

## CHAPTER 8 ACCOUNTING

### GENERAL

This company is responsible and accountable for DLA-owned and Army-owned stocks of bulk petroleum. AR 710-2 and DA Pamphlet 710-2 prescribe accounting procedures for Army-owned stocks. DOD 4140.25-M prescribes those for DLA-owned stocks. All losses will be accounted for according to AR 710-2 or DOD 4140.25-M. The accountable office for these stocks is usually at battalion or higher level, where the actual accounting processes take place. This chapter gives an overall view of the requirements for accountability; however, you will usually be accountable only for unit operating stocks. When your company is operating as a separate unit, you are required to prepare all the records and reports discussed in this chapter.

### DEFINITIONS

Applicable terms must be understood before a general discussion of accountability. The following definitions apply to the accounting of petroleum products by this company:

- **Army-Owned Bulk Fuel.** Bulk petroleum products issued to and consumed by Army units are accounted for according to AR 710-2 and are known as Army-owned stocks. The only Army-owned stocks handled by this company are stocks for operation of the pump stations and related equipment and vehicles.
- **Bulk Petroleum Products.** Liquid petroleum products that are normally transported by pipeline, rail tank car, road tank truck, road tank trailer, barge, harbor or coastal tanker, and ocean-going tanker and are stored in a tank or container having a fill capacity greater than 55 US gallons (208 liters). The exception is fuel in 500-gallon collapsible drums.
- **DLA-Owned Stocks.** Bulk petroleum products owned by DFSC that are in the pipeline and stored in the terminal operating platoon storage tanks are known as DLA-owned stocks.
- **Slate.** Monthly reports of planned requirements prepared at theater level are called slates. Slating represents current and future requirements. All slating activities calculate requirements for four months (current plus three months).

### REQUIREMENTS

Requirements for bulk fuels are determined by the JPO. The DFSC plans deliveries for the theater based on theater-consolidated slate.

**DLA-Managed Stocks.** When the product is received at the terminal tank farm, the accountable officer sets up accountability. The product in the terminal storage tanks is DLA-owned. The product remains in the DLA account as it is pumped through the pipeline. Data from the monthly pipeline schedules are used as input for requirements for the oversea slate.

**Army-Owned Stocks.** The receipt and issue data are accumulated and forwarded to the accountable officer who uses the data to prepare and submit requirements. If the company is operating as a separate company, the company commander is responsible for submitting requirements for the fuel to operate the company vehicles and the pump stations.

### DLA-MANAGED STOCKS

The DFSC of the DLA has worldwide responsibilities for inventory management of bulk petroleum products until their delivery to the point of sale to a DOD facility such as DA. The Army has an SCP to manage the products owned by the Army. In oversea areas, there is a JPO and there may be a DFSC Fuel Region Office, representing theater and DLA responsibilities respectively. At various levels (above the company), accountable officers are appointed to control the product and to submit the necessary financial records and reports. Your company will use the accounting documents discussed below in the day-to-day operation of the terminal and pipeline when handling DLA-owned stocks.

### **Receipts**

For bulk petroleum product received or shipped by tankers or barge, the document is DD Form 250-1 (Figure 8-1, page 8-3), regardless of the source of the product. DD Form 250 (Figure 8-2, page 8-4) is used in the movement of bulk petroleum product by overland transport or pipeline. DOD 4140.25-M has detailed instructions for making entries on these forms and for processing them.

DD Form 1149 may be used instead of DD Form 250 to document intraservice issues and returns and sales to other customers, including non-DOD, if this document is agreed upon in advance. Tanker and barge movements are still made only on DD Form 250-1.

DD Form 1348-1 may be used in the same manner as DD Form 1149. Receipts are posted to DA Form 1296 or other authorized stock control records.

