



MINISTRY OF DEFENCE

JSP 886 THE DEFENCE LOGISTICS SUPPORT CHAIN MANUAL

VOLUME 6 COMMODITY SUPPLY MANAGEMENT

PART 2 ACCOUNTING FOR FUELS, LUBRICANTS AND GASES

**THE MASTER VERSION OF JSP 886 IS PUBLISHED ON
THE DEFENCE INTRANET.**

**FOR TECHNICAL REASONS, EXTERNAL LINKS ON THIS
INTERNET VERSION HAVE BEEN REMOVED.**

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CHAPTER 1 - INTRODUCTION TO FUELS, LUBRICANTS AND GASES

PURPOSE

1. The purpose of this instruction is to describe the policy, processes and procedures for the management of Fuels, Lubricants and Gases (FL&G) in the MOD. It provides an effective set of accounting instructions for FL&G including Montreal Protocol substances, cryogenics, medical gases and associated products. It describes the rules for procurement, storage, issue and accounting procedures within units and establishments and for the procurement of FL&G for use in MOD vehicles and equipment when away from their parent unit.

EXCLUSIONS

2. Bulk fuels and Liquefied Petroleum Gas (LPG), when used for power generation and heat and lighting applications, are excluded from this instruction. These commodities are termed 'Utilities' and are controlled by the HQ Land Forces (HQ LF) Infra Sp Utilities Accounts Manager Tel: 96770 1259. Procedures for demanding LPG can be found in Chapter 6, Section 6.

OWNERSHIP AND POINT OF CONTACT

3. The policy, processes and procedures described in the Defence Logistics Support Chain Manual (JSP 886) is owned by Director Joint Support Chain (D-JSC). Head Supply Chain Management (SCM-Hd) is responsible for the management of JSC policy on behalf of D JSC. SCM (P&C) are responsible for the generic Materiel Accounting Policy contained in this instruction.

4. This instruction is sponsored by the Defence Fuels & Food Services (DFFS). Enquiries concerning FL&G processes and procedures should be addressed to:

Defence Fuels and Food Services – SO2 Fuels Procurement
Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH
Tel: Mil: 9679 Ext: 83588. Civ: 030679 83588.
Email: DES DFG-WES-SO2FuelsProc@mod.uk

5. For Maritime Fuels and Lubricants (F&L), Maritime Equipment Systems (MES) SFG1, is the authority responsible for maritime F&L technical policy. Enquiries concerning the technical aspects of the maritime content of this instruction should be addressed to:

DES Ships FEW MES SFG1
Birch 3a, #3324, MOD Abbey Wood, BRISTOL, BS 34 8JH
Tel: Mil: 9352 Ext: 33373. Civ: 030679 33373.
Email: DESShipsFWE-MES-SFG1@mod.uk

6. Enquiries concerning the accessibility and presentation of this instruction should be addressed to:

DES SCM (P&C)-JSP 886 Editorial Team
Cedar 1a, #3139, MOD Abbey Wood, BRISTOL, BS 34 8JH
Tel: Mil: 9679 Ext: 80955. Civ: 030679 80955.
Email: DESSCM-SCPol-ET3@mod.uk

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FUELS, LUBRICANTS AND GASES ACCOUNTING FORMS NEW STRUCTURE - CROSS REFERENCE TABLE

7. The Accounting Forms used for FL&G have been rationalised. The range of Single Service (RAF, Army and RN) forms has been replaced with new MOD Forms: the changes are detailed in Table 1, below. The old forms will be cancelled when current stocks have been exhausted. The Table 1 gives the new number and explains the use of each form.

Table 1. Cross Reference Table of New MOD and Old Single-Service Forms Used for F&L Accounting.

Form Name	New MOD Number	Forms being Replaced	Purpose of Form	Available From
Unit Fuels, Lubricants and Gases Account	7760	AF G7760 RAF F1640M	This form is the main register for all transactions carried out by consumer units. It accounts for gross F&L and Gas stock by grade and size of container	JSC Forms Bank
Bulk/Packed/F&L / Gases Accountable Container Account – Gross Stocks	7761	AF G7761, RAF F6834	A holding unit (Storing Unit) to account for gross stocks of F&L and Gas products should use this form. Each product grade and container size is accounted for separately.	JSC Forms Bank
Bulk F&L Tank / Pipeline Account	7762	AF G7762	A holding unit (Storing Unit) to account for fuel in a bulk storage tank and / or pipeline system (pipeline fill to be included) should use this form	JSC Forms Bank
Packed F&L and Accountable Container Stack Account	7763	AF 7763	Used by a holding unit (Storing Unit) to account for packed F&L and Gases by batch, location, type and size of container. In addition, accountable containers, ie. Jerricans / Schaeffer pallets should be included.	JSC Forms Bank
Issuing F&L and Gases Voucher	7764	RN S149, Army AF G825, RAF F458A, RAF F458B	Consumer units that issue fuel from an MTFI and packed stock should use this form. Consuming units (Aviation) that issue fuel to unit BFCVs for the refuelling of aircraft should use this form.	JSC Forms Bank
Aviation Fuel Register	7765	RAF F361D, S3116	Consumer units (Aviation) that issue fuel to all aircraft should use this form.	Demand
Bulk Fuel Vehicle Record Card	7766	AFG 8224	Ground fuel BFCV only should use this form to account for fuel.	JSC Forms Bank / Demand
Issue and Receipt Voucher	7767	AF G1033, C126, D363, S147, S148	Used in the following applications: (1) Receipt of F&L and Gases with no supporting paper work. (2) Recording findings from the stock take for working gains and losses. (3) For consolidation of entries within MOD forms 7764, 7765 and 7766. (4) Pre-exercise receipts from units.	JSC Forms Bank
Combined Demand / Receipt and Accounting Voucher	7768	AFG 8218, RAF F531, S551	Consumer units are to demand bulk or packed F&L and Gases from holding units using this form on exercise and on operations.	Demand
Ocean Terminal Receipt Voucher	7769	RAF F1916	Units that are receipting bulk fuel from an Ocean Tanker in to a PSD or beech BFI.	JSC Forms Bank
Form of Certificate for Deliveries to MOD Sites	7770	MOD F818	Units receipting bulk fuel in to an MTFI are required annotate the delivery on the forms.	JSC Forms Bank
Aviation Fuel Receipt Quality Assurance Voucher	7775	RAF F4499	Consumer units receipting Aviation fuel are to annotate their findings on this form.	JSC Forms Bank
Daily / Weekly / Monthly Fuel Record	7776	RAF F222	Consumer units using BFIS as their main account are to use this form as a fall-back measure when BFIS is offline.	JSC Forms Bank

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GLOSSARY

8. A Glossary of JSC Terms is available at JSP 886 Volume 1, Part 1A.

LINKED PUBLICATIONS

9. The following publications are linked to this Instruction:

- a. JSP 317 - Joint Service Safety Regulations for the Storage and Handling of Fuels and Lubricants.
- b. JSP 319 - Joint Service Safety Regulations for the Storage and Handling of Liquefied Petroleum Gas (LPG) and Industrial Gases (IG).
- c. Def Stan 01 – 05 - Fuels Lubricants and Associated Products.
- d. JSP 375 – MOD Health and Safety Handbook.
- e. JSP 418 – MOD Sustainable Development and Environment Manual.
- f. JSP 462 – Financial Management Policy Manual.
- g. JSP 472 – Financial Accounting and Reporting Manual.
- h. Service Fire Prevention and Fire Fighting Regulations.

SECURITY HANDLING AND MAINTENANCE OF PRODUCT INTEGRITY

10. **Security and Safety.** Unit personnel should refer to more specific and comprehensive regulations concerned with the storage and handling of petroleum products. See Linked Publications at Paragraph 6 above. Unit commanders are to ensure that adequate precautions are taken at all times to safeguard stocks of FL&G, accountable containers and documents. The attention of all persons charged with the custody, issue and receipt of FL&G is to be drawn to the regulations in this publication, normally through unit standing orders, describing the precautions and safeguards to be taken. Unit standing orders are also to cover waste, misuse, fire, public health, safety and environmental aspects.

11. **Quality Assurance.** Maintaining product quality throughout the supply chain is a combination of both robust quality assurance procedures and the training of personnel to carry out and implement the correct handling and storage procedures. These issues are comprehensively covered in JSP 317 and JSP 319 and are to be followed in conjunction with JSP 886.

ACCOUNTING PROCESSES

12. As with other commodity types, Fuels and Lubricants (F&L) products have the following supply chain activities associated with them: Demand, Receipt, Storage, Maintenance, Issue, Disposal and Physical Verification, eg stocktaking and dipping. Since many of these activities vary by commodity type the F&L procedures within JSP 886 are written by commodity type, except where common processes apply.

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CHAPTER 2 - FUELS AND LUBRICANTS ACCOUNTING POLICY

INTRODUCTION

1. It is MOD policy that fuels, lubricants and accountable containers are to be accounted for throughout the Supply Chain (SC) from the moment that they enter the military SC to the point of consumption or disposal. The manner by which this is done varies by the type of unit and by commodity type, but in essence involves the maintenance of a Fuels and Lubricants (F&L) account. Bulk Fuel accounts are to be maintained on an accredited information system (IS) or manual account. Packed Fuel and other F&L items are to be accounted for on any other accredited IS or manual account.

FUELS AND LUBRICANTS ACCOUNT

2. An F&L account is to be maintained by all units responsible for the following equipments and commodities:

- a. Each grade of bulk fuel and lubricant.
- b. Each grade and container size of packed fuel.
- c. Each product grade and container size of lubricant.
- d. Each size and type of accountable container.
- e. Each Bulk Fuel Carrying Vehicle (BFCV).
- f. Each grade of fuel within a deployed BFI.
- g. Each grade of waste oil and waste fuel.

3. The F&L Account is to be maintained in a fully auditable way that records all issues, receipt and adjustment (stocktaking, loss) transactions and is to be supported by a demand register and a complete receipt and issue voucher system, including certified issue vouchers (CIVs) and certified receipt vouchers (CRVs). The voucher system is not required for units operating their F&L account on the Bulk Fuel Inventory Solution (BFIS) / Ground Fuel Management System (GFMS). The unit F&L account is an auditable, detailed, record of petroleum products showing issues, receipts, balances, condition and locations of all stockholdings and is to be maintained on an accredited Information System (IS) or as a manual account.

4. The Information systems that have been accredited and designed specifically for bulk fuel accounting within the MOD are the BFIS and the GFMS¹.

UNIT OF MEASURE

5. Bulk fuels are accounted for in litres corrected to 15°C. However, bulk fuel volumes are often physically measured in cubic metres (m³). For units operating the BFIS or GFMS, the calculations to carry out the necessary correction is done automatically. In those isolated cases where units have to carry out temperature adjustment corrections manually, the unit is to use the American Society for Testing Materials (ASTM) Petroleum

¹ Other existing accredited IT systems such as Unicom (Q) are also used to account for bulk fuels.

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Measurement tables. A unit experiencing difficulty in obtaining these tables is to contact the FL&G Technical Team (FL>T) at West Moors on Mil: 94379 4368 / 4369 or BT: 01202 654368 / 4369.

6. Circumstances where volume correction to 15°C is not required have been highlighted within the relevant sections. A simplified volume adjustment formula can also be used on the occasions explained within [Annex D to Chapter 7, Section 2](#).

SEPARATION OF DUTIES

7. The F&L Account is to be maintained by Authorised Personnel² only and this is to be reflected in local terms of reference or roles and responsibilities. Where practicable the account is to be maintained by individuals who do not have direct access to the day to day physical activities of issue and receipt. Where this is not possible, local managerial checks and controls are to be put into place to provide assurances on the accuracy and probity of the account.

BULK FUEL INVENTORY SOLUTION (BFIS) - GENERAL

8. BFIS is a computerised stock accounting system with real time visibility of stock levels and consumption data available to higher levels of command, thereby improving efficiency and enhancing operational capability. BFIS is a Commercial-Off-The-Shelf (COTS) application, using SAP[®] MySAP ERP2005 (ECC 6.0) Oil and Gas industry solution and is hosted as a Value Added Service on Defence Electronic Commerce Section (DECS), the MOD's E-Business platform. Where access to the Restricted LAN Interconnect (RLI) is possible, users should log on to URL: <https://portal.decs.r.mil.uk> this will give access to the main DECS launch page. BFIS is not accredited for use over the Internet. Thus transactional data is as current as communications allow.

PROVISIONS OF BFIS

9. **BFIS provides or permits the following:**

- a. A common solution across defence to manage all aspects of the bulk fuel business.
- b. Global visibility of assets and cost of ownership.
- c. Improved planning and optimisation of assets.
- d. Capturing data only once and using it many times.
- e. A system to meet the department's Resource Accounting and Budgeting requirements.
- f. Accurate consumption data to allow:
 - (1) Correct billing of external customers.
 - (2) Identification of correct consuming internal budget.
 - (3) Recovery of VAT on Aviation Fuel used outside UK airspace.

² The person nominated by the Commanding Officer in Unit Standing Orders to carry out particular duties relating to petroleum products.

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g. A platform for future development.

10. The roll-out of BFIS has necessitated certain business process changes; these have been agreed with Front Line Commands (FLC) and adopted on a Tri-Service basis.

BFIS Procedure Matrix

11. The introduction of BFIS replaces many of the manual accounting processes that have been undertaken historically by each Single Service. Since not all units have BFIS, the F&L accounting procedures contained within this document comprise both manual procedures and the automatic procedures that are utilised by BFIS users. The accounting event matrix at [Annex A](#) maps the event processes with the processes contained within the BFIS Work Instruction Sheets (WIS). The WIS's for the first 9 of the 12 Processes listed at Annex A are published on the Defence Intranet and are accessible from a Link on the Home page of JSP 886. See the link: - 'Links to User Guides and Operator Manuals' and 'Bulk Fuels Inventory System (BFIS)'.

BFIS Point of Contact

12. The Point of Contact for advice on BFIS procedures is DES Log NEC Programmes, Tel Mil: 9679 Ext 82325, BT: 030679 82325.
Email: DESLogNECProg-PMG-MatflowFuel@mod.uk

RETENTION OF ACCOUNTING DOCUMENTS

13. The retention of accounting documents is to be in accordance with the timeframes contained in JSP 886, Volume 4, Part 1, Section 3, Annex C: Materiel Accounting – The Fundamentals.

MATERIEL ACCOUNTING DURING OPERATIONS

14. The policy and procedures for simplified Materiel Accounting in an operational environment are detailed in JSP 886 Volume 4 Part 3 Section 1. RLC stock holding units are to follow the procedures detailed in Chapter 11 of this instruction.

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ANNEX A - BFIS ACCOUNTING PROCEDURE MATRIX

(Introduced at [Paragraph 11](#))

Ser	Accounting Event	Work Instruction Sheet (WIS) Number and Title	BFIS Transaction No.
1	Fuels Ordering (Demanding).	WIS 1: Create Purchase Order Against Contract.	Transaction ME21N.
2	Receipt of Fuel (Army / RAF Road Tanker) (RN inc MT Fuel).	WIS 2: Create Goods Receipt Against PO (101).	Transaction MIGO.
3	Receipt of Fuel From Pipeline (GPSS).	WIS 3: Pipeline Receipt (309).	Transaction MB1B.
4	Issue from BFI to BFCV.	WIS 4: Stock Transfer.	Transaction MB 1B.
5	Issue of Fuel to Aircraft from Bowser / Hydrant System / Establishments.	WIS 5: Issue to Consumption.	Transaction MB 1A.
6	Re-Payment / Pre-Payment Issues.	WIS 6: External Sales Order and Delivery.	Transaction VA01.
7	(Daily) Stock Reconciliation.	WIS 7: Stock Reconciliation Process.	Transaction 04 TIGER.
8	Write Offs.	WIS 8: Stock Reconciliation Process.	Transaction MB 1A.
9	Issue of Fuel (inc MT) – Ships.	WIS 9: Stock Transfer/Issue Process.	Transaction MB 1A.
10	Issue of MT Fuel to Vehicles / Establishments.	Issue to Consumption GFMS Process (automatic).	BFIS manual posting MB 1A.
11	Defuelling – Returns.	Reverse Issue to Consumption.	Transaction MB 1A.
12	Issue of MT Fuel from BFCV to Vehicles.	Issue to Consumption Future GFMS Process (manual/automatic)	BFIS manual posting MB 1A.

CHAPTER 3 - ACCOUNTING FOR GROUND FUELS

SECTION 1 - POLICY

INTRODUCTION

15. The term 'Ground Fuels' encompasses the following products:
- a. Automotive lead replacement additive for ULGAS.
 - b. Automotive unleaded gasoline (ULGAS NATO F-67).
 - c. Diesel Fuel Military (DIESO MILITARY NATO F-54).
 - d. Diesel Fuel General Purpose (DIESO UK).
 - e. Diesel Fuel General Purpose - MT (DIESO MT).
 - f. Kerosene: Flue-Less burner, Class C1 (KERO/A).
 - g. Kerosene (KERO / B NATO F-58).
 - h. Stove Naptha.
 - i. Autogas.

THE SINGLE FUEL POLICY (SFP)

16. The UK has adopted the SFP and has ratified STANAG 4362 (Fuels for Future Ground Equipment Using Compression Ignition or Turbine Engines) which requires that land equipment shall be capable of continuous operation on gasoil type fuels and kerosene type aviation fuels.

17. On multinational deployments, aviation turbine fuel (AVTUR F-34) will be provided as the primary or possibly the only fuel. It is therefore a requirement that all future UK and other NATO nations' ground equipment shall employ a compression ignition or turbine engine that has the capability to operate continuously on aviation kerosene and deliver the full requirement on the fuel. In order to comply with the EU emission and HM Revenue and Customs (HMRC) requirements when operating on public roads within the EU, the equipment shall normally be operated on gasoil type of fuels, DIESO MT to BS EN 590 (NATO code F-54). Equipments returning from deployments overseas where the fuel tanks that are directly connected to the engine, contain F-34 or a mix of F-34 and DIESO, are permitted to operate until such time as the residual fuel has been cleared from the fuelling system. Subsequent refuelling must be made with DIESO MT to BS EN 590.

18. Any procedures pertaining to the accounting for ground fuels should therefore be considered to apply to F-34 if it is being used as a substitute for DIESO MT under the SFP. Further details can be found in 2005DIN04-031 UK Fuels Policy for Land Based Equipment.

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METHODS OF SUPPLY FOR GROUND FUELS

19. **Distribution.** Ground fuels are held as bulk and packed stock at numerous locations throughout the MOD. Distribution to customers will vary for peace and operations but will essentially be by one of the following methods:

- a. **Road.** Bulk in Bulk Fuel Carrying Vehicles (BFCV) and Packed in 20 litre Jerricans or 205 litre drums.
- b. **Sea.** By Ocean Tanker, or as containerised freight, to outstations where there is no ready source of ground fuel.
- c. **Casual Uplift.** Agency Card in UK and Central Europe and through local arrangements in other theatres.
- d. **Other Methods.** Pipeline, Rail, Air, and Inland Water Transport (IWT) are also used as bulk fuel transportation means, on an as required basis in accordance with need and the operational situation.

GROUND FUEL PROVISIONING

20. **Provisioning.** The Defence Fuels and Food Services Group (DFFS) handles ground fuel provisioning for the MOD within the United Kingdom. The Ground Fuels Range Managers prepare requisitions for bulk fuels contracts based on annual requirements and forecasts from the Front Line Commands (FLC). They also monitor fuel consumption, and use this data in their fuel forecasts. In addition, DFFS Ground Fuels administer all Fuel Agency cards for the MOD. For overseas garrisons provisioning is conducted under local arrangements.

21. **Ground Fuel Contracts.** Ground fuel contracts are direct-supply contracts and usually have a 2-year duration. Contracts are organised regionally in the UK due to the fact that some suppliers predominate in some regions and can offer a better price than other suppliers. A single contract may cover one or more counties. The DFFS ensures that enabling contracts are put in place to allow units that operate Mechanical Transport Fuelling Installations (MTFIs) to demand fuel from a contractor, as they require it.

MECHANICAL TRANSPORT FUELLING INSTALLATIONS (MTFI)

22. **Types of MTFI.** The MOD operates a number of MTFI at bases throughout the world. These are primarily used for the refuelling of the vehicles belonging to the unit(s) supported by that MTFI, but are also used for refuelling service vehicles operating away from their home base. MTFIs are normally of 2 types:

- a. **Automated Fuel Dispense Systems (AFDS).** An unmanned, driver operated kerbside refuelling facility that can be activated through the use of an appropriate Vehicle Recognition Device (VRD).
- b. **Manual Fuel Dispense Systems.** A manned kerbside facility, allowing supervised driver-operated refuelling, supported by manually generated documentation.

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Management of Ground Fuels

23. **Ground Fuels Management System (GFMS).** The GFMS is an automated ground fuels dispense system. It consists of 2 elements, a software program (Fuel Manager) running on a computer, where all transaction data is stored and from which reports can be run, and the AFDS which is placed at the MTFI. The system is operated by an AFDS Key, which is issued either to a vehicle or as a visitor-programmed key. The Fuel Manager is automatically called up on a nightly program to transfer the data to the server, for onward transmission to the BFIS. For this reason, the computer running the Fuel Manager software is to be left switched on continuously. GFMS provides an electronic means of monitoring receipts, issues and stock holdings at a number of MTFIs.

ACCOUNTING PROCEDURES

24. **Bulk Ground Fuels.** The procedures for the demand, receipt and issue of bulk ground fuels are at [Sections 2 to 7](#) of this Chapter. The procedures for the use of Agency cards are at [Section 8](#) of this Chapter.

25. **Packed Ground Fuels.** The procedures for the demand, receipt and issue for packed ground fuels are contained in [Chapter 6, Section 2](#).

26. **Army Units Only.** Where Units are planning to use a significant quantity of fuel from another Unit / Division MTFI, they are to liaise with the parent Unit / Division, with as much notice as possible, with regard to their fuel requirements expressed in terms of time, grades and quantities.

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SECTION 2 – DEMAND PROCEDURES

DEMANDING BULK FUEL AGAINST ENABLING CONTRACTS OR FROM PETROLEUM DEPOT WEST MOORS

1. **General.** In the UK, units obtain bulk ground fuels from contracts arranged by the Defence Fuels Group (DFG) (or Energy Procurement for Defence (EPD) in the case of Dieso UK), or can collect bulk products, using their own BFCVs, from JSCS West Moors (WM). Units must have an authority to demand supplies of fuel direct from contractors - this authority is granted by Ground Fuels Section, DFFS, through the issue of a unique Customer Number.

2. **Demands for Fuel against Enabling Contracts.** Orders are normally passed by telephone to the contractor quoting the following:

- a. Customer number, the authority from DFFS.
- b. Purchase Order Number - a unique number consisting of:
 - (1) The Plant Code, which is a unique alphanumeric code allocated by the BFIS team, for each MTFI.
 - (2) A 5 digit Serial Number, allocated electronically for users of GFMS, or manually determined from the register of demands.
- c. Product required.
- d. Quantity required.
- e. Required by date.

The contractor will provide a ticket number and details of who took the order.

3. **Bulk Fuel Voucher.** All the above details are to be recorded in Part 1 of a Bulk Fuel Voucher, an example of which is at [Annex A](#), along with the date and time of the demand and the details of the individual making the demand. This form is to be retained by the unit until the fuel is received. The requirements for distribution and final disposal can be found at [Chapter 3, Section 3, Paragraphs 6 to 8](#).

4. **Additions and Amendments to Enabling Contracts.** Units requiring fuel through enabling contracts are normally identified at an early stage in the contracting processes, but during the life of a contract there may be a requirement for additions or amendments to be made. Examples of this include, but are not limited to:

- a. A unit moving into an empty barracks.
- b. Taking over a new or recommissioned refuelling point not included on the existing contract.
- c. When control of a refuelling point changes from one unit to another, for example on change of UIN when the custodian changes.

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5. **Requisition Form.** When an addition or amendment of an existing ground fuel contract is necessary, the requisition form at [Annex B](#) is to be completed. In the event of a handover / takeover situation, the onus for this activity is on the unit **taking over** the MTFI.
6. **Contract Amendment.** No demand is to be placed until the unit is notified that the contract amendment has been accepted by the appropriate supplier. This will normally be in the form of an advice form from DFFS, with details of Contractors' Account Details, Telephone Number for the ordering desk and a copy of a Bulk Fuel Voucher.
7. **Requests for Bulk Fuel for Exercise Purposes.** Enabling contracts are put in place to provide bulk fuel to agreed static locations. There is, however, the ability to use these contracts to provide bulk fuel to units at alternative locations, usually for exercise purposes. A unit requiring such a non-contracted delivery or collection is to submit a request to DFFS with a covering letter of justification within the time frames detailed at [Chapter 10, Section 4](#). Financial approval for the uplift is to be included. The application is to be made on the form at [Annex C](#).
8. **Demands for Bulk Fuel from JSCS (West Moors).** Units wishing to draw bulk fuel from JSCS (WM) are to submit their demands with details of the types and quantities of fuel, the proposed dates of drawing and the size of BFCV to be employed. The unit demanding the fuel is to prepare a separate demand form or a demand in signal format for each vehicle. Where a vehicle is operating in the dual fuel role both products may be demanded on the same form. The demand is to be signed by the officer, or other authorising person, responsible for the unit F&L account. Details of each demand are to be recorded by the unit in the appropriate unit demand register. A copy of the demand is to be handed to the driver of the relevant vehicle before setting out to collect the fuel. The following fuels are available in bulk from DFFS:
 - a. POL/9130-99-956-6833 ULGAS (F-67).
 - b. POL/9140-99-224-9638 DIESO UK.
 - c. POL/9140-99-910-0459 DIESO MT (F-54).

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ANNEX A - BULK FUEL VOUCHER

(Introduced at [Paragraph 3](#))

PART 1

SUPPLIER TEL:	DELIVERY ADDRESS UIN TEL:
--------------------------	---

SAP Contract Number (if applicable).....SHIP TO/CUSTOMER NUMBER.....

Plant Code Serial

PO NUMBER REQUESTED DELIVERY DATE.....

Contractors Brand Name	MOD Designation	Qty in Ltrs	Remarks

SIGNATURE OF DEMANDING OFFICER..... RANK & NAME.....

TICKET NO.....

ORDER TAKEN BY..... ON..... AT.....

PART 2

RECEIVED THE FOLLOWING FUEL ON:

PLANT CODE DATE

DELIVERY NOTE NUMBER

Contractors Brand Name	MOD Designation	Qty in Ltrs	Storage Location

RV NUMBER DATE

NAME SIGNATURE

ATTACH A COPY OF THE DELIVERY NOTE AND SEND TO: **SO3 Ground Fuels DFFS, Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH.** (NON GFMS UNITS ONLY)

PART 3 (DFG USE ONLY)

BFIS PO NUMBER DATE

MATERIEL DOC NUMBER DATE

DFFS APPROVED FORM REVISED NOV 05

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Financial Approval by Appropriate Budget Holder / Manager (Note 8)

The annual cost of fuel will be charged to RAC PBA001. The following amounts are approved for each 12 months of the contract.

MOD Designation	Bulk Delivered (Litres)	Price Base £ per litre	Cost (VAT Incl) £
DIESO MT			
ULGAS			

Signature Name (In blocks).....

Rank Appointment

Tel No..... Fax No

Completed forms with original signatures are to be returned to:

**SO3 Ground Fuels.
Defence Fuels and Food Services,
Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH**

Completion Notes for: A Requisition by an MOD Unit to be Included on a Bulk Ground Fuel Contract:

Note 1. UIN - Use 1 box per character. The UIN is to be that against which bulk fuels will be charged by the Financial Management Shared Service Centre (FMSSC)³. Land Command units should use the UIN for the barracks / infrastructure and not their unit UIN, but see Note 6d below. If in doubt consult the appropriate Logistic Support Branch at formation HQ. Non-Land Army Units (eg ATRA) are to use their unit UIN, not that of the barracks. If more than one site is operated using the same UIN, separate requisitions are required.

Note 2. Unit Title – Use 1 box per character. In the case of a barracks it is to be the barrack name, not that of the unit occupying the barracks. Titles such as 'Supply Squadron' are not to be used unless prefixed by the unit (eg 'West Moors Station Supply Squadron'). If the unit has more than one site, include Site Name.

Note 3. Unit Address - Use 1 box per character. This is to be the address for delivery which may be different from the recorded address for the UIN.

Note 4. County - Current contracts are let on a county by county basis. If this is to continue it is essential that this is completed accurately.

Note 5. Post Code – The calculation of distances uses the Post Code. It is possible that this contract will be awarded on a Post Code basis. It is essential that this is completed accurately.

Note 6. Annual Requirements:

- a. An estimate is required for each product (if none insert 'NIL').
- b. Bulk Delivered – enter the estimated annual requirement in litres.
- c. Average Load Size – enter the average load size for deliveries in the last 12 months.
- d. Bulk Collected from Commercial Depots – this facility is hoped to be available, but should be confined to units that do not have easy access to LCS West Moors. A separate requisition is necessary for LAND units as the 'deployable' UIN is to be used, not the Barrack UIN.

Note 7. Quantitative Authorisation – normally signed by a commissioned officer or civilian equivalent.

Note 8. Financial Approval – to be signed by the Budget Holder / Budget Manager responsible for the UIN used. This must be different to the person providing the Quantitative Authorisation.

DFFS APPROVED FORM REVISED JUL 05

³ Formerly the Defence Bills Agency (DBA)

SECTION 3 - RECEIPT PROCEDURES

RECEIPT OF FUEL FROM CONTRACTOR'S ROAD TANKER

1. **Delivery.** On delivery, the contractor's agent, usually the tanker driver will produce copies of the contractor's delivery note which should bear the request form order number, address and UIN of the unit, grade and quantity of fuel to be delivered. Minor variations between the quantity of fuel to be delivered and that actually demanded are normal and these variations are to be agreed with the contractor's agent and noted on the relevant documentation.
2. **Pre-Delivery.** Prior to the receipt of fuel, issues from the MTFI are to cease. Before the delivery commences, the person responsible for accepting the fuel is to:
 - a. Record the delivery tanker meter reading, if fitted, in the presence of the driver.
 - b. Ascertain through the ATG system or by means of manual dipping, that sufficient ullage is available within the receiving tank(s) to accept the consignment. The ATG / Dip figure is to be recorded in order to calculate the quantity of fuel subsequently delivered. Furthermore, ensure that the consignment is discharged into a storage tank of the appropriate grade.
 - c. A sample of the product is to be drawn from each compartment of the tanker to confirm that the fuel is free from water and particulate matter in accordance with JSP 317, Part 4, Section 2, Paragraph 16.
 - d. When a delivery note is produced by the tanker driver, the competent person shall produce 2 x copies of the MOD Form 7770 (Form of Certificate for Deliveries to MOD Sites) to support the delivery note in accordance with ACOP (L133) DSEAR Regulations 2002.
 - e. The form is to be completed by a Competent Site Operator who has received training on the use of the form.
 - f. The Form can be downloaded from the JSC Forms Bank, accessed from the Home Page of JSP 886.

Note: Distribution of the Form is to be as follows: Copy "1" must be handed to the Tanker Driver; the other copy must be retained in Unit Files for 6 months.
3. **Unit Action During Receipt of Fuel.** Constant supervision of the discharge by unit staff is necessary, to ensure that all the fuel is transferred to the receiving unit's tanks, and that none is put into the fuel tank of any vehicle or other container.
4. **Unit Action on Completion of Receipt.** On completion of the delivery, the person responsible for the receipt is to ensure that the quantity of fuel received agrees with the delivery note. This is to be carried out by one of the following methods:
 - a. If the vehicle is fitted with a meter, take a final meter reading, in the presence of the driver, to calculate the delivered quantity (final meter reading less initial meter reading equals quantity of fuel delivered).
 - b. If no meter is fitted to the vehicle, the tank ATG is to be checked to confirm the receipt quantity.

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c. If no meter is fitted to the vehicle and the tankage is not fitted with ATG, the receipt tank is to be dipped after the required settling time has elapsed; JSP 317, Part 2, Chapter 11 refers⁴. The delivery documents are to be annotated with the statement 'received but quantity not verified' where applicable.

5. **Discrepancies.** Any discrepancy must be agreed with the contractor's representative and all delivery documents amended to agree with the actual quantity received. The amendments are to be initialled by the contractor's representative. If, as a result of the actions carried out at Paragraph 4c, a discrepancy is discovered after the delivery vehicle has departed unit lines; the consignor is to be notified of the discrepancy immediately by telephone and of the subsequent amendment to the delivery documents. The amended delivery note is to be passed to the F&L accountant for action.

6. **Completion of the Bulk Fuel Vouchers.** On receipt of a contractor's delivery note, the Fuel and Lubricants (F&L) Accountant is to compare the delivery note to the original Bulk Fuel Voucher Demand (refer to, [Chapter 3, Section 2, Paragraph 3](#)).

7. The F&L accountant is to complete Part 2 of the Bulk Fuel Voucher recording the following:

- a. Receiving Unit Plant Code (this should be the same as the demanding unit's plant code).
- b. Date of delivery.
- c. Delivery note number, taken from contractor's delivery paperwork.
- d. Product type received.
- e. Product quantity received.
- f. Storage location and tank number.
- g. RV number, taken from the register of vouchers or as automatically generated by the IT accounting system.
- h. Date that the RV was entered onto the F&L account.
- i. Name and Signature of the F&L Accountant.

