

U.S. Department of
Homeland Security

United States
Coast Guard



ET1 UNIT 3: INVENTORY MANAGEMENT

EPQ 6.A.07 How to Audit the Spare Parts and
Modules Inventory



U. S. Coast Guard
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ET1 UNIT 3: INVENTORY MANAGEMENT

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**U. S. Coast Guard
Training Center
Petaluma, CA. 94952
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**QUESTIONS ABOUT THIS TEXT SHOULD BE
ADDRESSED TO THE SUBJECT MATTER SPECIALIST
FOR THE ELECTRONICS TECHNICIAN RATING**

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Acknowledgments and References

Acknowledgments

Material is included in this pamphlet through courtesy of the designated source. The Coast Guard appreciates permission of the source to use this material, which contributes greatly to the effectiveness of this course. No copies or reproductions of the material are authorized without permission of the appropriate source.

The Coast Guard wishes to thank the following individuals for their expertise and support in the development of this document:

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List of References

This pamphlet contains original material developed at the U. S. Coast Guard Training Center, Petaluma, California, and excerpts from the following technical publications:

- *Electronics Manual*, COMDTINST M10550.25 (series)
 - *CMplus 5.1 Job Aids*
 - MLC Standard Operating Procedures
 - System Integrated Logistics Support (SILS) Command Policy Manual, COMDTINST M4105.8 (series)
 - ELC Support Gram <http://cgweb.elcbalt.uscg.mil/sptgram/Default.htm>
-

Notice to Students

Purpose	This pamphlet serves to provide you with knowledge of how to address certain administration and documentation tasks required of an ET1.
Important Note	This text has been compiled for TRAINING ONLY. It should NOT be used in place of official directives or publications. The test information is current according to the references listed. You should, however, remember that it is YOUR responsibility to keep up with the latest professional information available for your rating. Current information is available from the <i>Enlisted Performance Qualifications Manual</i> , COMDTINST M1414.8 (series).
Course Content	This course content is based on the requirements stated in the <i>Enlisted Performance Qualifications Manual</i> , COMDTINST M1414.8 (series).
Pamphlet Content	This pamphlet contains one lesson: Lesson 1: How to Audit the Spare Parts and Modules Inventory
Performance Qualifications	This pamphlet covers the following enlisted performance qualification (EPQ) for ET1 from the <i>Enlisted Performance Qualifications Manual</i> , COMDTINST M1414.8 (series): 6.A.07 AUDIT spare parts and modules inventory authorized by the MICA per the Supply Procedures Manual, COMDTINST M4400.19 (series); and the CMplus User's Guide. Read the learning objectives before you begin reading the text. The objectives will guide you through the text and help you answer the questions in the self-quiz at the end of each lesson.

Continued on next page

Notice to Students (continued)

Quizzes

Each lesson has a self-quiz and pamphlets may have a pamphlet review quiz. You will find answers to each quiz on the pages following the quiz. Included are reference pages for the answers.

These self-quizzes are meant to check your comprehension of the material you covered. If you have problems understanding a section, go through it again or ask someone for help. The pamphlet review quiz questions are samples of the type of questions you will find on the end-of-course-test (EOCT).

SWE Study Suggestion

Servicewide exam questions for your rate and pay grade are based on the Professional and Military Requirements sections of the *Enlisted Performance Qualifications Manual*, COMDTINST M1414.8 (series).

If you use the references from this text and consult the *Enlisted Performance Qualifications Manual*, you should have good information for review when you prepare for your servicewide exam (SWE).

Glossary of Terms

A glossary of terms is included at the end of this pamphlet as Appendix A.

Lesson 1

HOW TO AUDIT THE SPARE PARTS AND MODULES INVENTORY

Overview

Introduction

Auditing spare parts and modules in the inventory informs the supervisor and the Supply Officer which items are overstocked, understocked, or need to be ordered. In this lesson you will learn:

- The different types of inventories.
 - When inventories are conducted.
 - The procedures for conducting a physical inventory.
 - The correct forms to submit after the inventory is complete.
-

Lesson Objectives

Given access to CMplus and Management Information for Configuration and Allowances (MICA), and an inventory sample, **AUDIT** the spare parts and modules inventory authorized by MICA.

- ENSURE that on-hand quantities match the stock record entries.
 - UPDATE inventory data in CMplus.
 - SUBMIT required reports.
-

References

The following references were used for this lesson:

- American National Standards Institute for Quality Control (ANSI/ASQC) Standard Z1.4-1993
- Supply Policy and Procedures Manual (SPPM), COMDTINST M4400.19A
- *CMplus 5.1 Job Aids*

Configuration and Management Plus (CMplus)

Introduction

Configuration and Management Plus, better known as CMplus, is an on-line, configuration-based supply and maintenance system for updating and maintaining baseline configuration data and replacement materials on board cutters and at units. Using CMplus, you can access information relating to a unit's inventory, maintenance, requisitioning, and equipment history. The Coast Guard developed CMplus to:

- Support the unit's supply mission by ensuring that materials and parts are available in sufficient quantity and quality to meet cutter maintenance needs for operational readiness.
- Support the unit's maintenance mission by automating support for such operations as preventive maintenance, corrective maintenance, grooms, updates, and overhauls.