### **Requisitions**

When a customer needs DLA-owned product, he sends a requisition to the terminal complex. DD Forms 1149 (Figure 8-3, page 8-5), 1348, or 1348-1 (Figure 8-4, page 8-6), depending on desires and capabilities of the individual customer, is used. DD Form 1149 is prepared according to DOD 4140.25-M; DD Forms 1348 and 1348-1, according to MILSTRIP (AR 725-50). The requisitions are distributed as outlined in DOD 4140.25-M. Usually the company is only required to consolidate the issue documents and send them to the accountable officer. If the company is operating as a separate company, issues made on these requisitions are posted to the stock record account and the following reports are required:

- Bulk Petroleum Storage Facilities Report (CONUS and overseas) RCS DD-MIL (A) 506. The report is submitted to USAPC every three years by activities with a 500-barrel capacity or more, either singly or in a manifold configuration.
- Bulk Petroleum Storage Facilities Report (CONUS) AMC 830. This report will be submitted to USAPC annually upon request, by activities with a capacity under between 200 and 21,000 gallons.
- Bulk Petroleum Message Report RCS DLA (W) 1884 (DFSC). This report will be submitted to DFSC weekly.
- Prepositioned War Reserve Requirements for Terminal Storage RCS DLA (A) 1887 (DFSC). This report will be submitted to USAPC annually.
- Source Identification and Ordering Authorization Control Records RCS DLA (M) 1882 (DFSC). This report is submitted to DFSC monthly from information obtained from DD Form 1886 maintained by the activity.
- Defense Energy Information Systems Report (DEIS I and DEIS II) RCS DD-M (AR) 1313. This report will be submitted monthly to their respective MACOM.