8. **Bringing the Receipt on Charge.** The following actions are to be carried out:

a. **Non-GFMS Units.** The actual delivery quantity is to be entered on to the F&L account, supported by an RV. The RV will be the completed Bulk Fuel Voucher and attached delivery note, annotated with the correct RV number. A copy of the Bulk Fuel Voucher and a copy of the delivery note are to be sent to the Ground Fuels Section, DFFS, with the original paperwork being filed to support the F&L Account.

b. **GFMS Units.** The actual delivery quantity is to be entered on to the F&L account via the Eric PXm or via the Fuel Manager terminal, whichever is applicable. The completed Bulk Fuel Voucher is to be attached to the delivery note and filed to support the F&L Account.

⁴ For gravity fed underground MTFI tanks a settling time of 10 minutes is sufficient.

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9. **Completion of Receipt Documentation.** It is important that documentation is always completed accurately and promptly. The quantity figures on the paperwork should correspond with the actual quantity received; discrepancies must be identified, agreed and endorsed on the documentation. The following procedures are to be carried out:

- a. Delivery documents are to be recorded with the delivery information and a copy passed to the contractor's agent, or posted to the contractor when delivery has been by independent carrier.
- b. A copy of the delivery voucher is to be endorsed with the following certificate and attached to the appropriate demand and receipt form.

“Certified that the product(s) has/have been brought to account by Receipt Voucher number dated in the unit F&L account”

- c. Copies of all documentation are to be cross-referred and retained by the unit.

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SECTION 4 - ISSUE PROCEDURES FOR MECHANICAL TRANSPORT FUELLING INSTALLATIONS

FUEL ISSUE FROM SERVICE SOURCES

1. **Mechanical Transport Fuelling Installations.** Mechanical Transport Fuelling Installations (MTFI) are Defence assets which are part of a network designed to provide refuelling facilities for any unit that is based or transiting through that area. MTFIs are also an integral part of emergency and disaster plans to support the civil community and government in times of crisis. Units that operate MTFIs are the custodians on behalf of the MOD and must maintain the facility to refuel visiting units as well as their own. Details of Defence establishments and units in mainland UK that can offer refuelling facilities are held centrally by DFFS. Units can also obtain details of refuelling facilities via Front Line Commands (FLC).
2. **Funding.** Funding for fuel dispensed at MTFIs is to be bid for yearly through the custodial unit's formation HQ Base Level Budget (BLB) and should include an estimate for visiting units. Where a visiting or lodger unit is drawing large amounts, the custodial unit can apply to transfer the funding by submitting an Inter- Management Group Manual Journal Voucher (form GL 010) through their BLB who will bill the visiting or lodger unit.
3. **Closure or Restriction of MTFI.** Custodial units are not permitted to close MTFI or restrict use without the permission of their TLB and FLC. Units that are intending to close or change the use of facilities that have a DFFS Licence to Operate must also liaise with the Inspectorate section of the DFFS.
4. **Operating Procedures.** The procedures for operating an MTFI are contained in JSP 317 Part 4 Chapter 12. Unit standing instructions are to be maintained for the operation of kerbside pumps, containing procedures that are appropriate to the type of installation that it is. Units operating an AFDS are to include security instructions for the standby visitor key and arrangements for the safe keeping of the key outside normal working hours. Pumps that are not in use, apart from those fitted with AFDS, are to be locked with a security type lock and the power turned off, if appropriate.
5. **Fuel Issue Procedure.** The fuel issue procedure will depend on whether the kerbside installation is manually operated or fitted with an automated system. Each issue of fuel is to be recorded in the appropriate Service vehicle activity record, for example the Vehicle Utilisation Record (VUR) (F/MT 1001A), authority to use document (ATUD (JAMES)) or Armd Veh Fuel Card (AB 413), plant records and consumption records.
6. **General Fuel Issue Rules.** There are 3 types of categories, domestic own unit, external visiting unit and repayment. The following actions, which are applicable to non-AFDS units, are to be taken for every vehicle requiring refuelling:
 - a. Drivers of military owned or hired vehicles, own and parented unit, who require fuel, are to be in possession of a VUR / ATUD and personal identity document.
 - b. Fuel is to be dispensed only into vehicle tanks and the quantity issued entered in the appropriate space on the VUR by the vehicle driver. For issue to another Service, details of the issuing unit are also entered.
 - c. The driver's credentials, such as a service pass or driving licence, are to be examined before fuel is issued and the VUR is to be checked to ensure that it bears

ISSUES FROM MANUAL FUEL DISPENSING SYSTEMS

7. **Preparation for Issue.** Units operating manual fuel dispensing systems are to take the following actions to ensure the security of the installation and the accurate recording of issues of MT Fuel:

- a. Ensure that the pump installation is securely locked at all times when the pump operator is not in attendance.
- b. Ensure that a competent operator is available to dispense fuel at the times notified on a notice displayed at the installation.
- c. Record the pump meter reading(s) before the first fuel issue of the day and after the last fuel issue for the day. The meter readings are to be entered onto a Fuel Daily Issues Summary as shown at [Annex A](#).

8. **Issue Instructions.** Fuel issued from a manually operated MTFI⁵ is to be undertaken in accordance with Unit Standing instructions and under the supervision of a suitably trained MTFI operator. Once fuel has been issued to a vehicle the quantity of fuel issued is to be entered in the appropriate boxes on the VUR / ATUD and on the appropriate service fuel issue form MOD Form 7764. The following information is to be entered on the forms:

- a. The date of the issue.
- b. The vehicle registration number.
- c. The name of the unit and UIN to which the vehicle is allocated, or hired to in the case of a commercial hire vehicle.
- d. Details of the type and quantity of fuel issued.

9. Similar information is also to be recorded on the VUR / ATUD of the vehicle being refuelled.

10. Separate service fuel issue forms are to be maintained for all visiting units and repayment customers since this document is used to support reconciliation and billing activities.

11. **Vouchers.** The total quantity of fuel issued is to be consolidated daily on to a unit issue voucher to facilitate a subsequent single account adjustment by the unit F&L accountant. An example of a Consolidated IV is shown at [Annex B](#).

12. When repayment issues are made, the instructions given in [Chapter 3, Section 6](#) are to be followed.

⁵ Units who can not justify the full cost of the complete AFDS system but wish to take advantage of the computerised accounting package – see Paragraphs 23-24.

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ISSUES FROM AN AUTOMATED FUEL DISPENSING SYSTEM (AFDS)

13. **Mechanical Transport Fuelling Installations.** At MTFIs fitted with an AFDS, vehicles will require a Vehicle Recognition Device (VRD) to obtain fuel from the pumps. Each vehicle operated by a unit is to have a unique and valid VRD in the form of a memory key assigned to it in accordance with the instructions given in the relevant User Manual. The types of assignment codes are as follows:

- a. Own Unit Vehicles:
 - (1) Vehicle - issued to each vehicle of the home unit.
 - (2) Parented - issued by parented units to their vehicles.
 - (3) Override - for emergency use, can be used at any pump.
- b. External / Visitor Unit Vehicles:
 - (1) Vehicle - issued to planned visitors where details of vehicles have been configured into AFDS Controller.
 - (2) Standby - issued for visitors without a VRD.

Accounting for AFDS Memory Keys

14. **Accounting for AFDS Memory Keys.** Memory Keys for the AFDS are to be obtained under local purchase arrangements on an 'as required' basis from the manufacturer (Transflo Ltd). Memory keys are accountable as 'P1' Class items as defined in JSP 886, Volume 4, Part 1 (Materiel Accounting - The Fundamentals). All new keys are to be brought on charge, and when required for use, issued in accordance with local instructions. These memory keys are to be assigned to vehicles and ground equipment to enable fuel to be drawn. After assigning memory keys to vehicles and ground equipment they should be attached to the vehicle key rings and safeguarded in the same manner as the vehicle key itself.

15. Keys are not to be transferred when a vehicle or piece of ground equipment is re-allotted between units. These memory keys are to be withdrawn and reprogrammed if required. If no longer required, memory keys are to have their information erased and returned to Unit Stores. Unassigned memory keys are to be kept under secure arrangements in the Unit Stores, controlled at least by a SNCO / civilian equivalent.

16. To eliminate the possibility of fraud, the loss or theft of memory key is to be reported to the military police and the chain of command as soon as possible. The report is to include the vehicle registration and issue number allocated to the memory key. A signed statement will be required before either the memory key is written off and / or a replacement is issued. The F&L Responsible Person is to ensure that the lost or stolen memory key is no longer authorised and is blacklisted on the AFDS.

17. **Vehicle Recognition Device (VRD) Data.** The following information can be found on own and visitor vehicle VRDs:

- a. The UIN to which the vehicle belongs.
- b. The vehicle registration number (own units only).

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- c. A fuel code, indicating the type of fuel to be used.
- d. A 'max fill' figure indicating the maximum amount of fuel which may be drawn at any one time.
- e. The indicator that a receipt is required if necessary, for example to support issues to hired vehicles.

18. **Issues to Own Unit Vehicles.** Vehicles drawing fuel from its own MTFI with AFDS will be allocated a suitably programmed VRD. On refuelling the driver is to insert the VRD into the control system and draw fuel as required. The VUR / ATUD is to be completed on receipt of fuel, and if a receipt is issued from the AFDS then that is to be retained with VUR / ATUD and handed to the MT on completion of the detail.

19. **Issues to Visiting Vehicles.** All vehicles routinely supported by a particular AFDS MTFI are to be issued with a VRD appropriate to the AFDS employed at that location. The MTFI is expected to be able to refuel entitled vehicles from other locations. This can be achieved in one of 2 ways:

a. **Vehicles from Units with a Compatible AFDS.** Vehicles from units operating the same, or a compatible, AFDS will be in possession of a valid VRD and may draw fuel from another unit's fuel stocks in the usual way. The VUR / ATUD is to be completed on receipt of fuel, and if a receipt is issued from the AFDS then that is to be retained with the VUR / ATUD and handed to the MT on return to Unit.

b. **Vehicles from Units with an Incompatible or No AFDS.** The following instructions apply to drivers of vehicles that do not have a valid VRD for the AFDS in operation:

(1) The driver of the visiting vehicle is to request a VRD for the type of fuel required from the unit MT office or guard room, as appropriate.

(2) The driver is to complete the Visiting Unit Key Register which will require the following information:

(a) Unit Title.

(b) Unit UIN. (This must be entered on the vehicle work ticket before the vehicle leaves its parent depot).

(c) Vehicle Registration Number.

(d) Driver's Name, Rank and Number.

(e) Driver's signature.

(3) At the MTFI, the VRD is inserted into the control system and, at the prompt the following information is input: UIN, VRN, and pump number to be operated.

(4) The VUR / ATUD is to be completed on receipt of fuel, and if a receipt is issued from the AFDS then that is to be retained with the VUR and handed to the MT on return to Unit.

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(5) On completion of refuelling the VRD is to be returned to the location from which it was collected.

20. **Fuel Issue Reconciliation.** The data held on the AFDS is to be uploaded to the Fuel Manager every working day. The account will be adjusted and a report can be printed if local instructions so require.

21. **Action to be Carried out When the AFDS is Inoperable.** On occasions when the AFDS controller is inoperable but the pumps are still functioning, manual fuel issues can be made and the individual fuelling transactions subsequently manually inputted into the fuel manager software. The appropriate single service accounting forms, as detailed in [Paragraph 8](#), may be used as a convenient temporary recording method and can be destroyed once the information has been transferred to GFMS (however, for repayment issues undertaken by this method, refer to [Chapter 3, Section 6, Paragraph 4](#)). The fuel attendant at the issuing unit is responsible for completing the fuel drawn portion of the driver's VUR and initialling the entry after inserting the UIN.

FILLING OF FUEL CONTAINERS FROM AN MTFI

22. **Fuel Containers.** The filling of petroleum fuels into containers is a potentially hazardous operation and routinely should only be carried out by specialist personnel in purpose-designed static or field installations, where safety and quality assurance can be carefully controlled. Where authorisation is given by the local commander to fill jerricans from an MTFI, the applicable procedures and regulations detailed in JSP 317 are to be adhered to. Fuel issued to jerricans is to be issued from the bulk stock account on the relevant service issue voucher, which is to be annotated as issued to container type and size. Where a unit fills jerricans for future consumption, ie exercise or operations, the fuel issue voucher should state that the fuel has been transferred to packed stock. The packed stock should then be brought to account on the relevant product account card. Unit filled jerricans are to be consumed within 3 months of the date of filling. The filling date is to be marked on each can in accordance with JSP 317.

AFDS FUEL MANAGER SOFTWARE

23. For those units that do not have sufficient fuel usage to justify the cost of the full AFDS system which incorporates the forecourt controller, a viable alternative may be the utilisation of the fuel manager software.

24. Units adopting this strategy will be able to operate their MTFI fuel account through the accredited fuel manager software thus obviating the requirement to maintain a manual account. Units wishing further guidance on this matter including a guide as to the approximate costings should contact the SO3 Ground Fuels Section at DFFS on Mil: 9679 Ext 83599 or BT 030679 83599.

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ANNEX A - FUEL DAILY ISSUES SUMMARY

(Introduced at [Paragraph 7c](#))

Product.....

Tank No:.....

Pump No:.....

Date	IV	Meter Readings		Issue Amounts		Meter Difference		Remarks/Action
		Previous	Current	Meter	Voucher ⁶	+	-	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Notes for Completion:

- At the end of the issue day when the issue vouchers are totalled the kerbside pump meter reading is to be entered into Column (d). The meter reading recorded at the end of the previous day is to be entered into Column (c) and the difference between the 2 meter readings, the quantity issued by the meter, entered in Column (e).
- The total quantity of fuel issued by voucher is entered into Column f. The difference between the figures shown at Columns (e) and (f) is then calculated and entered as either a surplus or deficiency in Columns (g) and (h) respectively.
- The daily reconciliation is to be summarised onto a consolidated IV. An example is shown at Annex B.

⁶ E.G. AFG 825

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ANNEX B - EXAMPLE OF A CONSOLIDATED ISSUE VOUCHER - MOD FORM 7767

(Introduced at [Paragraph 11](#))

Save as	Print Form
---------	------------

Issue & Receipt Voucher <small>MOD Form 7767 (Revised 3/97) Voucher must accompany stores if possible</small>		Issue Voucher No. 007		Receipt Voucher No.							
SUC/UIIN Stamp		Issue Date 24 FEB 11		Receipt Date							
		Account AF F7760		Account							
		Issued BY 'UNIT TITLE'		Issued TO DAILY ISSUES							
NOTE - On original and triplicate forms, the stamp and signature will be of those of the consignor, on duplicate forms, those of the consignee.		Authority for issue JSP 886 VOL 2 Pt 5 SECT 2 CH 4 PARA 11		Date & mode of Conveyance 23 FEB 11							
Signature A N Othas		Sheet No. 1	No. of sheets 1	Carriers/Convoy Note No. & Date							
Leger Folio (1)	Catalogue or Part no (2)	Section or Sub-Section Designation (3)	Qty. (4)	Description and Marks on Packages (5)	For Store Depot Use Only						
		S. (6)			R. (7)	D. (8)	U. (9)	Rate (10)	Value £ (11)		
		ULGAS (LTAS)	190		RECONCILIATION						
		DIESEL MT (LTAS)	100						ULGAS	DIESEL	DIESEL
		DIESEL UK (LTAS)	118							MT	UK
		LAST ITEM.									
					OWN UNIT			150	75	100	
					METER DIF			-10	+5		
					OWN UNIT			140	80	100	
					OTHER CUSTOMERS			30	20		
					REPAYMENT			20		18	
					TOTAL			190	100	118	

Notes for Completion:

1. Customer categories and products are listed on separate lines.
2. The meter difference taken from the Fuel Daily Issues Summary, Columns (g) or (h), is entered against the product and added or subtracted from the first entry. The balance on the next line is the own unit issue quantity.
3. The customer categories are entered and the products totalled. Where there has been no issue to own unit vehicles on that date, any discrepancy is to be applied to the other service category.

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SECTION 5 - ISSUES FROM BULK FUEL CARRYING VEHICLES (BFCV) AND FROM TANK FABRIC COLLAPSIBLE (TFC)

INTRODUCTION

1. This Chapter covers the accounting procedures when BFCVs or TFCs are used in the static role (not exercise or operations) for the bulk refuelling of vehicles. The operating procedures for the loading and unloading of BFCVs are contained in JSP 317.

ISSUES FROM BFCV

2. The procedure when a BFCV, without a flowmeter, has been used in a static role for issuing fuel is as follows:

a. A MOD Form 7766 - Truck Tanker Record Sheet and a MOD Form 7765 – Aviation Fuel Register Record of Daily Issues to Aircraft and Bulk Loading of Fuelling equipment, is to be opened for each BFCV showing the date, quantity and grade of fuel received. The MOD Form 7766 or MOD Form 7765 is to be closed at the end of each day and used to support the unit F&L Account. Any remaining fuel balance is to be carried forward on to a new MOD Form 7766 or new page of the MOD Form 7765.

b. Before issues start, the BFCV is to be sited on level ground and checked to confirm the quantity in each compartment and the total quantity entered on the MOD Form 7766 / MOD Form 7765. Similarly the driver of a vehicle to be fuelled is to check the vehicle fuel tank / gauge to verify the amount of fuel required to fill the vehicle fuel tank.

c. After each issue, or series of issues to a number of vehicles of the same unit, the BFCV is to be checked and the quantity issued agreed with the driver (convoy commander if a number of vehicles are involved). The agreed issues are to be recorded on the issuing vehicle's MOD Form 7766 / MOD Form 7765 and signed by the recipient. The issues are also recorded on the VUR of each receiving vehicle and countersigned by the issuer.

d. At the conclusion of each day's issues, the BFCV is to be dipped and the remaining fuel reconciled with the balance held on its MOD Form 7766 / MOD Form 7765. Deficiencies / surpluses within a tolerance of 1% of the total daily issues (or total issues since the BFCV was replenished if that occurs during the day) are to be issued-off or brought-on charge by Certificate Issue Voucher (CIV) / Certificate Receipt Voucher (CRV) and recorded as stocktaking discrepancies. The form is to be signed by the authorised officer or equivalent. Deficiencies / surpluses in excess of 1% are to be investigated by the authorised officer. Deficiencies exceeding 1% are to be cleared by loss action, and the results of the authorised officer's investigation attached. Surpluses in excess of 1% are to be brought to account and recorded as stocktaking discrepancies.

3. When a BFCV has been fitted with a flow meter the procedure follows that given in Paragraphs 2a to 2d above, with the exception that the BFCV flow meter readings are used to determine fuel issue quantities.

4. The Serial Number of the F/Mov 1042 - Dangerous Goods Note (DGN) accompanying the shipment, is to be annotated in the 'DGSN' field of the MOD Form 7766 by the operator.

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5. All forms MOD 7766 are to be registered on a locally produced Register with Serial Numbers. The Register is to be maintained by the Fleet Manager.

6. Empty but uncleaned jerricans and Bulk Fuel Carrying Vehicles are treated as dangerous goods and as such their movement is governed by ADR. This includes the requirement to provide an F/Mov 1042 - DGN. The requirements of JSP 800 Volume 4b are to be adhered to at all times.

ISSUES FROM TFC

7. Due to the inherent difficulty of accurately determining the content of a TFC it is essential that issues of fuel are made through a flow meter. This is paramount when bulk fuel issues are made to individual vehicles. Where a TFC will only receive and issue fuel from BFCVs it is possible to determine quantities by conducting before and after dips of the BFCV.

8. Where a single TFC is being used in the static refuelling mode a MOD Form 7764 or a MOD Form 7765 is to be used to record receipts and issues for each TFC. In circumstances where a number of same product TFCs are manifolded together and therefore for accounting purposes can be treated as one tank, MOD Form 7760 or MOD Form 7765 are to be used. The procedure for issuing fuel should follow that as detailed at Paragraphs 2a to 2d above.

9. Dipping of TFCs should only be used as a method of stock control / management and for determining if water contamination is present

10. Portable flowmeters are an RAF item of supply managed by the Battlefield Utilities (BFU) PT. Units that have a requirement for flow meters are to contact the RAF Range Manager. As the flow meter has to be calibrated before issue by a specialist contractor, units are to note that a minimum of 12 weeks notice is required.

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SECTION 6 - REPAYMENT ISSUES

REPAYMENT ISSUES TO AUTHORISED CUSTOMERS NON GFMS (OTHER THAN FOR UNITED STATES ARMED FORCES)

1. When a fuel issue is made to a vehicle tank of an authorised customer⁷ the driver is to produce his personal identity documents and / or authority to draw fuel for the journey, and state the quantity required. The following procedures are to apply:

- a. The fuel is only to be dispensed into the vehicle tank(s).
- b. The issuer prepares appropriate Issue Voucher (IV) and annotates the words 'REPAYMENT ISSUE', in red ink, showing the name and address of the receiving unit or establishment, the vehicle registration number and the name of the driver in block letters. The amount of fuel actually issued is entered on the document, which is to be signed by the driver. 4 copies of the IV are required.
- c. The Issue Voucher is to be distributed as follows:
 - (1) Copy No 4 handed to the driver.
 - (2) Copy No 1 retained by the issuer to support the daily issue summary.
 - (3) Copy Nos 2 and 3 are passed to the officer responsible for the unit F&L Account, who is to endorse copy No 3 as follows:

TO: (ISSUING UNIT)	
FROM:	
(AUTHORIZED CUSTOMER)	
ADDRESS	
RECEIPT OF FUEL	.....SIGNED
DETAILED OVERLEAF	.....OFFICIAL STAMP
IS ACKNOWLEDGED	

- (4) Copy Nos 2 and 3 are then forwarded to the customer for completion and return of both copies.
- (5) Once the 2 certified copies are returned by the customer they are to be forwarded to the appropriate authority for billing action. In the UK, IVs are to be forwarded to DFFS SO3 Ground Fuels; in Germany to HQ UKSC (G) Log Sp Svcs (Fuels); in overseas theatres to Theatre Commands.

Issues to United States Armed Forces

2. The following procedures apply to the issue of ground fuels to US Armed Forces:
- a. When an issue is to be made to a vehicle of the US Armed Forces, the driver is to produce 2 copies of the US Armed Forces demand form.

⁷ The DFFS Ground fuels section holds the database of all authorised repayment customers and should be the unit POC in the event of a query (Tel 94379 4393).

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- b. The issuer dispenses the fuel into the vehicle tank and the driver signs both copies of the US demand form immediately after the issue.
- c. The issuer prepares 4 copies of an Issue Voucher which are required for distribution as follows:
 - (1) Copy number 4 is handed to the driver.
 - (2) Copy number 1 retained to support the daily issue summary.
 - (3) Copy numbers 2 and 3 passed to the officer responsible for the unit F&L Account, together with both copies of the US Armed Forces demand form.
- d. Copy numbers 2 and 3 and the 2 copies of the US Armed Forces demand form are forwarded to DFG Ground Fuels.

Repayments Issues From GFMS Within the UK

3. In units operating GFMS, repayment issues are treated in the same way as normal issues, there being no requirement to raise additional paperwork. The GFMS fuel manager software centrally generates the necessary information that authorises the FMSSC to raise the appropriate invoices.

4. However, for occasions where the AFDS controller is inoperable and manual issues have been inputted through the AFDS fuel manager software, a supporting paper issue voucher (1 copy) is to be raised and retained by the issuing unit for a period of 2 years. This copy is retained in order to resolve potential disputes with regard to bill payment queries.

Repayments Issues From GFMS Outside the UK

5. Overseas, the issue paperwork that is generated by GFMS is the source document for billing purposes and disposal procedures will be issued by Theatre Commands.

6. For occasions where the AFDS controller is inoperable, the method detailed in Paragraph 4 above may be adopted in conjunction with specific procedures detailed by Theatre Commands.

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SECTION 7 - REFUELLING AWAY FROM THE PARENT UNIT

POLICY FOR REFUELLING VEHICLES OPERATING AWAY FROM THE PARENT UNIT

1. When a vehicle requires to be refuelled away from its parent unit, the driver's route order, if issued, is to specify locations from which the driver is to draw fuel if required. Every opportunity is to be taken to obtain fuel from a Service Establishment. The order of preference for vehicles obtaining fuel whilst away from their parent units is as follows:

- a. Service establishments.
- b. An agency of the oil company currently holding the agency contract.
- c. An agency of an oil company not currently holding the agency contract if permitted by the contract.
- d. Emergency purchase.

Fuel may also be obtained from Allied Forces or in overseas theatres by other means.

2. It is the responsibility of the person planning and authorising vehicle movements to give prior notice of their requirements to any establishment that is intended to be used for the drawing of fuel. It is for the benefit of all concerned that as many units and establishments as possible provide refuelling facilities, both on a prearranged and on a routine basis, as well as in an emergency.

Use of Agency Cards

3. Agency cards are available in the UK and Central Europe to allow for refuelling from approved commercial fuel stations. Full procedures are contained in [Section 8](#) to this Chapter. Local arrangements apply in theatres other than UK and Central Europe.

Emergency Refuelling - Civilian Sources

4. In an emergency, ground fuels may be obtained for Service vehicles from civilian sources, but only if supply from a current civilian agency contract service station is not possible. The quantity obtained is to be the minimum necessary to reach the nearest Service or civilian contract agency source on the scheduled route⁸. Payment for fuel is to be made by cash or credit / debit card. A receipt showing volume and cost of fuel drawn is to be obtained, and is to be retained by the individual in support of a claim in accordance with current MOD policy.

Uplifts of Fuel and Oil from USAF Units by UK-Based Vehicles

5. Military Liaison Officers attached to United States Air Force (USAF) units may draw fuel and oil for their Service vehicles from the USAF unit to which they are attached. The financial responsibility for any such issues rests with the USAF unit concerned.

6. In the event of casual uplifts of fuel and oil by MOD vehicles visiting USAF units, it is a USAF responsibility to submit bills for payment to the vehicles' parent unit, via FMSSC. Drivers are to adhere to the following procedures:

⁸ Unless local orders or contract terms specify otherwise.

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- a. Vehicles from MOD units who are in possession of a VRD are to uplift fuel from USAF units using the VRD procedures for visiting any other UK Service unit.

- b. Vehicles without a VRD are to sign the appropriate USAF issue document, in acknowledgement of receipt of the quantity of fuel and lubricants. The driver is to verify that his number, rank and name, type and registration of the vehicle, and the designation of the unit to which it belongs, are correctly quoted on the issue document. The driver is to ensure that the quantity received is correctly recorded on the VUR / ATUD from which details of the fuel uplifted are to be recorded on the appropriate fuel record at the parent unit. Bills are to be approved for payment by the parent unit in accordance with existing procedures.

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SECTION 8 - GROUND FUELS AGENCY CARDS

INTRODUCTION

7. The UK Civilian Agency Refuelling System operates through an MOD contract for the supply of specific fuels such as DIESO MT, Gasoline and Autogas from nominated commercial outlets. However, journeys should always be planned in advance to ensure that, whenever possible, vehicles are refuelled from Service establishments.
8. Within the MOD contract, fuel is supplied directly into Service vehicle tanks on presentation of a valid contractor's agency card; no payment is made on receipt of fuel. Agency Cards can be used at most fuel outlets in the UK, excluding the Channel Islands. Permitted outlets will display the Arval AllStar symbol (yellow star on black background).
9. The use of the agency refuelling system is restricted to:
 - a. The supply of specified fuels: the unit Budget Holder may permit other items included within the contract.
 - b. Vehicles on journeys during which it is not possible or practicable to refuel from Service establishments.
 - c. Vehicles garaged more than 5 miles from a Service establishment with the required fuel type.
 - d. Issue of essential fuel when the normal source of supply to a unit has failed.
 - e. Use at outlets accepting the card provided by the contractor. The outlets of major oil companies and supermarkets are the preferred option.

UNIT DEMANDS FOR AGENCY CARDS

10. Arval will issue each Unit Agency Fuel Card Manager with a comprehensive list of Operating Instructions regarding the use of the Card. Copies of Arval forms from Units requesting additional cards, or amendments to unit card holdings are included in the Arval supplied User Guide. Units requiring new or additional agency cards are to apply to Arval by calling BT: 0870 4195095 and selecting option 3. Individuals will be directed to the location of an online form or alternatively, the form at [Annex A](#), with reference to the Completion Notes at [Appendix 1](#), and the form at [Annex B](#), which ever is applicable, can be used. These forms must be signed by the unit card administrator and the UIN budget manager before processing will occur. Completed forms should be faxed or posted direct to Arval for processing at the address given in [Paragraph 26](#) below.

CONTROL OF AGENCY CARDS

11. The cards are to be safeguarded at all times and regarded as accountable documents. A master register of the cards issued to the unit is to be maintained. The Officer responsible for accountable documents will issue the cards to the officer delegated with responsibility for the day to day control of agency cards (Agency Card Manager) on a permanent or temporary loan basis, as appropriate. Agency cards are only to be used in service or hire vehicles and under no circumstances should they be used to refuel private vehicles.

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The cards are to be returned, together with receipt(s) for any fuel transactions, after each journey and are not, except in especially approved cases, to be held for long periods by a driver.

12. A fuel agency card Daily Issue Register as detailed at [Annex C](#) is to be maintained by the agency card manager. Completed daily issue register sheets are to be retained by the unit for a period of 2 years from the date of the last entry.

13. The CO / OC / Head of Establishment of the unit is to arrange for random checks of agency card records, which are to be carried out by an independent officer.

14. When agency cards are issued, the agency card manager is to:

- a. Instruct the driver or convoy commander on the use of the agency card and importance of safeguarding the card.
- b. Issue the driver or convoy commander an extract of these instructions pertaining to the use agency cards.

LOST OR DAMAGED AGENCY CARDS

15. **Lost or Stolen Cards.** The loss or theft of an agency card is to be reported immediately to the unit by the individual. The following information is required:

- a. Name of the individual reporting the loss.
- b. Card serial number or such information that will allow the responsible officer to identify the card.
- c. Date and circumstances of loss.
- d. Whether theft or misappropriation is suspected.
- e. Unit action is as follows:
 - (1) The unit is to report the loss to Arval on BT: 08704 195095, reporting details are to include the serial number of the lost card. Arval will then cancel the card.
 - (2) The telephone number should also be used 'out of hour's': option 2 should be selected to report a card lost or stolen.
 - (3) The unit is to fully investigate the circumstances of the loss, paying particular attention to subsequent invoices for the evidence of improper use. For manually prepared vouchers this could be up to 6 months after the loss.

16. **Found Agency Cards.** An Agency Card that has been cancelled, damaged or reported lost or stolen and is subsequently found, is not to be used again: subsequent use may incur an administrative charge being levied against the unit. The card is therefore to be destroyed locally by cutting into 4 pieces or ideally by shredding.

17. **Damaged Agency Cards.** Cards which are damaged and not accepted by the contractor's electronic reading equipment are to be returned to the unit. The damaged card is to be reported to Arval who will arrange for the issue of a replacement card.

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Disposal of Agency Cards

18. When a unit is disbanded or changes its UIN the stores accounting officer is to destroy all agency cards on charge and inform Arval, who will take action to cancel the cards. If changing location, the unit should inform Arval of the change of address.

Transfer of Agency Cards

19. Agency cards are not to be transferred between units or individuals.

Continental Europe

20. Fuel may be obtained in mainland Europe using a separate card, which is available on application to the Fuel Management Cell (FMC), Log Sup, HQ UKSC (G). HQ UKSC (G) promulgates detailed instructions for card use. Telephone Mil: 94872 Ext 3361 or BT: 0049 216 4773361.

21. Separate agency card arrangements are made for the 'green' operational fleet and for the DFG contract white fleet vehicles operating within Europe. Detailed instructions for card provision, demand, issue, use, control and accounting will be issued by Theatre Logistics Support (Log Sp) staff. UK based units requiring cards for visits, exercises or training within or transiting through Germany should apply to UKSC (G) in accordance with issued instructions.

Procedure at a Service Station / Garage

22. The agency card is to be produced by the driver at an agency service station for the purchase of specified fuels; no cash is involved in this transaction. Unless specific authority is given otherwise by the Unit Agency Card Fuel Manager, the card is not to be used at a service station other than that tied to the current MOD contractor supplying the agency card.

23. The service station or garage attendant is required to issue an agency receipt showing the VRN, amount drawn in litres, mileage and total cost of the fuel supplied. The driver or convoy commander, after checking accuracy of details, including the card serial number, is to sign the agency receipt. The 'customer' copy is to be retained and the convoy commander is to obtain a separate copy of the receipt for each vehicle refuelled.

24. Before leaving the service station the amount of fuel received and the agency receipt details are to be entered on the VUR / ATUD by the driver or convoy commander. Details on receipts can vary so the hierarchy to be used is as follows:

- a. Agency Card / Till Receipt No.
- b. Electronic Fund Transfer (EFT No).
- c. Last 3 numbers of the Agency Card used in the refuelling transaction.