CMplus and FEDLOG

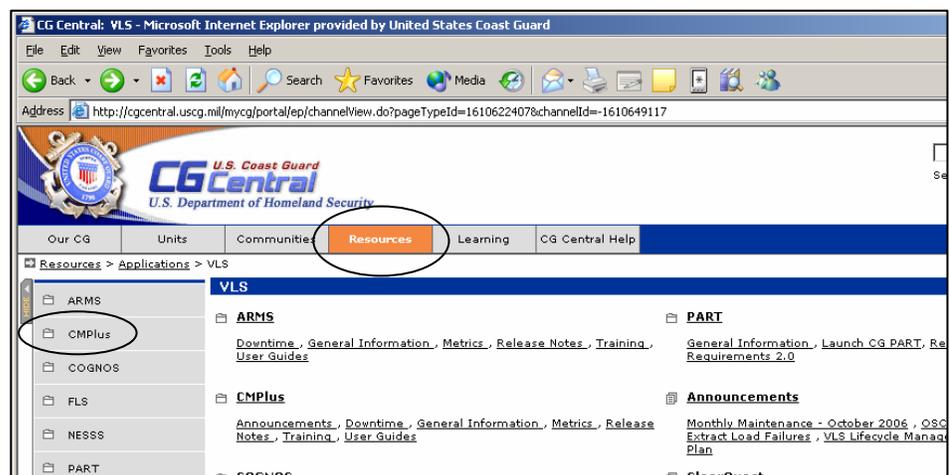
In the supply menu under the inventory option, many of the fields related to the National Item Identification Number (NIIN), such as the unit of issue, cost, and item name, are updated automatically from FEDLOG. Use the FEDLOG update interface when your unit receives the latest version of FEDLOG disks.

CMplus Inventory

Information in inventory item records includes the item's stock/non-stock status, the FSC and NIIN making up the National Stock Number (NSN), unit of issue, unit cost, quantity on hand, local Selected Item Management (SIM) and Management Information for Configuration and Allowances (MICA) allowance quantities, parts-ordering identification data, and all stocking locations for the item.

CMplus Inventory Job Aids

Job aids for CMplus Inventory can be found through the CG Central website under the "Resources" category:



MICA

Introduction

MICA is an allowance document, tailored to a specific Coast Guard unit that provides that unit with a predetermined level of support for its equipment.

- Part I contains indexes of the four other sections.
- Part II contains Electronics Allowance Parts List (APL), Hull, Mechanical and Electrical (HM&E) APLs, and HM&E Allowance Equipment Lists.
- Part III contains Stock Number Sequence Lists (SNSLs).
- Part IV contains Cross-Reference Lists.
- Part V contains Supply Aids.

MICA and Inventory

The items on the unit's inventory list should reflect the items listed on the Allowance Parts List in MICA. If there is a discrepancy, then a 4790CK should be sent to ELC with the changes.

MICA Part II, Allowance Parts List

MICA Part II, the Electronics Allowance Parts List, contains a:

- List of parts by equipment nomenclature
- List of Maintenance Procedure Cards for a piece of equipment
- List of technical publications associated with the piece of equipment and its current field changes
- List of the Coast Guard and/or Navy drawing numbers
- Cross-reference list of part number, stock number, assembly, and reference designator
- List of quantity allowed in centralized supply/on board.

Continued on next page

MICA (Continued)

MICA Part II, Allowance Parts (APL) List (Cont'd)

Page 1 of the APL for OJ-727(V)/SPS-73 Console Group Main—an example of the MICA Part II, Allowance Parts List—is shown below:

Figure 1: MICA Allowance Parts List
Page 1 for OJ-727 (v) SPS-73 Console Group Main

PAGE		EQUIPMENT NOMENCLATURE		APL NUMBER		SEGMENT	DATE	PAGE
E - 775		OJ-727(V)/SPS-73 CONSOLE GROUP MAIN		DATE		1	12/13/00	1
CHARACTERISTICS				DEVELOPMENT REFERENCE DOCUMENTS				
SCAT CODE:				TECH PUBLICATION / MANUAL NUMBER / FIELD CHANGES				
				COAST GUARD / NAVY DRAWING NUMBER				
				MAINTENANCE PROCEDURE CARD				
1720549-100		05869		CONSULE GROUP, MAIN (V1)		QC 0000-XF-003-2468		PD
PART NUMBER		CAGEC		ITEM NAME		STOCK NUMBER		SUPT
E - 775		261200		EQUIPMENT FUNCTIONAL DESCRIPTION		DATE		SHR
PAGE		VIC		CONSULE GROUP, MAIN		12/13/00		NOTE
						1		QPC
						1		UI
						1		ALLOW
PART II				ALLOWANCE PARTS LIST (APL)				SECTION A
Part Number		CAGE Number		Stock Number				

Tech Publications, Manual Number(s), and Field Changes will be listed here.