<b>TANKER/BARGE MATERIAL INSPECTION AND RECEIVING REPORT</b>		<b>TANKER NAME</b> LOADING - DISCHARGE REPORT		<b>INSPECTION OFFICE</b> DFSC QAR Honolulu, HI		<b>REPORT NUMBER</b> 1-0757																																																																			
<b>AGENCY PLACING ORDER OR SHIPPER, CITY AND STATE AND/OR LOCAL ADDRESS (Loading)</b> DFR-PAC Co Smith Honolulu HI				<b>DEPARTMENT</b> DLA		<b>PRIME CONTRACT OR P.O. NUMBER</b> DLA600-79-11-0757																																																																			
<b>NAME OF PRIME CONTRACTOR, CITY, STATE AND/OR LOCAL ADDRESS (Loading)</b> Hawaiian Independent Refinery Barbers PT Hawaii				<b>STORAGE CONTRACT</b>																																																																					
<b>TERMINAL OR RECEIVING FACILITY FROM, CITY, STATE AND/OR LOCAL ADDRESS</b> Barbers Point, Hawaii FOB Origin				<b>ORDER NUMBER ON SUPPLIER</b> 79-0001 10 Jan XX																																																																					
<b>SHIPPER TO (Receiving Agency, City, State and/or Local Address)</b> US NAVAL Fuel Det - SASEBO SASEBO JAPAN PPO 98762				<b>B.L. NUMBER</b>																																																																					
<b>GENERAL</b> USNS SEALIFT PACIFIC		<b>DRAFT ARRIVAL</b> LONG 5°06" LAT 15°10"		<b>DRAFT SAILING</b> LONG 24°00" LAT 24°6"		<b>REQ. OR REQUEST NUMBER</b> C-0757																																																																			
<b>PREVIOUS T/O CARDETS</b> FIRST DFM LAST JP4/DFM		<b>PRICE INSPECTION</b>		<b>CONTRACT ITEM NUMBER</b> 0601																																																																					
<b>CONDITION OF CARGO AT RECEIPT</b> Full Before and After Loading				<b>APPROXIMATION (Loading)</b> 98X4962.5101.01 26 544204																																																																					
<b>PRODUCT</b> Fuel Oil, Diesel, Marine DFM NSN 9140-00-273-2377 NATO P-76				<b>SPECIFICATIONS</b> MIL-P-16884C and AMD #1																																																																					
<b>STATEMENT OF QUANTITY</b>		<b>LOADED</b>		<b>DISCHARGED</b>		<b>LOSS GAIN</b>																																																																			
<b>BARRELS (Metric Net)</b>		221,405.16																																																																							
<b>GALLONS (Net)</b>		9,299,017																																																																							
<b>TONS (Long)</b>		28,840.062																																																																							
<b>STATEMENT OF QUALITY</b>																																																																									
<table border="1"> <thead> <tr> <th>TEST</th> <th>SPECIFICATION, UNIT</th> <th>TEST RESULT</th> </tr> </thead> <tbody> <tr> <td>API Gravity @ 60°F</td> <td>Record</td> <td>38.1</td> </tr> <tr> <td>Appearance</td> <td>C &amp; B</td> <td>C &amp; B</td> </tr> <tr> <td>Color, ASTM, MAX</td> <td>3</td> <td>L1</td> </tr> <tr> <td>Cetane Number, MIN</td> <td>45</td> <td>55</td> </tr> <tr> <td>Distillation</td> <td></td> <td></td> </tr> <tr> <td>  90% point °F MAX</td> <td>675</td> <td>650</td> </tr> <tr> <td>  End point °F MAX</td> <td>725</td> <td>682</td> </tr> <tr> <td>  Loss + Residue %, MAX</td> <td>3.0</td> <td>2.0</td> </tr> <tr> <td>Flash point °F, MIN</td> <td>140</td> <td>156</td> </tr> <tr> <td>Pour point °F, MAX</td> <td>20</td> <td>10</td> </tr> <tr> <td>Cloud point °F, MAX</td> <td>Deleted per Contract</td> <td></td> </tr> <tr> <td>Viscosity at 100°F CS</td> <td>1.8 - 4.5</td> <td>2.374</td> </tr> <tr> <td>Carbon Residue, 10% BOTT Z, MAX</td> <td>0.20</td> <td>0.06</td> </tr> <tr> <td>*Sulfur, % MAX</td> <td>0.20</td> <td>0.17</td> </tr> <tr> <td>Corrosion at 212°F, MAX</td> <td>1</td> <td>1b</td> </tr> <tr> <td>Ash, % MAX</td> <td>0.005</td> <td>NIT.</td> </tr> <tr> <td>Demulsification, Minutes, MAX</td> <td>Deleted per Contract</td> <td></td> </tr> <tr> <td>Acid Number, MAX</td> <td>0.3</td> <td>0.05</td> </tr> <tr> <td>Neutrality</td> <td>Neutral</td> <td>Neutral</td> </tr> <tr> <td>Aniline pt °F</td> <td>Record</td> <td>171</td> </tr> <tr> <td>Accelerated Stability</td> <td>Deleted by Contract</td> <td></td> </tr> </tbody> </table>								TEST	SPECIFICATION, UNIT	TEST RESULT	API Gravity @ 60°F	Record	38.1	Appearance	C & B	C & B	Color, ASTM, MAX	3	L1	Cetane Number, MIN	45	55	Distillation			90% point °F MAX	675	650	End point °F MAX	725	682	Loss + Residue %, MAX	3.0	2.0	Flash point °F, MIN	140	156	Pour point °F, MAX	20	10	Cloud point °F, MAX	Deleted per Contract		Viscosity at 100°F CS	1.8 - 4.5	2.374	Carbon Residue, 10% BOTT Z, MAX	0.20	0.06	*Sulfur, % MAX	0.20	0.17	Corrosion at 212°F, MAX	1	1b	Ash, % MAX	0.005	NIT.	Demulsification, Minutes, MAX	Deleted per Contract		Acid Number, MAX	0.3	0.05	Neutrality	Neutral	Neutral	Aniline pt °F	Record	171	Accelerated Stability	Deleted by Contract	
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Ullage at Loading 220,200.1b bbls																																																																									
<b>TIME STATEMENT</b>		<b>DATE</b>		<b>TIME</b>		<b>REMARKS (Note in detail - must include such as reports, etc.)</b>																																																																			
MATERIAL RECEIVED TO DATE		10 Jan 79		0600		US GOVERNMENT-OWNED CARGO																																																																			
MATERIAL RECEIVED TO DATE		10 Jan 79		0600		*pumping stopped 10 Jan 79 0820 to 0845 Due to Manifold Leak. Ship at Fault.																																																																			
MATERIAL RECEIVED TO DATE		10 Jan 79		0630																																																																					
STARTED UNLOADING						PSS-371277, SSS-371278																																																																			
FINISHED UNLOADING						#1 MASTER 371-279, #2 - 371280 #3-371281, #4 - 371282																																																																			
INSPECTED AND READY TO LOAD		10 Jan 79		0745		Investigation Conducted. All DATA Correct. Ship has history of loading light.																																																																			
CARGO HELD OFF		10 Jan 79		0730																																																																					
COMMENCE UNLOADING		10 Jan 79		0800																																																																					
STOPPED UNLOADING		10 Jan 79		0820*																																																																					
RESUMED UNLOADING		10 Jan 79		0845																																																																					
FINISHED UNLOADING		11 Jan 79		0315																																																																					
CARGO HELD ON BOARD		11 Jan 79		0400																																																																					
UNLOADING RESUMED		11 Jan 79		0445																																																																					
FINISHED UNLOADING																																																																									
FINISHED UNLOADING		11 Jan 79		0800		WALDO GREEN (Signature) SHIPPING																																																																			
I CERTIFY THAT THE CARGO WAS INSPECTED ACCEPTED AND LOADED/DISCHARGED AS INDICATED HEREON.				I HEREBY CERTIFY THAT THIS TIME STATEMENT IS CORRECT																																																																					
11 Jan 79		JOHN Q. DOE DFSC QAR SJ0901		JOHN GROVE		(Master or Agent) 1st MATE																																																																			

