

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

<b>1. INSTALLATION NAME</b>	<b>2. DODAAC</b>	<b>3. TRANSACTION TYPE</b>
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**PART I - END OF MONTH (EOM) INVENTORY SUMMARY REPORT**

<b>4. GRADE CODE</b>	<b>5. ACCOUNTING MONTH/YEAR</b> (MMM, YYYY)
<b>6. BEGINNING INVENTORY</b> (Previous month ending physical inventory)	
<b>7. RECEIPTS</b>	
<b>8. CREDITS</b>	
<b>9. POSITIVE ADJUSTMENTS</b> (Determinable gains, regrades into this product ledger) (NOTE: Do not include any EOM total operating gain here.)	
<b>10. SUBTOTAL</b> (Beginning Inventory + Receipts, Credits and Positive Adjustments)	
<b>11. SALES</b>	
<b>12. SHIPMENTS</b>	
<b>13. NEGATIVE ADJUSTMENTS</b> (Determinable losses, regrades out of this product ledger) (NOTE: Do not include any EOM total operating loss here.)	
<b>14. BOOK INVENTORY</b> (Beginning Inventory + Receipts, Credits and Positive Adjustments - Sales, Shipments and Negative Adjustments.)	
<b>15. CLOSING PHYSICAL INVENTORY</b> (Current month)	
<b>16. GAIN OR LOSS</b> (Physical Inventory - Book Inventory)	
<b>17. GAIN/LOSS VARIANCE PERCENTAGE</b> (Gain/Loss / Subtotal)	
<b>18. APPROVED ALLOWANCE FACTOR FOR GRADE OF FUEL</b> (Ref. DoDM 4140.25)	

<b>19. RESULT</b>		<b>EOM OPERATING GAIN/LOSS</b> (In or out of tolerance)
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<b>PART II: PRODUCT REGRADES</b>	20a. TRANSACTION DATE		c. QUANTITY	<b>REGRADE PRODUCT FROM</b>		<b>REGRADE PRODUCT TO</b>	
				d. GRADE CODE	e. NSN	f. GRADE CODE	g. NSN
<b>PART III: DETERMINABLE GAIN/LOSS</b>	21a. TRANSACTION DATE		c. QUANTITY	d. GRADE CODE	e. NSN	f. DETERMINE TYPE	

**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.)

**23.**

<b>a. NAME</b> (Last, First, Middle Initial)	<b>b. TITLE/RANK/GRADE</b>
<b>c. SIGNATURE</b>	<b>d. DATE</b>