Coast Guard/Navy Drawing Numbers will be listed here.

Equipment Nomenclature

Maintenance Procedure Cards will be listed here.

Continued on next page

MICA (Continued)

MICA Part II, Allowance Part List (APL) (Cont'd)

Page 2 of the APL for OJ-727(V)/SPS-73 Console Group Main—an example of the MICA Part II, Allowance Parts List—is shown below:

Figure 2: MICA Allowance Parts List
Page 2 for OJ-727 (v) SPS-73 Console Group Main

Equipment Nomenclature

PAGE	EQUIPMENT NOMENCLATURE	APL NUMBER	SEGMENT	DATE	PAGE																																																																																																																																																																																																																																																																								
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MICA (Continued)

MICA Part III, Stock Number Sequence List

Part III contains up to five sections:

- **Section A—Stock Number Sequence List (SNSL) Electronic Items (ELEX)**—a listing of all NSNs of spare parts required in the unit's storeroom for support of the Electronics APLs.
- **Section B—Stock Number Sequence List Group**—a listing of all NSNs in the NIIN sequence of spare parts required at the group in support of the HM&E APLs.
- **Section C—Stock Number Sequence List Storeroom Items (SRI)**—a listing of all NSNs in the NIIN sequence of spare parts required in the unit's storeroom for support of HM&E APLs.
- **Section D—Stock Number Sequence List Operating Space Items (OSI)** —a listing of all NSNs in the NIIN sequence on all equipage/outfit required by the unit to perform a mission.
- **Section E—Stock Number Sequence List Station**—a listing of all NSNs in the NIIN sequence of spare parts required at the station in support of the HM&E APLs.

Continued on next page

MICA (Continued)

MICA Part III, Stock Number Sequence List (Cont'd)

Below is an example of Section A—SNSL for the ELEX.

Figure 3: Page E-1 of Part III—Stock Number Sequence List—Electronic Items

Stock Number		Item Name	Allowed Quantity	Source of Supply	Unit Price									
STOCK NUMBER	ITEM NAME	APL NUMBER	SEG NO	ITEM NO	M O T C	ALLOWED QTY	INITIAL SPARES QTY	UI	TOTAL SHIPS POP PER ITEM	S O S	A A C	R E P A I R	S H E L F	UNIT PRICE
1H 0000-LL-TRU-6534	RETAINER	8996	2		V	1	0	EA	2	N35	C	C	0	1.00
9G 0099-LL-H41-5429	DUMMY LOAD	2ADQ	2		V	1	0	EA	96	S9G	D	C	0	1.50
9N 0099-LL-H41-6032	CONNECTOR	2ADQ	2		V	1	0	EA	4	S9E	D			6.60
9N 0099-LL-H41-6033	CABLE	2ADQ	2		V	1	0	EA	4	S9E	D			2.50
9N 0099-LL-H41-6331	CABLE, SPEC	2ADQ	2		V	1	0	EA	40	S9E	D			0.73
9H 1285-01-139-2532	EXTENDER BRACKET AS	8993	2		V	1	0	EA	3	S9E	D		0	332.58
CG 3010-01-100-6025	MOTOR	2221	2		V	1	0	EA	8	ZMC	C	C	0	116.61
9Z 3030-00-840-9344	BELT, V	2361	2		V	1	0	EA	2	S9I	D		0	4.76
9C 3040-00-172-5415	SHAFT, ROTARY TOOL	6517	2		V	2	0	EA	6	S9C	D		0	9.04
		6521	2		V									
9G 3110-01-066-7131	BEARING, BALL, ANNULA	2361	2		V	1	0	EA	3	S9G	Z		0	33.50
		2621	2		V									
9G 3110-01-194-8674	BEARING, CAPSTAN	8993	2		V	2	0	EA	6	S9G	D		0	8.44
9Z 4130-00-045-8474	FILTER ELEMENT, AIR	2415	2		V	3	0	EA	9	S9I	D		0	7.90
		2913	2	4	V									
9Z 4130-01-051-0122	FILTER ELEMENT, AIR	3324	2	1	V	1	0	EA	1	S9I	D		0	19.00
9Z 4140-00-113-0989	FAN, TUBAXIAL	2227	2		V	6	0	EA	52	S9I	D		0	22.38
		2236	2		V									
		2415	2		V									
		2417	2		V									
		2462	2		V									
		2584	2		V									
		2606	2		V									
9G 4140-00-368-8532	BLADE	2417	2		V	1	0	EA	8	S9G	Z	C	0	8.33
9Z 4140-00-505-0312	FAN, TUBAXIAL	2400	2		V	1	0	EA	1	S9I	D		0	33.12