Use of Bio Fuels

25. Bio Fuels are not manufactured to a standard acceptable to the MOD and should not be used.

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Agency Cards Refused at the Service Station / Garage

26. If a transaction is refused at the checkout, the service station may offer to telephone the contractor for manual authorisation. If this does not happen the driver or convoy commander should request that they do so: a number of questions may be asked to the card holder to ensure authenticity prior to authorisation. Alternatively the driver or convoy commander should request an 'Intent to Pay' form which will give the unit 7 days to make arrangements for payment.

Overcharging

27. In the event that overcharging has occurred, the cashier should be asked to raise a manual credit voucher. This is a 3-part document and every service station which accepts the contractor's fuel card can do this. One copy is to be retained by the service station or garage, another copy will be sent to the contractor and the 3rd copy is to be retained by the driver or convoy commander. In the event that the service station or garage cannot supply this, the driver or convoy commander is to ask for proof in writing from the garage; a copy of which is to be sent to Arval along with a copy of the receipt and a letter describing the incident. Arval will liaise on behalf of the unit until the dispute is settled.

Procedure on Return to Unit

22. On return to unit the driver or convoy commander is to hand the agency card(s) and agency receipt(s) to the unit agency card manager, who records the return of the agency card in the daily issue register. If the return to unit is outside normal working hours, the unit is to adopt a suitable procedure for the safeguarding of agency cards and receipts until the next working day.

23. The agency card manager is to check that the fuel issue details on the agency receipt agree with the entry recorded on the relevant work ticket. The supporting agency receipts are retained to support the MT Account.

Unit Action on Receipt of Fuel Cards

24. A copy of the receipt voucher issued with agency cards should be signed and sent back to Arval **within 10 days of receipt**. If a delay in bringing the cards onto account is anticipated, the unit should not wait, but should return the receipt voucher to Arval.

25. If no unit receipt is received by Arval within 21 days of the cards being issued, the cards are liable to be cancelled without warning.

26. The receipt voucher is to be sent by post in the Arval provided envelope to Arval UK Ltd. Post Department 40, Arval Centre, Windmill Hill, Swindon, SN5 6PE. ([Click here to return to Paragraph 4](#))

Unit Action on Contractor's Invoice

27. The contractor sends a fortnightly invoice to all user units, endorsed 'not for payment' or 'COPY'. The agency card manager is to be satisfied that the entries on the invoice equate with the number of receipts for the period concerned and that the volumetric details invoiced by the contractor are correct. Specific details for UK and overseas units are as follows:

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a. UK Units.

(1) **UK Cards.** Once all the details are confirmed units are to attach all the relevant receipts for that period to the invoice and file at unit level for audit purposes.

(2) **European Cards.** Units are to comply with the instructions issued by FMC, Log Sup HQ UKSC(G).

b. Overseas Units. As required by supporting Headquarters.

28. The unit is to investigate instances when no corresponding agency receipt is held against an entry on the Contractor's invoice. If a cross-check with the relevant VUR / ATUD shows the invoiced amount entered, acceptance is to be authorised, even if the receipt has not been recovered. Any deliberate retention or destruction of receipts and fraudulent use of the card will be deterred by the knowledge that such checks are made. Copies of receipts can be obtained from ARVAL.

29. Details of discrepancies are to be entered in Table 1 of the form shown at Annex D. – 'Discrepancy Report Concerning an Agency Fuel Invoice'. The completed form is to be signed by the authorised officer and forwarded together with the invoice(s), to Arval, who will carry out rectifying action for any discrepancies with the contractor. Note that Units are only required to submit the form at Annex D when a discrepancy occurs.

Payment of Invoices

30. The MOD Financial Management Shared Services Centre at Liverpool (FMSSC) will produce a consolidated list detailing all agency type bills paid during the preceding month; this will be distributed down to BLB level on a monthly basis. Only in the event of a discrepancy being noted should FMSSC be contacted. If no discrepancy is reported within 28 days of the distribution of each print, FMSSC will assume that the detail is consistent with deliveries that have been made: no further action is required.

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FOR COMPLETION BY BUDGET MANAGER**

RAC to be charged is: PBA001 - **NOTE 8**

Forecast Annual Expenditure – **NOTE 9**: £.....

SignedName.....

Rank/AppointmentDate

COMPLETED FORMS ARE TO BE SENT TO:

Arval UK Ltd. Post Department 40, Arval Centre, Windmill Hill, Swindon, SN5 6PE.

Should you wish to send this form using an alternative method, please telephone Arval on
BT Tel: 08704 195095.

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APPENDIX 1 TO ANNEX A - COMPLETION NOTES FOR AN APPLICATION TO BE INCLUDED ON THE AGENCY FUEL CONTRACT (GROUND FUELS)

(Introduced at [Paragraph 4](#))

NOTE 1: – UNIT / BRANCH TITLE

Use 1 character per box starting on the left and leaving spaces where necessary. Punctuation (eg,) is not to be used, but a "/" (forward slash) is acceptable. If necessary an appointment can be used (eg 1 BLANKSHIRES QM TECH) but a name (eg. Capt Muggins) is not acceptable because that person may move during the period of the contract.

NOTE 2: – UIN

Only one application will be accepted for each UIN. The UIN will be embossed on each card. If some other wording is required insert this after the black box and place an explanation in the vacant space alongside "POST CODE". Normally such wording is confined to those units with a covert or investigative role.

NOTE 3: – ADDRESS 1

This line does not have to be completed by a unit using a BFPO No. It may be used to identify the internal address (eg Rm 1234 Bldg 5) or appointment as well as the barrack, station or base title. Alternatively the boxes may be used to identify the barrack, etc title and road/ street (eg FORTRESS BARRACKS CASTLE ROAD). Punctuation is not to be used.

NOTE 4: – ADDRESS 2

This line does not have to be completed by a unit using a BFPO No. The town and county should be inserted by mainland UK based units. Punctuation is not to be used.

NOTE 5: – POST CODE

Insert BFPO No (eg BFPO 123) or UK Post Code with necessary spaces (eg BH21 6QS).

NOTE 6: – NO OF CARDS REQUIRED

State the number of UK ONLY cards required.

NOTE 7: – UNIT CONTACT

The details required are those of the person to whom card matters should be referred and is normally the person who is responsible for accounting for agency cards.

NOTE 8: – RAC TO BE CHARGED

This is pre-printed "PBA001". On sight payment by Defence Bills Agency will be recorded against this RAC.

NOTE 9: - FORECAST ANNUAL EXPENDITURE

This may be difficult to assess for new requirements. The user should be able to estimate the annual volume and Ground Fuels, Defence Fuels and Food Services can provide the prevailing contract price. Only an estimate is needed.

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ANNEX D - DISCREPANCY REPORT CONCERNING AN AGENCY FUEL INVOICE

(Introduced at [Paragraph 29](#))

To: Arval UK Ltd.
 Post Department 40,
 Arval Centre,
 Windmill Hill,
 Swindon, SN5 6PE.

From: (UIN)
 Unit Title:
 Address:

The invoice(s) listed in Table 1 below, relate to agency fuel supplied under JSP 886 Regulations which has / have been checked and the following discrepancies detailed in Table 1 have been found.

Table 1 – List of Invoices and Discrepancies.

Invoice No	Discrepancy Details *

* Attach copies of any relevant receipts and continue on a separate sheet if necessary.

The original invoice(s) as listed in Table 1 above, are attached.

Date: Contact Tel No:.....	Signature: Name: Rank / Grade: Appointment:
---	--

<p><i>For Arval use:</i></p>

DFG APPROVED FORM REVISED APR 11

CHAPTER 4 - ACCOUNTING FOR MARINE FUELS

SECTION 1 - MARINE FUEL TYPES, SPECIFICATIONS AND SUPPLY

INTRODUCTION

1. The MOD specify high flash point fuels, minimum 61°C, for Royal Naval use, to ensure that safety standards and product quality is maintained at a sufficiently high level to support all anticipated operational scenarios and to comply with International Maritime Organisation (IMO) (SOLAS) Regulations. To meet this requirement, the hierarchy of fuels for use by the RN and RFA is:

a. **For RN and RFA Shipboard Propulsion:**

- (1) F-76 to Defence Standard 91-4 current issue.
- (2) F-76 from other navies to STANAG 1385.
- (3) MGO purchased by UK contracts.
- (4) F-44 (AVCAT FSII) to Defence Standard 91-86 current issue as an emergency substitute.

b. **For Sea Based Aircraft Propulsion:**

- (1) F-44 (AVCAT FSII) to Defence Standard 91-86 current issue.
- (2) F-44 (AVCAT FSII) from other navies to STANAG 3747.

2. **Storage.** Marine fuel types F-76 and F-44 are stored in bulk to prescribed levels. It is issued from the Oil Fuel Depots (OFDs) located at the 3 UK Naval Bases, from 3 UK NATO POL depots owned and operated by the D Log Fleet, and from the OFD Singapore operated by DFFS. The Permanent Joint Headquarters (PJHQ) at Northwood owns the fuel facilities in Gibraltar and the Falkland Island Base, whilst the UK shares storage in the Greek-run NATO POL Depot at Souda Bay, Crete. Royal Fleet Auxiliary tankers also carry F-76 and F-44 as cargo for replenishment-at-sea while supporting RN deployments.

MARINE FUEL TYPES AND SPECIFICATIONS

3. **Marine Diesel.** The DFFS Marine Fuels section is responsible for provisioning the following marine diesel fuels:

- a. Fuel Naval Distillate (DIESO F-76 / NATO F-76) for use in compression ignition engines of the high and medium speed types, Naval Gas Turbines, steam raising plant in certain HM ships⁹. F-76 has no direct commercial equivalent and is not readily available in the market. It is a specialised military fuel but used by most NATO Navies.

⁹ Defence Standard 01- 5 Fuels Lubricants and Associated Products (Def Stan 01 - 5).

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b. Marine Gas Oil (MGO) (ISO 8217 DMA) is a commercial product that is procured by spot purchase when F-76 is unavailable¹⁰.

4. **AVCAT F- 44.** AVCAT - FSII (NATO F- 44) is a high flash point (minimum 61°C) type aviation turbine fuel with Fuel System Icing Inhibitor (FSII). It is used in the turbine engines of ship borne aircraft, and for emergency use in ships' main and auxiliary engines in lieu of Fuel Naval Distillate (DIESO F-76) or Marine Gas Oil. Although an aviation fuel, AVCAT (F-44) is used almost exclusively in the maritime environment, therefore it is accounted for in line with Marine Fuel.

METHODS OF SUPPLY

5. **Delivery Means.** Marine fuel is normally made available to the MOD through the following means:

a. **Refinery Stocks via Royal Fleet Auxiliary (RFA) or Charter Tanker.** This is the means by which marine fuel is delivered to majority of OFDs. The DFFS administer direct supply contracts with commercial suppliers to supply fuel to the MOD.

b. **Road - Deliveries by Tanker.** Royal Naval Air Stations are provided with F-44 from Naval Oil Fuel Depots (OFDs) by road tanker.

c. **Commercial Sources.** The DFFS administer "Spot Bunker" contracts for the supply of fuel worldwide to HM Ships, RFAs and Charter tankers.

d. **Other Foreign Military Sources.** Fuel is uplifted directly to HM Ships, RFAs and Charter tankers for foreign military sources under repayment terms or Fuel Exchange Agreements (FEAs). FEAs are managed by DFFS.

6. Whilst these remain the primary supply routes for normal peacetime support, rail, Inland Water Transport (IWT) and even air are used on an opportunity basis if the operational situation demands it.

¹⁰ MGO varies widely in quality. It may contain additives (including dyes) and cannot be expected to meet the cleanliness standards of F-76. Ships should, therefore, be prepared to filter the fuel before use. Non-compliance of MGO using DFTK, cloud point and the water reaction tests for GT ships is grounds for rejection. Guidelines for the acceptance or rejection of MGO are contained in S2022a 4554, dated 26 June 01 and BR3009 (A). It should be noted, however, that the rejection of fuel should only be as a last resort, due to the cancellation charges, which may be incurred. Currently reliable sources for good MGO, particularly in the Tropics and the Southern Hemisphere, are extremely limited. Rejection of MGO should be in accordance with the unsatisfactory fuel report, using the form in the single logistics log, RNTM 136/03.

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SECTION 2 - DEMAND PROCEDURES

DEMANDS FOR RESUPPLY BY MOD OIL FUEL DEPOTS (OFD'S)

1. **Demand Procedure.** The DFFS Marine Fuels section monitors OFD stock levels and usage. Resupply is arranged by DFFS, who consult with units and the relevant shipping agencies in order to produce a Resupply Schedule.
2. **Demands by Royal Fleet Auxiliary (RFA).** RFA requiring uplifts of fuel in excess of 1000 x m³ must contact Marine Fuel section at least 30 working days in advance in order to ensure adequate stocks are available.

Demands for Fuel by HM Ships

3. **Demands from MOD Stocks.** With the exception of Souda Bay, demands for fuel from MOD stocks should be made on standard LOGREQs. There is no requirement to refer these demands to DFFS. LOGREQs for Souda Bay should be sent by signal direct to NB SOUDA BAY GR and copied to DFFS at DEFPETCEN WEST MOORS. Ideally, ships should give 15 days' notice of intended call, with the estimated quantity required, and followed by confirmation of the exact quantity at least 24 hours in advance of arrival. Current availability of MOD stocks is contained in 2008DIN04-123 Marine Fuel Supply Arrangements for ports in the UK and overseas.
4. **Demands from Other Nations, Fuel Exchange Agreements and Commercial Sources.** Demands for fuel from Other Nations, Fuel Exchange Agreements and Commercial Sources should be signalled to DFFS Marine Fuels, and copied to CINCFLEET, the appropriate Naval Defence Attaché / Naval Liaison Officer and the shipping agency. Ideally a minimum of 10 working days' notice is required. Shorter notice demands may be arranged; however, delivery may be refused or the timing may not be as requested. Details for signal demands are contained in 2008DIN04-123. When the DFFS have made the appropriate arrangements, details will be communicated to the demanding unit, usually by signal.
5. **Worldwide Fuel Availability.** Shore locations for Other Nation Naval Bases and Fuel Tankers are contained in 2008DIN04-123 Marine Fuel Supply Arrangements for ports in the UK and Overseas.

SECTION 3 - RECEIPT PROCEDURES

RECEIPTS – DELIVERIES EX CONTRACT AND INTER-DEPOT TRANSFERS OF BULK FUEL OIL

- 1. Introduction.** Oil fuel receipts consist either of deliveries ex-contract or Inter-Depot Transfers (IDT); any other arising of fuel oil received or produced in an OFD is classed as a 'Return'. The initial procurement action and authorisation of any stock transfer between OFDs of bulk fuel oils is the responsibility of the DFFS and only they have the authority to initiate call forward deliveries from contract and IDTs. Separate arrangements apply in Singapore. The bulk movement of fuel oil is arranged by the DFFS who, depending upon circumstances and requirements, employ RFAs or commercially chartered vessels to collect and deliver. On no account are OFD staffs to contact contractors, charter companies or Contract Branches without prior approval from the DFFS Marine Fuels Section.
- 2. Procedures.** The physical and administrative procedures for deliveries by both RFAs and charter vessels are generally in common use and are detailed in JSP 317, which is to be read in conjunction with this section. There are, however, minor variations in the materiel accounting procedures, which are detailed below.
- 3. Measurement of Tank Contents.** Oil fuel tanks nominated for the receipt / loading of cargo are to be dipped before the operation commences and on completion and the quantities recorded. This is to include any adjustment for water present, taking the temperature and relative density and correcting the volume of fuel before and after discharge to 15°C, using the ASTM / IP Tables. Further reference to measured volume is taken to be the quantity of physical stock corrected to 15°C.
- 4. Cargo Measurement (Loading / Discharging).** As soon as possible after a tanker has berthed, an OFD representative is to board and measure the contents or witness the ullaging of each cargo tank and is to confirm those that are empty. On completion of discharge this procedure is to be repeated. Any problems arising from the measurement of cargo or its quality or specification, which cannot be resolved on site, are to be referred immediately to the Fuel Manager, Officer-in-Charge or the nominated deputy. Discharge or loading is not to commence until all problems have been resolved. If difficulties cannot be resolved locally, the matter is to be referred without delay, during normal working hours, to DFG Marine Fuels Section and in silent hours to the appropriate **DFFS Marine Fuels Duty Officer (Tel: 07919 415079 or 07775 823837)**. Immediately the depot representative is satisfied with the measurement and quality of fuel in the first cargo tank checked, discharge or loading is to commence from or to that tank.
- 5. Agreement of Quantities - RFAs and the Multi Product Re-Supply Tanker.** The ship's officer responsible for agreeing and verifying the volume of fuel to be discharged or loaded is to be given the opportunity to check and dip all issue and receipt tanks and the contents of the pipeline if he so wishes. Where there is an unresolved dispute over the quantity discharged or loaded, the shore figure is to be accepted ie the ship is required to enter the shore figure to its account and make a corresponding loss / gain adjustment. A covering report on the discrepancy is to be prepared by the ship's staff for inclusion in the vessel's Cargo Account (RFA Form 13), quoting the figures involved and the percentage discrepancy. If the percentage discrepancy is more than 0.2% the report is to state clearly whether the procedures in Paragraphs 3, 4, and 5 of this Section have been followed and

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if not, state the reason. The Captain of the vessel should immediately forward a copy of this report to DFFS Marine Fuels, and the local OIC. It is the responsibility of the DFFS Marine Fuels Section to decide what action is necessary in respect of further enquiries.

6. **Agreement of Quantities – Commercial Tankers.** As previously, the ship's officer, or his representative responsible for agreeing and verifying the volume of fuel to be discharged or loaded is to be given the opportunity to check and dip all issue and receipt tanks and measure the contents of the pipeline. OFD staff are only permitted to give receipts for the volume of fuel discharged, or loaded, according to OFD records and if the final cargo figures cannot be agreed, the ship's master is to be informed in writing of the differences (Letter of Protest), quoting the figures in dispute. With the exception of OFD Singapore (where the officer in charge holds the appropriate delegated authority) copies of Letters of Protest are to be forwarded to the DFFS Marine Fuels Section. Dependent upon the percentage difference between the OFD and ship figures, the DFFS Marine Fuels Section is to decide what further action is necessary. Differences in excess of 0.2% will require full investigation by the DFFS Marine Fuels Section. In order to take timely action discrepancy reports must be raised within 2 working of days of receipt.

Materiel Accounting – Fuel Transported by RFA, Multi Product Re-Supply Tanker and Commercial Tanker

7. Depots are to bring on charge the measured volume received. Any differences between the quantity received and the quantity invoiced / vouched is to be recorded on the invoice / voucher and notified to the supplier / issuing point and Marine Fuels Manager for appropriate action, including adjustment to quantities issued, when necessary.

UK Revenue and Customs Requirements

8. All vessels, whether RFA or commercial charter employed on freighting duties, delivering stock ex-refinery or carrying stock between OFDs, are subject to the following Revenue and Custom requirements:

- a. Cargo discrepancies in excess of 0.5% are to be reported by the DFFS to the HM Revenue and Customs with an explanation and preliminary findings of the DFFS.
- b. If there is a discrepancy of less than 0.5% and there is evidence of an abnormal event or accident such as spillage, then this is also to be reported.

Receipt of Marine and Aviation Fuel from Other Nations, Fuel Exchange Agreements and Commercial Sources

9. **Commercial Sources.** Whenever supplies are made to HM Ships from commercial sources, 4 copies of MOD Form 7768¹¹ (Was RN Form S551) are to be completed. Each pad of MOD Form 7768 has a cover page with detailed completion notes. For information, this cover page is reproduced at [Annex A](#). Each copy is to be allocated a registered number from RN Form S124. The 4 copies are to be dealt with as follows:

- a. Copies 1 and 2. Pass to contractor.
- b. Copy 3. Used to bring on charge in the main Store Account. In the case of tenders, this copy is to be sent to the Logistics Officer of the base or parent ship.

¹¹ This form is also to be used for aviation fuels and lubricating oils for use AFLOAT.

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- c. Copy 4. To be sent to DFFS within 24 hours of the day of supply. Shipoverseas are to send this copy by FAX / air mail. A signal confirming quantity taken, with details of consignment quality (where applicable) and the service received, should also be sent to **DFFS, MF1a (Mil: 9679 Ext 83596 or BT: 03067983596)** at the DFFS.

10. **Fuel Exchange Agreements and Other Nations.** Immediately on receipt of fuel, units are to signal the Marine Fuels Section, at the DFFS with details of the exact quantity of fuel received, with details of quality of fuel and the service received. The signal message address of the DFFS is **DEFPETCEN West Moors.**

(Introduced at [Paragraph 9](#))

Combined Demand / Receipt and Accounting Voucher

1. This form of receipt is only to be used for diesel fuel (except DIESO MT), aviation fuels and marine lubricating oils, obtained from commercial sources (see JSP 886, Volume 6, Part 2, Chapter 4, Section 3, Paragraph 9) for use AFLOAT at home and abroad by H.M. Ships, RFAs and small craft, including Naval vessels at Shipbuilders' Yards under construction, conversion, or refit by contract.

It should not be used for supplies drawn from Naval depots, including commercially managed installations, or by RFAs for cargoes shipped on Bills of Lading.

2. If requested by the supplier, receipts may also be given on commercial forms. Such receipts are to be marked by the signing officer 'See MOD Form 7768' or 'No. MOD Form 7768' as appropriate.

3. After a form has been prepared the particulars inserted should never be altered. If any detail on this form is discovered to be incorrect, the receipt should be destroyed and another prepared.

4. The full description of the fuel or oil received is to be shown, e.g. marine diesel, gas oil, light marine fuel oil; for lubricating oils the grade, e.g. Burmah Castrol RM / DZ.

5. Clear indication is to be given of the contractor's method of delivering the supply to the ship, stating whether ex wharf, ex pipeline, by barge, road or rail tank wagon, and in the case of drummed supplies the unit capacity and numbers of containers. Full details are required.

6. This form must be raised and dated on the day of the transaction and distributed in accordance with JSP 886, Volume 6, Part 2, Chapter 4, Section 3, Paragraph 9.

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SECTION 4 - ISSUE PROCEDURES

INTRODUCTION

1. The issuing of marine fuel involves a considerable number of OFD Staff, from all disciplines, and it is important that all concerned are fully aware of the fuelling and defuelling programme. A clear record of oil fuel activity is to be maintained in each OFD in the form of Fuelling Instructions and a Fuelling Diary.

FUELLING INSTRUCTIONS

2. It is the responsibility of the local Fuel Manager or OIC as appropriate to issue clear and concise fuelling instruction for both routine and silent hour requirements, taking account of local practices / procedures, which may vary, for geographical reasons, between OFDs. The instructions are to detail all planned issues, receipts and returns of fuels entering and leaving a Depot.

Fuelling Diary

3. The Fuelling Diary is a non-auditable record of all fuelling activity in respect of issues, receipts and returns involving delivery to or receipt and return from a Service by bowser, lighter or direct loading and unloading. The diary need not record standard depot activity such as inter-tank transfers but is to be maintained in a suitable format on a daily basis. As it is a record of mineral oil movements, HMRC may wish to examine it.

ISSUES FROM OIL FUEL DEPOTS (OFD'S) TO HM SHIPS

4. **General.** OFDs will receive prior notice of any issues to be made through the LOGREQ system.

5. **Bulk Fuel Inventory Solution (BFIS) Operating Units.** Units using BFIS should carry out issues using the 'Goods Issue' menu. All relevant fields on the issue screens are to be completed using the relevant transaction codes. BFIS will generate the relevant issue vouchers to support all issue transactions.

6. **Manual Issues.** Each issue is to be recorded at the time it is made by the F&L supplier on the appropriate single Service form. A separate form is to be prepared for each grade of fuel. The representative of the receiving ship is to sign this form against the record of issue as acknowledging receipt of the quantities supplied.

ISSUES TO OTHER NATIONS

7. **General.** Issues to Other Nations are carried out on a repayment basis if not covered by a FEA.

8. **Issue Procedures.** Once a requirement has been identified, authority must be gained from Marine Fuels section DFFS to issue the required quantities. For units operating BFIS, DFG will input the sales order. For OFDs operating a manual system, DFFS will email the unit the relevant authority. For BFIS users an invoice will be generated automatically, whereas appropriate action to generate an invoice must be taken where a manual system is operated.

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9. **Fuel Exchange Agreements (FEA).** Issues carried out under FEA are carried out as detailed in Paragraph 5 above. However, it should be noted that for BFIS users, while the system will produce an issue voucher, no sales invoice will be produced. Where a manual system is operated, the exact amount issued must be reported by e-mail or signal to Marine Fuels section DFFS in order for them to maintain accurate records. Further details are contained within 2008DIN04-123.

Receiving Customer Signatures

10. All issues of fuel are to be signed for by the receiving customer.

ROAD TANKER WAGONS (RTW).

11. For single deliveries the quantity of fuel required by the customer is to be loaded; on return from the delivery the OFD nominated representatives is to check whether the RTW is carrying a residue of product. The sum of the residue and the figure recorded as delivered should equal the original quantity loaded, and any discrepancies are to be investigated. Any discrepancies that cannot be resolved are to be referred to the Administration Office / OIC.

12. For multiple deliveries, the vehicle is to be loaded with no more than the total volume of fuel required. On return, the residue, if any, in the RTW is to be reconciled and discrepancies investigated as outlined in Paragraph 11 above.

13. Any fuel remaining in a RTW after a single or multiple delivery is either to be returned to stock or supplied to another service, provided the relevant issue voucher is available. The vehicle returning to the OFD is to collect the appropriate vouchers if necessary.

14. If a delivery of fuel by RTW is not accepted by the ordering Service, the Administration Office is to be informed immediately as it may be necessary to write off the cost of the journey as a 'fruitless payment'.

15. All bowser-loading points provide fuel through flowmeters fitted with ticket printers. Two copies of each ticket are produced; one is to be attached to the issue voucher while the other, for single deliveries, is to be handed to the receiving Service and, for multi-deliveries, is to be annotated with the details of all the deliveries and retained for 12 months.

16. All RTWs are generally fitted with flowmeters. Where flowmeters are fitted, they are to be used for measuring the volumes of fuel delivered, the receiving Service being given the opportunity to check meter readings before and after delivery is completed. The issue voucher is to be annotated with the cumulative totals shown on the flowmeter, before and after each delivery has occurred.

17. **Spot Checks.** Spot checks on the volume of fuel being carried and documentation are to be undertaken at irregular intervals, but not less than once a month, by the Fuel Manager or OIC, or similar responsible officer. The dates and comments on the spot check are to be recorded in a separate register, which is to be examined and certified by the Fuel Manager or OIC once a year.

CHAPTER 5 - ACCOUNTING FOR AVIATION FUELS

SECTION 1 - INTRODUCTION TO AVIATION FUELS

AVIATION FUEL TYPES

1. **Fuel Types.** The MOD uses a range of aviation fuels. The primary types are:
 - a. **AVGAS-100LL.** This is an aviation gasoline for use in aircraft piston engines.
 - b. **AVTUR (NATO F-35).** This is an aviation turbine fuel, kerosene type, for use in aircraft turbine engines and forms the basis for AVTUR/FSII. Jet A-1 is a grade of Kerosene type aviation fuel that is similar to F-35.
 - c. **AVTUR – FSII (NATO F-34).** This is an aviation turbine fuel, kerosene type, for use in aircraft turbine engines and compression ignition engines (when the Single Fuel Policy is in operation). This is essentially F-35 with the addition of Fuel System Icing Inhibitor (FSII) (AL- 41) and a lubricity additive (AL-61). JP 8 is interchangeable with F-34.
 - d. **AVCAT – FSII (NATO F-44).** This fuel is a high flash type aviation turbine fuel with FSII, for use in turbine engines of ship-borne aircraft, and for emergency use in ships' main and auxiliary engines in lieu of Fuel Naval Distillate (DIESO F-76) or Marine Gas Oil.¹² (JP 5 is interchangeable with F-44).
2. **Fuels Specifications.** Aviation fuels are produced to a standard specification: AVGAS 100 LL Def Stan 91-90, F-34 Def Stan 91-87, F-35 - Def Stan 91-91, and F-44 Def Stan 91-86) and quality is tightly controlled during manufacture, distribution, storage, blending and before delivery to the aircraft skin.

METHODS OF SUPPLY AND DELIVERY

3. **Delivery Means.** Aviation fuel is normally made available to the MOD through the following delivery means:
 - a. **Pipeline - The Government Pipelines and Storage System.** This is the means by which the majority of aviation fuel is delivered to RAF units. The Government Pipelines and Storage System (GPSS) is owned by the MOD and operated by the Oil and Pipelines Agency (OPA). The DFFS administer direct supply contracts with commercial suppliers to supply fuel to the GPSS Petroleum Supply Depots (PSDs) and directly-fed units.
 - b. **Road - Deliveries by Tanker.** Units using F-34/F-35 that are not connected to the GPSS are supplied by tanker. The DFFS direct supply contracts to keep these units supplied with fuel. Additionally, the Royal Naval Air Stations are provided with F-44 from Oil Fuel Depots (OFDs) by road tanker.

¹² Although an aviation fuel, AVCAT (F-44) is used almost exclusively in the maritime environment. Its accounting treatment is therefore undertaken in line with Marine Fuel procedures (see Section 3) rather than those described in this Section.

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- c. **Sea - Deliveries by Ocean Going Tanker.** Permanent Joint Operating bases (eg Ascension Island, Cyprus, Gibraltar and the Falkland Islands) are supplied with aviation fuel and some ground fuels by military or civilian tanker. DFFS administer the contract for the tanker charters and for the fuel uplifted by them.
- d. **Casual Uplift at Commercial Airfields World-Wide.** When military aircraft land at commercial airfields, they should, wherever possible, uplift fuel against contracts set up and administered by DFFS. Details of current contracts and procedures can be obtained from DFFS, SO3 Aviation Fuels (Mil: 9679 Ext 83589 or BT: 030679 83589).
- e. **Carnet Cards and MOD Aviation Fuel Cards.** Military aircraft landing at commercial airfields should, wherever possible, use account cards to pay for fuel. DFG administer the cards and their usage.
- f. **Packed Stock.** West Moors holds a small stock of packed 205 litre drums of aviation fuel for onward distribution to units. The DFFS sets up and administers a direct supply contract for this fuel, and the drums are called-off by West Moors against this contract. Packed stock is also delivered directly to units from the supplier.

4. Whilst the above methods remain the primary supply routes for normal peacetime support, rail, Inland Water Transport (IWT) and even air are used on an opportunity basis if the operational situation demands it.

BULK AVIATION FUEL STOCKHOLDING ESTABLISHMENTS

5. **RAF Air Command Units.** Aviation fuel stockholdings at HQ Air Command units are maintained against maximum and minimum establishments. The establishments are calculated by HQ Air Command (HQ Air) A4 Ops Support, in conjunction with DFFS Aviation Fuels, taking account of contingency supply times, and are inclusive of unusable fuel in storage tank bottoms. Unit supply staffs are responsible for management of unit aviation fuel stocks within the establishments levels set and are not to allow stockholdings to breach the maximum or minimum levels. Notwithstanding, circumstances may arise under which variations in unit establishments are to be submitted to HQ Air A4 Ops Support, using the proforma at [Annex A](#).

6. **PJHQ Units.** Aviation fuel stockholdings at PJHQ affiliated units are based on Joint contingency plans and are advised by PJHQ as required.

7. **Other Units.** All other units that hold bulk aviation fuel are not required to maintain specified maximum and minimum establishments.

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ANNEX A - REQUEST FOR CHANGE TO RAF UNIT AVIATION FUEL ESTABLISHMENT

(Introduced at [Paragraph 5](#))

PART 1 – DETAILS OF REQUEST

a	Unit:	
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b	Max Establishment Change (Note 1)	Current Maximum Establishment	m ³
		Increase/Decrease by	m ³
		Proposed Maximum Establishment	m ³

c	Min Establishment Change (Note 2)	Current Maximum Establishment	m ³
		Increase/Decrease by	m ³
		Proposed Maximum Establishment	m ³

d	Estimated Change to Minimum Daily Offtake (Note 3)	Increase Decrease by	m ³
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e	Period Change Effective:	From	To
---	--------------------------	------	----

f	Justification (Note 4)	
---	------------------------	--

PART 2 – UNIT APPROVAL

a	Rank		Name		Signature		Date:	
	:		:		:			

PART 3 – APPROVAL BY HQ AIR A4 OPS SUPPORT

a	Approved:		Not Approved: (See Comments at Part 3b below)	
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b	Comment: (Must be completed if request not approved at Part 3a above)	
---	---	--

c	Rank		Name		Signature		Date:	
	:		:		:			

d	Completed Proforma Returned to Unit On:	
---	---	--

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SECTION 2 - DEMAND PROCEDURES

INTRODUCTION

1. Demands for aviation fuel will be processed in a number of ways depending on the method of supply. Units equipped with access to Bulk Fuel Inventory System (BFIS) are to use the system to process demands in accordance with the BFIS business process guide.

METHODS OF DEMAND

2. **DFFS Management of Supplies Into the GPSS.** Units transfer fuel stocks from GPSS, which have already been ordered and receipted into the GPSS by the DFFS, using BFIS transactions ME21N, MIGO_GR and MB1A. Where required, the DFFS Aviation Fuels will convert the stock data from F-35 to F-34 at the appropriate PSD using transaction MB1B and movement type 309.