DD FORM 250-1

REPLACES DD FORM 250-1 JUL 68, WHICH MAY BE USED

Figure 8-1. DD Form 250-1 (Tanker/Barge Material Inspection and Receiving Report)

MATERIAL INSPECTION AND RECEIVING REPORT						Form Approved OMB No. 0704-0248
Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0248), Washington, DC 20503.						
PLEASE DO NOT RETURN YOUR COMPLETED FORM TO EITHER OF THESE ADDRESSES. SEND THIS FORM IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED IN THE DFARS, APPENDIX F-401.						
1. PROC. INSTRUMENT IDEN. (CONTRACT) DSA-owned stock		(ORDER) NO.		6. INVOICE NO./DATE		7. PAGE 1 OF 1
8. ACCEPTANCE POINT S		3. DATE SHIPPED 30 Aug XX		4. B/L TCN AZ40ZZ81930044XXX		5. DISCOUNT TERMS
2. SHIPMENT NO. 00012		9. PRIME CONTRACTOR CODE		10. ADMINISTERED BY CODE		
11. SHIPPED FROM (If other than 9) BULK STORAGE FACILITY APO AE 09345 CODE		FOB:		12. PAYMENT WILL BE MADE BY CODE		
13. SHIPPED TO TANK FARM 209TH SUPPLY CO APO AE 09227 CODE		14. MARKED FOR CODE				
15. ITEM NO.	16. STOCK/PART NO. <i>(Indicate number of shipping containers - type of container - container number.)</i>	DESCRIPTION	17. QUANTITY SHIP/REC D*	18. UNIT	19. UNIT PRICE	20. AMOUNT
1	9130-00-031-5816	Turbine Fuel, Aviation, Grade JP-8, Kerosene type, MIL-T-83133	5,000	bbl		0
21. CONTRACT QUALITY ASSURANCE				22. RECEIVER'S USE		
<b>A. ORIGIN</b> <input type="checkbox"/> CQA <input type="checkbox"/> ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.		<b>B. DESTINATION</b> <input type="checkbox"/> CQA <input type="checkbox"/> ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.		Quantities shown in column 17 were received in apparent good condition except as noted.		
DATE _____ SIGNATURE OF AUTH GOVT REP _____		DATE _____ SIGNATURE OF AUTH GOVT REP _____		DATE RECEIVED _____ SIGNATURE OF AUTH GOVT REP _____		
TYPED NAME AND OFFICE _____		TYPED NAME AND TITLE _____		TYPED NAME AND OFFICE _____		
* If quantity received by the Government is the same as quantity shipped, indicate by (✓) mark, if different, enter actual quantity received below quantity shipped and encircle.						
23. CONTRACTOR USE ONLY						

DD Form 250, NOV 92

Previous edition may be used.

USAPPC V2.00

Figure 8-2. DD Form 250 (Material Inspection and Receiving Report).