Continued on next page

MICA (Continued)

MICA Part IV, Part Number Cross-Reference

Part IV contains up to six sections:

- **Section A—Part Number Cross-Reference (ELEX)**—lists all of the part numbers associated with the unit's ELEX repair parts. It is arranged by part number sequence, and provides corresponding NIIN/Activity Control Number (ACN), APL/AEL number, and item number.
- **Section B—Part Number Cross-Reference (HM&E)**—lists all of the part numbers associated with the unit's HM&E repair parts. It is arranged by part number sequence, and provides corresponding NIIN/ACN, APL/AEL number, and item name.
- **Section C—NSN/ACN Cross-Reference (ELEX)**—lists all of the NSNs and ACNs associated with the unit's ELEX repair parts. It is arranged by NIIN sequence, and provides corresponding part number, APL/AEL number, and item name.
- **Section D—NSN/ACN Cross-Reference (HM&E)**—lists all of the NSNs and ACNs associated with the unit's HM&E repair parts. It is arranged by NIIN sequence, and provides corresponding part number, APL AEL number, and item name.
- **Section E—MICA Master File (MMF) APL to Weapon Systems File (WSF) APL Cross-Reference**—lists MMF APL numbers, and provides corresponding Navy WSF APL numbers by discipline; ELEX and HM&E.
- **Section F—WSF APL to MMF APL Cross-Reference**—lists Navy WSF APL numbers, and provides corresponding MMF APL numbers by discipline; ELEX and HM&E.

Continued on next page

MICA (Continued)

MICA Part IV, Part Number Cross-Reference (Cont'd)

Below is an example of the Part Number Cross-Reference for the ELEX.

Figure 4: Page E-1 of Part IV—Part Number Cross Reference List—Electronic Items

REFERENCE NUMBER	CAGE	NSN / ACN	APL/AEL NUMBER	SEGMENT NO	ITEM NAME
0-005572	55026	9Z 9340-00-031-1889	3321	2	WINDOW
0-247923-6	96795	9N 5935-00-467-1424	2207	2	CONNECTOR BODY, PLUG
0-255-101	90581	9Z 5331-00-579-7916	1089	2	O-RING
0-79045-851	14170	9N 6145-00-295-2812	2ADQ	2	WIRE, ELECTRICAL
00-255-9504	53711	9N 5905-00-255-9504	2227	2	RESISTOR, VOLTAGE SE
00-255-9504	53711	9N 5905-00-255-9504	2233	2	RESISTOR, VOLTAGE SE
00-4200805-000	56232	9Z 6240-00-892-4420	2400	2	LAMP, GLOW
00-7022-035-000-500	91662	1H 5935-00-926-0587	1857	2	CONNECTOR
00-7022-035-000-500	91662	1H 5935-00-926-0587	1863	2	CONNECTOR
00-7022-035-000-500	91662	1H 5935-00-926-0587	1867	2	CONNECTOR
00-7022-035-000-500	91662	1H 5935-00-926-0587	1868	2	CONNECTOR
000-070-012	81590	9Z 5310-00-934-9748	3468	2	NUT, PLAIN, HEXAGON
000-070-031	81590	9Z 5310-00-938-2013	3468	2	NUT, PLAIN, HEXAGON
000-3001-852	94756	9N 5905-00-106-3666	1873	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2126	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2207	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2403	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2404	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2415	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2416	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2450	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2462	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2549	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2584	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2638	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	2683	2	RESISTOR, FIXED, COMP
000-3001-852	94756	9N 5905-00-106-3666	3550	2	RESISTOR, FIXED, COMP

E - 1	Z61200	PART NUMBER CROSS REFERENCE			12/13/00
PAGE	UIC	PART IV	SECTION A	DATE	

Physical Inventory

Introduction A physical inventory is conducted to count and survey all of the items in all storage locations effectively and efficiently.

Types of Physical Inventories Types of physical inventories are listed below. (Ensure that locations are marked correctly and items are properly identified.)

Type	Description
Bulkhead-to-Bulkhead/ Wall-to-Wall/Area	A complete physical count of all stock materials within a unit or a specific storeroom or other storage area.
Locator/Specific Commodity	A physical count of all items comprising a generic segment of material. Example —Parts with the same COG code, same FSC, or all small boat spares.
Special Material	A physical count of all items that, because of their physical characteristics, cost, mission essentiality, criticality or other reasons, are designated for separate identification and control. Example —Hazardous Material
Cycle Count	Count of a portion of the inventory at designated times.
Spot	An unscheduled physical count of any item or location.
Velocity	A physical count of frequently demanded items.
Location Survey	A physical count of locations in an area or storeroom.