3. **Demanding from the GPSS.** In case of fuel supplied by pipeline or by road from a PSD, the supply officer is to contact the supplying PSD supervisor to obtain resupply. A RDD is to be stated when the demand is placed.

4. **Revision of Road Tanker Demands.** The revised procedure for road tanker demands of AVTUR F-34 is given in 2006 DIN 04-156 issued Dec 06. This DIN is to be followed in conjunction with the remainder of the instructions in this chapter as appropriate.

5. **Demanding Road Deliveries for Non-GPSS Units of F-34, F-35 of AVGAS 100 LL in the UK.** Demands for deliveries by road tanker are made against enabling contracts arranged by the DFG. Units are to raise the demand in BFIS to secure a Unique Purchase Order Number and then place demands direct to the contractor, quoting the BFIS purchase order number, BFIS customer reference number, contract number, product quantity and date/time of delivery. To complete the demand process, the supplier's confirmation reference should be entered into BFIS (to complete the purchase order). For non BFIS units [Annex A](#) is to be used. The DFFS (SO3 Aviation Fuels) will provide a unique customer number and sequence of order numbers to be used.

6. **Supply of F-44 by Road Tanker in the UK.** Where fuel is supplied by Naval OFDs, the station senior logistics officer is to contact the OFD supervisor to obtain resupply and arrange delivery.

7. **Demanding Deliveries by Ocean Going Tankers.** Deliveries by ocean going tankers are prearranged between the demanding unit / station and DFFS. Units will either:

a. Transfer fuel stocks made by Free on Board deliveries on commercial or MOD vessels which have already been ordered and receipted into stock by DFFS, using BFIS transactions ME21N, MIGO_GR and MB1A.

b. Receipt fuel stocks made by Carriage, Insurance and Freight on commercial vessels using BFIS transaction MIGO_GR, which have previously been ordered by DFFS using transaction ME21N.

8. **Casual Uplifts from Commercial Airfields.** Aircraft may draw fuel from commercial airfields world-wide through enabling contracts arranged by the DFFS. Details of current contracts and procedures can be obtained from DFFS SO3 Aviation Fuels (**Mil: 9679 Ext 83589 or BT: 030679 83589**).

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9. **Aviation Fuel Cards and Identaplate Cards.** Details on the demand and use of Aviation Fuel Cards and Identaplate Cards (which are used in conjunction with MOD Form 7467) are described in [Section 4](#).
10. **Demanding Packed Aviation Fuel.** Packed aviation fuel can be demanded from the JSCS Petroleum Depot, West Moors (PD (WM)). Demands should be submitted using the procedures detailed in this Section (Chapter 5 Section 2).
11. **Demand Procedures for F-44.** Procedures for the demand of F-44 are contained in the following DIN: 2008DIN04-123.

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ANNEX A - AVIATION FUEL DEMANDS – NON BFIS UNITS

(Introduced at [Paragraph 5](#))

1. **Revised Road Tanker Demand Procedure.** The revised procedure for road tanker demands of AVTUR F-34 is given in 2006 DIN 04-156 issued Dec 06. This DIN is to be followed in conjunction with the remainder of the instructions in this Annex as appropriate.
2. The Supply Officer on Non-BFIS Units is to submit a demand on MOD Form 7768 (Combined Demand / Receipt / Issue Voucher – Fuels, Lubricants and Gases) for all F&L requirements, other than fuel supplied by pipeline or by road from MOD (Air) Purchased Stocks. MOD Form 7768 is to be prepared in accordance with JSP 886, Volume 3, Part 15. Where F&L products are purchased from a Unit budget then the IAC holder's signature of authorisation must be obtained, except that Form 640B and Form 666 will not be forwarded to the appropriate contractor's agent. The MOD Form 7768 is to be annotated to indicate the methods of delivery to be employed, the date by which delivery is required, and the contract number.
3. The Supply Officer is to verify at the time that the demand is placed that sufficient ullage is available to take the full quantity ordered and is to annotate the MOD Form 7768 to this effect. Should it transpire, for whatever reason, that ullage is not available to take the full load after the order has been placed, then the order should be cancelled or deferred before the fuel is despatched from the delivery depot. Failure to do so will inevitably result in the Oil Company seeking to recover, from MOD, the cost of the customs duty paid on the fuel, where applicable, plus VAT and transportation charges. This is because, under Revenue and Customs regulations, fuel which is released from a duty suspended warehouse, and then returned because the delivery was frustrated, is not rebateable. Should a frustrated delivery occur, the circumstances surrounding the incident are to be reported to Aviation Fuels Desk at the DFFS.
4. The Contractor will supply delivery documents as follows:
 - a. **AVOILS.** Three copies of release and delivery note.
 - b. **Aviation Fuels:**
 - (1) **Contractors Owned Stocks.** 2 or more copies of a delivery ticket and an approved contractors release certificate.
 - (2) **MOD(Air) Purchased Stocks.** Three copies of a release and delivery Note, annotated in red ink MOD(Air) PS MOD(Air) Property.
 - c. **Other F&L Products.** Two or more copies of a delivery ticket.

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SECTION 3 - RECEIPT PROCEDURES

RECEIPT OF AVIATION FUEL BY PIPELINE

1. **Government Pipeline and Storage System.** To aid the receipt from the Government Pipeline and Storage system (GPSS) the receiving unit is to raise an Outturn Certificate for Oil Pipeline Product Movements (Form Gov1). A separate Form Gov1 is to be raised for each individual receipt, without exception, only one parcel number should be used per Gov1. For receipts from locally scheduled military spur lines, parcel numbers should run sequentially and will commence from '01' at the start of the calendar year. For receipts from shared pipelines, the parcel number will be advised by the Aldermaston or Rawcliffe Control Centre, in some instances, one parcel number will cover the entire month. The completed Gov 1 is to be used as the source document to up-date BFIS. The transaction data should be entered using transaction MB1B and movement type 301 if receipting pre-blended F-34, or 309 if receipting F-35. Within 48 hours of completion of the receipt, the Gov1 must be distributed as follows:

- a. Original: AMCO Engineering, GPSS Stocks & Scheduling, Silver Lane, Padworth, Nr Reading Berkshire, RG7 4QR
(This copy must be sent via fax to: 0118971 3018)
- b. Copy to: **Bulk Fuels Accountant. Defence Fuels and Food Services, Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH. (The preferred method of distribution is by e-mail).**
- c. Internal: E-mail: **DES DFG-WES-BulkFuelAcct**
- d. External: E-mail: **DESDFG-WES-BulkFuelAcc@mod.uk**

2. If BFIS is not on-line when a receipt should be entered, the transfer documentation is to be entered as soon as possible.

3. **Maximum Allowable Discrepancy.** The maximum allowable discrepancy on receipt of aviation fuel through GPSS is 0.2%. Discrepancies within this tolerance are to be issued from / brought on charge using CIV / CRV and recorded as trivial/minor stocktaking adjustments.

RECEIPT OF AVIATION FUEL BY ROAD TANKER

4. **Revised Procedure for Road Tanker Receipts.** The revised procedure for road tanker receipts of AVTUR F-34 is given in 2006 DIN 04-156 issued Dec 06. This DIN is to be followed in conjunction with the remainder of the instructions in this chapter as appropriate.

5. **Contract Delivery by Road.** Details outlining road tanker receipt procedures for units not operating BFIS can be found at [Annex A](#). On delivery, the contractor's agent, usually the tanker driver will produce copies of the contractor's delivery note, which should bear the request form order number, address and UIN of the unit, grade and quantity of fuel to be delivered. Minor variations between the quantity of fuel to be delivered and that actually demanded are normal and these variations are to be agreed with the contractor's agent and noted on the relevant documentation.

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Unit Action Before, During and After the Receipt of Fuel

6. **Unit Action Before Receipt of Fuel.** Full details of the procedures to be employed on receiving fuel from road tankers are contained in JSP 317 Part 4 Chapter 9. Bulk Fuel Installation (BFI) issues are to cease and a check should be carried out to confirm that there is sufficient unit storage capacity to offload the consignment. Before delivery from a contractor's vehicle commences, the meters are to be read and verified. The person responsible for accepting the receipt of fuel is to:

- a. Check that the seals on aviation fuel delivery tankers are effective and are not broken. The markings on the seals must correspond with those shown on the release certificate. If the seals are found to be out of order, the consignment is to be set aside for investigation and the consignor notified of the facts immediately. If the seals are found to be in order, they are to be removed and then taken to a safe distance where the 'impress' is to be defaced by hammering. The defaced seals are then to be disposed of.
- b. Check that the quantity recorded on the delivery driver's paperwork matches the quantity demanded. Also check that the difference between the before and after meter readings as shown on the delivery documentation is equal to the amount ordered.
- c. Dip the unit's storage tanks to ensure that there is sufficient ullage to accommodate the consignment and, to ensure that the fuel is discharged into a storage tank of the appropriate grade.
- d. In respect of the quality of aviation fuel he / she is to certify on the copies of the delivery note retained by the unit '*CERTIFIED THAT THE WATER SEARCHING AND VISUAL COLOUR AND FOREIGN MATTER TESTS HAVE BEEN CARRIED OUT*'. These tests must be conducted in accordance with JSP 317 Part 4 Chapter 2 – Quality Control and maintenance of Fuels Lubricants and Associated Products.
- e. Inspect the road tanker to ascertain whether any leakage has taken place. If the road tanker is found to be leaking, the inspection, checking and transfer are to be witnessed by the supply officer, who must instigate clean up procedures and if necessary activate the unit Spill Plan.

7. **Unit Action During a Receipt of Fuel.** Constant supervision of the discharge by unit staff is necessary to ensure that all the fuel is transferred to the receiving unit's tanks and that none is put into the fuel tanks of any vehicle(s) or other containers.

8. **Unit Action on Completion of Receipt.** Ensure that the quantity of fuel received agrees with the delivery note. Where practicable, any discrepancy must be agreed with the contractor's representative, the tanker driver, and all delivery documents amended to agree with the actual quantity received and the amendments initialled by the contractor's representative. The consignor is to be notified immediately, by telephone, of the discrepancy and the subsequent amendment to the delivery documents.

Accounting Action

9. **Bringing the Receipt on Charge.** Units operating BFIS should receipt the fuel by transaction MIGO_GR using the correct BFIS "Purchase Order" number. Units operating a manual account should refer to [Annex A](#) for receipt procedures.

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10. **Completion of Receipt Documentation.** It is important that documentation is completed accurately and promptly at all times. The quantity figures on the paperwork should correspond with the actual quantity received; discrepancies must be identified, agreed and endorsed on documentation. The following procedures are to be carried out:

- a. Delivery documents are to be recorded with the delivery information and a copy passed to the contractor's agent, or posted to the contractor when delivery has been by independent carrier.
- b. A copy of the delivery voucher is to be endorsed with the following certificate and attached to the appropriate demand and receipt form:

'Certified that the product(s) has/have been brought to account by Receipt Voucher number dated in the unit F&L account.'

- c. Copies of all documentation are to be cross-referred and retained by the unit.

RECEIPT FROM OCEAN TANKER INTO A PETROLEUM SUPPLY DEPOT

11. **Receipt Procedures.** The procedure to be carried out for the receipt of fuel from an ocean tanker is given in JSP 317, Part 4, Chapter 7. The quantity of fuel received from an ocean tanker is to be determined before and after receipt dips of the receiving shore tank or tanks and slop tanks. This is to include adjustments for any water present, taking the temperature and relative density and correcting the volume of fuel before and after discharge to 15°C using the ASTM / IP Tables (see [Chapter 7, Section 2](#)). Any problems arising from the measurement of cargo or its fuel quality or specification, which cannot be resolved locally, are to be referred without delay to the DFFS. During working hours this should be to DFFS Marine Fuels Staff and during silent hours to the DFFS Marine Fuels duty officer. MOD Form 1916 is to be raised for each product, showing all readings and adjustments, and showing any discrepancy arrived at before balancing the amount received at 15°C against the Bill of Lading figure. Due allowance is to be made on the MOD Form 1916 for any increase of pipeline contents resulting from the discharge. It should be noted that the Petroleum Supply Depot (PSD) account should reflect the quantity of fuel physically received into shore tanks. The allowable working loss for Ocean Tanker receipts is 0.5%. Discrepancies are to be notified as part of the Fuel Discharge Signal ([Annex B](#)), which is to be sent to the DFFS within 48 hours of completion of the discharge. The DFFS will undertake further action as necessary to resolve discrepancies that are greater than 0.5%.

12. **Endorsement on the Bill of Lading.** Where possible, the quantities received are to be endorsed on the Bill of Lading. If it is not possible to complete the assessment of quantities before the tanker departs, the Bills of Lading are to be endorsed 'Cargo received in apparent good order, but not checked against shore receipts'. Where any obvious deficiency has arisen where, for instance, a leak is known to have occurred and is recorded in the ship's log, the facts are to be endorsed on the Bills of Lading. Any circumstances within the control of the Contractor or his Agent which may arise to subsequent disputes over quantity or quality of the products delivered or demurrage charges, are to be subject of a brief Letter of Protest addressed to the ship's master as detailed in JSP 317 4th Edition.

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RECEIPTS ARISING FROM THE DEFUELLING OF AIRCRAFT

13. **Aircraft Defuel.** The procedures for Defuelling Aircraft are contained in JSP 317 Part 4 Chapter 2. When fuel is received by the way of an aircraft defuel, the quantity received should be entered on the refuellers' MOD Form 7765 as a receipt. The tail number of the aircraft defueled should be annotated next to the receipt entry. The defuel event is to be recorded on BFIS using transaction MB1A and Movement Type 202 (Reverse Goods Issue).

14. **Aircraft to be Taken into Storage.** If the aircraft is taken into storage and the storage regulations require that the fuel is to be drained from the aircraft, the fuel removed is to be treated as a Defuel.

RECEIPTS ARISING THROUGH THE REPAIR OF AIRCRAFT AT CONTRACTOR'S PREMISES

15. **Aircraft Flown from Contractor's Works or Repair Centres.** Separate MOD Form 640, raised in 6 copies, will be submitted by the contractor in respect of aviation fuel and oil issued for the delivery flight of aircraft to a MOD unit. The MOD Form 640 will be certified by the QAS representative at the contractor's works and the red, green and brown copies are to be receipted by the collecting pilot, after he has verified the quantities.

16. **MOD Form 640.** The copies of MOD Form 640 are to be dealt with thereafter in accordance with normal procedures with the exception that the red copy will be handed to the collecting pilot for delivery to OC Supply of the consignee MOD unit. The full quantities placed in the aircraft are to be brought on charge by the consignee MOD unit.

17. **Aircraft for Immediate Use with a Flight or Section.** If the aircraft is for immediate use with a flight or section, the Flight or Section Commander is to inform the Supply Squadron and a RAF Form 676 is to be raised for the quantities of fuel taken over from the contractor as shown on MOD Form 640.

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ANNEX A - AVIATION FUEL RECEIPT PROCEDURES – NON-BFIS OPERATING UNITS

(Introduced at [Paragraph 5](#))

RECEIPTS BY ROAD TANKER

1. The procedures for road tanker receipts of AVTUR F-34 is given in 2006 DIN 04-156 issued Dec 06. This DIN is to be followed in conjunction with the remainder of the instructions in this Chapter as appropriate.

2. **Contract Delivery by Road.** All bulk receipts of Aviation Fuels, other than those by pipeline, are to be recorded on MOD Form 7775. MOD Form 7775 will, in respect of MOD(Air)PS, be raised by the consignor and will accompany the consignment; in all other instances the MOD Form 7775 is to be prepared by the Supply Officer / civilian equivalent at the time the consignment is received.

3. **Receipt Action.** When a delivery is accompanied by the contractors delivery ticket and release certificate (if appropriate), the following action is to be taken:

a. MOD Form 7775 is to be raised by the consignee who is to complete both Part I and Part II and attach the contractor's delivery documents. Part I is to show details of the Unit, stores reference, grade and quantity of fuel received.

b. After completion of Part II the MOD Form 7775 is to be allotted an RV number.

c. Quantity received and RV number are to be transferred to Part I of the relevant MOD Form 7776 and MOD Form 7775 annotated: NOT FOR STOCK RECORD ACTION ENTERED IN MOD FORM 7776 VOUCHER NUMBER

4. **Voucher Progression Details.** At the end of the day, Forms 4499 and contractors' delivery documents are to be attached to the MOD Form 7776, which is to be signed by the Supply Officer / civilian equivalent and posted to the stock record. Before MOD FORM 7776 is posted to the stock record, the contractor's delivery documents for each consignment are to be checked to ensure that the serial number is that of the Unit concerned. Any omission is to be reported to the OC SCAF / civilian equivalent who is to investigate the possibility of an undisclosed deficiency without delay.

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ANNEX B - FUEL DISCHARGE SIGNAL

(Introduced at [Paragraph 11](#))

1. The fuel discharge signal is to be sent in the format below to the Marine Fuel Manager at DFFS, within 48hrs of the completion of the discharge.
 - a. Name of tanker.
 - b. DTG berthing completed at location.
 - c. DTG notice of readiness handed over.
 - d. DTG discharge commenced.
 - e. DTG discharge completed.
 - f. DTG of sailing.
 - g. Shore tanks utilised (Tank Numbers).
 - h. Grade and quantity of fuel received @ 15°C.
 - i. Grade and quantity of fuel – Ship's figures.
 - j. Bill of Lading quantities @ 15°C.
 - k. Any special occurrences.
 - l. Fuel discrepancy expressed as a percentage between the Bill of Lading (j) and received quantity (h).
2. If no secure communications are available, details of the discharge may be sent by classified letter using the format above.

Notes:

1. Security Grading is Restricted.
2. Precedence is Routine.
3. SIC is NCA.
4. All times are Zulu.
5. All quantities to be expressed as Litres.

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SECTION 4 - INTERNAL STOCK MOVEMENTS AND ISSUE PROCEDURES

AVIATION FUEL ISSUE PROCEDURES - NON-BFIS UNITS

1. Issue procedures for Units not operating BFIS can be found at [Annex A](#).

Inter-Tank Transfers¹³

2. Fuel Transferred Between Storage Tanks or Storage Tank to Refueller. Quantities of fuel transferred between storage tanks are to be determined from before and after transfer dip measurements or ATG readings as appropriate for each tank. The quantity transferred will be confirmed by means of BFIS or manual correction to 15°C by use of the simplified product adjustment tables and formula (see [Chapter 7 Section 2 Annex C](#)). MOD Form 7764 should be used to record the quantity of fuel issued from the storage tanks into refuellers. The MOD Form 7764 should then act as the source document to update BFIS. Once BFIS is updated and the Filter Separator and Fuel Monitor pressure readings have been transferred to the RAF Form 6816 (Aviation Fuel SF / FM Log Book), the MOD Form 7764 can be disposed of IAW local procedures.

Fuel Issues

3. Aviation fuels issues are accounted for using one of two methods which are to be accounted for in BFIS¹⁴:

- a. Issues to MOD aircraft¹⁵ for consumption.
- b. Issues to non-MOD aircraft (foreign military, other government departments and commercial customers). Issues to non-MOD aircraft are treated as 'Sales' within BFIS whether issued under prepayment, repayment or Fuel Exchange Agreement (FEA) terms.

Issues to MOD Aircraft

4. Issues of aviation fuel into the tanks of aircraft are normally made from refuellers. Aircraft may also be refuelled direct from stocks or a hydrant trolley. The officer in charge of supply is to maintain a detailed record of issues to aircraft on MOD Form 7765. A separate form is to be maintained for each refueller in use. When HAS Tankage is involved, it is to be regarded as a static refueller. A signature is to be obtained on the MOD Form 7765 for each individual issue.

5. The details from each MOD Form 7765 including the UIN of the consuming aircraft are to be entered into BFIS using transaction MB1A or MIGO (Goods Issue) and Goods Movement type 201. The details of the final destination of the flight must be entered using the appropriate International Air Transport Association airport location code.

6. **Aircraft Flown to Contractors Works or Repair Centres.** When an MOD aircraft is flown to a Contractors Works or to a repair centre for modification, repair or packing, only those quantities of fuel and oil are to be put into the tanks which, in the judgement of the

¹³ This includes movement of fuel between a PSD and a BFI at overseas locations.

¹⁴ BFIS may not be available at Deployed Locations.

¹⁵ The term MOD Aircraft includes issues to Royal Navy, Army and DE&S.

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aircraft captain, are required for the flight. The issue is to be treated as a normal internal issue, and the fuel and oil are not to be vouched to the consignee.

7. **In-Flight Refuelling.** Issues made in-flight by an aircraft refuelling tanker are to be recorded at the time of issue by aircraft tail number. On the return of the tanker all issue records are to be handed to the Officer responsible for maintaining the Fuels and Lubricants (F&L) account, and the transactions entered into BFIS as a normal goods issue (or treated as a sale when issued to non-MOD aircraft see below).

Issues to Non-MOD Aircraft

8. The issue procedures to non-MOD aircraft are detailed below. For fuel issues made under the FEA (UK, USA and Italian armed forces), units using BFIS are to follow the procedure laid down at Paragraphs 11 and 12 below. Non-BFIS units are to refer to [Annex A](#), Paragraph 13.

9. When issues to non-MOD Aircraft are made from stocks, the MOD Form 7467 is to be raised by the representative responsible for the refueller or hydrant trolley. The MOD Form 7467 is to be registered as an external issue voucher, recorded on the appropriate refueller MOD Form 7765, and returned to the supply flight / section for action. This is then to be recorded on BFIS using transaction VA01 and movement type ZROR to create an appropriate sales order, delivery and goods movement. Once complete, MOD Form 7467 is to be distributed as follows:

- a. Copy 1. Send to the Resource Management Group (RMG) HQ Air.
- b. Copies 2, 3 and 4. For supply flight / section (Only 1 copy need be retained to support the account).
- c. Copy 5. To be handed to the aircraft crewmember.

Issues Made Under Repayment Terms

10. Issues under Repayment Terms are made to the following types of customer:

- a. **Issues to NATO Armed Forces.** Issues to NATO Armed Forces are made under STANAG 3113 arrangements.
- b. **Issues to Aircraft of Other UK Government Departments and Foreign Governments.** Issues to foreign military aircraft, aircraft controlled by UK or other Governments and aircraft belonging to the RAF Flying Clubs may be made on repayment basis.
- c. **Issues to Civil Aircraft.** Issues to Civil Aircraft, other than those at Paragraph 3b above, may only be made on the authority of the Commanding Officer, and are to be on repayment or cash basis.
- d. **Procedures for Air Shows and Other Sponsored Events.** The procedures for fuel issues (F-34) for Air shows, Open days and Family days on Flying Stations is at [Annex C](#).

11. **Issues Made Under Fuel Exchange Agreements (FEAs).** FEAs exist between the UK, USA and Italian armed forces for the uplift of aviation fuel. The following procedures are to be followed:

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a. **US Forces.** Uplifts of aviation fuel by the United States Department of Defense (DOD) (USAF, USN, etc) and any DOD aircraft in possession of the Identaplate Card are actioned on MOD Form 7467 and should be recorded onto BFIS against Customer Number 701.

b. **Italian Air Force.** The Italian Air Force does not issue their aircraft with Identaplate Cards and therefore MOD Form 7467 is to be used and should be recorded onto BFIS against Customer Number 398.

12. The distribution of the completed MOD Form 7467 is as follows:

a. HQ Air Command Units:

(1) Copy No 1, including a completed verification sheet ([Annex B](#)). Send to:

Aviation Fuels Manager.

Room 1w28, Spitfire Block, HQ Air Command, RAF High Wycombe
Naphill, HP14 4UE.

(2) Copy No 2, including a completed verification sheet ([Annex B](#)). Send to:

SO3 Ground Fuels.

Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH

(3) Copies 3 and 4. For unit use. (Only 1 copy need be retained to support the account).

(4) Copy No 5. This copy is to be handed to the pilot.

b. Fleet and JHC Units.

(1) Copy No 1, including a completed verification sheet ([Annex B](#)). Send to:

SO3 Ground Fuels.

Elm 2c, #4233, MOD Abbey Wood, BRISTOL, BS34 8JH.

(2) Copies 2, 3 and 4. For unit use. (Only 1 copy need be retained to support the account).

(3) Copy No 5. This copy to be handed to the pilot.

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ANNEX A - AVIATION FUEL ISSUE PROCEDURES – NON-BFIS UNITS

(Introduced at [Paragraph 1](#))

Introduction

1. The following procedures are to be carried out by non-BFIS Units. When issues of F-44 are to be made to non-MOD aircraft, the Marine Fuels Manager at the DFFS is to be contacted for detailed instructions (**Mil: 9679 Ext 83595 or BT: 030679 83595**).

Issues to MOD Aircraft

2. **Issues from Bulk Stock.** Each issue made from bulk stocks in the custody of the Supply Officer / civilian equivalent is to be recorded at the time it is made by the F&L supplier on MOD Form 7764 which is prepared each day in duplicate. A separate MOD Form 7764 is to be prepared for each grade of fuel and each Flight or Section and registered as an internal issue voucher. The representative of the Flight or Section drawing the fuel is to sign this form against the record of issue as acknowledging receipt of the quantities supplied. The F&L representative is to total the quantities issued at the end of each day and forward the duplicate copy of the MOD Form 7764 to the user Section for concurrence. The F&L representative is to transfer the Filter Separator and Fuel Monitor pressure readings to the RAF Form 6816 (Aviation Fuel SF / FM Log Book). Following verification, the duplicate MOD Form 7764 is to be returned to Secondary Accounts, where it is to be linked to the original copy of the MOD Form 7764, whose details have already been recorded on the appropriate MOD Form 7776 (see [Chapter 7 Section 1, Paragraph 3](#)).

3. **Issues from Bulk Fuel Carrying Vehicle (BFCV).** When a Flight or Section has control of stocks in a BFCV, as detailed in Paragraph 5, the Flight or Section representative responsible for the BFCV is to maintain a detailed record of each issue to aircraft tanks on MOD Form 7765. A separate MOD Form 7765 is to be maintained for each BFCV in use. A signature is to be obtained on the MOD Form 7765 for each individual issue.

4. When a Flight or Section is given responsibility for operating a BFCV, a Flight or Section representative is to sign the MOD Form 7764 for the quantity of fuel drawn on each occasion and is to enter the quantity as a receipt on the BFCV MOD Form 7765 and Form 361C. At the end of each day, the receipts and issues made during that day are to be totalled and the balance in the BFCV recorded on the MOD Form 7765. Each Flight or Section Commander is to arrange for the quantity of fuel in each BFCV under his charge to be independently checked daily. The figure should be agreed with the balance recorded on the MOD Form 7765 / 361C by a representative of a Flight or Section having no direct responsibility for the contents of the BFCV. Any discrepancy at this check is to be investigated immediately and adjusted.

5. When responsibility for a BFCV is to be transferred from one Flight or Section to another, or to the Supply Squadron, the quantity of fuel remaining in the BFCV is to be ascertained by the Flight or Section Commander and by the officer/civilian equivalent taking custody of the BFCV. The quantity so found is to be compared with the balance recorded on the Forms 361C and MOD Form 7765, any discrepancy being investigated and adjusted. The agreed balance is to be supported by the signatures on the MOD Form 7765 of the officer handing over and the officer taking over. Thereafter the MOD Form 7765 is to be retained by the latter officer for further use with the BFCV.

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6. When hardened air shelters (HAS) Tankage is involved, it is to be regarded as a BFCV without wheels. Therefore, the accounting procedure for issuing from HAS Tankage to an aircraft is the same as from a BFCV to an aircraft, ie. MOD Form 7765 action. The physical procedures are laid down in the Local Engineering Order Book and all operators are to be certified as competent in accordance with JSP 317.

7. **Aircraft Flown to Contractors Works or Repair Centres.** When an MOD aircraft is flown to a Contractor's Works or to a repair centre for modification, repair or packing, only those quantities of fuel and oil are to be put into the tanks which, in the judgement of the pilot, are required for the flight. The issue is to be treated as a normal internal issue, and the fuel and oil are not to be vouched to the consignee.

8. **In-Flight Refuelling.** Issues made in-flight by an aircraft refuelling tanker are to be recorded at the time of issue by aircraft tail number. On the return of the tanker all issue records are to be handed to the Officer responsible for maintaining the Fuels and Lubricants (F&L) account, and the transactions are to be actioned as a normal MOD issues (or treated as a sale when issued to non-MOD aircraft see below).

Issues to Non-MOD Aircraft

9. When issues of F-44 are to be made to non-MOD aircraft, the Marine Fuels Manager at DFFS is to be contacted for detailed instructions (**Mil: 9679 Ext 83595 or BT: 030679 83595**). When issues to non-MOD Aircraft are made from stocks, the MOD Form 7467 is to be raised by the representative responsible for the refueller or hydrant trolley. The MOD Form 7467 is to be registered as an external issue voucher, recorded on the appropriate refueller MOD Form 7765 and returned to the supply flight / section for action.

10. Non BFIS units are to ensure that the transaction is manually priced. A verification sheet is to accompany MOD form 7467. The sheet, found at Annex B, is to be completed and forwarded to STC RMG Assets 6a and the distribution of the copies of the MOD form 7467 is as follows:

- a. Copies 1 and 2. Send to the Resource Management Group (RMG) HQ Air.
- b. Copies 3 and 4. Retain for unit (only 1 copy need be retained to support the account).
- c. Copy 5. To be handed to the aircraft crew member.

11. Where issues are to be made on Re-payment, the RMG are to annotate current price of the F&L product, the total price of the fuel issued and the VAT descriptor on to the MOD Form 7467. The RMG are to forward a copy of the MOD Form 7467 to FMSSC Liverpool.

12. **Issues Made Under Repayment Terms.** Issues are made under repayment terms to the following types of customer:

- a. **Issues to NATO Armed Forces.** Issues to NATO Armed Forces are made under STANAG 3113 arrangements.
- b. **Issues to Aircraft of Other UK Government Departments and Foreign Governments.** Issues to foreign military aircraft, aircraft controlled by UK or other Governments and aircraft belonging to the RAF Flying Clubs may be made on repayment basis.

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c. **Issues to Civil Aircraft.** Issues to Civil Aircraft, other than those at Paragraph 3.b above, may only be made on the authority of the Commanding Officer, and are to be on repayment or cash basis.

d. **Procedures for Air Shows and Other Sponsored Events.** The procedures for fuel issues for Air shows, Open days and Family days on Flying Stations is at [Annex C](#).

13. **Issues Made Under Fuel Exchange Agreements.** Fuel Exchange Agreements (FEAs) exist between the UK, USA and Italian armed forces for the uplift of aviation fuel. US Forces taking uplifts of aviation fuel should be in possession of Identaplate Card. The details of the card should be swiped onto the MOD Form 7467. The distribution of the completed MOD Form 7467 for both Nations is to be in accordance with that given in [Chapter 5, Section 4, Paragraph 12](#).

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ANNEX B - VERIFICATION SHEET TO ACCOMPANY MOD FORM 7467

(Introduced at [Paragraph 12a \(1\)](#))

DETAILS OF ORIGINATING UNIT

UNIT NAME: _____

IV NUMBER: _____

ORIGINATOR: _____

TEL NO: _____ DATE: _____

DETAILS OF CUSTOMER

COUNTRY OF ORIGIN: _____

SERVICE: ARMY/NAVY/AIR FORCE/OTHER _____

FULL INVOICE ADDRESS: _____

NAME OF PILOT: _____ SIGNATURE: _____

RANK OF PILOT: _____

AIRCRAFT TYPE: _____ AIRCRAFT NO: _____

FUEL TYPE: _____ QTY ISSUED (LTRS): _____

FLT DESTINATION* _____ MOD CHARTER? YES/NO

IF A CIVIL COMPANY, ARE THEY ON ENTITLED CIVIL USERS LIST? YES/NO

IF NO, AUTHORITY TO ISSUE ON REPAYMENT TERMS

NUMBER: _____ RANK & NAME: _____ APPOINTMENT: _____

SIGNATURE: _____

***Must be completed before return to F&L office**

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ANNEX C – PROCUREMENT AND REPAYMENT OF FUEL TO CIVIL AIRCRAFT

(Introduced at [Paragraph 10d](#))

AIR SHOWS

Non-Public-Funded Events

1. All events which are organised at the discretion of unit commanders at Service establishments, or those privately organised in which Service personnel participate are not in the normal course of MOD's business and are considered "non-public events". These events, which are sometimes known as 'At Home Days', 'Open Days', 'Air Shows' etc, are not to be funded from defence votes. Any additional costs incurred must be recovered from the proceeds, obtained through public charging or commercial sponsorship.

Request Procedure for Discounted Fuel Rate

2. The unit is to obtain authorisation in writing from HQ Air, A8 RMH (Tel: 95221 Ext 6597) that participating aircraft uplifting fuel are to be charged at the Other Governmental Department (OGD) Rate, rather than the commercial rate. The initial unit letter must state details of the aircraft type, aircraft tail number, the individual or company to be charged and the billing address. Once authority has been approved from the RMH, the BFIS Sys Admin team are authorised to charge the customer at the OGD rates for the event.

