with the associated AAC 32 Certificate (see APPENDIX E10). A sample of this form can be found at APPENDIX E8.

i) **PE(SA) Form 750 (Small) & PE(SA) Form 750 (Large). Stocktaking Sheet.** Used to list all items included in the Annual Stocktake, with separate forms raised for each category of GFE held. The PE(SA) Form 750 shall provide full details of the items checked, together with the quantity of stock found and the quantity recorded on the PSA record (before the stock check). Samples of each of these forms can be found at APPENDIX E9.

j) **AAC 32. Annual Certificate For The Accounting & Control Of Government Furnished Equipment (GFE).** A form of contractor report used to confirm, on an annual basis as at a date agreed with the AMET, that contractual obligations concerning the accounting and control of GFE have been met. A sample of this certificate can be found at APPENDIX E10. The certificate presents:

   a. Certificate of stocktaking and reconciliation of the MOD PSA Records.
b. Summary of GFE holdings under DEFCON 611 by loan categorisation, and associated discrepancies arising from the annual stocktaking.

c. Information on subcontractor GFE holdings, where these exist.

d. Details of any items covered by an AMET stocktaking dispensation.

k) **DEIFORM 129J. The Electronic Business Delivery Form.** A form used to provide sufficient information to allow receipt details to be entered into appropriate MOD systems for inventory and non-inventory deliveries. It permits receipt points to identify, electronically receipt against an extant order, and aids resolution of discrepancies. This label/form does not support other information requirements such as storage considerations and quality checking which need to be provided separately. An extract of this form can be found at **APPENDIX E11.**
## Schedule of Surpluses with Main Contractor or SubContractors

### Main Contract Number

<table>
<thead>
<tr>
<th>Main Contractor’s Name and Address:</th>
<th>SubContractor’s Name and Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main Contractor’s Reference Number:</td>
<td>SubContractor’s Reference Number:</td>
</tr>
<tr>
<td></td>
<td>SubContractor’s Order Number:</td>
</tr>
</tbody>
</table>

**Location(s) of Items Listed:**

NB If more than one location is involved each location should be allocated a letter reference and items annotated accordingly in Col 1 of the Schedule to DEFFORM 44A.

### Notes

1. The Contractor/SubContractor should read DEFFORM 43 before completing the Schedule to DEFFORM 44A.
2. Any surplus items known to be required by the Authority should be specially annotated in Column 3 of the Schedule to DEFFORM 44A.
3. Column 5 of the Schedule to DEFFORM 44A need only be completed where surplus materials are listed.
4. The Main Contractor is required to add his Counter-signature to any lists furnished by the SubContractor in the Certificate below.
5. Schedules should be prepared in quintuplicate and after counter-signature by the Quality Assurance Authority named in the Contract, four copies shall be sent to the Contracts Branch.

The Contractor should retain the fifth copy for his own use.

### Certificate to be Completed by the Main Contractor and (if appropriate) by the SubContractor

We hereby certify that the following Schedule (sheets) represents to best of our knowledge and belief a true statement of the description, quantities and degrees of completion of all items of purchase or manufacture rendered surplus to the requirements of the Contract. The Schedule omits spilt work, scrap and rejected materials and also excludes surpluses which we have elected to retain at no cost to the Authority, these being the subject of a separate notification to the Authority.

| Main Contractor’s Signature: | Name and Office of Signatory: | Date: |
| SubContractor’s Signature: | Name and Office of Signatory: | Date: |

### Certificate to be completed by Quality Assurance Authority

I hereby certify that the list of items scheduled overleaf are to the best of my knowledge and belief correct.

| Signature: | Branch: | Date: |
## Schedule of Surpluses

<table>
<thead>
<tr>
<th>Item No</th>
<th>Main Contract No</th>
<th>Part No. &amp; Service Ref. No.</th>
<th>Article Description</th>
<th>Material</th>
<th>Specification, Analysis &amp; Quality</th>
<th>Size</th>
<th>State or % Complete</th>
<th>Quantity</th>
<th>Approximate Weight</th>
<th>Actual or Estimated Cost</th>
<th>For Official Use</th>
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Schedule to DEFORM 44A (Edn 04/05)
## APPENDIX E2- MOD Form 445