Continued on next page

Physical Inventory (Continued)

Responsibilities The following table lists the offices that are indirectly involved in physical inventories and their responsibilities.

Group/Office	Responsibility
G-S, Systems Directorate	Issuance, oversight, and analysis of policy and procedures for conducting and reporting physical inventories.
CG-84, Office Of Financial Management Policy and Programs Division	Oversight, analysis, and established financial management standards for OM&S stocks and inventory.
CG-84, Financial Systems Division	Establish/designate/certify systems for financial tracking of OM&S stocks and inventory.
Area, District, MLC Commanders and Coast Guard Headquarters Program Managers	Ensure that physical inventories are scheduled, conducted, reconciled, and reported in accordance with the procedures set forth in this section.

Continued on next page

Physical Inventory (Continued)

Allowance Items ARSC, ELC, and the Navy have identified allowance items for centrally supported equipment through the provisioning process. These entities promulgate the items in a formal equipment allowance list—MICA or the Navy’s COSAL. Units may adjust the allowance quantity upward or downward via the Allowance Change Request (ACR) process or SIM criteria.

Selected Item Management (SIM) Selected Item Management (SIM) items have two or more demands recorded within the last 6 months. SIM is used to manage repair parts and consumables that have high usage.

Non-SIM Non-SIM items have an anticipated maintenance requirement or a demand within 2 years. These items do not have a high usage demand, are not on the allowance list, and are usually not high dollar or repair parts. Stocking should be kept to a minimum, purchasing only the quantity required for maintenance or repairs.

Scheduled Inventories The following scheduled inventory requirements are considered minimal for effective inventory control. Items that can be included in more than one category will be inventoried using the criteria requiring more frequent inventories.

Material to be Inventoried	Frequency
All OM&S with a unit price of less than \$1000	Conducted during the 4 th quarter.
Allowance, SIM and Non-SIM material	Semiannual, random sample count
Classified	<ul style="list-style-type: none"> • Annually • Upon custodial change
Hazardous	Annually
Shelf Life	As required to ensure timely use

Continued on next page

Physical Inventory (Continued)

Unscheduled Inventories

The following unscheduled physical inventories can be conducted at any time during the year to ensure inventory accuracy or identify discrepancies.

Types of Inventory	Frequency
Spot	<ul style="list-style-type: none">• When there is a discrepancy between on-hand quantities, location, and condition code and/or stock records• As directed by compliance teams, Inventory Control Point, Inventory Manager, or by the CO/OINC
Bulkhead-to-Bulkhead/ Wall-to-Wall/Area	<ul style="list-style-type: none">• Any time a storeroom or stock point inventory accuracy falls to less than the minimum of 90%• As directed by the CO/OINC or higher authority

Continued on next page

Physical Inventory (Continued)

Standard Sample Size The standard sample size required for a 90 percent confidence level is listed by the total of inventory line items. Sample size is defined as the number of line items to be checked. Units shall use the appropriate sample size based on the total number of stocked line items recorded in the unit's CMplus software. Implementation of this standard and generation of a list of items to audit are included in the functionality of CMplus.

Number of Inventory Line Items	Sample Size	Errors Allowed
1 to 150	20	0
151 to 280	32	1
281 to 500	50	2
501 to 1200	80	3
1201 to 3200	125	7
3201 to 10000	200	14
10001 to 35000	315	21

Standard Sample Size Explanation If the number of stocked inventory line items is 1201 to 3200 and only 120 items have been sampled, add an additional five line items to the semiannual sample count. If 130 line items have been sampled, the quantity required is met.

Count Sheets Count sheets are used to facilitate physical inventories. Inventory team's count sheets must include the following:

- Complete NSN, ACN, or part number and CAGE code
- Item nomenclature
- Unit of issue
- All storage locations for each item
- Remarks section for additional notes
- Quantity of the item

Note: Refer to unit SOP for a specific Count Sheet form or instructions.

Continued on next page

Physical Inventory (Continued)

Counting Precautions

The following precautions should be taken during the physical count:

- The supply officer or designated supply petty officer must approve breaking of any preservation packaging.
 - Special precaution shall be taken for material sealed in electrostatic packaging.
 - Inventories shall be conducted, updated, and recorded per the CMplus and Barcode Users Manuals.
-

Semi-annual Random Sample Count

Every six months a random sample of OM&S line items will be checked to determine the accuracy of the quantity, location, and unit price. Items with no cost assigned at the time of inventory will be researched for a verifiable unit price.

Second-Quarter Sample Count

The sample count conducted at the end of the second quarter is for all OM&S items, regardless of value.