REQUISITION AND INVOICE / SHIPPING DOCUMENT		
SHIPPING CONTAINER TALLY: 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing the burden, to Washington Headquarters Service, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0246), Washington, DC 20503.		
PLEASE DO NOT RETURN YOUR COMPLETED FORM TO EITHER OF THESE ADDRESSES. RETURN COMPLETED FORM TO THE ADDRESS IN ITEM 2		
1. FROM: (include Zip Code) 109th MAINT BN, APO 00900	5. REQUISITION NO. OF SHEETS: 960721 6. REQUISITION NUMBER: AZ402281910001 8. PRIORITY: 02	
9. AUTHORITY OR PURPOSE REPLENISHMENT		
10. SIGNATURE <i>John Jones</i>		
11a. VOUCHER NUMBER & DATE (YYMMDD) b.		
12. DATE SHIPPED (YYMMDD) 13. MODE OF SHIPMENT: RAIL 14. BILL OF LADING NUMBER		
15. AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO.		
4. APPROPRIATIONS SYMBOL AND SUBHEAD NA	CHARGEABLE ACTIVITY BUREAU CONTROL ACTIVITY NO.	BUREAU CONTROL NO. AMOUNT
OBJECT CLASS EXPENDITURE ACCOUNT (To)	SUPPLY ACTION TYPE TAINER (f)	UNIT PRICE (h)
FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIEL AND/OR SERVICES (b)	QUANTITY REQUESTED (d) 50,000	TOTAL COST (i) 0.00
ITEM NO. (a) 9130-00-256-8613 Jet fuel, grade, JP-4	UNIT ISSUE (c) GI	TOTAL COST (i) 0.00
16. TRANSPORTATION VIA MATS OR MATS CHARGEABLE TO		
18. ISSUED BY RECEIVED BY CHECKED BY TYPED BY PACKED BY	19. CONTAINERS RECEIVED EXCEPT AS NOTED R C E I P T	DATE (YYMMDD) BY DATE (YYMMDD) BY DATE (YYMMDD) BY
TOTAL TAINERS DESCRIPTION TOTAL WEIGHT TOTAL CUBE	SPECIAL HANDLING	SHEET TOTAL GRAND TOTAL RECEIVERS VOUCHER NO.
TOTAL		
DD Form 1149, DEC 93		
51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 PREVIOUS EDITION MAY BE USED.		
USAPPC V1:10		

Figure 8-3. DD Form 1149 (Requisition and Invoice/Shipping Document)



### Other Issues

The issue documents used to issue DLA-owned petroleum to the distribution section for local delivery to authorized activities, to vehicles, to pumps and other equipment, to aircraft on an emergency basis, and for bulk reduction for supported units are indicated in the SOP and in directives from higher headquarters. The following documents may be used for these issues:

- DD Form 1348-1--usually for issues to tank trucks and tank and pump units.
- DA Forms 2765 or 2765-1--usually for issues to supported units.
- DA Form 3643--for issues to vehicles.

The issue documents for issues (except those to vehicles) are posted to DA Form 1296 (Figure 8-5, page 8-8) as “issues.” The issues to vehicles that are in the area and in need of fuel are recorded on DA Form 3643 (Figure 8-6, page 8-9). These issues are totaled each day and posted to DA Form 3644 (Figure 8-7, page 8-10). The total quantity for the month as shown on DA Form 3644 is posted to the document register and to the stock accounting record as “issues.”

#### NOTE

If fuel is to be dispensed to vehicles of other services (such as Navy and the foreign countries in the area), make a separate DA Form 3643 for each service or country.

### Physical Inventories

A monthly physical inventory of DLA-owned products is taken at the beginning of the first working day of each month (according to DOD 4140.25-M) for the purpose of reconciling records with actual quantities on hand. Volume measurements and correction to 60°F (15°C) are accomplished and the data are forwarded to the battalion operations office, accountable officer, or other activity designated in the SOP. You may be required to submit the results of the gaging and the temperatures along with the inventories to back up the computations. After inventories are completed, the records are posted and the required adjustments are made.

Adjustments for DLA-owned stocks are discussed in detail in DOD 4140.25-M. Terminal operating losses of aviation and motor gasolines are allowed up to the extent of the actual loss when they do not exceed 0.5 percent of the total of the opening plus the receipts for the monthly period covered. The allowable loss for jet fuels, distillates, and residuals (JP-5/JP-8/DF-2) is 0.25 percent of the total of the opening inventory plus the receipts. The following adjustment documents are prepared and submitted to the activity indicated in the SOP.

Responsible officers at bulk terminals initiate DA Form 4697. It is used to fix responsibility and serve as a basis for initiating corrective action. A DA Form 4697 is required when actual loss is greater than allowable loss authorized by DOD 4140.25-M. The report will show the entire quantity lost.