### Discrepancy Report

#### Section 1 - Transport Details

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<thead>
<tr>
<th>a. Carrier</th>
<th>b. Type of Transport (if one box only)</th>
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<tbody>
<tr>
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<td>Road</td>
</tr>
<tr>
<td>------------</td>
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</table>

<table>
<thead>
<tr>
<th>Convey/Cargo/Note No</th>
<th>Wagon/Container/ Vehicle No</th>
<th>Wagon/Container/Seal No</th>
<th>Bill of Lading/ Air Waybill No</th>
<th>Freight Shipment Order No</th>
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<tr>
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#### Section 2 - Details of Discrepancy

<table>
<thead>
<tr>
<th>a. Reason for discrepancy (give overleaf any other information likely to show reason for discrepancy)</th>
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<tbody>
<tr>
<td>(if one box only)</td>
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<tr>
<td></td>
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<table>
<thead>
<tr>
<th>b. Relevant Information</th>
<th>Date Stores Received</th>
<th>Date Stores Unpacked</th>
<th>Packaging</th>
<th>Loss or Damage in Transit</th>
<th>Faulty Selection</th>
<th>Notification to Carrier Number</th>
<th>Date</th>
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<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Package Number(s)</th>
<th>Only to be completed if applicable to stores in question</th>
</tr>
</thead>
<tbody>
<tr>
<td>Package Invoiced</td>
<td>Package Received</td>
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<tr>
<td>Number</td>
<td>Number</td>
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<td>Weight</td>
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<thead>
<tr>
<th>Package Stock Reference</th>
<th>Short Item (by Name)</th>
<th>D of Q</th>
<th>Quantities (see overleaf)</th>
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<tbody>
<tr>
<td>As Invoiced</td>
<td>As Received (if different)</td>
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<td></td>
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<th>Rep</th>
<th>Scrap</th>
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<th>Rep</th>
<th>Scrap</th>
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</table>
APPENDIX E2- MOD Form 445 (Reverse)

Section 2 – Continued
   c. Remarks by unit receiving goods (Consignee)

<table>
<thead>
<tr>
<th>Signed</th>
<th>Date</th>
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<tbody>
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<table>
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</tbody>
</table>

Section 3 – Statement
   Statement by:
      a. Unit Despatching Goods (Consignor)  
      b. Result of investigation  
      c. Report by Inspectorate  

   (Tick one box only)

<table>
<thead>
<tr>
<th>Signed</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
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<th>Extension Number</th>
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</tbody>
</table>
# ISSUE TRANSACTION SUMMARY

**THE FOLLOWING TRANSACTIONS HAVE BEEN RECORDED IN THE WEEK INDICATED**

- **From:**
- **To:** [Accounting Unit]
- **Week Ended:**
- **Serial No.:**
- **Page No.:**

## APPENDIX E3 - MOD Form 458

### ISSUE VOUCHER | MOD Stock Reference | D | Q | Quantity | Short Item Name/ Dispatch Details | Demand | Value | PVC | Customer's Own Ref/ PE Project Code/ Unit/ Accn. Code/ Task no./ ETC.
| Serial No. | Date | DMC | NSN or other reference | | | | | | |

### CERTIFICATE

- Except where indicated otherwise, the issues listed above have been accounted for in accordance with current instructions.
- The extracts shown above have been received and distributed to the Accounting Officer concerned.

### NOTE:

Queries, including Discrepancy Reports, should be addressed to the Issuing Depot.

**Date** ..................................  Rank/grade .................................. Signature ..................................