Annual Capitalized Inventory

The annual capitalized inventory is conducted in the 4th quarter on all items with unit cost greater than or equal to \$1000.

This inventory meets the requirements for the second-quarter sample count if the number of items inventoried in the end of the fiscal year count are equal to or greater than the unit's required sample size for semiannual sample counts.

Conducting an Inventory

Pre-Inventory Plan

Prior to conducting an inventory, perform the following procedure:

Step	Action
1.	Post all receipts and issues/expenditure documents pertinent to the material to be inventoried. Ensure that unit price is on stock record
2.	Inspect and arrange all material to be inventoried so that: <ul style="list-style-type: none"><li data-bbox="683 590 1211 659">• Items are placed in NIIN order within storage location when possible.<li data-bbox="683 684 1276 753">• Loose units or small items are packaged in standard lot size.<li data-bbox="683 779 1208 848">• All items are clearly identifiable with barcoded information.<li data-bbox="683 873 1159 909">• Identifying information is visible.<li data-bbox="683 934 1289 1003">• Uniform items are stacked in rows and tiers to expedite counting.<li data-bbox="683 1029 1243 1136">• Containers with broken seals, but full quantities, have contents re-verified and resealed.<li data-bbox="683 1161 1273 1197">• Ensure that locations are marked properly.

Continued on next page

Conducting an Inventory (Continued)

Procedures for Counting Inventory

The following steps shall be taken to ensure an accurate physical count of material and comparison of on-hand material to stock records. Identified discrepancies will be reconciled within 30 days.

Note: Refer to unit SOP for specific instructions

Step	Action
1.	Arrange count sheets so that all locations are covered during the count.
2.	Ensure that each item is identified on the barcode label by NSN, ACN, or Part Number and CAGE code, item nomenclature, and unit of issue
3.	Inspect each item for material condition.
4.	Record the NSN, ACN, or Part Number and CAGE code, quantity, and location of all not-ready-for-issue material.
5.	Carefully count, measure, or weigh each item.
6.	Record the quantity on a count sheet or in the CMplus system by using barcode equipment.
7.	Ensure that quantities and units of issue are compatible; e.g., if unit of issue is pair (pr), record 50 pr, not 100 each.
8.	Verify and enter actual locations on count sheets or in the CMplus system by using barcode equipment.
9.	Review count sheets to ensure that all scheduled items have been inventoried.
10.	Compare count sheets to stock records, item by item.
11.	Note any differences in data on the count sheet.
12.	Record items that are in balance; i.e., same quantity and location.
13.	Create a CMplus Physical Inventory Report for items that are in error or out-of-balance; i.e., different quantity and/or location in stock than on record. For all other records, use an Adjustment Form (CG-3114) or printout of discrepant items with the same information as an adjustment form.
14.	Keep a count sheet with approval/review signature of CO/OINC on file for 3 years.
15.	Update stock records as described in the CMplus User Guide and Job Aids.

Inventory Reporting Requirements

Introduction

A physical inventory report, documenting discrepancies and errors, will be maintained at the unit for 3 years. The unit may choose to use one of the following forms:

- Certified Physical Inventory Report
 - Count Sheets
 - CMplus Physical Inventory Report
 - Adjustment Form (CG-3114)
-

Discrepancies

Document each discrepancy found during the random sample inventory. Examples of discrepancies are listed below:

- An item with an incorrect quantity on hand without documentation to back up the difference between what is on hand and what is recorded in the system
- An item could not be found in the correct location.
- An item found in a different location than that recorded in the system
- An item found in a location and not recorded in the system

If any discrepancies are recorded against an item, one error is recorded.

Continued on next page

Inventory Reporting Requirements (Continued)

Recording Errors If any discrepancies are recorded against an item, one error is recorded. The following chart lists a few examples of errors and how they would be recorded.

Note: *Only errors are counted and applied to the accuracy standard, which is the 90% confidence level explained in Standard Sample Size Explanation.*

If...	Then...
A circuit card does not have the correct quantity recorded, but the other attributes are correct	One error is recorded.
A circuit card has an incorrect quantity recorded and an undocumented unit price	One error is counted.
Multiple errors occur against a single item	Note the inventory record to facilitate an investigation for possible internal procedure problems.

**Certified
Physical
Inventory Report**

The supply officer or designated individual will certify the results of the physical inventory count, which includes a pass/fail grade, the number of line items checked, number of errors (resolved and unresolved), and errors classified (e.g. receipt errors, location errors, quantity errors, etc.) on the inventory report.

He/She will prepare a certification letter with an inventory report for CO/OINC signature, in which the CO/OINC approves the results within the timeframe established in the table below. The certification letter and report will be retained in the unit's files for three years as an official record document and the basis by which a unit can request assistance for a wall-to-wall inventory, if required.