When there are discrepancies in shipment of bulk petroleum, SF 361 is used, if the monthly gain/loss exceeds the allowable tolerance IAW DOD 4140.25-M.

### ARMY-OWNED STOCKS

Unit operational stocks for use at the pump stations and fuels in storage for use in organic vehicles and equipment are Army-owned stocks. Data on issues, inventories, and adjustment from these stocks are forwarded to the battalion or higher headquarters. If your company is operating as a separate company, the following information will help you account for the Army-owned fuel for which the company is responsible.



DAILY ISSUES OF PETROLEUM PRODUCTS For use of this form, see AR 703-1; the proponent agency is DCSLOG							PAGE NO. 1	NO. OF PAGES 1
VEHICLE USA REGISTRATION NUMBER  a	TYPE, GRADE AND UNIT OF ISSUES FOR EACH PRODUCT ISSUED						ORGANIZATION AND ADDRESS  (Indicate Service: A, Army; AF, Air Force; N, Navy; M, Marine Corps)  h	SIGNATURE, GRADE  i
	ISSUES (GAL)			RECEIPTS (GAL)				
	JP8 b	M06AS c		JP8 e				
4H12351				22			524th Maint Co (A)	J. Fritz, CW3
3B71512	63						524th Maint Co (A)	J. Mandey, SGT
2X99412	175						524th Maint Co (A)	K. Kam, SSG
5A11136	13						643d CS Det (A)	M. Walker, SPC
#1 Ma Burner		5					HHC, 123 FA (A)	W. Brown, PFC
1732611	37						C/24th (A)	J. Armor, SGT
/								
TOTAL RECEIPTS				22				
TOTAL ISSUES	288	5						
POST, CAMP OR STATION 555th, S&S Co. (DS)				DATE 15 Jun XX		SIGNATURE OF ATTENDANT Joe Petro, SPC		

Figure 8-6. DA Form 3643 (Daily Issue of Petroleum Products)

MONTHLY ABSTRACT OF ISSUES OF PETROLEUM PRODUCTS AND OPERATING SUPPLIES <small>For use of this form, see AFM 703.1, the Provisions Manual, is ODCS, LOG</small>		POST, CAMP OR STATION Ft Bright, SC		MONTH May X X		VOUCHER NO. 0006									
DATE		ISSUES (GALS)						RECEIPTS (GALS)							
		MG	JP	DF	OTHER	OTHER	OTHER	MG	JP	DF	OTHER	OTHER	OTHER	OTHER	OTHER
		a	b	c	d	e	f	g	h	i	j	k	l	m	n
1		404	0	0				7500	0	0					
2		0	0	0				0	5000	0					
3		3031	15	1489				0	0	0					
4		2701	0	0				0	0	0					
5		4333	725	4740				0	0	7500					
6		3682	120	4740				5000	5000	7500					
7		7297	200	6819				10000	15000	0					
8		1739	4283	1137				7500	0	15000					
9		0	0	0				0	0	0					
10		0	0	0				0	0	0					
11		1977	0	0				0	0	0					
12		0	0	0				0	0	0					
13		404	1728	4780				5000	0	7500					
14		744	2743	911				500	5000	0					
15		224	10336	655				0	30000	15000					
16		0	0	0				0	0	0					
17		15	0	466				0	0	0					
18		2538	3456	1298				0	0	0					
19		0	0	0				0	0	0					
20		783	239	443				5000	0	0					
21		1123	8334	783				0	7500	0					
22		227	343	3478				0	0	7500					
23		157	0	2247				12500	5000	5000					
24		0	0	0				0	0	0					
25		0	0	0				0	0	0					
26		8977	15778	7523				0	0	0					
27		445	2123	1227				0	0	30000					
28		121	1157	780				0	12500	0					
29		343	987	433				500	0	0					
30		0	735	87				0	0	0					
1131		112	483	141				0	5000	0					
TOTAL		41377	53807	44177				53500	90000	95000					
TOTAL GAL		41377	53807	44177				53500	90000	95000					

SIGNATURE OF ACCOUNTABLE PROPERTY OFFICER: *Robert Boyd* PBO WAFCAA  
 POSTED TO STOCK RECORD ACCOUNT BY: *Juan E. Rodriguez* ILT  
 DATE: 1 June X X

