

DOD MILSPETS: DFSP INVENTORY ACCOUNTING DOCUMENT AND END-OF-MONTH REPORT

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| 1. INSTALLATION NAME | 2. DODAAC | 3. TRANSACTION TYPE |
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PART I - END OF MONTH (EOM) INVENTORY SUMMARY REPORT

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| 4. GRADE CODE | 5. ACCOUNTING MONTH/YEAR (MMM, YYYY) |
| | 6. BEGINNING INVENTORY (Previous month ending physical inventory) |
| | 7. RECEIPTS |
| | 8. CREDITS |
| | 9. POSITIVE ADJUSTMENTS (Determinable gains, regrades into this product ledger) (NOTE: Do not include any EOM total operating gain here.) |
| 0 | 10. SUBTOTAL (Beginning Inventory + Receipts, Credits and Positive Adjustments) |
| | 11. SALES |
| | 12. SHIPMENTS |
| | 13. NEGATIVE ADJUSTMENTS (Determinable losses, regrades out of this product ledger) (NOTE: Do not include any EOM total operating loss here.) |
| 0 | 14. BOOK INVENTORY (Beginning Inventory + Receipts, Credits and Positive Adjustments - Sales, Shipments and Negative Adjustments.) |
| | 15. CLOSING PHYSICAL INVENTORY (Current month) |
| | 16. GAIN OR LOSS (Physical Inventory - Book Inventory) |
| 0.000% | 17. GAIN/LOSS VARIANCE PERCENTAGE (Gain/Loss / Subtotal) |
| 0.000% | 18. APPROVED ALLOWANCE FACTOR FOR GRADE OF FUEL (Ref. DoDM 4140.25) (For example: 0.0025 (.25%) for JP5/JP8/DF2/F76 etc.; 0.0030 (.3%) for JP4; or 0.005 (.5%) for MUR/MUP/130, etc.) |

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| 19. RESULT | IN | EOM OPERATING GAIN/LOSS (In or out of tolerance) |
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| PART II: PRODUCT REGRADES | 20a. TRANSACTION DATE | b. TRANSACTION / RECORD ID | c. QUANTITY | REGRADE PRODUCT FROM | | REGRADE PRODUCT TO | |
|---|--------------------------|-------------------------------|-------------|----------------------|--------|--------------------|--------|
| | | | | d. GRADE CODE | e. NSN | f. GRADE CODE | g. NSN |
| PART III: DETERMIN- ABLE GAIN/LOSS | 21a. TRANSACTION DATE | b. TRANSACTION / RECORD ID | c. QUANTITY | d. GRADE CODE | e. NSN | f. DETERMINE TYPE | |
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22. MEMO (*EOM Inventory Summary Report*: Explain all operating gains/losses that are out of tolerance - outside the appropriate Approved Allowance Factor. *Product Regrades*: Enter the reasons for the regrade. *Determinable Gain/Loss*: Explain the reasons for the determinable gains/losses, whether in or out of tolerance.)

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| 23. APPROVING OFFICIAL | | | |
| a. NAME (Last, First, Middle Initial) | b. TITLE/RANK/GRADE | | |
| c. SIGNATURE | | | d. DATE (MMM DD, YYYY) |

DD FORM 1348-8 INSTRUCTIONS

| BLOCK | INSTRUCTIONS |
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| 1 | Enter the DESC Stock Point Name and type (GOCO, COCO, TOA, Military). |
| 2 | Enter the DESC Stock Point DoDAAC. |
| 3 | Select the appropriate Transaction Type from the drop-down box. |
| Part I: Use Part I of the form to record the End-of-Month (EOM) Inventory Summary Report. | |
| 4 | Enter the three digit product code of the product being reported. |
| 5 | Enter the accounting month and year (MMM, YYYY). |
| 6 | Enter the beginning physical inventory (same as prior month closing physical inventory) for the product. |
| 7 | Enter the total quantity of fuel receipts from all sources during the month for this product grade. |
| 8 | Enter the total quantity of customer returns (defuels) during the month for this product grade. |
| 9 | Enter the total quantity of positive inventory adjustments during the month for this product. |
| 10 | Enter the Subtotal computed as follows: (Beginning Physical Inventory + Receipts + Credits + Positive Adjustments). This data field will compute subtotal automatically when generated in Adobe or by the Base Level Support Application. |
| 11 | Enter the total quantity of fuel sales during the month for this product grade. |
| 12 | Enter the total quantity of fuel shipments to other DFSPs during the month for this product. |
| 13 | Enter the total quantity of negative inventory adjustments during the month for this product. |
| 14 | Enter the Book Inventory computed as follows: (Subtotal - Sales - Shipments - Negative Regrades). This data field will compute the book inventory automatically when generated in Adobe or by the Base Level Support Application. |
| 15 | Enter the Closing Physical Inventory for the month for this product grade. |
| 16 | Enter the Operating Gain or Loss computed as follows: (Closing Physical Inventory - Book Inventory). This data field will compute the operating gain/loss automatically when generated in Adobe or by the Base Level Support Application. |
| 17 | Enter the actual operating gain or loss percentage computed as follows: (Actual Gain or Loss/Subtotal). This data field will compute gain/loss percentage automatically when generated in Adobe or by the Base Level Support Application. |
| 18 | Enter the approved gain or loss tolerance factor for this product grade. (E.g., JP4 approved tolerance is .3% (0.0030); JP5, JP8, F76, DFX, etc. approved tolerance is .25% (0.0025); and 130, MGX, etc. approved tolerance is .5% (0.0050).) Refer to DoD 4140.25-M, Part 2, Chapter 10 for approved gain/loss tolerance factors. |
| 19 | Enter the Result: "IN" if actual operating gain/loss percentage is equal to or less than the approved operating gain/loss tolerance percentage; or "OUT" if the actual operating gain/loss percentage is greater than the approved operating gain/loss tolerance percentage. This data field will compute the result automatically when generated in Adobe or by the Base Level Support Application. |
| Part II: Use Part II of the form to record product regrade actions. | |
| 20a | Enter the transaction date (DD-MM-YY). |
| 20b | Enter the transaction ID for the product regrade. |
| 20c | Enter the total quantity of the product regrade. |
| 20d | Enter the grade code of the product you are regrading from. |
| 20e | Enter the National Stock Number of the product you are regrading from. |
| 20f | Enter the grade code of the product you are regrading to. |
| 20g | Enter the National Stock Number of the product you are regrading to. |
| Part III: Use Part III of the form to record product determinable gain or loss transactions. | |
| 21a | Enter the transaction date (DD-MM-YY). |
| 21b | Enter the transaction ID for the determinable gain or loss transaction. |
| 21c | Enter the total quantity of the determinable product gain or loss. |
| 21d | Enter the grade code of the product gained or lost. |
| 21e | Enter the National Stock Number of the product gained or lost. |
| 21f | Enter the appropriate "Determine Type" for the gain or loss transaction. The "Determine Type" may be selected from the drop down box if using Adobe. |
| 22 | Enter appropriate remarks in the memo block. (E.g., explain results of investigation and actions taken for all "OUT" of tolerance EOM operating gain or loss conditions. Enter the reasons for regrade actions and determinable gain or loss transactions. Enter any other appropriate remarks as applicable.) |
| 23a | Enter the name of the Approving Official responsible for the account. |
| 23b | Enter the title, Rank/Grade of the Approving Official |
| 23c | The Approving Official must sign this block. |
| 23d | Enter the date of the Approving Official signed the form. |