A Report of Survey, Inventory Report, or Adjustment Form shall be prepared and forwarded to the cognizant approving authority.

Semiannual, physical inventory, sample count reports must be completed and approved by the ending date listed in the table below.

Sample Count Ending Date	Sample Period
31 March	1 February to 31 March
30 September	1 August to 30 September

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Inventory Reporting Requirements (Continued)

Count Sheets

Count sheets are used to facilitate physical inventories and may double as the inventory report. Count sheets used as an inventory report must include the following:

- Complete NSN, ACN or part number and CAGE code
- Item nomenclature
- Unit of issue
- All storage locations for each item
- Remarks section for additional notes
- Quantity of the item
- CO/OINC approval/review signature

Note: *Refer to unit SOP for specific instructions.*

Continued on next page

Inventory Reporting Requirements (Continued)

CMplus Physical Inventory Report The CMplus Physical Inventory Report can be used instead of an Adjustment Form to document inventory and/or price changes. Listed automatically on the report are items on file, items reconciled, exception items, and total exception adjustments. Manually type or print total inventory losses on the report as shown on the following sample.

Note: Use the CMplus job aids to compile this report.

Physical Inventory Report							Page 1	
All Items on File as of 12/16/98							TOTAL	
Location	NIIN	Count	Discr	Type	Unit Price	Adj Amt	Remarks	
							INV LOSS	
CA3	001451148	2			11.34			
CA3	001522996	12	1	D	0.93	0.93	Inv Loss .93	
CA3	002244828	13			0.83			
CA3	003996297	2			2.01			
CA3	004415138	6			5.06			
CA3	005190727	1			8.50			
CA3	006431310	2	1	C	18.64	18.64	Inv Gain	
CA3	008087909	1			8.58			
CA3	008664143	2			3.49			
CA3	008925248	2	1	D	11.14	11.14	Inv Loss 11.14	
CA3	010155134	4			21.21			
CA3	012332334	4			41.00			
CA3	012394218	2			43.55			
Items on file:					13	TOTAL INV LOSS		\$12.07
Items Reconciled:					13			
Exception Items:					3			
Total Exception Adjustments:					\$6.57			

Continued on next page

Inventory Reporting Requirements (Continued)

Procedures to Complete an Adjustment Form (CG-3114)

An Adjustment Form (CG-3114) is used to document physical inventory of OM&S stock and/or price change. Perform the following steps to complete an Adjustment Form.

Step	Action
1.	Enter the: <ul style="list-style-type: none">• Stock number or CAGE and part number• Stores Account type “OM&S”• Adjustment number
2.	Type adjustment with “X” price, inventory, group, or class.
3.	Fill in quantity, unit price, and value for on stock record field.
4.	If applicable, fill in quantity, unit price, and value for received, on hand and received, and new unit price fields.
5.	Explain adjustment in the reason for adjustment field.
6.	Obtain signature and date.

Continued on next page

Inventory Reporting Requirements (Continued)

Blank Adjustment Form (CG-3114)

A sample Adjustment Form is shown below.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3114 (Rev. 3-87)		ADJUSTMENT FORM		
STOCK NUMBER, GROUP OR CLASS		STORES ACCOUNT	ADJUSTMENT NUMBER	
TYPE ADJUSTMENT <input type="checkbox"/> PRICE <input type="checkbox"/> INVENTORY <input type="checkbox"/> GROUP OR CLASS LEDGER			RECEIPT DOCUMENT NUMBER	
ITEM	QUANTITY	UNIT PRICE	VALUE	
ON STOCK RECORD				
RECEIVED				
ON HAND AND RECEIVED				
NEW UNIT PRICE				
PREVIOUS GROUP OR CLASS VALUE				
CURRENT GROUP OR CLASS VALUE				
ADJUSTMENT <input type="checkbox"/> GAIN <input type="checkbox"/> LOSS				
REASONS FOR ADJUSTMENT				
SIGNATURE				
DATE				

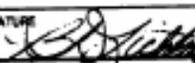
PREVIOUS EDITION MAY BE USED

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Inventory Reporting Requirements (Continued)

Completed Adjustment Form (CG-3114)

A sample completed Adjustment Form is shown below.