1 To convert oil, lubricating, to gallons, divide total quarts by 4. To convert gear lube to gallons, divide total pounds by 7#. REPLACES DA FORM 3644, 1 OCT 70, WHICH WILL BE USED.  
 DA FORM APR 85 3644 ☆ GPO: 1970 369266 1018

Figure 8-7. DA Form 3644 (Monthly Abstract of Issues of Petroleum Products and Operating Supplies)

### Receipts

When bulk fuel is drawn from the pipeline for unit operational stock and for operation of vehicles and equipment, a DA Form 2765 or DD Form 1348 (as specified by the SOP or other directive) is prepared as a receipt document. The receipt document is assigned a document number from DA Form 2064 (Figure 8-8, page 8-12) and is posted to the property book (DA Form 3328) (Figure 8-9, page 8-13) according to AR 710-2 and DA Pamphlet 710-2-1.

### Issues

Issues to vehicles are recorded on DA Form 3643. Each day the quantity issued is totaled and recorded on DA Form 3644. The quantity issued to operate the pump station and equipment is determined by gaging. The DA Form 3644 for the issues of Army-owned stocks for the company's use is recorded on DA Forms 2064 and 3328.

#### NOTE

Daily issues are usually recorded on some sort of daily status report that should be identified in local SOPs. This is an internal control and is consolidated and sent to battalion or used in preparing reports and setting up controlling actions as needed.

### Physical Inventories

In addition to the daily and weekly inventory, a physical inventory of Army-owned petroleum is conducted for each product type handled by the company. The inventory will reflect the quantity on hand as of 0800 local time, the last day of the month. When the last day of the month is a nonduty day and no issues or receipts are made, the monthly inventory may be conducted at the close of business the last workday of the month. FM 10-67-1 gives detailed instructions for measuring the product. DA Form 4702-R (Figure 8-10, page 8-14) is prepared; it serves as the supporting document to the adjustment action. Results of the inventories are posted to the property book or stock record account, as appropriate. See AR 710-2 for posting procedures.

Adjustments. AR 710-2 gives detailed instructions for determining losses for Army-owned bulk petroleum. All losses shown on DA Form 4702-R are posted to DA Form 2064 and the property book.

Reports of Survey. When the allowable loss exceeds that set by AR 710-2, DA Form 4697 is prepared as an RS for the entire loss and processed according to AR 735-5.

### Requisitions

Requisitions are directed to the supply support activities for replenishment of unit operational stocks. DD Form 1348 series or DA Form 2765 are used. If the SOP or directive from higher headquarters indicates that a DD Form 1348, 1348M, 1348-1, or 1348-1 is the form required, it is prepared as outlined in AR 725-50 and submitted to the higher headquarters. In some cases, the requesting document may be DA Form 2765 for a mechanical system or DA Form 2765-1 for a manual system. These forms are prepared according to AR 710-2 and submitted to the supply support activity.





POST, CAMP OR STATION		PROPERTY ACCOUNT NUMBER		PERIOD OF REPORT	
Stock Number	Nomenclature			FROM: _____	TO: _____
PRODUCTS	MOGAS	DIESEL	JP-4		
a. OPENING INVENTORY	145,000	110,000	170,000		
b. RECEIPTS	130,000	125,000	220,000		
c. ISSUES	85,000	105,000	185,000		
d. CLOSING BOOK BALANCE (Lines a + b - c)	190,000	130,000	205,000		
e. PHYSICAL CLOSING INVENTORY	188,500	129,500	202,500		
f. MONTHLY GAIN/LOSS (Lines d - e)	1,500	500	2,500		
g. MAXIMUM ALLOWABLE LOSS	2,750		3,900		
h. REMARKS		1,175			

1. NAME & GRADE OF ACCOUNTABLE OFFICER: **THOMAS G. THOMAS, 1LT**      1. SIGNATURE: *Thomas G. Thomas*      1. DATE: **1 AUGUST 19XX**

2. NAME & GRADE OF APPROVING OFFICER: \_\_\_\_\_      2. SIGNATURE: \_\_\_\_\_      2. DATE: \_\_\_\_\_

Figure 8-10. DA Form 4702-R (Monthly Bulk Petroleum Accounting Summary)