---

APPENDIX E3 - MOD Form 458

DEF STAN 05-99 Issue 4 (Amd 2)
APPENDIX E4 - MOD Form 640 (Payment & VAT Invoice Copy Only)
APPENDIX E4 - MOD Form 640 (Payment & VAT Invoice Copy Only - Reverse)
## APPENDIX E5 - MOD Form 650 (Packing Copy Only)

<table>
<thead>
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<th>Code</th>
<th>Description</th>
<th>Code</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td>1</td>
<td>10</td>
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<tr>
<td>B</td>
<td></td>
<td>2</td>
<td>9</td>
</tr>
<tr>
<td>C</td>
<td></td>
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<td>D</td>
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<td>4</td>
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<td>E</td>
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<td>6</td>
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<tr>
<td>F</td>
<td></td>
<td>6</td>
<td>5</td>
</tr>
</tbody>
</table>

- **Note**: This form is for use in packing and transportation of goods.
- **Signature of Recipient**: [Signature]
- **Date**: [Date]
- **Initials**: [Initials]

---

For more details, refer to the Ministry of Defence Guide on MOD Form 650.
<table>
<thead>
<tr>
<th>NSN/MOD Stock Reference No./Part No.</th>
<th>Description</th>
<th>D of Q</th>
<th>QTY</th>
<th>Code</th>
<th>Quantities</th>
<th>Nature of Defect or Damage, With Circumstances or other remarks</th>
<th>Line Item Price</th>
<th>Extended Value</th>
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</thead>
<tbody>
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</tr>
</tbody>
</table>

Signature of Contractor: 
Date: 
Transaction posted To PSA: 
Register in series (Date/Stamp): 
Sub Total: 
Amount for Invoice:
# Notification of Government-owned equipment rejected or lost after issue

**Public Accounting Authority**

Send this form to the IPT for onward transmission to the Public Accounting Authority (see Defform 111)

**Contractor's Name**

**Serial number**

**Originally Received From**

**on Receipt Voucher No**

**on Form 640 No**

**ex Contract No**

### Table: Quantity

<table>
<thead>
<tr>
<th>Item no.</th>
<th>Nato Stock Number, Reference, Catalogue or Part No.</th>
<th>Description and Serial Nos. (if any)</th>
<th>Quantity requiring replacement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Contractor's Signature**

I certify that the quantities shown in cols 1, 2, 3 are correct and that financial liability is accepted for the quantities in col. 4.

**For**

**Date**

**Disposal Instructions** (Continue on Reverse if necessary)

Where equipment is to be scrapped, Forms 632A or AFF 9712 must be noted

**Replacement Authorised From**

**Signature**

**Signature of Department's Quality Assurance Officer**

**Date**

**For use by Public Accounting Authority**

**Repayment**

**Voucher No**

**Write off submission no**

**Signature**

**Date**

**Branch**

**Date**
## SCHEDULE OF STOCKTAKING DISCREPANCIES

* ( LOAN )

**PE(SA) Form 749** Rev 09/07

<table>
<thead>
<tr>
<th>Establishment/Contractor's Name:</th>
<th>Serial No:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Address:</td>
<td>Stocktaking Year:</td>
</tr>
<tr>
<td>*Store:</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of S'Take</th>
<th>Nato Stock Number (NSN) otherwise Part No.</th>
<th>Description</th>
<th>Condition</th>
<th>Stock Found</th>
<th>Stock Record Balance</th>
<th>Stock Record adjustment</th>
<th>Serial No of PE(SA)/F7 50 - Stocktaking</th>
<th>Contract No</th>
<th>Unit Price (£a)</th>
<th>Value (£a)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

* Contractors will use separate forms for each Term of Issue, i.e. CEI, CWI, CWA, CSI, JTTE and also for each store

** Insert "S" if Serviceable, "R" if Repairable

(Continued overleaf)
<table>
<thead>
<tr>
<th>Date of Stake</th>
<th>Nato Stock Number (NSN) otherwise Part No. (For JITE insert Tool No)</th>
<th>Description</th>
<th>Condition of Items</th>
<th>Stock Found</th>
<th>Stock Record Balance</th>
<th>Stock Record adjustment of PE(SA) F7 50 Stocktaking Sheet</th>
<th>Contract No</th>
<th>Unit Price (£s)</th>
<th>Value (£s)</th>
<th>Remarks</th>
</tr>
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<tbody>
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</tr>
</tbody>
</table>