DEPARTMENT OF TRANSPORTATION U. S. COAST GUARD CG-3114 (Rev. 3-87)		ADJUSTMENT FORM		
STOCK NUMBER, GROUP OR CLASS 5330-00-123-4567		STORES ACCOUNT OM&S	ADJUSTMENT NUMBER 0001-99	
TYPE ADJUSTMENT <input type="checkbox"/> PRICE <input checked="" type="checkbox"/> INVENTORY <input type="checkbox"/> GROUP OR CLASS LEDGER			RECEIPT DOCUMENT NUMBER	
ITEM	QUANTITY	UNIT PRICE	VALUE	
ON STOCK RECORD	200	10.00	2000.00	
RECEIVED				
ON HAND AND RECEIVED	190		1900.00	
NEW UNIT PRICE				
PREVIOUS GROUP OR CLASS VALUE				
CURRENT GROUP OR CLASS VALUE				
ADJUSTMENT <input type="checkbox"/> GAIN <input checked="" type="checkbox"/> LOSS	10	10.00	100.00	
REASONS FOR ADJUSTMENT LOSS OF "A" CONDITION OM&S DURING PHYSICAL INVENTORY DTD 09/29/98.				
SIGNATURE  B. D. LICHTMAN			DATE 10/01/98	

PREVIOUS EDITION MAYBE USED

Practice Exercise

Exercise Instructions

Use this exercise to check your comprehension of the lesson material. Match each term in the first column with the correct definition in the second column by placing the appropriate letter in the space provided. Answers are provided in the Feedback section following the exercise.

Exercise Questions	Term	Definition
1. ____	CMplus	A. Inventories that include all OM&S with a unit price less than \$1000; allowance; SIM and non-SIM material; and classified, hazardous, and shelf-life material.
2. ____	MICA	B. Used to facilitate physical inventories and include the NSN, ACN, or part number and CAGE code, item nomenclature, unit of issue, all storage locations for each item, quantity of the item, and a Remarks section for additional notes.
3. ____	OM&S	C. Inventories that include bulkhead-to-bulkhead or wall-to-wall and spot.
4. ____	Standard Sample Size	D. Used to facilitate physical inventories.
5. ____	Count Sheets	E. Items that are supported through MICA and COSAL.
6. ____	Scheduled Inventories	F. Items that have two or more demands recorded within the last 6 months
7. ____	Unscheduled Inventories	G. The number of line items to be checked, determined by the total number of stocked items recorded in CMplus
8. ____	Allowance Items	H. Locally requisitioned or procured tangible personal property, which is consumed by normal operations.
9. ____	SIM	I. A unit-specific document that contains allowance parts list and allowance equipment list
10. ____	Count Sheets	J. Configuration and management program that contains a list of inventory items

Feedback

Exercise Answers

Compare your answers to the following:

Question	Answer	Reference Page
1	J	1-2
2	I	1-3
3	H	A-1
4	G	1-14
5	B	1-14
6	A	1-12
7	C	1-13
8	E	1-12
9	F	1-12
10	D	1-14

Appendix A

GLOSSARY

AEL	Allowance Equipage List
Allowance Equipage List	A list of the equipment, found in MICA/COSAL, that a unit has in centralized supply.
Allowance Parts List	A list of the parts, found in MICA/COSAL, that a unit has in centralized supply.
APL	Allowance Parts List
CAGE	Commercial and Government Entity Code
COG	Cognizance Symbol
Cognizance Symbol	A two-position, alphanumeric code that associates a stock-numbered item with the Navy inventory manager. This code also indicates whether the material is managed in a Navy Stock Account (NSA) stores account, an Appropriation Purchase Account (APA) stores account, or a non-stores account.
Commercial and Government Entity Code	A code that identifies the name and address of commercial businesses. Larger businesses may have more than one code. CAGE codes are found in FEDLOG.
Federal Supply Classification	Classifies all items of supply into identifiable groups, represented by the first four digits of a National Stock Number (NSN). Developed and controlled by the Defense Logistics Service Center (DLSC). Each classification represents a group of similar items; e.g., FCS 1005 refers to small arms.
FSC	Federal Supply Classification
OM&S	Operating Materials and Supplies
Operating Materials and Supplies	Free Issue and locally requisitioned or procured tangible personal property that will be consumed in normal operations by the end users (e.g., afloat and ashore units). OM&S is stocked in storerooms, warehouses, trailers, etc., and accounted for physically and financially, regardless of value on automated or manual stock records until it is issued to the end user. OM&S consists of allowance, Selected Item Management (SIM), non-SIM, repairables, and seasonal items. SIM, non-SIM, repairables, and seasonable items may be allowance or non-allowance items.

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Request for Feedback – ET1 UNIT 3: INVENTORY MANAGEMENT

Suggestions and Corrections

Please note your suggestions, corrections, and comments below:

Page	Location on Page	What Correction is Needed

Your Comments

If you were writing this pamphlet, what improvements would you make? What was good about it? What did you not like about it? Please be specific in your comments/suggestions.

To Contact You

Please provide the following so that we can contact you if needed.

Name	Unit	Phone
		()

Mail, Fax, or Call

Please mail, fax, or call your information to:

Commanding Officer PHONE/FAX: (707) 765-7129/7033
U.S. Coast Guard Training Center
Petaluma, CA 94952-5000

ATTN: ET Subject Matter Specialist