3. **Recovery of Charges.** Unless a civil customer account has been set up in BFIS, all charges incurred by civil aircraft are to be recovered prior to the aircraft leaving station or unit. Payment may be made by cash, by cheque, or in the case of some stations, credit card. OC Accounts is to make the necessary arrangements for the monies to be recovered into the central aviation fuels account..

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SECTION 5 - AVIATION FUEL CARDS

GENERAL

1. Aviation fuel cards are identification cards that allow military aircraft landing at commercial airfields to purchase fuel against set contracts or fuel exchange agreements. These cards are controlled through HQ Air Command.
2. **Applications for Cards.** All applications for cards should be submitted to HQ Air Command. A minimum of 4 weeks should be allowed for the issue of a new card. Unit holdings of cards should be periodically reviewed by OC Supply / Senior Logistic Officer to ensure that the overseas operational commitments for which the cards were issued remain valid and, that any additional commitments have been covered.
3. Shell Cards are embossed with the aircrafts tail number, either Fleet, Air or JHC card number and expiry date and can only be used by the aircraft whose tail number is embossed on the card. Air BP Stirling cards are embossed with the Unit name and also bear the UIN and endorsement "Any A/C". This is valid for any aircraft on the Local Unit Establishment (LUE) of the parent unit.
4. US Identaplate cards have the unit UIN and Tail number embossed on them and thus can only be used by that aircraft.
5. **Receipt and Issue of Cards.** Aviation fuel cards are accountable documents and are to be brought to account and subject to statutory checks as applicable. All receipts and issues of cards are to be recorded by the unit issuing authority in a card Register, control of which is not to be delegated below SNCO / civilian equivalent. Wherever aircraft make regular uplifts from civil airfields overseas, separate cards should be allotted specifically to those aircraft, and the issues recorded in the card register against aircraft tail numbers. A member of the aircrew is to be made responsible for cards, which are to be returned to the unit issuing authority after each flight unless special provision has been made for their secure retention in the aircraft. A check of all cards held by the unit is to be conducted annually by OC Supply.
6. HQ Air Command must be informed of the person controlling the fuel cards at each unit and should also be informed of any changes to personnel.
7. A copy of the receipt voucher issued with the Aviation Fuel Cards should be signed and sent back to HQ Air Command within 21 days of receipt.

Point of Contact Details at HQ Air Command

8. The Point of Contact details at HQ Air Command are:

The Stock and Aviation Fuel Manager. HQ Air Command,
1W22 Spitfire Block, RAF High Wycombe, Naphill, Bucks HP14 4UE

Tel Mil: 95221 Ext 7783. Fax: Ext 7937. BT Tel: 01494 497783, Fax: 01494 497937.
Email: AirCmdSecRes-RMHcabfuels@mod.uk – Team Mailbox.
or AirCmdSecRes-RMHFuelsFinMgr@mod.uk

9. The receipt voucher can be sent by post or fax direct to HQ Air Command. However, if the receipt voucher is faxed, do not send the original by post.

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10. **Ownership of Cards.** All cards are the property of the contracted Oil Company, and are issued by HQ Air Command subject to the following conditions:

- a. Cards are not transferable and must only be used by aircraft established and accounted for at the unit endorsed on the card.
- b. Any alteration to a card will render it invalid.

Loss of Cards

11. **Loss of Cards.** On discovering that a card has become lost or stolen, the unit is to immediately notify HQ Air Command. On the next working day the station / unit is to provide HQ Air Command with a written statement outlining the details of the loss and quoting the Police Incident Number. HQ Air Command will then arrange a replacement card as required. No further use is to be made of the card if it is subsequently recovered. Such cards are to be destroyed and HQ Air Command informed.

12. **Safeguarding of Cards Against Loss.** To help prevent the continued loss of cards by aircrew it is recommended that aviation cards are stored with the aircrafts Form 700.

Identaplate Cards

13. **General.** The Identaplate card, used in conjunction with DOD fuel receipt form, is issued to all aircraft tail numbers under arrangements made by HQ Air Command to enable the uplift of aviation fuel from US Military Units within the UK and Overseas. Its use is detailed in Section 4, Paragraph 11a.

14. **Purpose of the Card.** The purpose of the card is to provide the bearer with information in standard form, which can be tendered to the fuel supplier for inclusion in the documentation recording the transaction. This information includes:

- a. The address and UIN of the parent unit of the aircraft.
- b. The address to which the bill for the fuel must be sent.

15. The object of the card is to ensure that bills contain sufficient information to identify the correct budget or charge.

16. The loss of an Identaplate card is to be reported as per the instructions at Paragraph 11 above.

Transfer of Aircraft to Another Unit

17. When an aircraft transfers from one unit to another, HQ Air Command must be informed as in many cases new cards will need to be issued to reflect the new charging unit.

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CHAPTER 6 - ACCOUNTING FOR PACKED FUELS, OILS, LUBRICANTS AND GASES

SECTION 1 - INTRODUCTION AND PRODUCT DESCRIPTIONS

INTRODUCTION

1. **General.** Military equipment requires a wide range of oils, lubricants, gases and associated products in order to operate effectively. The DFFS is a tri-service organisation responsible for the provisioning, stock management and supply of packed fuels, oils, lubricants, gases and associated products for the RN, Army, RAF, MOD support units and other Government Departments. Packed fuel is used as an emergency reserve carried on vehicles, and when bulk fuel facilities are unavailable.

PACKED FUEL TYPES AND SPECIFICATIONS

2. **Packed Ground Fuels.** Ground fuels are available as packed stock in the following nominal packaging sizes:

- | | |
|--|----------------------|
| a. Automotive unleaded gasoline (ULGAS NATO F-67). | 20 litre |
| b. Diesel Fuel General Purpose (DIESO UK). | 20 litre / 200 litre |
| c. Diesel Fuel General Purpose-MT (DIESO MT). | 20 litre / 200 litre |
| d. Kerosene: Flueless Burner, Class C1 (KERO/A). | 20 litre |
| e. Naphtha. | 20 litre |

3. **Packed Aviation Fuels.** Aviation fuels are available as packed stock in the following packaging sizes:

- | | |
|-----------------------------|-----------|
| a. AVGAS-100LL | 205 litre |
| b. AVCAT – FSII (NATO F-44) | 200 litre |
| c. AVTUR – FSII (NATO F-34) | 200 litre |

OILS AND LUBRICANT TYPES AND SPECIFICATIONS

4. **Policy.** In order that oils, lubricants, and associated products are available in all theatres of operations under active service conditions, it is essential that a minimum number of standardised products are supplied to meet the requirements of service equipment, in accordance with Def Stan 01 - 5. The insistence on standardised products has the following benefits:

- Product proliferation is minimised. Although many proprietary products may be readily available during the manufacture of equipment, the re-supply of all of these different types to users would present unacceptable logistic problems.
- The MOD policy of using competitive tendering, to ensure that all products purchased are of the required quality and standard is facilitated. The use of proprietary items rather than standardised ones negates this policy.

5. **Standardised Products.** There are currently approximately 150 standardised products purchased under specifications which are contained in Def Stan 01-5. The range, by type, with the Joint Service Designator (JSD) in brackets is as follows:

- a. **Compounded Oils (OC).** Blends of mineral and vegetable oils only.
- b. **Extreme Pressure Oils (OEP).** Gear oils containing additives which enhance their ability to withstand extreme gear tooth pressures.
- c. **Mineral Oils (OM).** Straight mineral oils or those containing additives intended to improve their performance.
- d. **Heavy Duty Engine Oils (OMD).** These are mineral oils and synthesised hydrocarbon based lubricants containing detergent or dispersant additives primarily designed for used in internal combustion engines.
- e. **Mineral / Synthetic Fluids (OX).** Specialised mineral oil and synthetic fluid based lubricants, hydraulic fluids and damping fluids not covered by other designations and may contain water / glycol.
- f. **Greases (XG).** Made using thickeners such as those based on calcium, clay or lithium. They may be based on mineral oils, vegetable oils or synthetic fluids and can contain additives such as solid lubricants to improve their performance.
- g. **Speciality Products (ZX).** Lubricants, damping fluids and compounds designed for specific applications.
- h. **Corrosion Preventatives (PX).** Primarily used for the prevention of corrosion to metal equipment and are easily removable.
- i. **Augmentation, Coolant and Additive Fluids (AL).** Used for engine thrust augmentation, anti-freeze protection, de-icing, cooling or similar miscellaneous applications and are mostly water-soluble.

6. **Proprietary Products.** In the event that a proprietary product has to be substituted for any of the products listed in Def-Stan 01-5, or a new product has to be introduced during the development of a piece of equipment, then the appropriate service authority needs to be consulted. The contact details for 3 service authorities are at Def Stan 01-05.

7. **Specifications.** Lubricants and associated products are procured against a variety of different technical standards including:

- a. British Standards (BS).
- b. Defence Standards (Def Stan).
- c. American Petroleum Institute (API).
- d. Department of Defense (DoD) / Mil Standards.
- e. NATO Standardisation Agreements (STANAG).
- f. Society of Automobile Engineers (SAE).
- g. Proprietary / Commercial Standards.

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8. **General Gases.** All MOD requirements for cryogenics and gases in the UK are met through a direct supply contract arranged by the DFFS. Typically, common use gases will be supplied in contractor-owned cylinders and delivered within 48 hours. See Section 4 for further details.

9. **Medical Gases.** All MOD requirements for medical gases in the UK are met through a direct supply contract arranged by the DFFS. Medical gases will be supplied in contractor owned cylinders and delivered within 48 hours. See Section 5 for further details.

10. **Liquefied Petroleum Gas.** Liquefied Petroleum Gas (LPG) is normally provided as either Butane or Propane. Detailed information is available in JSP 319. For supply arrangements see Section 6.

METHODS OF SUPPLY FOR PACKED FUELS AND LUBRICANTS

11. **Delivery Means.** Oils, lubricants and associated products are delivered to the MOD by the following means:

- a. **Bulk.** For those installations that have high consumption rates, such as workshops, certain lubricants are issued in bulk. This is normally arranged through an enabling contract by which the Unit demands direct on the contractor for its requirements. The contractor will deliver direct to the Unit by road tanker.
- b. **Packed Stock.** A majority of oils and lubricants are procured as packed stock with the product provided in a range of packaging commensurate with the type and use of the product. The majority of these stocks are delivered in large consignments by the Supplier to stock holding units such as JSCS West Moors (JSCS (WM)) or the Naval Bases. Stock is issued to units in response to demands, with distribution being effected through the Supply Chain (SC). For some organisations packed stock is delivered direct to unit.
- c. **Spot Purchase.** For those units and organisations for which it is inefficient or ineffective to use the standard supply chain, alternative arrangements for supply are made. Supply options include DFG arranged contract with a local suppliers, local purchase, or procurement using the Government Procurement Card.

DISTRIBUTION

12. UK Mainland and Germany. Distribution to UK Mainland and Germany will be by a combination of the following, details of which will be confirmed under local arrangements:

- a. Via either Donnington, Bicester and Longtown hubs operated by JSCS.
- b. To the Point of Entry (POE) of the Field Army deployable / operational supply chain.
- c. By collection from JSCS (WM).
- d. By cross loading at the predetermined exercise locations in the UK.

13. **Demands and Distribution (External to UK).** Where replenishment is obtained from in-theatre resources, demands are to be submitted, and distribution arranged, in accordance with local instructions.

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LUBRICANTS PACKAGING

14. Many lubricants delivered to the MOD under current arrangements are specified in bespoke packaging: green tins with specific labelling requirements and often in non-standard container sizes. This use of bespoke packaging generates additional cost which is incurred when the products are purchased. Some products are already delivered for MOD use in commercial / trade packaging and an extension of this practice is considered to have the potential to reduce the cost of procurement.

15. **Army Units Only.** Divisional HQ's are to report instances of perceived inappropriate container sizes to DFFS, through the HQLF Combat Fuels Desk, on a case by case basis. HQLF will track all such queries using its SPOC Issues Log.

SECTION 2 - PACKED FUELS

INTRODUCTION

1. Packed ground and aviation fuel of a variety of types is available in 20 litre Can Gasoline Military¹⁶, (40R 7240-99-802-2405) and / or 205 litre drums. Packed fuel is to be managed within the Fuels and Lubricants (F&L) account with separate account cards being maintained for each type of packed product, and for each type of accountable container. Jerricans and pallets materiel handling¹⁷, (NSN 3990-99-138-1783) are classed as accountable containers. New unused 205 Ltr drums are accountable (lined drums for aviation fuels 40R/8110-075-2648 and unlined for ground fuels 40R/8110-99-125-6844). Once filled, the drums are no longer deemed accountable and after use are to be treated in accordance with the disposal regulations applicable to non-accountable containers.

DEMAND PROCEDURES FOR PACKED FUELS

2. **General.** Demands for packed fuel are to be submitted by means of one of the following systems:

- a. Royal Navy. Manual (Fax).
- b. Army. Electronically via GLOBAL or UNICOM; manually on AF G8620 or by FAX.
- c. RAF. MJDI and manual (Fax).

3. A register of demands is to be maintained by all units for audit purposes, this may be in the form of a manual demand register or part of an integrated accredited automated accounting system.

4. Packed fuels are generally demanded in the same way as other items of materiel, using an appropriate NSN and Quantity based on a Denomination of Quantity (DofQ). The NSNs for packed fuels are to be found in Def Stan 01-5. It is essential that the correct NSNs are used for the appropriate nominal DofQ.

HQLF UNITS ONLY

5. To ensure fuel support to units is managed efficiently any demand for packed fuel above the figure of 357 jerricans will be referred, by JSCS West Moors (Petroleum Depot), to HQLF Combat Fuels to authorise. On receipt of a demand authorisation HQLF Combat Fuels will determine if there is a more efficient way to provide fuel support, either with bulk fuel or part packed fuel and bulk fuel. To ensure continued cost effectiveness the capped figure of 357 jerricans; this equates approximately to the 7000 litre capacity of a Unit Support Tanker (UST), will encourage units to either utilise their 1st Line BFCV assets or identify the requirement of BFCV support earlier on in the planning stages.

6. **Demand Details.** Although the demand forms may vary, the information required to complete a demand for packed fuels is as shown below:

- a. Demand Number.

¹² Widely known as a 'Jerrican' and will be referred to as such in the remainder of the document.

¹⁷ Widely known as a 'Schaefer pallet' and will be referred to as such in the remainder of the document.

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- b. Date demand submitted.
- c. SPC.
- d. RDD.
- e. UIN.
- f. NSN.
- g. DofQ.
- h. Quantity required.
- i. Short Item Name.
- j. Address for stores.
- k. ** Code if an authorised Special Exercise or Operational Demand.

The demand is then to be submitted to JSCS West Moors for action.

7. **Packed Fuels – 20 Litre Jerricans.** Demands for packed fuels are to be submitted using the relevant NSN and DofQ of Ea to cover the total quantity of packed fuel jerricans required. The packed fuels currently available in jerricans are as follows:

Serial	Product	NSN
a.	PKD DIESO MT	POL/9140-99-910-5052
b.	PKD DIESO UK	POL/9140-99-005-0243
c.	PKD ULGAS	POL/9130-99-300-6864
d.	PKD KERO A	POL/9140-99-943-9602

8. **Packed Fuel – Schaefer Pallets.** Schaefer pallets are specifically constructed to facilitate jerrican movement, and hold 21 jerricans per pallet. When demanding packed fuel or empty jerricans, units are not required to demand these pallets as they will be 'task issued' for any demand of 10 or more jerricans.

Receipt Procedures for Packed Fuels from Depot

9. All issues of packed fuel from JSCS West Moors are initiated on GLOBAL. The subsequent issue voucher is processed on the Base Ordnance Depot management System (BODMS) which manages JSCS West Moors inventory by batch number, fill date and re-test date. On arrival, the packed fuel consignment is to be checked to verify that the batch number, fill / re-test date and quantity received, corresponds to the quantity issued on the BODMS IV (AF G8614 A) and accompanying VITAL Load Check List (LCL) issued by the JSCS West Moors.

10. Once the quantity is confirmed to be correct, the F&L Accountant is to allocate a Receipt Voucher (RV) Number for each BODMS issue voucher received. This number is to be annotated on the BODMS Issue Voucher and the Convoy note.

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11. Packed fuel is then to be brought to account (either manually or by being entered onto the relevant service automated system) using the allocated RV No as follows:

- a. The quantity of full jerricans is to be entered onto the relevant product account sheet.
- b. Any pallets received are to be brought to account on the pallet account sheet.

There is no requirement to return any copies of the vouchers issued with the consignment to JSCS West Moors.

12. **Issue Transaction Summary (ITS).** An Issue Transaction Summary (ITS) is automatically generated by Stores System 3 (SS3) at Bicester for all stock items issued from the JSCS West Moors except for those issued to RN and RAF units by the MJDI account system.

13. Upon the receipt of an ITS, units are to verify that the products, quantity and JSCS West Moors IV number correlates with what has been received by the unit. The ITS is to be annotated with the relevant RV number for each entry and then checked and signed off by the Officer Authorised for F&L. Once signed the ITS is to be filed within unit for audit purposes.

ISSUE PROCEDURES FOR PACKED FUELS

14. Packed fuel is expensive and has increased H&S and environmental risks when compared to bulk refuelling and should normally only be used if no alternative method of refuelling is available. Where there is a requirement to issue packed fuel the following action is to be taken:

- a. An issue voucher is to be produced for all products and accountable containers, jerricans and Schaefer pallets that are issued. Although the actual voucher used may vary, the information required to be entered on the voucher is as follows:

- (1) IV No.
- (2) Date of Issue.
- (3) Address for the stores.
- (4) UIN.
- (5) NSN.
- (6) DofQ.
- (7) Quantity.
- (8) Short Item Name.
- (9) The VRN / Equipment Serial Number, where issue to a specific asset is known as this provides a greater audit trail.

- b. The IV is required to be signed by an authorised person from the department that has demanded the packed fuel.

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- c. **Army Units Only.** The packed stock is to be issued from account only when it has been physically issued to the recipient. To issue the stock from the account the number of packed jerricans (DofQ Ea) and Schaefer pallets (when issued) are to be issued off the relevant product account sheet using the IV Number allocated to that voucher. The IV is then to be filed to support the F&L account.

INTERNAL RECEIPT PROCEDURES

15. **Internal Receipts.** When departments within the unit return empty / full or unopened jerricans and Schaefer pallets they are required to be brought back on to the main F&L account. Part full jerricans, where the quality of the fuel can not be guaranteed should be dealt with as waste in accordance with Section 7. Units are to bring the items on to account using their appropriate internal receipt procedures. Where no issue voucher accompanies the returned items a stock check is to be undertaken to confirm that the stores have not already been brought to account and Army units are then to raise a Certified Receipt Voucher (CRV). Where applicable, Army units are to carry out the following procedures:

- a. If an Issue voucher accompanies the items then a RV number is to be entered on the voucher and the voucher is to be signed; 1 copy of the voucher is to be retained to support the account the other is to be returned to the department making the issue.

- b. The full jerricans are to be brought back on to account on the relevant product stock account card, any empty jerricans are to be brought onto the jerrican stock account card and similarly Schaefer pallets are to be brought on to the pallets stock account card.

- c. If there is a requirement to produce a CRV the following information to be entered on the voucher:

- (1) CRV No.
- (2) Date of Receipt.
- (3) Address of Consignor.
- (4) UIN.
- (5) NSN.
- (6) DofQ.
- (7) Quantity.
- (8) Short Item name.

- d. Once all items have been brought to account the CRV is to be signed by the Officer Authorised and filed to support the F&L account.

16. **Unit Filled Packed Fuel.** The filling of petroleum fuels into containers is a hazardous operation and is only be carried out by specialist personnel in purpose-designed static or

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field installations. Detailed safety regulations governing the filling of fuel into containers are set out in JSP 317. Fuel filled into containers is to be issued from the bulk stock account on the relevant service issue voucher, which is to be annotated as issued to the container type and size. Where a unit fills containers for future consumption, for example for exercise or operations, the fuel issue voucher should state that the fuel has been transferred to packed stock. The packed stock should then be brought to account on the relevant product account card using the procedures for internal receipts.

RETURN OF ACCOUNTABLE CONTAINERS TO DEPOT

17. The return of accountable containers to the JSCS West Moors is to be in accordance with DIN: 2008DIN04-023. An Issue Voucher (IV) is to be securely attached to the consignment stating the NSN of the jerrican and quantity, and the NSN of the Schaefer pallet and quantity. The issuing unit will receive an automatic ITS credit from SS3. Empty uncleaned jerricans and Bulk Fuel Carrying Vehicles are treated as dangerous goods and as such their movement is governed by ADR. This includes the requirement to provide an FMov 1042 DGN. The requirements of JSP 800 Volume 4b are to be adhered to at all times.

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SECTION 3 - OILS AND LUBRICANTS

DEMAND PROCEDURES FOR BULK OILS AND LUBRICANTS

1. **UK Direct Demand.** In the UK, authorised units, ie those included on relevant current contracts, may demand OEP-220, OM-33, and OMD-90 direct from contractors to replenish unit bulk oil storage tanks. Demands are to be submitted to the contractor or on the appropriate service form with a copy to the DFFS Lubricant and Gas Manager (LGM).

2. **Inclusion on a Bulk Oil Delivery Contract.** A unit wishing to be considered for inclusion on a bulk oil delivery contract should forward full details, ie unit title, UIN and delivery address, to DFFS LGM. It is important to note that 1000 litres is the minimum economical delivery load size from both the contractor's and financial points of view, and must be borne in mind when planning new unit bulk oil storage tanks.

GENERAL DEMAND PROCEDURES FOR OILS AND LUBRICANTS

3. Packed oils, lubricants and associated products are generally demanded in the same way as other items of materiel, using an appropriate NSN and Quantity based on a DofQ. The NSN and package sizes for current in-service lubricant products are to be found in Def Stan 01-5; NSNs for proprietary products are not covered in this document and will be provided by the DFFS as appropriate. It is essential that the correct NSNs are used for the appropriate DofQ required.

DEMAND PROCEDURES FOR MARINE OILS AND LUBRICANTS

4. **Supplementary Instructions.** See 2010DIN04-150 for supplementary instructions regarding demands for bulk OX 30, OEP 80, OM 33, OM 100 and OMD 113.

5. **Automatic Demands to Maintain Stock Levels in Naval Warehouses.** The RN bases at Devonport, Portsmouth and Faslane normally hold stocks of marine lubricants. These bases use the Warehouse Information Technology System (WITS) to manage their warehouse inventory. However, Customer Liaison at the ports of Faslane, Portsmouth and Devonport, enter stock demands on the Comprehensive RNSTS Inventory Systems Project (CRISP) system, which is linked to WITS. CRISP, which is integrated with the On-line Provisioning Update System (OPUS), is visible at DFFS.

6. OPUS calculates, per product line, how much stock should be ordered to maintain minimum stock levels in the naval warehouse and automatically demands on the DFFS. The DFFS Range Manager accesses OPUS between these dates, views each order, and either approves or rejects the order on-line. There are 2 types of order:

- a. DEFORM300 is an order for a product for which there is an enabling contract in place.
- b. DEFORM104 is an order for a product for which there is no contract in place.

7. **Processing Demands.** When a DEFORM300 order is received at the DFFS, the Range Manager checks that the details on CRISP are the same as on the order (in case there has been a change since the order was printed). The order is stamped with the delivery address, and 2 copies of the order are sent to the supplier. The order details are recorded on an Excel spreadsheet Demand Register.

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8. When a DEFORM104 order is received at DFFS, the Range Manager sets up a fixed (one-off) contract. The following activities are undertaken:

- a. A standard requisition form is prepared using a standard template with each requisition being given a unique serial number.
- b. A Quality Technical Requirement (QTR) for the product is printed from the Products Database. The requisition, QTR and the DEFORM104 order are sent for technical review by the FS&TG, DFFS.
- c. When the requisition returns to the Range Manager, signed off by the FS&TG, DFFS, the Range Manager records the requisition details on an Excel spreadsheet and then sends the requisition to the Contract Dept.
- d. The contract is returned to the Range Manager who records the details on CRISP, updates the Excel spreadsheet and files the Contract along with the requisition and order details.

9. **Process Inability Report.** An Inability Report is triggered when a demand is raised by a depot on a product for which there is no stock, or where stock has fallen below the minimum level. The following activities are then undertaken:

- a. The Range Manager checks stock on CRISP. If there is no stock, a check is made for an outstanding order. If there is an outstanding order, the Range Manager contacts the supplier to ask for an earlier delivery.
- b. If there is no outstanding order, the Range Manager can suggest alternative products or extend the shelf life of expired stock. Both of these options are only valid in consultation with a Scientific Officer. In the case of a shelf-life extension, the Range Manager obtains written authority from the FS&TG, DFFS, and then emails the depot, who amend the expiry date of the stock on WITS. WITS is linked to CRISP, so an extended shelf life on WITS will cause CRISP to take the stock on charge and then it may be issued from CRISP.
- c. If there is no outstanding order, no acceptable alternatives and no possibility of extending the shelf-life of expired stock, the Range Manager raises an order on CRISP and, if necessary, raises a requisition for a fixed contract.

DEMAND PROCEDURES FOR AVIATION AND GROUND OILS AND LUBRICANTS

10. **General.** Demands for aviation and ground oils and lubricants are submitted by means of one of the following systems:

- a. Navy OASIS / E-mail.
- b. Army Electronically via GLOBAL or UNICOM; manually on AF G8620 by FAX
- c. RAF MJDI and manual (FAX).

11. A register of demands is to be maintained by all units for audit purposes; this may be in the form of a manual demand register or part of an integrated accredited automated accounting system.

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12. **Demand Details.** Although the demand forms may vary, the information required to complete a demand for packed fuels is as shown below:

- a. Demand Number.
- b. Date demand submitted.
- c. Standard Priority Code.
- d. RDD.
- e. UIN.
- f. NSN.
- g. DofQ.
- h. Quantity required.
- i. Short Item Name.
- j. Address for stores.
- k. ** Code if an authorised Special Exercise or Operational Demand.

The demand is then to be submitted to JSCS West Moors either manually or by electronic means.

13. **Proprietary Products Not Available Through the Supply Chain.** Currently, authorised proprietary products are to be demanded through the normal lubricant supply chain. Periodically, a unit may hold a vehicle or equipment for which the manufacturer's handbook / servicing schedule quotes a requirement for an automotive oil or lubricant not provisioned by DFFS and, therefore, is not available through the normal SC. Where such a requirement is identified, a request should be completed and forwarded to DFFS through the demanding unit's parent formation for approval. A compatible current in-service product will be issued through the supply chain or the unit may be authorised to obtain the product by local purchase arrangements.

RECEIPT PROCEDURES FOR OILS AND LUBRICANTS

14. **Oils and Lubricant Receipt Procedures.** All receipts of oils and lubricants are to be checked upon arrival to verify the quantity received corresponds to the quantity entered on the Issue Voucher and Convoy note, issued by the supplying unit.

15. Once the quantity is confirmed to be correct, the F&L Accountant is to allocate a RV Number for each IV received. This number is to be annotated on the IV and the Convoy note. For units operating automated accounting systems the RV number will be generated automatically.

16. The Oils and Lubricants are to be brought to account either manually or by being entered on to relevant service automated system, using the allocated RV Number as follows:

- a. The quantity of each product received is to be entered on to the corresponding product account sheet.

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- b. All specialist pallets are to be accounted for and brought to account on the Pallet Account Sheet.

17. There is no requirement to return any copies of the vouchers issued with the consignment to JSCS West Moors.

18. **Issue Transaction Summary.** An Issue Transaction Summary (ITS) is automatically generated by Stores System 3 (SS3) at Bicester for all stock items issued from the JSCS West Moors. For RN and RAF units operating the MJDI accounting system no SS3 ITS is issued.

19. Upon the receipt of an ITS, units are to verify that the Products, Quantity and JSCS West Moors IV No correlates with what has been received by the unit. The ITS is to be annotated with the relevant RV No for each entry on the ITS. The ITS is to be checked and signed off by the Officer Responsible for F&L. Once signed, the ITS is to be filed within unit for audit purposes.

20. **Internal Receipts.** When departments within the unit return full unopened stock and pallets they are required to be brought back on to the main F&L account. Units are to bring the items onto account using their appropriate internal receipt procedures (Where there is no IV accompanying the returned stores, and following a stock check to confirm that the items have not already been brought to account, Army units are to raise a CRV). Where applicable, Army units are to carry out the procedures as detailed in Paragraphs 21 to 23 below.

21. If an Issue voucher accompanies the items then a RV number is to be entered on the voucher and the voucher is to be signed, 1 copy of the voucher is to be retained to support the account the other is to be returned to the department making the issue.

22. Any unopened containers are to be brought on to the relevant product stock account card, the same action is to be carried out for pallets. If there is a requirement to produce a CRV the information required on the voucher is shown below:

- a. CRV No.
- b. Date of Receipt.
- c. Address of Consignor.
- d. UIN.
- e. NSN.
- f. DofQ.
- g. Quantity.
- h. Short Item Name.
- i. Batch Details (where applicable)

23. Once all items have been brought to account the CRV is to be signed by the Officer Responsible and filed to support the F&L account.

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ISSUE PROCEDURES FOR OILS AND LUBRICANTS

24. **Oils and Lubricants Issue Procedures.** Within units there is a requirement to use packed oils and lubricants in vehicles, equipment and workshops. When there is a requirement to issue oils and lubricants the following action is to be taken:

a. An issue voucher is to be produced, although they may vary, vouchers must include the following information:

- (1) IV No.
- (2) Date of Issue.
- (3) Address for the stores.
- (4) UIN.
- (5) NSN.
- (6) DofQ.
- (7) Quantity.
- (8) Short Item Name.
- (9) Batch Details (where applicable)

b. The IV is to be signed by an authorised person from the department that has demanded the products.

c. **Action for Army Units.** To issue the stock from the account the quantity of containers and pallets (when issued) are to be issued off the relevant product account sheet using the IV number allocated to that voucher (by the IT system or as taken from the AF B6539A Schedule of Receipt / Issue / Transfer Vouchers). The IV is then to be filed to support the F&L account. The processes detailed in JSP 886 Volume 4 Part 1 - The Fundamentals of Materiel Accounting, are to be followed.

25. **Issues to Refuelling Points, Servicing Bays, Workshops at Army Units.** During each month an authorised person is to issue lubricants to unit refuelling points, servicing bays, workshops and other locations where lubricants are consumed. Control and use of these products is to be under local arrangements but cases of excessive usage are to be investigated. Units are reminded of the requirement to follow the husbandry and quality control measures detailed in JSP 317.

26. **Issues Made on Re-Payment.** Issues of oils and lubricants to repayment customers are to be made on appropriate single service forms. The form is to include:

- a. Contractor's details – including Name and Address.
- b. Product Name.
- c. DofQ.
- d. Qty.

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27. After the form has been signed by the contractor's representative, disposal is as follows:

- a. Original. Forward to unit budget staff.
- b. Copy No 1. Contractor's copy.
- c. Copy No 2. Unit copy to support the F&L account.

28. The unit budget staff will raise a DAB1 form. The current repayment rates for oils and lubricants, which is inclusive of administrative charges but not VAT, are obtainable from the LGM at the DFFS. The completed DAB 1 form is then to be forwarded to FMSSC Liverpool for payment recovery.

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SECTION 4 – SUPPLY OF GASES AND CRYOGENIC LIQUIDS

GENERAL

1. This section details the procedures to be followed when demanding or returning gas cylinders controlled by the DFFS. The Gas Organisation within the DFFS provides supply, technical and scientific support for the management of Gases. The structure of this organisation can be found in JSP 319, Part 1, Chapter 3, Annex A.

2. **Contractor Supplied Cylinders.** Whilst the DFG is responsible for ensuring the supply of gas cylinders through the current MOD contract, Units are solely responsible for the accounting of all cylinders from point of delivery until return to contractor. Delivered cylinders are allocated to individual Unit accounts by the DFFS contractor and rental charges are made to these accounts on a monthly basis. If, for any reason, cylinders are transferred to another user it is the Unit's responsibility to ensure that this issue is undertaken through the stores system and that the DFFS contractor is informed. The cost of replacing cylinders subsequently identified as 'lost' will fall to the holding Unit's budget.

3. **Central Direct Supply Contract.** Gases and their respective containers, provided through the direct supply contracts, have been managed to ensure their conformance with the appropriate technical standards, compliance with legislation and their compatibility with in-service equipment. Provision of these commodities from a central contract ensures commonality of the product wherever MOD units are operating and provides best value for money for the MOD as a whole. Without exception, all MOD units are to obtain all gases and associated containers from the DFFS contract. Where this may not be practical, units are to agree alternative arrangements with the DFFS. Further detailed policy is available in the Support Solutions Envelope, Key Support Area 3, Governing Policy 3.6. Refer to: [HTTP://www.aof.dii.mil.uk/aofcontent/tactical/sse/index.htm](http://www.aof.dii.mil.uk/aofcontent/tactical/sse/index.htm)

4. **Determination of Required Gas Specification.** To determine the required specification of a gas, refer to JSP 319, Part 1, Chapter 3, Annex B.

5. **Direct Supply Contract and Website.** The DFFS currently has a direct supply contract with British Oxygen Company (BOC) Gases Ltd to supply Industrial, Aviation, Refrigerant, Specialist, Calibration, Diving Gas and Medical Gas.

