## **Federal Acquisition Regulation**

either a Government specification or that of a particular industrial society or manufacturer. Complete columns b3, b4, and b5 to show the thickness, width, and length.

- (2) Inventory Schedule B (SF 1428).
- (i) Classification. Use a separate form for each classification. Enter the name of the classification in the Property Classification block. Items having no commercial value should be placed in a single classification designated no commercial value. The term raw materials (other than metals) means material in primary form. Examples are plastics, textiles, lumber, and chemicals. Arrange items in sequence under separate subheadings. For example, under the classification chemicals, group separately all acids, all alkalis, all resins, etc.
- (ii) Description. In the inventory description for plant equipment (see 45.101 for definition), include the following as a minimum:
- (A) Nomenclature or description of the item and Federal Supply Classification (see Cataloging Handbooks H2–1, H2–2, and H2–3).
- (B) Federal Supply Code for Manufacturers (see Cataloging Handbooks H4–1 and H4–2) and, if available in the contractor's property control system, the name and address of the equipment manufacturer.
  - (C) Model/part number.
- (3) Inventory Schedule C (Work in Process) (SF 1430).
- (i) Classification. No classification of items is required. Do not list finished components on this form (use SF 1428).
- (ii) Description. Enter in column b a description in sufficient detail to permit the Government to determine the appropriate disposition. Estimate percentage of completion for each line item.
- (iii) *Condition* (column c). Generally, conditions X (salvage) or S (scrap) are applicable to work in process (see paragraph (d)(4) above).
- (4) Inventory Schedule D (Special Tooling and Special Test Equipment) (SF 1432).
- (i) Classification. Use a new form for each general classification, such as dies, jigs, gauges, fixtures, special tooling, and special test equipment.

- (ii) Description. Furnish a description which will enable the plant clearance officer or screener to determine the appropriate disposition. Include tool nomenclature, tool number, related product part number, or function which the tool performs. Designate special tooling usable for maintenance programs by placing the letter "M" in the left-hand column, For Use of Contracting Agency Only.
- (i) Classification. Use of a new form for each general classification of special tooling and special test equipment.
- (ii) Description. Furnish a description which will enable the plant clearance officer or screener to determine the appropriate disposition, including the potential for reutilization. Include tool nomenclature, tool number, related product part number, and function which the tool performs. Designate special tooling usable for maintenance programs by placing the letter "M" in the left-hand column, For Use of Contracting Agency Only. Provide the enditem application and a brief description of the test function for each unit of special test equipment.
- (5) Termination Inventory Schedule E (SF 1434).
- (i) Classification. No special classification is required, but similar items should be grouped together. Several classifications may be listed on one form.
- (ii) Description. Enter in column b the full commercial description of all items which have commercial value. For other items, furnish a description in sufficient detail to permit the Government to determine the appropriate disposition.

[48 FR 42392, Sept. 19, 1983, as amended at 52 FR 30078, Aug. 12, 1987; 54 FR 25069, June 12, 1989; 56 FR 41740, Aug. 22, 1991; 60 FR 34739, July 3, 1995; 62 FR 237, Jan. 2, 1997]

## 45.607 Scrap.

## 45.607-1 General.

(a) The contractor need not itemize scrap on inventory schedules if (1) the material is physically segregated in the contractor's plant and (2) the contractor submits a statement describing the material, estimating its cost, and providing other information necessary for the plant clearance officer to verify