Signature:
Please print name -
Official Position: Tel No: Signature: Date:

Stock Record Adjusted

If the items shown on this form are discrepancies found on opening ’preserved, identified and packaged’ stores which originated from MOD stores, the following two signatures are required:

Contractor's representative: Countersignature of MOD Quality Assurance Representative:
**APPENDIX E9 - PE(SA) Form 750 (Small)**

<table>
<thead>
<tr>
<th>Description</th>
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<th>2</th>
<th>3</th>
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<tbody>
<tr>
<td>Serial No of Item</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Stock Record</td>
<td>+</td>
<td>-</td>
<td>7</td>
<td>-</td>
</tr>
<tr>
<td>Stock Found</td>
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<tr>
<td>Condition of Item</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
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</table>

(Continued overleaf)
<table>
<thead>
<tr>
<th>Stock Location</th>
<th>Section and Ref. No. if allocated otherwise Part No.</th>
<th>Description</th>
<th>Denom of Qty</th>
<th>Condition</th>
<th>Stock Found</th>
<th>Stock Record Balance</th>
<th>Discrepancies</th>
<th>Serial No of Form 749 - Schedule of Discrepancies</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

** Insert "S" if Serviceable, "R" if Repairable

Certified that the Items and Quantities shown in the Above columns 2 through 10 were seen and checked by me.

Signature of Stockholder: ________________________  Signature of Stocktaker: ________________________
APPENDIX E9 - PE(SA) Form 750 (Large)

<table>
<thead>
<tr>
<th>Stocktaking Sheet</th>
<th>[ ]</th>
<th>LOAN</th>
<th>PE(SA) Form 750 (Large)</th>
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<td>Stocktaking Date</td>
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<td>Social No.</td>
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<table>
<thead>
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<th>Stock</th>
<th>Stock</th>
<th>Remarks</th>
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<tbody>
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</tbody>
</table>

*Insert "I" if incorrect, "N" if unknown*

Certified that the items and quantities shown in the above columns 2 through 6 were taken and checked by me.

Signature of Stocktaker: __________________________  Signature of Stockkeeper: __________________________
MINISTRY OF DEFENCE
ANNUAL CERTIFICATE FOR THE ACCOUNTING & CONTROL OF
GOVERNMENT FURNISHED EQUIPMENT (GFE)

I certify that we have fully met our contractual obligations concerning the accounting and control of GFE.

I confirm that your requirements regarding the receipt, usage and final delivery or disposal of GFE contained within the relevant Defence Contract Conditions, and further detailed in DEFENCE STANDARD 05-99 have been fully complied with except as stated in the attachment to this certificate.

I confirm that formal Company procedures and systems are in operation for the accounting and control of GFE and that an auditable Public Store Account (PSA) exists.

CERTIFICATE OF STOCKTAKING AND RECONCILIATION OF MINISTRY OF DEFENCE PUBLIC STORE ACCOUNT RECORDS

PERIOD ENDING

1. I certify that a physical check of all GFE held under an authorising document has been completed in accordance with Defence Standard 05-99. Items covered by AMET dispensation ref: have not been counted, but the stock lines concerned are included in the relevant totals on Page 2 (insert AMET dispensation reference, or delete sentence if inapplicable). Quantities have been reconciled with our stock records and the results, which include information regarding stock found, surpluses and deficiencies, entered on PE(SA) F750 and PE(SA) F749 forms or equivalents. Stock records have been noted and adjusted in accordance with your requirements.

Details of stocktaking results, including the serial numbers of the relevant PE(SA) F750 and PE(SA) 749’s or equivalents, and, where available, the estimated value of GFE held are noted on Page 2. The attached PE(SA) F749 or equivalent represents the final results of our stocktaking exercise for this period and all discrepancies have been fully investigated and validated. Liability is accepted for the listed deficiencies.