Safety Data Sheets, Product Information and Availability of Gasses

6. **Safety Data Sheets.** The supplier of a dangerous substance or dangerous preparation is required to provide a Safety Data Sheet. All gases require a Safety Data Sheet. All Units holding gas cylinders are to ensure that they have a copy of the current Safety Data Sheet for the gas within and that it is made available to all personnel handling or using the gas cylinder. Safety Data Sheets are available for all dangerous substances or dangerous preparations, including gases, within JSP 515. The DFFS will ensure that there is a Safety Data Sheet for all gases which are available via its supply contracts within JSP 515. For gases that are not procured via the DFFS, the procurement organisation / user is responsible for providing a current Safety Data Sheet and for populating JSP 515.

7. Safety Data Sheets and up-to-date product information can be found on the MOD specific BOC website:

Website: www.bocinsight.com

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8. **Availability of Gas Cylinders.** A list of all gas cylinders currently available on the contract is detailed in JSP 319, Part 1, Chapter 3, Annex B.

Notes:

1. JSP 515 is controlled by DSCOM DMTPD.
2. JSP 515 is available on the Defence Movements & Transport policy division website via the Defence Intranet at <http://www.transportsafety.dii.r.mil.uk>. On opening the home page, select the link "HSIS2 Public".

Support to Exercises and Routine Deployments

9. In accordance with DIN 2008DIN04-107, all Units requiring industrial, bulk or refrigerant gases in support of exercises or routine deployments are required to notify the DFFS within the time scales set out below:

a. **Industrial and Refrigerant Gas.** For the provision of industrial and refrigerant gas, a minimum of one month's notice is required for Squadron and Regiment level exercises / deployments within the UK. A minimum of three month's notice is required for Brigade and larger formation exercises / deployments and for all exercises / deployments outside the UK.

b. **Bulk Liquid Gas.** A minimum of three months' notice is required for all exercises / deployments requiring provision of bulk liquid gas.

10. Requirements are to be notified using the form at JSP 319, Part 1, Chapter 3, Annex C.

STANDARD DEMAND PROCEDURES

11. **United Kingdom Demand Procedure.** For all MOD United Kingdom requirements, units are to place demands by telephoning the BOC Customer Service Centre on Freephone 0800 111 333. Units placing demands for specialist, calibration and diving gases are to telephone BOC Special Gases on BT: 0800 020 800.

12. **HM Ships (RN) and Royal Fleet Auxiliary (RFA).** For RN ships and RFA ships, demands are to be placed through the appropriate Naval Base Customer Liaison Section dependent upon the ship location at the time the requirement arises. This should therefore be via:

- a. The Naval Base at which they are berthed.
- b. The Naval Base nearest to the ships location i.e. when berthed at commercial facilities, or anchored at sea.
- c. If transiting to another UK location, the nearest Naval Base to that location.

13. **Responsibility for Onward Transportation to the Vessel.** It is to be noted that cylinders demanded for ships will be delivered within contracted timescales to the demanding Naval Base. It is the responsibility of the demanding Naval Base to arrange onward transportation to the vessel where needed.

14. Contact telephone numbers for the Naval Base Customer Liaison sections are:

- a. Portsmouth (including Marchwood): Mil: 9380 Ext 23481, BT: 023 92 723481.
- b. Devonport (including Portland) Mil: 9375 Ext: 65552, BT: 01752 555552.

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c. Clyde: Mil: 93255 Ext 6262, BT: 01436 676262.

15. All Refrigerants and Halons are demanded using the Montreal Protocol Substances procedures detailed in JSP 319, Part 1, Chapter 3, Section 5.

16. BOC will attempt to satisfy demands for gases to UK destinations within 48 hours from the day of request. Pipeline times for specialist, calibration and diving gas will be longer. A list of gases available on this contract can be found in JSP 319, Part 1, Chapter 3, Annex B.

17. When placing a demand, units are to quote the following:

- a. Ministry of Defence Requirement.
- b. Direct Supply Contract Number. (DFG2a/1532)
- c. Unit Identity Number (UIN).
- d. BOC Customer Account Number. All Unit Account Numbers previously held with BOC will remain the same. New customers will be allocated with a Customer Account Number when the first demand is placed.
- e. SPC.
- f. Required Delivery Date.
- g. Delivery location and a contact telephone number.

Supply of Cryogenic Liquids

18. **Supply of Cryogenic Liquids.** Units are responsible for monitoring cryogenic storage tank contents and informing the DFG Contractor when replenishment is necessary.

19. Where Units have Contractor owned cryogenic storage tanks installed which incorporate remote monitoring devices, routine replenishment of the tank is the responsibility of the contractor. However, whilst this system should maintain tank levels under normal usage, the unit will remain responsible for placing demands with the DFFS Contractor to cover ad hoc surge requirements.

20. All deliveries are to be accounted for via the Unit supply / F&L section.

21. For detailed information on cryogenic liquids and their associated storage tanks refer to JSP 319, Part 2, Chapter 10.

Overseas Demand Procedure

22. **Overseas Demand Procedure (Excluding Operations and Bases in Germany).** All overseas commands are to demand directly from BOC by telephoning the BOC Customer Service Centre on UK Dialling code, usually +44 (0) 1619 306 486 or +44 (0) 1619 306 565. No other telephone numbers can be used for gas supply to overseas destinations. Alternatively units may e-mail their demand direct to BOC at the following address: 'trisha.knowles@boc.com', or they can use the international Fax number +44 (0) 1925 523 052 which converts the fax data transmitted by the sender to an e-mail at BOC. This facility has been set up specifically for the MOD to ensure that orders are actioned

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quickly and more securely than paper fax. HM Ships and RFAs are to follow the procedure as detailed for UK. Upon placing demands commands will be required to clearly state the following:

- a. Ministry of Defence Requirement.
- b. Direct Supply Contract Number. (DFG2a/1532)
- c. BOC Customer Account Number.
- d. Full Overseas Postal Address.
- e. Unit Identity Number (UIN).
- f. MOD Demand Priority (SPC) and Required Delivery Date.

23. All overseas orders are to be confirmed by fax within 24 hours. The BOC Fax number is UK dialling code +44 (0) 1619 306 489 (not required for e-mail and international fax number demands). Any overseas commands that have not previously demanded gas via the DFFS contract are to contact the DFFS for advice and authorisation. Contact details are in JSP 319, Part 1, Chapter 3, Annex A.

24. All overseas issues will be made via the Hazardous Airfreight Section, Defence Storage and Distribution Centre (South) ([JSCS \(S\)](#)), Bicester. Overseas units should, routinely, hold only enough stock to cover the delivery period from Bicester to unit, ensuring that a small buffer stock is maintained to allow for extended pipeline times.

25. **Demand Procedure for Operations.** Demands in support of Operations are to be placed through the [DFFS Ops Desk](#). Demands should be submitted preferably by e-mail to DESDFG-WES-SO2Fuels@mod.uk. It is required that all demands are confirmed by telephone within 48 hours to [Mil: 9679 Ext 83587, BT: 030679 83587](#). Issues will be made via Bicester, as detailed in Paragraph 18 above. Returns should be made as detailed in Paragraph 25 below. Any queries regarding support to Operations should also be made through the [DFFS Ops Desk](#) on [Mil: 9679 Ext 83587, BT: 030679 83587](#).

26. **Demand Procedure for Bases in Germany.** Provision has been made for MOD units based in Germany to be supplied with Industrial Gases direct from Linde, the German parent company of BOC. Demands should be placed direct upon 1UKXX, who will act as central POC, and deliveries will be made direct from Linde to users. Queries regarding this procedure should be made through 1UKXX-LogSp-CSups-FLMgr on Civ: 0049 (0)5221 995 3402 Mil: 94883 3402 or through the DFFS.

Note: These products are for use within Germany only.

27. **HM Ships and Royal Fleet Auxiliary.** For HM Ships, demands are to be placed through the home-port Naval Base Customer Liaison section as detailed in paragraph 9. For RFA ships, supply staff on board should select the demands input point and where demand history is held, submit demands through the Naval Base Customer Liaison section supplying on previous occasions.

28. **Demands for Transportation by Sea Freight Container.** Demands for transportation by sea freight container should be placed through HMNB Portsmouth.

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'Tropical Fill' of Cylinders

29. **'Tropical Fill' of Cylinders.** Due to the potential high temperatures in some overseas locations there is a danger that the internal pressure of a cylinder will rise, with increasing ambient temperature. To ensure that the cylinder internal pressure stays within the prescribed limits for that cylinder, the cylinder will be supplied with a 'Tropical Fill' which may be less than the normal 'full' condition supplied in the UK. A range of cylinders can be provided that are filled to this Tropical Fill standard. Mainly this affects only liquefied gases (e.g. CO₂, N₂O). Information detailing the fill standard of a cylinder is available on the cylinder spreadsheet (see JSP 319, Part 1, Chapter 3, Annex B) or advice can be obtained from the contractor or from the DFFS.

30. Any person demanding a gas cylinder for an overseas location is to ensure that it is to a 'Tropical Fill' standard.

31. **Receipt and Issue Checks.** Following all deliveries, and prior to all issues, checks are to be carried out to ensure all products are in a serviceable condition and the appropriate documentation is completed. Refer to JSP 319, Part 1, Chapter 3, Section 6.

STANDARD RETURNS PROCEDURES

32. **Return of Empty and Surplus Cylinders.** All DFFS Contractor owned cylinders are subject to demurrage or rental charges, the costs of which fall to the consuming unit. These charges remain in force until cylinders are returned to the DFFS contractor. It is, therefore, the responsibility of the demanding unit to ensure that all empty / surplus cylinders are returned to the DFFS contractor. However, cylinders obtained from locally arranged contracts in operational theatres are not to be sent back to UK, but are to be returned to local contractors. Units are to comply with current Hazardous Waste Regulations and all applicable Transportation of Dangerous Goods Regulations (see JSP 319 Part 2 Chapter 8).

a. **United Kingdom Units.** The DFFS contractor will collect empty cylinders as part of their normal delivery service. Units are to inform the DFFS contractor when placing demands for gas that they have cylinders for return. If there are no deliveries planned, then units are to contact the DFFS contractor and arrange a separate collection.

Note: The DFFS Contractor will only collect cylinders for return where the unit has previously notified the contractor that there are cylinders to be collected. This allows the contractor to meet their legal responsibilities for the carriage of dangerous goods and ensures that the return of cylinders is correctly documented and recorded. Units are not to make ad hoc arrangements to return cylinders with the driver of the collection vehicle.

b. **Overseas Units.** Overseas units are to return empty and surplus cylinders via the DSDC (S) Bicester, at the earliest opportunity. Units are required to ensure that cylinders are palletised for return and are to advise JSCS Bicester, upon shipment, of returns being made by faxing the form in JSP 319, Part 1, Chapter 3, Annex D to Mil: 94240 Ext: 3001 BT: 0044 1869 257001. UIN and account number are to be identified on all forms.

c. **HM Ships and Royal Fleet Auxiliary (RFA).** Wherever possible, HM ships and RFA ships are to return all empty and surplus cylinders to one of the three main UK Dockyards. In the event of unavoidable off-loading of empty or surplus cylinders

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in any other ports HM ships and RFA ships are instructed to inform their homeport of the location, product codes and quantities of the cylinders concerned.

d. **Unserviceable cylinders.** Cylinders that are being returned as unserviceable, (i.e. cylinders being returned for reasons other than they are empty, part-full, life-expired or no longer required by a unit) are to be returned in accordance with the procedures found in JSP 319, Part 1, Chapter 6.

33. Units with arisings of empty LPG cylinders are to note that the point of contact for instructions is the HQ LF D Infra Sp Utilities Accounts Manager. For contact details see JSP 319, Part 1, Chapter 5.

Disposal of Cylinders

34. **Disposal of Cylinders.** The DFFS contractor is contracted to dispose of MOD owned gas cylinders as they become unfit for service or, as contractor owned cylinders replace them.

35. There are two routes for the disposal of cylinders:

a. All contractor owned cylinders, MOD owned cylinders containing refrigerant / MPS / controlled gases and cylinders falling under the 'stranger' cylinder policy are to be disposed by the DFFS contractor through the process laid down within in JSP 319 Part 1, Chapter 3, Annex E.

b. All other MOD owned cylinders containing gases that are fit for transport are to be sent to DSG Stafford (CGS), ST18 0AZ, using the form at JSP 319, Part 1, Chapter 3, Annex E2.

36. **Disposal of Platforms and / or Equipment Containing Gas Cylinders.** When military platforms or equipment that contain gas cylinders are no longer required for use then all gas cylinders on that platform / equipment are to be accounted for and appropriate (safe) disposal action is to be taken.

37. All gas cylinders which are provided from a gas supply company under a rental agreement are to be returned to that gas supply company. The Support Authority responsible for the gas cylinder supply contract is to be informed. If the platform / equipment is to be sold as a going concern then it is the responsibility of the new owner to obtain suitable gas cylinders under their own contract arrangements.

38. Where MOD owned gas cylinders are in use on the platform / equipment, then the Support Authority responsible for the gas cylinders is to be identified and informed (for DFFS owned cylinders see JSP 319, Part 1, Chapter 3, Annex A). Unless prior agreement is obtained from the Support Authority responsible for the gas cylinders to transfer ownership of the gas cylinders, all gas cylinders are to be removed from the platform / equipment and returned to stores.

Disposal of Unidentified Owner / Stranger / Non DFFS Contractor Owned Cylinders

39. **Stranger Cylinder Policy.** Under standard returns procedures the DFFS Contractor will only collect gas cylinders for which they are the owner. JSP 319, Part 2, Chapter 3 provides information on identifying gas cylinders. Where the owner of a gas cylinder is not the DFFS Contractor then the unit is contact the owner and arrange collection. Where the owner of a gas cylinder cannot be identified then the following procedure is to be adopted:

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- a. Segregate all unidentified cylinders from other stock.
- b. Inform DFFS (See JSP 319, Part 1, Chapter 3, Annex A).
- c. DFFS will arrange for its contractor to provide an expert in cylinder identification who will make a site visit.
- d. The DFFS contractor will, as required, make the cylinder(s) safe, provide appropriate paperwork and arrange for collection / disposal.

40. It should be noted that this process may incur a cost to the user, depending on location and the amount of work involved.

SECTION 5 – SUPPLY OF MEDICAL GASES

GENERAL

1. This chapter details the procedures to be followed when ordering or returning medical gas cylinders controlled by the Medical & General Supplies Team. It does not include industrial gases (see Section 4) or LPG (see Section 6).

2. The Medical & General Supplies Team (M&GS Team) calls off the DFFS contract to supply Medical Gases to authorised tri-Service users. Details of the current DFFS Contractor are located within Section 4, 'General'. Regulatory Information on Medical products can be obtained from the M&GS Team (Medical Equipment Support Officer (Air)) on Mil: 9355 Ext 83896, BT: 01225 883896 or at the following address:

Projects Equipment, Medical & General Supplies Team,
Spur 11, Block F, Foxhill, Bath, BA1 5AB

3. Additional points of contact are given in Table 1 below.

Table 1: M&GS TEAM - Customer Care Teams

Type 1 Customers. (Supplied via Bicester, Includes Overseas Customers)	Type 2 Customers. (Supplied Direct From Contractor)	Medical Gases Commercial Manager	Special Projects Manager
M&GS Team Inv1A1 Spur 12, Block F DE&S Foxhill Bath, BA1 5AB DESMedGS-InvMgr1a@mod.uk Tel Mil: 9355 Ext 83988 Civ: 01225 883988	M&GS Team Inv2A1 Spur 12, Block F DE&S Foxhill Bath, BA1 5AB DESMedGS-InvMgr1b@mod.uk Tel Mil: 9355 Ext 83983 Civ: 01225 883983	M&GS Team Commercial Manager 3b, Annexe A3, Block F, DE&S Foxhill Bath BA1 5AB DESCommodities-M&GS-Comrc1-3B@mod.uk Tel: Mil: 9355 Ext 885469 Civ: 01225 885469	M&GS Team Special Projects Manager Block F, Spur 5, DE&S Foxhill, Bath BA1 5AB DESMedGS-BDevlInvSys2@mod.uk Tel: Mil: 9355 Ext 83469 Civ: 01225 883469 Mil Fax: 9355 Ext 83754 Civ Fax: 01225 883754
Mil Fax: 9355 Ext 83033. Civ Fax: 01225 883033			

4. Further information on medical gases and associated equipment is provided in JSP 319, Part 2, Chapter 13. JSP 340 details the joint Service policy for the provision, supply, management, servicing and repair of medical, dental and veterinary materiel. JSP 473 outlines the policies and procedures to be adopted for the inspection and maintenance of medical equipment used by the UK Armed Forces and its Agencies.

5. Examples of typical labels used on medical gas cylinders are located in JSP 319, Part 2, Chapter 3, Annex D.

6. Modern lightweight composite gas cylinders are the preferred cylinder design for use by military medical personnel. These cylinders have been cleared for use in the Forward Edge of the Battle Area subject to specific limitations. See JSP 319, Part 2, Chapter 13, Section 6.

STANDARD ORDERING AND RETURN PROCEDURES

7. **Medical Centres - UK (Except Northern Ireland).** Medical Centres in the UK are to demand medical gases using the Purchase-to-Payment system (P2P) where available or from the M&GS Team using an FMED 573. Goods will be delivered direct to unit and cylinders for return collected. Units must confirm receipt on P2P or forward confirmation of

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receipt to the M&GS Team. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected.

8. **Medical Centres - Germany, Gibraltar and Cyprus.** Medical Centres in Germany, Gibraltar and Cyprus are to demand and return medical gases via the local MDP using an FMED 573. The MDP will order medical gases from UK using P2P and return cylinders to Bicester using the procedure described below. The MDP must confirm receipt on P2P.

9. **Medical Centres - Northern Ireland.** Medical Centres in Northern Ireland are to demand and return medical gases via the local MDP using an FMED 573. The MDP Northern Ireland is to order Medical Gases using P2P. Cylinders will be delivered from, or returned to, the DFFS contractor Northern Ireland.

10. **Medical Centres - Falkland Islands.** All requirements for medical gases in the Falklands are to be managed by the Medical Centre, Mount Pleasant Airport, who will demand medical gases using the Defence Supply System. Cylinders for return to the DFFS contractor are to be sent to Bicester using the procedure below.

11. **Medical Centres - Brunei.** All requirements for medical gases in Brunei are to be managed by the Medical Distribution Point, Sierra who will demand medical gases using the Defence Supply System. Cylinders for return to the DFFS contractor are to be sent to Bicester using the procedure below.

12. **Dental Centres.** All Dental Centres are to demand medical gases using the P2P system. In the UK, cylinders will be delivered by the DFFS contractor and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected.

13. **Dental Centres Overseas - Receipt and Return Procedure.** Overseas Dental Centres will receive cylinders via the Defence Supply System and will return cylinders to the DFFS contractor via Bicester using the procedure below. Units must confirm receipt of goods on P2P.

14. **Veterinary Units.** Veterinary units in the UK may order medical gases direct from the M&GS Team using an FMED 573. The project Team will place an order with the DFFS contractor using the P2P system. Goods will be delivered direct to unit and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected. Units must forward confirmation of receipt to the M&GS Team.

15. **Veterinary Units Overseas.** Overseas Veterinary units should order medical gases using the Defence Supply System. Cylinders for return to the DFFS contractor are to be sent to Bicester using the procedure below. If available for units on Operation local medical supply section should be used for demand and return of gases.

16. **UK Based Search and Rescue Units.** Search and Rescue units in the UK may order medical gases direct from the M&GS Team who will place an order with the DFFS contractor using the P2P system. Goods will be delivered direct to unit and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected.

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17. Units must forward confirmation of receipt to the M&GS Team.
18. **Naval Submiss / Subsunk Stores.** The RN Submarine Rescue stores in the UK may order medical gases direct from the M&GS Team who will place an order with the DFFS contractor using the P2P system. Goods will be delivered direct to unit and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected. Units must forward confirmation of receipt to the M&GS Team.
19. **Institute of Naval Medicine (INM).** The INM may order routine medical gases direct from the M&GS Team who will place an order with the DFFS contractor using the P2P system. Goods will be delivered direct to unit and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as **only** the cylinders identified at the time of the order will be collected.
20. Special Mixture Medical Gases may be ordered direct from the DFFS contractor. The DFFS contractor will deliver direct to units and collect cylinders for return. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected.
21. Invoices should be sent to the M&GS Team. Units must forward confirmation of receipt to the M&GS Team.
22. **Institute of Aviation Medicine (IAM).** The IAM may order routine medical gases direct from the M&GS Team who will place an order with the DFFS contractor using the P2P system. Goods will be delivered direct to unit and cylinders for return will be collected. Units should ensure that a full list of cylinders for collection is annotated to the order as only the cylinders identified at the time of the order will be collected.
23. Special Mixture Medical Gases may be ordered direct from the DFFS contractor. The DFFS contractor will deliver direct to units and collect cylinders for return. Invoices should be sent to the M&GS Team. Units must forward confirmation of receipt to the M&GS Team.
24. **All Other Units.** All units not mentioned above are to demand medical gases using the standard Defence Supply Systems and return cylinders to Bicester using the procedure below.
25. **HM Ships Ordering Procedure.** When outside the range of UK ports, and when the exchange of medical gas cylinders at local UK medical facilities overseas is not possible, HM Ships (including RFA and RM units) are to submit demands for medical gases using Oasis or by e-mail or signal to JSCS Ops. Ships within range of UK ports are to submit demands directly to the M&GS Team by e-mail, signal, fax or by use of the P2P system. In addition to the demand details, the full postal address for delivery, the name and telephone number of the POC on board and the required delivery dates are to be provided. The M&GS Team will arrange for the DFFS contractor to deliver the full cylinders required and collect any empty or surplus cylinders. Ships are to ensure that the M&GS Team is notified of the numbers and types of empty / surplus cylinders for collection on the order if delivery of replacement and collection of empty / surplus cylinders is required at the same time.

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Tropic Fill of Medical Gas Cylinders

26. **Tropical Fill.** Due to the potential high temperatures in some overseas locations there is a danger that the internal pressure of a cylinder will rise, with increasing ambient temperature. To ensure that the cylinder internal pressure stays within the prescribed limits for that cylinder then the cylinder will be supplied with a 'Tropical Fill' which may be less than the normal 'full' condition supplied in the UK. A range of cylinders are provided that are filled to this Tropical Fill standard. Mainly this affects only liquefied gases (e.g. CO₂, N₂O). Information detailing the fill standard of a cylinder is available on the cylinder spreadsheet (see JSP 319, Part 1, Chapter 4, Annex B) or advice can be obtained from the contractor or DFFS. Under no circumstances are the DFFS contractor rental cylinders to be refilled under local arrangements.

STANDARD RETURNS POLICY

27. **Return of Empty and Surplus Cylinders.** Overseas units are to return empty and surplus cylinders via the Overseas Transshipment Section, JSCS(S) Bicester, who will then arrange collection by the DFG contractor.

28. Units are to advise Bicester immediately upon shipment of returns by completing and faxing the form in JSP 319, Part 1, Chapter 4, Annex C, contact details on form. Cylinders obtained from locally arranged contracts in operational theatres are NOT to be sent back to UK but are to be returned to local contractors. All legacy MOD owned Medical Gas cylinders are to be disposed of in accordance with Section 4, Paragraph 31.

29. **Returns from HM Ships.** If empty cylinders can not be kept on board until return to a UK port they should be returned to the UK as for overseas units using the proforma in JSP 319, Part 1, Chapter 4, Annex C.

30. **Returning Unserviceable (U/S) Contractor Owned Medical Cylinders.** Cylinders identified as unserviceable must be segregated from serviceable stock and clearly labelled to that effect, including details of the identified fault.

31. The appropriate M&GS Team focal point (see Paragraph 3) should be contacted in order to obtain a 'Telequery Number' from the current contractor. This number must be included on the serviceability label prior to return to the contractor. Customers that have their cylinders collected by the contractor are to ensure that the driver is made aware that cylinder(s) are being returned under the Telequery system.

32. Customers that return cylinders via JSCS(S) Bicester are to ensure that the returns Proforma in JSP 319, Part 1, Chapter 4, Annex C is annotated to identify the U/S cylinder(s).

33. All customers are reminded of health, safety and handling procedures introduced in JSP 319, Part 1, Chapter 6.

34. **Contaminated Medical Cylinders.** Medical cylinders which may have been contaminated are to be returned using the procedure detailed in JSP 319, Part 2, Chapter 13, Section 5.

SECTION 6 – SUPPLY OF LIQUIFIED PETROLEUM GAS

GENERAL

1. This chapter details the procedures to be followed when ordering or returning Liquefied Petroleum Gas in bulk or in cylinders controlled by the HQ LF Directorate of Infrastructure Support. It does not include General gases (see Section 4) or medical gases (see Section 5).
2. **LPG Supply in the UK.** The MOD places central contracts for the supply of both LPG in Bulk and associated storage tanks, and LPG cylinders. The commercial branch responsible is Central Top Level Budget (Commercial) - Energy Procurement for Defence - CTLBC / EPD. This branch is the only licensed authority to let LPG contracts. The contracts result from a competitive tendering exercise informed by site and consumption details supplied to CBC – EPD by the appropriate single service sponsor. This is in accordance with the EC Public Procurement Directive. LPG is only to be procured through these centrally let contracts.
3. Although the LPG product may be the same from different suppliers, the tanks and connections to MOD infrastructure may not be interchangeable. The MOD LPG contractor is also responsible for supplying and pressure testing tanks. Any planner or contractors installing LPG systems on MOD sites are to ensure that the MOD LPG contractor supplies and installs the tank(s) under the EPD contracts. New requirements for LPG should also be notified to the service sponsors, so that contract amendment action can be taken. This action will ensure that MOD is not in breach of extant supply contracts.
4. The point of contact for information on demands / returns / disposal instructions for LPG is the HQ LF, D Infra Sp Utilities Accounts Manager:

Mil: 96770 Ext 1259. BT: 01264 381259. Mobile: 07717 424158.

E Mail: LF-Dinfra-SO2UtilitiesAcctMgr@DiiF.r.MIL.uk
5. Information on the storage and handling of bulk LPG is detailed in JSP 319, Part 3, Chapter 1.
6. Information on LPG cylinders is detailed in JSP 319, Part 2, Chapter 16.

STANDARD ORDERING PROCEDURES BULK LPG

Supply and Delivery of Bulk Liquid Petroleum Gas (LPG) to MOD Establishments (Contract Numbers CTLBC/EPDa/212 and CTLBC/EPDa/213)

7. **United Kingdom Ordering Procedure for Bulk LPG.** For all MOD United Kingdom requirements, units are to place demands by telephoning the appropriate number relating to the regional area as shown below:
 - a. **Contract Number - CTLB/EPDa/212.** BP LPG (UK) Ltd. for admin areas listed in JSP 319, Chapter 5, Annex A, Table 1.5.A1. BP LPG (UK) on 0845 300 0038.
 - b. **Contract Number - CTLB/EPDa/213.** Calor Gas Ltd for admin areas listed in JSP 319, Chapter 5, Annex A, Table A1.5.2. Calor Gas Ltd UK mainland national bulk delivery: BT: 0870 2408240. Central customer support: BT: 0845 766 1111. Northern Ireland: BT: 028 9045 8466

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8. The Demanding Officer will need to be in possession of the following information to place an order:
- a. Demanding officer's account / delivery point number and the Unit Identification Number (UIN).
 - b. Quantity of fuel required.
 - c. Date and time for delivery.
 - d. Address of delivery point.

STANDARD ORDERING PROCEDURES LPG CYLINDERS

Supply and Delivery of Liquid Petroleum Gas (LPG) Cylinders Contract Number CTLBC/EPDa/214

9. **United Kingdom Ordering Procedure for LPG Cylinders.** For all MOD United Kingdom requirements, units are to place demands by telephoning the local supplier shown in the list in JSP 319, Part 1, Chapter 5, Annex A (Table 1.5.A3). A list of permitted cylinder sizes is shown in JSP 319, Part 1, Chapter 5, Annex B.

10. LPG cylinders may be obtained either by use of a Calor Card or supplied direct from a Calor Depot. For each method the procedure is the same (with the exception of item (e) below) for Calor Card supplies. New demanders should set up a Calor Delivery Point Code Number prior to ordering any gas. Any request to set up a new delivery point must include a UIN and should be sent initially to:

Hafez Chaaban, Calor Customer Services, Athena Drive, Tachbrook Park, Warwick, CV34 6RL. Tel: 01926-318479. Fax: 0870 400 6914. E-mail: HChaaban@calor.co.uk.

11. A list of Calor depots and filling stations are shown in JSP 319, Part 5, Chapter 5, Annex A, Table 1.5.A3. Demands are to include:

- a. Demanding officer's account / delivery point number and the Unit Identification Number (UIN).
- b. The size and type of cylinder required.
- c. Quantity of cylinders required.
- d. Date and time for delivery.
- e. Address of delivery point.

12. When placing a telephone order, a delivery point reference will be given by Calor. If units wish to pick up cylinders from Calor depots on the list attached, they must telephone first to obtain the Delivery Point Reference Number which should be quoted when picking the cylinders up.

13. **Return of Empty and Surplus Cylinders.** To avoid unnecessary rental charges, costs of which are attributed to the Unit concerned, empty and surplus cylinders are to be returned to Calor without delay. Calor will collect empty cylinders as part of the delivery

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service. If there are no deliveries planned, then units are to contact Calor and arrange a separate collection.

14. **Lost or Damaged Cylinders.** Will be charged for at the appropriate rate contained in the contracts listed above. Details can be obtained from local Accommodation Service Units or Divisional FM Branches.

PROCUREMENT OF LPG IN OVERSEAS THEATRES

15. LPG in overseas theatres is either procured through the D Infra Sp for specific short term operations or to enable a longer deployment to begin functioning. Once an operational theatre is functioning on a more permanent basis the fuel is to be procured in theatre by the Log Sp section with financial authority of the operations budget staff. Where it is not possible to procure LPG cylinders in theatre either because of compatibility or for operational reasons then re-supply from the UK is to take place. Orders are to be passed through the D Infra Sp, the contact details are at Paragraph 4. Stock states and deployment to theatre is arranged through JSCS Bicester and called forward by the DLOC Abbey Wood as and when advised by the D Infra Sp. LPG cylinders for exercise should either be procured before the exercise starts or taken with the unit, procured at the exercise location in the UK using the system detailed above, or procured in the exercise theatre under local purchase arrangements.

CHAPTER 7 - STOCK MANAGEMENT

SECTION 1 - INTRODUCTION

Stock Management

1. **Stock Management and Stocktaking.** Stock management is the process of carrying out management checks and stocktaking to verify unit stock holdings. All personnel concerned with the receipt, storage, transport, issue and use of fuels are to exercise constant vigilance to minimise the danger of misappropriation and fuel contamination. Regular checks are to be carried out to ensure a high standard of control and accuracy of records.

2. **Reporting.** Knowledge of the consumption pattern of all fuels is required to enable the Defence Fuels and Food Services (DFFS) and Top Level Budget (TLB) staff to establish fuel requirements more accurately and assist timely preparation of requisitions and contracts. A means of accurate recording and reporting of F&L is essential for the efficient and cost effective management of fuels. Higher Level Budget (HLB) and Base Level Budget (BLB) holders, also use the data provided, for the compilation and forecast of Short Term Planning (STP) bids. The FLCs / DFFS are able to remotely capture the required data for those units operating BFIS / GFMS. Non GFMS units are to report fuel holdings in accordance with Chapter 4.

3. **Stock Records (RAF Only) Non-BFIS / GFMS Units.** Separate MOD Forms 7776 Daily Fuel Record, are to be prepared daily for each grade of fuel held under the control of the OC Supply and registered as an internal voucher. All vouchers which affect Stock position are to be entered on the MOD Form 7776 for the grade of fuel to which they refer. Such vouchers are to be annotated 'NOT FOR STOCK RECORD ACTION, ENTERED IN MOD FORM 7776 VOUCHER NUMBER'. After completion of the daily check / dips and reconciliation, MOD Forms 7776 are to be used to record total issues and receipts on the Statutory Stock Record (Form 1640M or Small Systems Computer) JSP 886, Volume 4, Part 334 Paragraph 3 refers.

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SECTION 2 - TANK DIPPING, CALCULATION OF WORKING LOSSES AND STOCK ADJUSTMENT

TANK DIPPING

1. **General.** Dipping is a means of checking for the possibility of leakage. This is required on Environmental Protection grounds and is also a method of guarding against unauthorised issues of fuels. Regular dipping of fuel tanks is required at units that operate either automated or manual fuel dispensing systems and should be carried out by an authorised officer nominated by the Commanding Officer of the unit or establishment. The Officer responsible for a fuel installation is to ensure that regular dips of fuel tanks are undertaken.
2. **Tanks, Gauges, Dipsticks and Dip Tapes.** The preferred method of measurement is Automatic Tank Gauging (ATG); however, if ATG is not available manual readings are to be carried out using a dipstick calibrated to that tank, or a dip tape with appropriate conversion table. All gauges are to be regularly monitored for accuracy, in addition to the formal periodic inspections carried out by regulatory bodies. Similar management checks are also to be carried out on dipsticks and tapes to ensure that there has been no tampering or damage. In units where tank strapping data has been pre-loaded into BFIS, users are to enter linear dip measurements (fuel and water levels) directly, and the system calculates the corrected fuel volume. Where strapping data has not been pre-loaded into BFIS, the manually calculated dip volume is required to be input, although the system will undertake temperature corrections (see [Paragraph 10](#)).
3. **Frequency of Dips.** Dipping is to be carried out as follows:
 - a. **Daily.** All In Use bulk fuel storage tanks, including Mechanical Transport Fuelling Installation (MTFI) storage tanks and Bulk Fuel carrying Vehicles (BFCV), are to be dipped daily. This can be carried out by ATG (if accurate to +/- 1mm and +/- 0.5°C) or manually and, whenever possible before issues of the day. To assist in ascertaining the exact fuel level on the dipstick or tape, Gasoline Finding Paste (NSN 34D 6850-17-106-0230) is to be applied before use. Once daily dips are complete, BFIS Units are to update records by entering tank dips and creating analysis data by means of 04 TIGER and the 'generate a Gains / Loss Analysis Report by tank'. If discrepancies fall within permissible limits detailed in Paragraph 14, there is no requirement to print daily reports. If discrepancies are outside permissible limits Units are to print the report and action iaw [Paragraph 11](#) below. Dips are to be recorded on a manual proforma at non-BFIS / GFMS sites as per [Annex A](#). Where Manual records are employed they are to be maintained by the storeman, trained in the operation of the installation, in charge of bulk fuel stocks. Any water detected and temperature adjustment variances, where appropriate, are also to be annotated in the register.
 - b. **Weekly.** The dip, water check and temperature measurement (temperature is not required for MTFIs or BFCVs) of all bulk storage tanks, MTFIs and BFCVs, including those where no fuel movement has taken place, is to be carried out once a week under the supervision of an authorised officer, normally Fridays. Weekly dips replace the requirement to carry out the daily dip detailed in Paragraph 3a above. The dips can be carried out using ATG or manually. If manually, the checking officer is to examine the dipstick or dip tape to ensure that it has not been tampered with. If there is any doubt as to the accuracy of a dipstick or dip tape, the checking officer is

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to report the fault. The results of the dips are entered into BFIS / GFMS or where these are not available, a local register. BFIS sites are to create analysis data using 04 TIGER and the 'generate a Gains / Loss Analysis Report by tank'. This report is to be printed, signed and retained by the officer responsible for the F&L account to confirm that a tank dip has been conducted. For non-BFIS / GFMS sites operated by the Army and Navy, the authorised officer is to sign and retain a manual proforma as per [Annex A](#). At sites operated by the RAF the authorised officer is to sign the MOD Form 7776 to the effect that he has checked the stocks.

c. **Last Working Day of the Month.** Dips are to be carried out on the last working day of the month, following the procedures at Paragraph 3b above and under the supervision of an authorised officer (OC Supply at RAF Units). At BFIS sites, all transactions relating to fuels receipts, movements, issues and sales are to be entered into the system. End of month stock figures are generated by repeating, if necessary, the detail at Paragraph 3b above. Following the guidance in Paragraph 11 below, stocktaking/loss adjustments are to be made within delegations subsequent to report sign off and these adjustment actions recorded in BFIS using transaction MB1A and goods movement type 551 or 552. The resulting BFIS Material Document numbers are to be manually recorded in column J of the Stock Record report. For sites with GFMS, 'checking' the End of Month box after inputting tank dips will automatically generate stock adjustments that are forwarded to BFIS. The authorised officer is to sign a copy of the BFIS / GFMS report that refers to the end-of-month dips. Manual accounts are to be signed accordingly by the checking officer (MOD Form 7760 / MOD Form 7767). The relevant statement as detailed at [Annex B](#), should also be copied into the body of the CRV / CIV. This meets the stocktaking requirements contained in JSP 886, Volume 4, Part 2, Section 4, Paragraphs 11 and 12.

d. **On Receipt of New Stock.** The unit's tanks are to be dipped before and after delivery.

e. **Stocktaking.** During routine stocktaking and recorded in BFIS / GFMS or the unit's manual register.

f. **Spot-Checks.** During spot-checks carried out by independent officers and auditors. This officer is to certify and sign the BFIS O4_TIGER (Display Tank Dips) print out (Non-BFIS / GFMS sign a manual proforma at sites as per Annex A, or MOD Form 7776) to the effect that they have checked the stocks and maintain the records for inspection.

Water Test

4. **General.** Because of condensation and other causes, it is generally found that small quantities of water tend to collect at the bottom of storage tanks. The presence of water can give rise to microbiological contamination and the 'leaching out' of additives. Therefore, any accumulation of water should be drawn off immediately by an authorised person (submitting a works service request where applicable). The amount of water recovered from an installation should be taken off the account by means of CIV, with a full explanation recorded in the body of the form. Care must be taken when drawing off water to ensure that appreciable amounts of fuel are not drawn off in addition to removing the water. Significant volumes of water at the bottom of a tank will also have the affect of raising the fuel level thereby giving an inflated volume reading on dipping - this needs to be taken into account when recording dip levels.

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5. **Discoloration of the Water Indicating Paste.** The depth of free water in a tank is indicated by the discoloration of the Water Indicating Paste (NSN 6850-00-001-4194) which is to be smeared on to the end of the dipstick or steel tape prior to the dip being taken. The detector paste changes colour when in contact with water. Distinct discoloration or complete removal of the paste indicates accumulated water.
6. **Frequency of Water Checks.** For tanks fitted with ATG, water dips are to be carried out once a week. For non-ATG tanks water tests are to be conducted whenever a manual dip is taken. Procedure for dipping can be found in JSP 317 Part 4 Chapter 1.
7. **Action on the Discovery of Water.** When the presence of a significant quantity of water is revealed, the quantity is to be recorded in the units dip register, and as much as possible removed without delay, unless an automated water removal system is fitted. The quantity of water is to be removed from the overall dip figure to establish the true volume of fuel within the tank.

Temperature Adjustment

8. **General.** Fuel stock accounts should be maintained based on fuel volumes at an ambient temperature of 15°C (not required at MTFI). Since the volume of fuel held varies with temperature, for Bulk Fuel Installations it is necessary to adjust dip figures to a norm of 15°C. In order to undertake a temperature correction it is necessary to know the Relative Density and the temperature of the fuel within the tank.
9. **Determining the Relative Density of a Fuel.** When determining the relative density of a fuel a composite sample of the fuel is to be taken in accordance with the procedure described in JSP 317 Part 4 Chapter 1. The sample is to be removed to a sheltered location and relative density and temperature readings taken.
10. **Temperature Corrections.** Users at BFIS sites are required to enter relative density and temperature data in the relevant transaction screens. The system will calculate physical stock volumes corrected to 15°C. For manual accounts the temperature corrections to the volume of fuel is to be undertaken using one of the following methods:

Ser	Method	Description
a.	ASTM / IP Petroleum Measurement Tables	To be used for GPSS and Ocean Tanker receipts where greater accuracy is required to comply with HMRC requirements.
b.	The simplified formula detailed at Annex C .	This method is acceptable for internal receipts and issues.

Stock Adjustments

11. **Discrepancies.** Readings obtained from routine dips that differ from current account balances (as shown in the F&L account) are to be reported to the Authorised Officer for the fuel installation for immediate investigation. Adjustment of the account is not to take place at this stage until a formal stock-take and investigation has been carried out. Discrepancies revealed are to be dealt with as follows:
 - a. **Discrepancies within Permissible Limits.** Discrepancies within the permissible limits arising from normal working of the installation are to be carried forward from day to day and the cumulative total, if any, is to be adjusted after the daily check on the last working day of the calendar month and recorded in accordance with Paragraph 3c above.

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b. **Discrepancies in Excess of Permissible Limits.** Discrepancies in excess of permissible limits, which are not due to abnormal temperatures, are to be investigated and adjusted immediately, under normal stocktaking or loss procedures. When the discrepancy is believed to have arisen from a defect in the installation, the adjustment is to be accompanied by a certificate from the Authorised Person Petroleum (AP (PET)) giving full details, including dates, of action taken to rectify the defects; rectification is to be taken immediately on discovery of the discrepancy.

Determining Evaporation and Working Discrepancies

12. **General.** F&L products, particularly gasoline, are very volatile. It would be impracticable to provide all units with pressure vessels constructed to withstand the vapour pressure build up. Unit installations are provided, therefore, with vents. Losses or vapour are thus inevitable, not only during movement of F&L, but also during storage, owing to the expansion and contraction of the vapour occupying the ullage.

13. **Calculation of Evaporation and Working Discrepancies.** It is acknowledged that fuel discrepancies will arise due to evaporation and normal working. In order to account for these discrepancies, units are authorised to operate a permissible working loss limit. The limit is dependent on fuel type, stock turnover and type of installation. It is necessary to determine if the discrepant quantity (the difference between the stock identified at the monthly stock check and that showing on the F&L account) exceeds the permissible working limit. This is achieved by expressing the discrepant quantity as a percentage of fuel turnover (ie issues and receipts) or opening stock balance for the month / period (for MTFIs and TFCs the calculation is based on opening stock balance plus receipts). Guidance on how to calculate the monthly fuel working discrepancy is at [Annex D](#).

14. Permissible Evaporation and Working Discrepancies.

Fuel / Installation Type	Turnover Criteria	Maximum Permissible Limit (%)
Aviation – BFI / PSD Ground – PSD / Fuel Depot	Turnover quantity is greater than half of the opening stock at the beginning of the month.	0.5 of turnover
Aviation - BFI / PSD Ground – PSD / Fuel Depot	Turnover quantity is less than half of the opening stock balance at beginning of month. (See Example 2 at Annex D)	0.25 of OSB
Ground (MTFI)	Opening Stock plus Receipts (OS+R). (See Example 3 at Annex D)	1.0 of OS+R
TFCs (All fuel grades)	Opening Stock plus Receipts	1.0 of OS+R
Permissible discrepancy applicable to Bulk Fuel Carrying Vehicles (BFCV)		1.0 of turnover
Permissible discrepancy applicable to all fuel grades held within Naval Oil Fuel Depots		0.2 of turnover
Permissible discrepancy applicable to Ocean Tanker receipts into PSDs		0.5 of OT receipt
Permissible discrepancies within RLC Petroleum Installations including operations and exercises – See Chapter 11 and specific Discrepancies Paragraphs 34 to 41 at Chapter 11		

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ANNEX A - NON-BFIS / GFMS UNITS - BULK FUEL STORAGE TANK DAILY DIP / METER READING RECORD

(Introduced at [Paragraph 3a](#))

Tank No:Product:

Date	Time	Meter Reading	Water Dip	Quantity Found at Dip (litres)	Balance shown in F&L account (litres)	Difference		Action Taken to adjust account to stock figure (CIV/CRV)	Initials of Authorised Officer (Red ink for stock checks)
						+	-		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Reading B/F									
Reading C/F									

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ANNEX B - END OF MONTH STOCK CHECK – OC'S CERTIFICATE

(Introduced at [Paragraph 3c](#))

1. **BFIS / GFMS Users.** Prior to the OC signing the Stock Record Report, Units are to annotate the report with one of the following statements depending on the outcome of the dips (signed reports are to be filed for audit):

a. "Certified that the surplus/deficiency* found at OCs' end of month stock check is within permitted limits detailed in JSP 886 Volume 6 Part 2, Chapter 7, Section 2, Paragraph 14" or:

b. "Certified that the surplus / deficiency* found at OCs end of month stock check is outside permitted limits detailed in JSP 886 Volume 6 Part 2 Chapter 7, Section 2, Paragraph 14 and action has been taken IAW JSP 886 Volume 6 Part 2 Chapter 7, Section 2, Paragraph 11"

Note: Any subsequent write-off action should be x-referred to the Stock Record Report.

2. **Non-BFIS Users.** Any stocks found surplus or deficient are to be actioned to the account by means of CIV / CRV. The CIV / CRV is to be signed by the OC along with the Stock Record Report. The CIV/CRV should be annotated with one of the following statements:

a. "Certified raised to bring onto account/take off account* the qty of fuel found at OCs end of month stock check. The surplus / deficiency* is within permitted limits detailed in JSP 886 Volume 6 Part 2 Chapter 7 Section 2, Paragraph 14." or:

b. "Certified raised to bring onto account/take off account * the qty of fuel found at OCs end of month stock check. The surplus / deficiency* is outside permitted limits detailed in JSP 886 Volume 6 Part 2 Chapter 7, Section 2, Paragraph 14 and action has been taken IAW JSP 886 Volume 6 Part 2 Chapter 7, Section 2, Paragraph 11"

Note: Any subsequent write-off action should be cross-referred to the CIV/CRV and Stock Report.

(*Delete as appropriate).

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ANNEX C - TEMPERATURE ADJUSTMENT OF BULK STOCKS – SIMPLIFIED VERSION

(Introduced at [Chapter 5, Section 4, Paragraph 2](#)) and [Paragraph 10b](#)

1. The method of adjusting bulk stock volumes to 15°C described in this Annex can be used in units where BFIS is not available. It can be used at stock checks when submission is made for the write-off of a deficiency, or when a surplus is brought on charge. Within RAF units it is used in conjunction with MOD Form 7776.
2. Because this method will not give the degree of accuracy required to satisfy HMRC requirements it should not be used when carrying out temperature corrections on fuel received from ocean tanker or GPSS receipts. For these receipts, non BFIS units are to use the ASTM / IP Petroleum Measurement Tables.
3. The measured volume of product is to be added to the recorded quantity in the pipelines and the total corrected to give an adjusted volume at. This figure is to be calculated using the following table and formula:

Product	Average Relative Density	Increase or Decrease	Variation from 15°C
AVGAS	0.74	1%	9.0°C
ULGAS	0.76	1%	9.5°C
AVTAG	0.78	1%	10.0°C
AVTUR/AVCAT	0.80	1%	11.0°C
KEROSENE	0.80	1%	11.0°C
DIESEL	0.84	1%	12.0°C
LUB OIL	0.88	1%	13.0°C
AL 48	0.96	1%	14.5°C
FFO	0.96	1%	14.5°C

The following formula may be used where the variation from 15°C is other than the amount listed in Column (d) above:

$$\frac{\text{Variation from 15°C}}{\text{Figure in Col (d) for product}} \times \frac{\text{Measured Quantity}}{100}$$

4. It would not be practical, however, to apply a temperature correction to every individual receipt and issue. An allowance to cover discrepancies arising from differences in the temperature of the product at the time of receipt and at the time of issues is, therefore, included in the permissible evaporation and working discrepancies. Abnormal variations in the temperature, e.g. approximately 5°C difference between the temperature at the time of the receipt of a consignment, and the average temperature over the period of issues, may be presented as evidence in support of the bringing on charge of a surplus or the submission for write-off of a deficiency greater than the permissible allowances. It is important that a record of the abnormal temperature fluctuations is kept to support such a submission.

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ANNEX D - CALCULATION OF FUEL WORKING DISCREPANCY PERCENTAGES

(Introduced at [Paragraph 13](#))

Aviation Fuel

1. The formula for calculating discrepancy loss percentages when the total turnover exceeds 50% of the opening stock balance is:

$$P = (D \times 100) \div (I + R)$$

Where:

P = Percentage discrepancy.

D = Discrepancy ie surplus or deficiency identified during stock check.

I = Total Issue Quantity.

R = Total Receipts Quantity.

2. The formula for calculating discrepancy loss percentages when the total turnover is less than 50% of the opening stock balance is:

$$P = (D \times 100) \div (OSB)$$

Where:

P = Percentage discrepancy.

D = Discrepancy ie surplus or deficiency identified during stock check.

OSB = Opening Stock Balance.

Ground Fuel

3. The formula for calculating discrepancy loss percentages on Ground Fuel installations is as follows:

$$P = (D \times 100) \div (OSB + R)$$

Where:

P = Percentage discrepancy.

D = Discrepancy ie surplus or deficiency identified during stock check.

OSB = Opening Stock Balance Quantity.

R = Total Receipts Quantity.

Examples

4. **Example 1 - Fuel Working Discrepancy Calculation for an Aviation Fuel Tank.**

Opening stock = 1,000,000L.

Discrepancy surplus or deficiency identified during stock check (D) = 1,500L.

Total Issue Quantity (I) = 350,000L.

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Total Receipts Quantity (R) = 340,000L.

Therefore:

$$P = (D \times 100) \div (I + R)$$

$$P = (1,500 \times 100) \div (350,000 + 340,000)$$

$$= 150,000 \div 690,000 = 0.22\%$$

As turnover (I + R) is greater than 50% of monthly opening stock, the max permissible limit is 0.5% which has not been exceeded.

5. Example 2 - Fuel Working Discrepancy Calculation for an Aviation Fuel Tank.

Opening stock = 1,000,000L.

Discrepancy surplus or deficiency identified during stock check (D) = 2,600L

Total Issue Quantity (I) = 150,000L

Total Receipts Quantity (R) = 190,000L

Total I + R = 340,000 L (which is less than 50% of monthly opening stock balance)

Therefore:

$$P = (D \times 100) \div (\text{OSB})$$

$$P = (2,600 \times 100) \div (1,000,000)$$

$$P = 260,000 \div 1,000,000 = 0.26\%$$

As the turnover is less than 50% of monthly opening stock, the max permissible limit is 0.25% and has been exceeded.

6. Example 3 - Fuel Working Discrepancy Calculation for a Ground Fuel Tank.

Opening stock = 48,000 L.

Discrepancy surplus or deficiency identified during stock check (D) = 300 L

Total Receipts Quantity (R) = 23,000L

Therefore:

$$P = (D \times 100) \div (\text{OSB} + R)$$

$$P = (300 \times 100) \div (48,000 + 23,000)$$

$$= 30,000 \div 71,000 = 0.42\%$$

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SECTION 3 - STOCKTAKING AND STOCK ADJUSTMENT PROCEDURES

Stocktaking

1. **Stocktaking of F&L Stocks.** This Chapter should be read in conjunction with JSP 886, Volume 4, Part 2, which details the overarching MOD policy and procedures.

Discrepancies

2. **General.** Due to the volatility of F&L products and the manner in which they are handled, discrepancies between actual stock holdings and the account figure are likely to arise routinely. Discrepancies may also arise as a result of:

- a. Operator Error.
- b. Equipment Failure.
- c. Theft.
- d. Sabotage.
- e. Accounting Errors.

3. **Abnormal Causes of Losses.** If a deficiency is known or suspected to be due to some abnormal cause such as leakage or spillage, or if the accumulated deficiency at any time exceeds the permissible limits, it is to be adjusted at the time of discovery under the normal procedure for losses in accordance with JSP 886 Volume 4, Part 6 – Losses. At MTFIs adjustment is to be carried out at the end of the month only. When the deficiency is believed to have arisen from a defect in the installation, the application for loss is to be accompanied by a certificate from the Authorised Person Petroleum (AP (PET)) giving full details, including dates, of action taken immediately on discovering the discrepancy.

4. **Discrepancies in Excess of Permissible Limits.** Deficiencies in excess of the permissible limits can result from receiving consignments of fuel at high ambient temperatures in areas abroad and correcting the contents of the installation to 15°C at the next daily stock check. Similarly, surpluses in excess of permissible limits can arise where, between daily stock checks, issues are substantially in excess of receipts. Where a discrepancy in excess of the permissible limit found by the daily check can be directly attributed to either of the above causes, no adjustment should be made to the Stock Record of that account in the daily check of stocks. However, adjustment must be made at the monthly stock check and recorded, where applicable, in accordance with the provisions of [Chapter 7, Section 2, Paragraph 3c](#).

5. **Dealing with Discrepancies.** Any discrepancies identified as a result of routine management checks are to be dealt with as follows:

- a. If the discrepancy quantity is a result of normal operating practices (see Paragraph 2) and less than the permissible working limit, the deficiency / surplus is to be carried forward from day-to-day. The cumulative discrepancy, if any, should be adjusted after the daily check on the last working day of the month. The discrepancy should be addressed by raising a Certified Issue / Receipt Voucher (CIV / CRV), with no requirement for formal loss action.

b. Discrepancies of bulk stocks identified during the monthly stock check that are in excess of normal working limits are to be investigated. Deficiencies are to be issued from the account by CIV and surpluses are to be brought on to account via CRV. Losses are to be subject to formal loss procedure. The loss is to cover the total amount of fuel found to be deficient and not just the amount in excess of permissible limit.

c. All culpable losses, irrespective of quantity, are to be treated as formal losses and require investigation and subsequent issue from the account using a CIV. A copy of the investigation findings is to be attached to the CIV to support the transaction.

Ocean Tanker Discharge Discrepancies

6. **Responsibility.** Discrepancies between the Bill of Lading quantities and the quantities received into shore tanks are permissible if within 0.25% and thus do not require any accounting adjustment against the account. Losses of this nature will be dealt with by DFG in accordance with the terms of the contract. The receiving Petroleum Supply Depot (PSD) is to bring on charge the actual quantity received and submit a Fuel Discharge Signal in accordance with [Annex A to Chapter 5, Section 3](#). Where appropriate, the notification is to state whether there were any local circumstances affecting the loss and whether any letter of protest was lodged with the Ship's Master.

Loss of Specification

7. **Off-Specification Fuels.** When fuel is categorised 'off-specification', it is to be issued off-charge as follows:

a. **RN and Army.** A CIV is to be raised issuing the fuel off account, and a copy of the down grading authority is to be annotated to the CIV. The fuel is then to be disposed of in accordance with instructions contained at [Chapter 8](#).

b. **RAF.** RAF Form 21 is to be raised quoting details of the test report or other authority. The RAF Form 21 is to be used to issue the fuel off charge as serviceable stock and transfer it as unserviceable stock to a subsidiary RAF Form 1640M which is also annotated with the down-grading authority. Disposal is then to be effected.

Packed F&L

8. The procedures for stocktaking of packed F&L should follow the instructions given in JSP 886 Volume 4 Part 2. As packed F&L is not subject to the inevitable working gains and losses associated with bulk stocks, deficiencies and surplus stock is to be dealt with in accordance with routine supply chain policy and procedures.

Army Units Only

9. Specific stocktaking and managerial checks in respect of packed stock and accountable containers for 1st line army units are detailed in [Annex A](#).

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ANNEX A - STOCK CHECKING / STOCKTAKING AND STOCK ADJUSTMENT PROCEDURES FOR FIRST LINE ARMY UNITS - PACKED FUELS, LUBRICANTS AND ASSOCIATED PRODUCTS

(Introduced at [Paragraph 9](#))

Non Programme Stocktaking

1. Stocks of packed petroleum products and accountable containers are to be 100% checked, at monthly intervals, by a “Responsible Person” nominated by the Unit Commander. The nominee is not to be responsible for the day-to-day operation of the F&L Account, and is not to be a member of the MT staff. The Unit Commander may order additional “Snap Stock Checks” in addition to the daily checks. A nominated officer is to check receipts into the F&L Account periodically to ensure that all demands placed have been met, and receipts brought onto the account.
2. The Stock Checks are to be recorded in red ink, initialled at the time by the person carrying out the checks on the MOD Form 7760¹⁸. Discrepancies are to be reported to the Unit Commander. Where these cannot be resolved, the F&L Account is to be adjusted as described below:

Gains and Losses

3. **Trivial Discrepancies. (Small Stores Loss).** Where a loss may be dealt with as a Trivial Discrepancy, that is where culpable cause is not involved and the value of the loss is known or estimated not to exceed **£250**, the use of AF G998 is not required. In such cases, the CIV prepared to adjust the account is to show either the actual price, or is to be endorsed ‘**ESTIMATED PRICE NOT EXCEEDING £250**’¹⁹. VAT at the appropriate rate is then added to the amount written off. A brief statement on the circumstances of the loss, certifying that the loss was not due to culpable cause, is to be included on the CIV which is to be signed by the authorising officer. For reporting purposes, such losses are classified as Category B2 and should be dealt with as Minor Discrepancies.
4. **Other Losses.** Losses that fall outside of the scope of a small stores loss are to be dealt with in accordance with JSP 886 Volume 4 Part 6, - Losses.
5. **Gains.** Gains are to be brought onto the account by CRV.
6. **CRV / CIV Action Verification.** At the end of the month CRV / CIV action is to be verified (countersigned) by the main account holder.

Stocktaking

7. The general procedures for stocktaking and managerial examination are contained in JSP 886 Volume 4 Part 2 Section 1 to these regulations.

¹⁸ Units operating the F&L account on Unicom (Q) are to follow the procedures applicable to this IT system.

¹⁹ The pricing is to be based on current contract prices on the F&L price list issued by the DFG or the Theatre civil secretary that sets up the local contracts

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SECTION 4 - REPORTING OF STOCKHOLDINGS AND CONSUMPTION LEVELS AT NON-GFMS UNITS ONLY

Introduction

1. For the effective management of fuel at various budgetary levels, it is essential to gather information on the consumption of fuels at units. The consumption pattern of all fuels is required to enable Top Level Budget (TLB) staff to establish fuel requirements more accurately and assist timely preparation of requisitions and contracts. The data provided is also used for the compilation and forecast of Short-Term Planning (STP) bids by higher and Base Level Budget (BLB) holders. This fuel reporting requirement does not apply to GFMS and BFIS users as information is obtained from system generated reports

Fuel Reporting – UK Based Non-GFMS Units

2. Units are to submit a monthly record of all ground fuel consumption to DFFS Ground Fuels on the proforma at [Annex A](#). A separate form is to be raised for each grade and each tank.

Fuel Reporting – BFG Based Non-GFMS Units

3. BFG units are to report consumption details to HQ UKSC(G) on the proforma issued by the formation headquarters.

Fuel Reporting – Overseas Station Non-GFMS Units

4. Overseas stations are to report holdings as directed by parent formation headquarters.

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ANNEX A - MONTHLY REFUELLING POINT RECORD (GROUND FUELS) – NON-GFMS UNITS ONLY

(Introduced at [Paragraph 2](#))

SO3 GROUND FUELS

DEFENCE FUELS AND FOOD SERVICES Tel: 9679 83589. Civil: 030679 83589.
ELM2C, #4233, MOD ABBEY WOOD,
BRISTOL, BS34 8JH #

UIN: Unit Title: BFIS Plant Code:.....

Unit Contact Name: Tel No:

Month: Year:

BULK FUEL TYPE: DIESO MT/DIESO UK/ULGAS* TANK No:

* Delete as necessary

Sheet No:of:

Closing Stock on:(Date)..... Litres

Issues: (If more than 45 customers use a second sheet)

Line	UIN	Litres	Line	UIN	Litres	Line	UIN	Litres
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	On Repayment**		16			31		
2			17			32		
3			18			33		
4			19			34		
5			20			35		
6			21			36		
7			22			37		
8			23			38		
9			24			39		
10			25			40		
11			26			41		
12			27			42		
13			28			43		
14			29			44		
15			30			45		

** Attach a copy of the repayment voucher in order that the DFFS can raise an invoice against the recipient.

SIGNATURE NAME

RANK/APPOINTMENT DATE

DFFS APPROVED FORM REVISED NOV 05

CHAPTER 8 - DISPOSAL OF WASTE F&L PRODUCT

SECTION 1 - INTRODUCTION

GENERAL

1. **Waste Management.** Waste Management is covered in JSP 418 and JSP 317 which are the first point of reference to ensure activities are conducted in compliance with the law and international conventions, and provide a broad overview of MOD policy and programmes on most environmental issues. Attention is also directed to JSP 362 (Defence Lands Book) which covers issues of Estate Management and Conservation. Procedures for the management of waste products are contained in JSP 317 Part 4, Chapter 4 and available through the Disposal Services Authority (DSA)
2. **Responsibilities.** It is MOD policy that unit, station and garrison commanders will ensure managers are aware of their personal responsibilities and accountability. JSP 418 gives waste management principles, definitions, legislation and policy for the guidance of unit commanders.
3. **Accounting for Waste Products.** Waste products are to be accounted for in the same manner as other F&L products and accountable containers in that receipts and issue transactions are to be recorded and maintained. The compositions of F&L products require segregation of certain products before disposal. Separate account records are to be maintained for each type of waste product. Segregation criteria are:
 - a. Mineral Oils.
 - b. Fuels.
 - c. Fuels that contain FSII.
 - d. Miscellaneous semi-solid waste.
 - e. Chlorinated materials.
 - f. Silicon based fluids.
 - g. Phosphate Ester based fluids.
 - h. Solvents, Glycols and Glycol Ethers.
 - i. Synthetic Esters.
4. **Duty and VAT Rules.** The disposal of F&L products should only be through authorised contracts / contractors. This is especially important when disposing of products for which full duty and VAT has not been paid. In this case it is imperative that the conditions of the contract (ie the witnessing of the dyeing / trace marking of the waste) are complied with.

SECTION 2 - DISPOSAL OF GROUND FUELS

GENERAL

1. **General Guidance.** All enquiries or requests concerning the disposal of off-specification fuel are to be referred to the Disposal Services Authority (DSA) as detailed in JSP 317 Part 4 Chapter 4. The DSA has term or running contracts in place for a wide range of F&L products and the details of the contracts are promulgated via FLCs.
2. **Collection and Control.** Units are to ensure that they comply with the terms of contract at all times. An audit trail is to be maintained as specified at [Chapter 1, Paragraph 3](#).

DISPOSAL OF SURPLUS FUEL

3. Where a unit has surplus quantities of serviceable ground fuel, the DFFS SO3 Ground Fuels on **Mil: 9679 Ext 83599 or BT: 030679 83599**, should be contacted for advice in the first instance.

Contaminated Fuel from Bulk Fuel Installations (BFI) and Pipelines

4. **Disposal of Contaminated Fuels.** The following may be disposed of without formal write-off or write-down action by means of CIV:
 - a. Contaminated fuel including tank bottoms not exceeding 2.5% of tank capacity, removed from BFIs during repair, tests, cleaning, inspection or when the grade of fuel is changed.
 - b. Residue left from pipeline interfaces in BFI slop tanks. Supported by a certificate setting out the details, signed by the Approved Person (Petroleum) (AP (Pet)).
5. All other contaminated fuel removed from BFIs or pipelines is to be subject to loss adjustment action in accordance with [Chapter 7, Section 3, Paragraph 7](#).

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SECTION 3 - DISPOSAL OF AVIATION FUELS

CONTAMINATED FUEL FROM BULK FUEL INSTALLATIONS (BFI) AND PIPELINES

1. **Disposal of Contaminated Fuels.** The following may be disposed of without formal write-off or write-down action by means of CIV:
 - a. Contaminated fuel including tank bottoms not exceeding 2.5% of tank capacity, removed from BFIs during repair, tests, cleaning, inspection or when the grade of fuel is changed.
 - b. Residue left from pipeline interfaces in BFI slop tanks. Supported by a certificate giving the details, signed by an Approved Person Petroleum (AP (PET)).
2. All other contaminated fuel removed from BFIs or pipelines is to be subject to loss adjustment action in accordance with [Chapter 7, Section 3, Paragraph 7](#).

UNSERVICEABLE AVTUR

3. **General.** Unserviceable AVTUR is to be disposed of using the Disposal Services Authority (DSA) national contract for the uplift and purchase of surplus and waste AVTUR (UK only). Under no circumstances is AVTUR to be downgraded to kerosene.
4. **Special Dispensation for Fire Training Purposes.** Special dispensation has been granted from Her Majesty's Revenue and Customs Office (HMRC) for small quantities of unserviceable AVTUR to be used for authorised fire practices. A record of fuel used and quantity involved is to be held by F&L section for auditing purposes.

DISPOSAL OF AVGAS

5. Quantities of serviceable AVGAS surplus to requirement are to be reported to FLC. Arrangements will be made to redistribute the fuel to other units or inform the unit concerned to make arrangements for the fuel to be returned, using the appropriate area road delivery Oil Company.

DISPOSAL OF AVPIN

6. AVPIN is to be held separate from other waste types and treated as a special waste. Further advice may be sought from the SO3 Aviation Fuels Ops, Defence Fuels and Food Services (DFFS), Mil: 9679 Ext 83589 BT: 030679 83589.

REPORTING OF DISPOSALS

7. **Disposal Notification (Waste AVTUR)** - For disposals of waste AVTUR, units are to ensure that a copy of the DSA Contractor Performance Proforma and task letter is sent to the SO2 Aviation / Ground Fuels at the DFFS.
8. **Responsibility of the Unit Representative.** A unit representative is responsible for witnessing the contractor adding a 'Trace marker' (dye) to the waste fuel before it leaves the Unit. There is no requirement to advise local HMRC offices. HMRC will conduct random checks of units to ensure that all duties, where applicable, have been paid. If units

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fail to comply with the above procedure, and the contractor subsequently disposes of the product without paying duty, HMRC will initiate recovery of lost revenue from the appropriate unit as the 'producer' of the product.

9. **Overseas Units.** Overseas units are to report all disposals of Aviation fuel to their Command Headquarters who will advise the DFFS.

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SECTION 4 - DISPOSAL OF OILS AND LUBRICANTS

DISPOSAL OF USED OILS

1. **General Guidance.** General guidance is given in JSP 418. In mainland UK disposal is to be in accordance with DSA contracts, details of which are held by TLB HQs. Contracts for the disposal of used lubricating oils are not to be used for the disposal of any other category of oil or grease or for the disposal of fuel oils.