Signed ..................................................................................…...

on behalf of the Company

Name (In Block Letters) ........................................................................

Official Position ........................................................................... Date ..............................

Contractors Name:

Address:

Telephone number:       Fax number:

Please return to:  DBS Finance ADMT – Assets In Industry 1

Level 4 Piccadilly Gate, Store Street,

Manchester M1 2WD

Quoting reference: GN/
# STOCKTAKING RESULTS FOR YEAR FROM TO

<table>
<thead>
<tr>
<th>Loan Type (Delete If Necessary)</th>
<th>Total Line Items¹ Held</th>
<th>Total Lines Stock-checked</th>
<th>Total Line Items¹ Surplus</th>
<th>Total Line Items¹ Deficient</th>
<th>Total Line Items¹ Discrepant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract Embodiment Item</td>
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<td>Contract Work Item</td>
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<tr>
<td>Contract Work Arising</td>
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<td>Contract Support Item</td>
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<tr>
<td>Cases/Containers</td>
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<tr>
<td>Fault Investigation</td>
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<td>Reject Items</td>
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<tr>
<td>Marketing &amp; Sales Loans</td>
<td></td>
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</tbody>
</table>

**TOTALS**

| PE(SA) F750/F749 or equivalents Ser Nos² |                        |                           |                          |                             |                            |

Approximate volume of GFE receipt & issue transactions per month

Estimated Value of GFE = £  

---

¹ A line item is all items with the same part number.
² All PE(SA) F749 or equivalent shall quote PT reference where known, in addition to MOD Contract Number.
SELF ACCOUNTING/NON SELF ACCOUNTING SUB-CONTRACTOR

Holdings for the above may need to be included in the totals quoted on Page 2 of 3. Clause 13 of Def Stan 05-99 refers.

1. Do you hold GFE as a sub-contractor under self-accounting arrangements?

   YES/NO

   If YES please state Name & Contract No. of the Prime contractor & confirm inclusion of all GFE, held as Issued Property under DEFCON 611, in the totals declared on Page 2 of 3.

2. Have you issued GFE to any non-self accounting subcontractors?

   YES/NO

   If YES please state Name of subcontractor and your Contract Number and confirm inclusion of stocktaking details in the totals declared on Page 2 of 3.

3. Do you hold loaned equipment as a non-self accounting subcontractor?

   YES/NO

   If YES please state Prime contractors name and details of contract(s) involved, and confirm that these items are not included in the totals declared on Page 2 of 3.

DISPOSAL ACTION

1. Items awaiting disposal instructions are to be included in the totals on Page 2 of 3 and MOD contract number, loan type and quantities detailed below:
APPENDIX E11
MINISTRY OF DEFENCE
THE ELECTRONIC BUSINESS DELIVERY FORM

DEFFORM 129J
(Edn 07/08)

Shipping Form Design

<table>
<thead>
<tr>
<th>From:</th>
<th>Unique Identifier:</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>SI PAULS</td>
<td></td>
</tr>
<tr>
<td>EDENVILLE</td>
<td></td>
</tr>
<tr>
<td>HE6 40N</td>
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<th>To:</th>
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<table>
<thead>
<tr>
<th>Demand / Task Reference:</th>
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<tbody>
<tr>
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<th>Batch Number:</th>
<th>Piece Number:</th>
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<th>Dimensions:</th>
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<table>
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<th>NSN:</th>
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<th>IMC/DMC:</th>
<th>D of Q:</th>
<th>Qty in Package:</th>
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<tbody>
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<td>Total this Delivery:</td>
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</table>

NB. Four fields have been completed for illustration purposes only.
File Reference
The DStan file reference relating to work on this standard is D/DStan/24/99.

Contract Requirements
When Defence Standards are incorporated into contracts users are responsible for their correct application and for complying with contractual and statutory requirements. Compliance with a Defence Standard does not in itself confer immunity from legal obligations.

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