Disposal of Used AL-39 / Water Mixture

2. **Used AL- 39 / Water Mixture from Vehicle / Equipment Cooling Systems.** Used AL-39/water mixture from vehicle / equipment cooling systems is to be collected by units and put into suitable containers, eg 205 litre drums. Containers are to be water-washed internally, taking cognisance of relevant pollution and hazardous product handling regulations, and marked 'USED AL-39 / WATER' in 25mm high white letters on the side and top. Full containers are to be disposed of under current contracts let by DSA.

Disposal of Aviation Oils

3. **Serviceable Aviation Oils.** Quantities of surplus serviceable aviation oils are to be reported to DFG who will attempt to re-distribute the products to other units or advise on disposal instructions. Under no circumstances are surplus aviation oils to be returned to JSCS (WM) without prior authority from DFFS.

4. **Unserviceable Aviation Oils.** Unserviceable mineral (hydrocarbon) aviation oils are to be disposed of in accordance with the waste lubricating oils contract. Details of the contract and any amendments will be sent to units via FLC. Physical stock of waste aviation oil is to be segregated from serviceable stock and containers marked in accordance with JSP 317. Disposal instructions for unserviceable Synthetic (man made) AVOILS such as OX 38 are to be requested from DSA, DS(I&R)3.

Disposal of Ground and Marine Lubricating Oils

5. **Surplus Serviceable Ground and Marine Lubricating Oils.** Surplus serviceable ground and marine lubricating oils are to be reported to DFFS who will attempt to re-distribute the products to other units or advise on disposal instructions.

6. **Unserviceable Ground and Marine Lubricating Oil.** Disposal instructions for unserviceable ground and marine lubricating oils are to be requested through DSA.

Disposal of Other Surplus Serviceable Products

7. **Consumer Units.** Consumer units are to report other surplus serviceable products to DFG for advice and guidance on disposal action.

Returns of Oils to Oil Companies for Credit

8. **Return of Oil to Oil Companies.** When instructions are received from DFFS for the return of oil to oil companies for credit under current contracts, MOD Form 603F is to be prepared in triplicate, the terms of issue are to be 'Stocks returned for credit'. The form is to be distributed and actioned as follows:

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- a. **Original.** Retained by the F&L accountant for account action and subsequent comparison with the triplicate.
- b. **Duplicate.** To be handed to the driver when the consignment is despatched by road, or forwarded by post to the consignee contractor when dispatched by rail.
- c. **Triplicate.** To be forwarded to the unit accounts section on receipt of the credit note from the contractor, and after comparison with the original is to be annotate the triplicate 'Credit Note Forwarded to FMSSC Payments 2B/86 Rm 516(LW)' and returned to the unit for filing.

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CHAPTER 9 - EXCISE DUTY AND VALUE ADDED TAX (VAT)

INTRODUCTION

1. **General.** The MOD is responsible for ensuring that the Exchequer receives the appropriate duty and VAT levied on all fuels and lubricants procured. If Exchequer rules are breached the MOD, or its servants, may be liable to fines and/or other penalties. It is therefore important that duty and VAT is properly applied.
2. **Duty and VAT Rates.** VAT and Duty rates are set by the government and reviewed periodically, often as part of the Chancellor of the Exchequer's Budget. The rates are fixed and determined according to product type and intended usage. Therefore, it is important to ensure that HM Revenue and Customs (HMRC) permission is sought before a Fuels and Lubricants (F&L) product is used for any purpose other than for which it was procured. That authority is to be sought through the Defence Fuels and Food Services (DFFS) Marine Fuels Manager (MFM) for marine fuels, the Lubricants and Gases Manager (LGM) for oils, lubricants and gases or the SO2 Aviation / Ground for aviation and ground fuels. As a general rule, if the fuel is to be used outside of the UK it can be supplied free of duty and VAT, or the duty and VAT can be claimed back under HMRC guidelines.
3. **Fuel Usage.** If fuel is used for any other purpose than it was originally purchased it may have a significant effect on its duty and taxation. Therefore, guidance should always be sought before changing a fuel's use.

GROUND FUELS

4. **General.** Ground fuels are supplied to the MOD in the UK with the appropriate duty and VAT rate, whether in bulk, packed or agency card. If the fuel is exported for use abroad it may be possible to reclaim duty and VAT. For further guidance the appropriate DFFS Range Manager, detailed above should be contacted.
5. **Use of Rebated Diesel in Vehicles.** Dieso UK (Red Dieso) is supplied primarily for use in ground equipment. However, HMRC Notice 75 permits the use of Red Dieso in 'excepted' vehicles as detailed:
 - a. Tracked A vehicles.
 - b. Tracked B vehicles.
 - c. All C vehicles, plant, static equipment (MHE), excluding Engineer Dump Trucks.
 - d. Dieso MT may be used in 'excepted' vehicles when Dieso UK is not available or when it is uneconomic to hold small quantities. Dieso UK is not authorised for use in place of Dieso MT without prior consent of HMRC.

AVIATION AND MARINE FUEL

6. **Aviation Fuel.** AVTUR is supplied with zero duty for use in aero engines, whereas AVGAS is liable to duty. Both fuels are subject to VAT if the fuel is supplied in the UK. However, if the destination of the flight is outside of the UK the VAT may be recoverable, as is the duty and VAT on AVGAS. If AVTUR is blended to F-63, it would attract the appropriate duty / VAT for its intended use (ie the rates for DERV or possibly red diesel).

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7. **Marine Fuel.** Issues of AVCAT for aviation use (burnt in aero-engines) attracts a nil rate of duty. Any issue for other purposes is liable to duty at the full rate.

8. **Dieso (F-76) and AVCAT – VAT.** Issues to MOD establishments or units ashore in the UK, which are only to be made with the approval of DFFS Marine Fuels Manager, are liable to VAT as are issues to prepayment and repayment customers within the UK.

DISPOSAL

9. **Duty and VAT Rules.** The disposal of F&L products should only be through authorised contracts / contractors. This is especially important when disposing of products for which full duty and VAT has not been paid. In this case it is imperative that the conditions of the contract, including the witnessing of the dyeing or trace marking of the waste, are complied with.

AVGAS (LOADED INTO AND / OR CONTAINED IN AIRCRAFT PROCEEDING ABROAD)

10. **Drawback Duty for AVGAS.** When aircraft proceed to destinations abroad, duty drawback may be claimed for AVGAS loaded into or contained in the aircraft for use on the flight, excluding the quantities used on any inland flight prior to final departure from the UK. An inland flight is one which starts and finishes at an UK airfield. Further accounting details are as follows:

- a. Normally, drawback of duty may only be claimed in respect of MOD aircraft, but claims can also be submitted for issues without charge which are made from MOD duty paid stocks and loaded into non-MOD aircraft proceeding abroad. For MOD aircraft, the parent establishment of the visiting aircraft is to be notified of issues of petroleum fuel in accordance with Paragraph b, below. Free issues to non-MOD aircraft, other than certain Foreign Air Forces aircraft are to be included on the RAF Form Stats 570 or relevant service form (Monthly Return of AVGAS Subject to Customs Drawback) of the issuing unit.
- b. When an aircraft departs for its destination abroad from a unit other than its parent unit, the foreign flight is nevertheless to be recorded as having commenced from the parent unit. To enable the parent unit to record the correct quantity of AVGAS on RAF Form Stats 570 (or relevant service form), the departure unit is, without delay, to notify the parent unit of the quantity loaded into and / or contained in the aircraft immediately prior to its departure from the UK. Only the parent unit is to record the amount for drawback on RAF Form Stats 570.
- c. Quantities of AVGAS loaded into MOD aircraft at civil airfields or other non-MOD establishments are also to be recorded on RAF Form Stats 570 of the parent unit. Units are to maintain complete and accurate records of AVGAS, loaded into and/or contained in the tanks of aircraft proceeding abroad, except issues which are on either repayment or pre-payment terms which are not to be recorded. The information is to be collated monthly by either Engineering or Operations staff transcribed to the RAF Form Stats 570.
- d. Units concerned are each to submit a quarterly return on RAF Form Stats 570 to their Command Fuels Office (RAF units should send it to their A8 budgetary staff) for scrutiny within 7 days of the end of June, September, December and March of each year. The Command Fuels Office are to prepare a consolidated quarterly return

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using RAF Form Stats 570, or relevant service form, and forward it to FMSSC, Receipts 18, Room 808, Mersey House, Liverpool within 10 days of the end of June, September, December and March of each year.

e. Modifications are not to be made to RAF Form Stats 570, without prior approval from DFFS.

AVGAS REMAINING IN AIRCRAFT ARRIVING FROM ABROAD

11. **Duty on Fuel Remaining in Aircraft Arriving from Overseas.** Duties will not be payable in respect of petroleum fuel remaining in aircraft arriving from overseas. When a UK-based aircraft returns from an overseas flight, the quantity recorded prior to its departure from the UK is not to be reduced by the balance remaining in the aircraft on its return. Should an aircraft which has returned from abroad proceed on a further overseas flight without any intermediate flights, the amount remaining in tanks on its initial return is to be subtracted from the quantity entered on RAF Form Stats 570, or relevant service form, for the second flight. For overseas-based aircraft, AVGAS loaded into and/or contained in the aircraft on final departure from the UK is to be reduced by the balance recorded on arrival in the UK.

AIRCRAFT WHICH RETURN WITHOUT LANDING AT AN OVERSEAS DESTINATION

12. **Drawback of Excise Duty.** Drawback of excise duty will be payable only when an aircraft is scheduled to land at a destination abroad. If for any reason the aircraft returns to the UK without landing abroad, or if the flight is abandoned, drawback of duty cannot be claimed and the record of issue is to be deleted. The reason for the deletion is to be noted against the entry.

AVGAS RETURNED TO AN OIL COMPANY'S DUTY-SUSPENDED WAREHOUSE

13. **Returned AVGAS with Duty Paid.** When AVGAS on which duty has been paid is returned by the RAF to an oil company's 'duty-suspended warehouse', the oil company is entitled to claim from HMRC a refund of the duty paid. To support its claim, the company must produce a certificate, provided by the HQ DFFS Commercial Branch that the fuels were sold at a price inclusive of the duty. In order that the correct amount of credit due to the MOD may be negotiated, and to enable the necessary drawback certificate to be raised, units are to provide the DFFS Commercial Branch with a proforma, bearing the following details, as soon as the fuel has been uplifted:

- a. The grade (or grades in a mixture) of the fuel disposed of.
- b. The condition of the fuel.
- c. The quantities of fuel grades concerned.
- d. The quantity of fuel drained from aircraft which have arrived from overseas locations.
- e. The company name of the contractor uplifting the fuel.
- f. The date(s) on which the uplift was made.
- g. The month and year in which the disposed fuel was originally delivered to the unit (if known).

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- h. Reason for disposal.
- i. The serial number of the MOD Form 7467 (Fuel Service Form) covering the transaction.

ISSUES OF AVFUEL TO FOREIGN FORCES

14. Certain Foreign Forces are entitled to receive fuel free of duty, and Customs duty drawback is claimed on any such issues from MOD stocks. The claim is made by the Financial Management Shared Service Centre (FMSSC) on the basis of MOD Forms 7467. Details are NOT to be submitted on RAF Form Stats 570 or relevant service form. For RN Units, supplies are to be dealt with by S549; recovery will be effected by DFFS. Special rates are promulgated for United States and certain other governments as part of the Fuel Exchange Agreements.

PAYMENT OF EXCISE DUTY ON DISPOSAL OF WASTE AVTUR

15. **Customs Requirements.** Customs requirements concerning the disposal of waste AVTUR are as follows:

- a. Waste AVTUR used within a MOD unit boundary for fire practice is not liable for duty and the records are to be kept for auditing purposes.
- b. Where AVTUR ceases to be fit for aviation use, the mixture may be disposed of under current waste oil contracts and no duty is payable. Units do not need to give HMRC advance notice of disposal but, for audit purposes, they are to sequentially number the issue and receipt note. The first part of the number is to be the register number; the second is the year, for example 01/01. This represents the first issue and receipt note issued by the unit in year 01. Units are to send Copy 5 of the issue or disposal note to SO2 Aviation and Ground Fuel, DFFS.
- c. Where 'waste' AVTUR is returned to a duty-suspended warehouse under arrangements of the national disposal contract, or is sent to a customs approved Remote Marking Premises (RMP) to be marked, no duty is payable.
- d. Under no circumstances is waste AVTUR to be sold to a non duty-suspended warehouse. If, by error, a unit sells waste AVTUR to a non duty-suspended warehouse, the unit is to report the sale to HMRC who will initiate recovery of lost revenue from the appropriate unit as the 'owner' of the product at the time of disposal. The unit is also to report the circumstances to their Command Fuel Role Office.

FURTHER GUIDANCE

16. **Points of Contact.** The above provides basic outline information. If units require further advice or guidance on duty or VAT for F&L products, they should contact the DFFS who can staff the enquiry with either HMRC Officers or MOD Corporate Financial Controller (CFC) VAT. **The DFFS contacts are: SO2 Aviation / Ground Fuels, on Mil: 9679 Ext 83589 or BT 030679 83589 or Financial Plans 1, on Mil: 9679 Ext 83601 or BT 030679 83601.**

CHAPTER 10 - EXERCISE ACCOUNTING

SECTION 1 - INTRODUCTION

INTRODUCTION

1. The aim of the procedure in this section is to allow for exercise replenishment under realistic conditions whilst retaining sufficient control to ensure that there is no wastage or misuse of fuels and lubricants. Detailed unit procedures are a single service responsibility, which are detailed in Sections 2 and 3 below. This section does not refer to operational accounting within Royal Logistic Corps (RLC) stockholding units, which is detailed in [Chapter 11](#).

AUTHORITY TO IMPLEMENT

2. The authority to implement exercise accounting procedures rests with the senior logistic support representative at command / formation HQ.

Notification Period for the Provision of Fuels, Lubricants and Gases (FL&G) Required for Exercises

3. In order to allow the Defence Fuels and Food Services (DFFS) provisioners and contracts personnel to ensure that exercise stocks are available in the right quantity, place and time and at the best possible price, the notification periods detailed at [Section 4](#) to this Chapter are to be adhered to.

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SECTION 2 - MOD ACCOUNTING PROCEDURES FOR EXERCISES

MAINTENANCE OF AN EXERCISE ACCOUNT

1. **Exercise Accounting.** Exercise accounting procedure is based on a single Exercise F&L Account maintained either by one nominated unit or an RLC accounting unit deployed for accounting and control purposes.
2. **Exercise Account.** Only one exercise Fuels and Lubricants (F&L) Account is to be maintained for each exercise. In the case of an exercise involving more than one unit, the HQ senior logistic support representative is to nominate the unit to maintain this account and notify the appropriate MOD Defence Internal Audit (DIA) branch accordingly.
3. **Exercise Accounting Forms.** All forms used in support of an exercise F&L Account should be standard forms used for F&L accounting within unit lines on a daily basis. On no account should locally produced forms be used to replace the following:
 - a. MOD Form 7760 - F&L Account.
 - b. MOD Form 7761 – Bulk / Packed / F&L / Gases Accountable Container Account – Gross Stocks.
 - c. MOD Form 7762 – Bulk F&L Tank / Pipeline Account.
 - d. MOD Form 7763 / Packed F&L and Accountable Container Stack Account.
 - e. MOD Form 7764 - For visitors and detailed issues to repayment customers.
 - f. MOD Form 7767 - For consolidation of MOD Form 7764.
 - g. AFG 8620 / MOD Form 7768 - For bulk and packed fuel demands, and receipts to the exercise Account.
 - h. MOD Form 7766 / MOD Form 7765 - For BFCV bulk receipts and issues.
 - i. MOD Form 7760 / MOD Form 7765 - for TFC.
4. **Participating Vehicles.** Numbers and details of participating unit vehicles and equipments are to be listed and attached to the Exercise F&L Account. No detailed accounting is necessary during the exercise.
5. **Prior to an Exercise.** Before this procedure is operated the unit controlling the exercise is to request authority for it to be used from the HQ senior logistic support representative giving the following information:
 - a. The exercise title.
 - b. Exercise dates and locations.
 - c. Units participating.
 - d. A list of vehicles participating, stating the parent unit, numbers by Vehicle type (eg TUL / TUM), fuel grade used and total number of all vehicles participating.

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6. **Refuelling Prior to Departure.** Prior to leaving pre-exercise locations including barracks and camps, the fuel tanks of all vehicles and plant taking part in the exercise are to be filled and those issues recorded in the Unit F&L Account.

7. **Before Departure.** Before departure on the exercise, all VUR and other equivalent documents of participating vehicles and equipments are to be ruled off in red ink and the exercise title, nominated F&L accounting unit and mileage / hours run entered below that line by the parent unit. No further record of receipts of petroleum products, mileage and running time need be made on vehicle and equipment documents, except for servicing and maintenance purposes (eg AB 413), until return to barracks or camp after the exercise.

Action Before Leaving pre-Exercise Locations

8. **Action Before Leaving pre-Exercise Locations.** Units participating in the exercise are to take the following action before leaving pre-exercise locations:

- a. Bulk and packed fuel requirements for the exercise are to be drawn under normal peacetime accounting procedures and brought to account in the Unit F&L Account as receipts.
- b. MOD Form 7766 are to be opened for each BFCV. Appropriate documents are to be maintained for TFCs.
- c. Each BFCV is to be dipped (or have the meter reading verified, if no dipping facility is available) and the amount held entered on the appropriate MOD Form 7766.
- d. Initial bulk and packed fuel requirements for the exercise are to be issued from the Unit F&L Account to the exercise F&L Account. MOD Form 7767 or MOD Form 7768 for these issues are to be completed in triplicate and disposed of as follows:
 - (1) Copy No 1. To be forwarded to nominated F&L accounting unit for RV action and return to the originator.
 - (2) Copy No 2. To be forwarded to the nominated F&L accounting unit for RV action and retention to support the exercise Account.
 - (3) Copy No 3. To be retained as a temporary Issue Voucher (IV) to support the Unit F&L Account pending receipt of Copy No 1.
- e. The form at [Annex A](#) is to be completed and forwarded to the nominated F&L accounting unit.
- f. All accountable containers are to be issued on temporary loan to unit participants.

9. **Nominated F&L Accounting Unit.** The nominated F&L accounting unit is to open the Exercise F&L Account. Initial exercise holdings of fuel of all participating units are to be entered on this Account from the MOD Form 7767 or AFDS Vehicle Uplift Reports.

Action Required During an Exercise

10. **Receipts from Non-Exercise Sources.** The following action is required:

- a. Demands for petroleum products are not to be made to non-exercise sources without the authority of the Exercise F&L Account holder.

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b. All receipts of petroleum products from non-exercise sources are to be fully documented. In the case of BFCV, receipts are to be entered on MOD Form 7766. Drivers of bulk and packed petroleum vehicles are to sign the issuing unit's issue vouchers (MOD Form 7767 or MOD Form 7768) in triplicate, and are to retain one copy for load checks by the receiving unit. After such checks have been completed, the issue vouchers are to be passed to the nominated F&L accounting unit to support the Exercise F&L Account.

c. **Issuing Units are to:**

(1) Check from vehicle documents that the vehicle is participating in the exercise: ie VUR etc has been ruled off.

(2) Certify on all 3 copies of the issue voucher (MOD FORM 7764, MOD FORM 7767 OR MOD FORM 7768) that "*THE FUEL ISSUED WAS IN SUPPORT OF EXERCISE*"

(3) In the case of bulk issues, enter the amount of fuel issued on the BFCV AF G8224, after dipping has been completed and quantities agreed. This entry is to be signed by the issuing unit representative.

(4) The 3 copies of the MOD Form 7764, MOD Form 7767 or MOD Form 7768 are to be disposed of as follows:

- (a) Copy No 1. To be retained to support the issuing unit F&L Account.
- (b) Copy No 2. To be handed to the driver.
- (c) Copy No 3. To be forwarded to the nominated F&L accounting unit for post exercise checking and support of the Exercise F&L Account. The nominated F&L accounting unit can be ascertained from the vehicle documents.

11. **Receipts from Exercise Sources.** No accounting action is required²⁰

12. **Issues to Participating Vehicles.** No accounting action is required²¹, except in the case of issues to repayment customers when accounting action is to be taken in accordance with procedures for issues to non-participating British Vehicles.

13. **Issues to Non-Exercise British Vehicles.** All issues to British vehicles not participating in the exercise, ie visitors, are to be made using normal peacetime accounting procedure as follows:

a. MOD Forms 7764 are to be prepared in original only and retained to support the Exercise F&L Account. Appropriate entries are to be made on the VUR. Where issues are made by units other than the nominated F&L accounting unit, all copies of the MOD Form 7764 are to be passed to the nominated F&L accounting unit for inclusion in the Exercise F&L Account.

²⁰ BFCVs are to record bulk fuel transactions on AFG 8224.

²¹ BFCVs are to record bulk fuel transactions on AFG 8224.

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- b. The nominated F&L accounting unit is to record the issue in the Exercise F&L Account, clearly annotating the entry as a “NON-PARTICIPATING ISSUE”.
- c. On completion of the exercise relevant documentation such as MOD Form 7764 are to be retained to support the Exercise F&L Account.

14. **Issues to NATO and Allied Forces.** All issues to repayment customers (normally NATO and allied forces) are to be fully documented as follows:

- a. An MOD Form 7764 to be prepared in triplicate, all 3 copies being signed by the receiving driver. Copy number 3 is to be passed to the customer and copy numbers 1 and 2 retained to support the Exercise F&L Account. Where issues are made by units other than the nominated F&L accounting unit, both retained copies of the MOD Form 7764 are to be passed to the nominated F&L accounting unit as quickly as possible, for the issue to be included in the Exercise F&L Account.
- b. The nominated F&L accounting unit is to enter the issue in the Exercise F&L Account, clearly annotating the entry as a “REPAYMENT ISSUE”.
- c. On completion of the exercise, consolidated MOD Form 7767 are to be prepared in quadruplicate for each repayment customer. Copy numbers 1, 2, 3 and 4 of the MOD Form 7767, together with copy number 2 of each MOD Form 7764, are to be dispatched to the repayment customer with a request to complete, sign and return copy numbers 2, 3 and 4 of the MOD Form 7767. Copy number 4 of the MOD Form 7767 is to be retained to support the Exercise F&L Account. Copy numbers 2 and 3 are for use in financial recovery.
- d. Issues to repayment customers are to be made in the following manner to ensure accuracy in measurement of quantities issued:
 - (1) Individual vehicles - Bulk fuel issues.
 - (2) Bulk fuels - Transfer of fuel from BFCVs to repay customer's own BFCV. Both equipments are to be dipped (or have the meter reading verified, if no dipping facility is available) before and after the transfer of fuel, and quantities agreed by both drivers. The issuing driver is to record the issue on the MOD Form 7766 (or equivalent document) of the receiving BFCV and sign it. The receiving driver is also to sign the MOD Form 7766 of the issuing vehicle, for the quantities received.
- e. Where bulk refuelling facilities are to be provided to meet the requirements of a repayment customer not in possession of bulk refuelling equipment, allocation of BFCV vehicles for the exclusive use of the repayment customer is to be arranged by the unit controlling the exercise.

Action Required at the End of the Exercise - Before Leaving the Exercise Location

15. **Action to be Taken Before Leaving the Exercise Location.** The following action is to be taken before leaving the exercise location:

- a. All BFCV are to be dipped (or have the meter reading verified, if no dipping facility is available) and the contents accurately determined and noted by BFCV vehicle registration numbers. MOD Forms 7766 are to be annotated by an officer,

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warrant officer, or senior NCO showing the quantities determined by the dip, stating the date and time.

- b. All packed stocks²² and accountable containers are to be checked and a note made of total stocks held.
- c. All stocks held by repayment customers in separately allocated BFCV vehicles are to be returned to the nominated F&L accounting unit. Receipt vouchers are to be prepared in quadruplicate: copy No 1 is to be retained to support the Exercise F&L Account and copy numbers 2, 3 and 4 are to be sent, for the purpose of abating the charges. The nominated F&L accounting unit is to enter the receipt in the Exercise F&L Account, clearly annotating the entry “REPAYMENT RECEIPT”.

Action at End of Exercise - Arrival at Post-Exercise Locations, Barracks or Camps

16. The following action is to be taken on arrival at post-exercise locations, barracks, camps etc:

- a. All BFCVs, packed stocks and accountable containers are to be rechecked. Any discrepancies, which cannot be explained and supported by issues or receipts processed en route between the 2 locations, are to be the subject of an investigation and the appropriate stocktaking or loss action taken to update the account.
- b. All holdings of bulk and sealed / unopened packed petroleum products and accountable containers arising from this check are to be brought to account by RV action in the Unit F&L Account. All opened or part used packed F&L (less accountable containers), where the quality of the product can not be guaranteed, should be brought onto the waste F&L account pending disposal in accordance with Section 7. MOD Form 7767 are to be completed in triplicate and disposed of as follows:
 - (1) Copy No 1. To be forwarded to the nominated F&L accounting unit for IV action and return to originator.
 - (2) Copy No 2. To be forwarded to the nominated F&L accounting unit for IV action and retention to support the exercise F&L Account.
 - (3) Copy No 3. To be retained as a temporary RV to support the Unit F&L Account until receipt of Copy No 1.
- c. The fuel tanks of all vehicles and plant participating in the exercise are to be filled and the mileage/hours run at the time to be entered onto the VUR below the figure entered in accordance with [Paragraph 7](#) above, at the start of the exercise. A second line is to be ruled across the VUR which is now ready for normal use. The amount of fuel (by grade) used for this refuelling is to be inserted into Paragraph 4 of Annex B as fuel expended during the exercise.
- d. The form at [Annex B](#) is to be completed by the unit and forwarded to the nominated F&L accounting unit.

²² Packed stock is to be consumed by the holding unit, it may not be returned to the JSCS (WM).

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e. Vehicles and plant are to be refuelled from exercise F&L stocks before the unit kerbside facility is used.

17. **Nominated F&L Accounting Unit.** The nominated F&L accounting unit is to enter the amount of fuel shown at Paragraph 4 of each unit's Annex B as an "ISSUE" in the Exercise F&L Account. The vouchers raised under Paragraph 16b above are used in the procedure given at Paragraph 19 below.

18. **Closing the Exercise F&L Account.** The nominated F&L accounting unit is to close the Exercise F&L Account, and forward it together with supporting RVs / IVs and Annexes A and B to the senior logistic support representative at command / district / formation HQ.

Action to Be Taken By Command / Division / District or Formation HQ

19. **On Receipt of the Exercise F&L Account.** On receipt of the Exercise F&L Account from the nominated accounting unit, the senior Log Sp representative at the HQ is to take the following action:

a. **Fuels.** Determine the total quantity of fuels consumed on the exercise. Receipts (see sub-Paragraph (1) below) less inapplicable issues (see sub-Paragraph (2) below) equals exercise consumption.

(1) Receipts comprise:

(a) Initial exercise holdings.

(b) Receipts from non-exercise sources.

(c) The difference between the amount(s) shown on a unit's MOD Form 7764 and those shown at Paragraph 4 of the same unit's Annex B when the latter is greater than the former.

(2) Inapplicable issues comprise:

(a) Issues to non-participating British vehicles.

(b) Issues to NATO and allied forces.

(c) The difference between the amount(s) shown on a unit's MOD Form 7764 and those shown at Paragraph 4 of the same unit's Annex B when the former is greater than the latter.

b. **Containers.** Reconcile the receipts and issues of accountable containers. Receipts²³ should equal issues²⁴.

20. **Expenditure Beyond Estimated Quantities.** If expenditure of F&L and associated products on the exercise is higher than estimated, an investigation is to be carried out as to why, and a copy of the report is to be forwarded to the appropriate DIA representative.

21. **Un-Reconciled Accountable Containers.** If receipts and issues of accountable containers cannot be reconciled, the cause is to be investigated. On completion of

²³ Receipts include initial exercise holdings and receipts from non-exercise sources.

²⁴ Issues comprise issues to Unit F&L Accounts.

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investigations, surpluses are to be brought to account as stocktaking adjustments. Deficiencies remaining after full investigations are to be subject to the appropriate loss or stocktaking action and authorisation obtained to issue them from the account.

22. **Fuel Consumption.** By reference to numbers of participating vehicles and assessed unit activity the senior logistic support representative of the Headquarters concerned is then to establish a proportional basis on which participating units are to be debited with a percentage of the total exercise consumption of fuel. The representative is then to inform those units of the amounts by which their annual fuel allotment is to be debited.

23. **Exercise F&L Account.** The senior logistic support representative is then to return the Exercise F&L Account to the nominated accounting unit for retention pending audit. Where the account has been maintained by an RLC Exercise Accounting Unit deployed for this purpose, final disposal of it should be arranged between the senior logistic support and DIA representatives.

Responsibilities for the Prevention of Pilfering and Fraud

24. **Procedure Instructions.** When this procedure is used, the Command / Division District / Formation HQ is to issue exercise instructions which draw the attention of commanding officers, and others, to their responsibility for safeguarding stocks of petroleum products and utilisation. The instructions are to stress that any relaxation of accounting introduced by this procedure requires units to be extra vigilant in the exercise of good management and to institute safeguards against misuse of petroleum products during the exercise.

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ANNEX A - EXERCISE FUEL ACCOUNTING – UNIT OPENING STOCK

(Introduced at [Paragraph 8e](#))

From: (Unit) Ex Name

To: (Nominated F&L accounting unit)

1. Unit BFCVs vehicles (Registration Nos)/TFCs (Reference Nos)

- a.
- b.
- c.

2. Bulk stock in the vehicles/tanks at Paragraph 1 above, has been issued from the Unit F&L Account.

a. ULGAS (F-67)	litres	e. AVTUR (F-34)	litres
b. DIESO MT	litres	f.	
c. DIESO MIL (F-54)	litres	g.	
d. DIESO UK	litres	h.	

3. Packed stock issued from the Unit F&L Account.

a. ULGAS (F-67)	EA	g.	
b. DIESO MT	EA	h.	
c. DIESO MIL (F-54)	EA	i.	
d. DIESO UK	EA	j.	
e. AVTUR (F-34)	EA	k.	
f. KERO A	EA	l.	

4. Containers for stock at Paragraph 3 above have been issued on temporary loan from the Unit F&L Account.

- a. 205 litre drums b. Jerricans c. Schaeffer Pallets
-NoNoNo

5. I certify that the BFCVs/TFCs listed at Paragraph 1 have had their contents verified by (dipping or meter reading) and that the bulk stock at Paragraph 2 was found. I further certify that the stocks listed at Paragraphs 2, 3 and 4 have been issued from my Unit F&L Account for use on Exercise and that the relevant vouchers are enclosed for inclusion in the Exercise F&L Account.

Signature Name.....

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ANNEX B - EXERCISE FUEL ACCOUNTING – UNIT CLOSING STOCK

(Introduced at [Paragraph 16d](#))

From: (Unit) Ex Name
 To: (Nominated F&L accounting unit)

.....

1. Unit BFCVs (Registration Nos)/TFCs (Reference Nos)

- a.....
- b.....
- c.....

2. Bulk stock in the vehicles/tanks at Paragraph 1 above, has been received onto the Unit F&L Account.

a. ULGAS (F-67)	..... Litres	e. AVTUR (F-34)	..... litres
b. DIESO MT	..... Litres	f.	
c. DIESO MIL (F-54)	..... Litres	g.	
d. DIESO UK	..... Litres	h. .	

3. Packed stock received onto the Unit F&L Account.

a. ULGAS (F-67)	..... EA	g.	
b. DIESO MT	..... EA	h.	
c. DIESO MIL (F-54)	..... EA	i.	
d. DIESO UK	..... EA	j.	
e. AVTUR (F-34)	..... EA	k.	
f. KERO A	..... EA	l.	

4. Issued under Paragraph 16c.

a. ULGAS (F-67)	..... Litres	e. AVTUR (F-34)	..... litres
b. DIESO MT	..... Litres	f.	
c. DIESO MIL (F-54)	..... Litres	g.	
d. DIESO UK	..... Litres	h. .	

5. The following accountable containers (including empties) have been received onto the unit F&L account.

- a. 205 litre drums (No)
- b. Jerricans (No)
- c. Schaeffer Pallets..... (No)

6. I certify that on arrival at the unit's post exercise location:

- a. The BFCV / TFC listed at Paragraph 1 have had their contents verified (by dipping or meter reading and the bulk stock noted at Paragraph 2 was found.
- b. The F&L and accountable containers listed at paragraphs 2, 3 and 5 have been brought to account in my F&L account and the relevant vouchers are enclosed for inclusion in the Exercise F&L Account.

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c. The fuel listed at Paragraph 4 was issued from the unit F&L account to top up vehicles at the end of the exercise.

d. The vehicles from my unit shown in the attached list actually participated in the exercise.

Name	Rank	Signature
-------------	-------------	------------------

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SECTION 3 - AVIATION FUEL PROCEDURES

GENERAL

1. **Aviation Fuel held in Tank Fabric Collapsible or Air Portable Fuel Containers (APFC).** Aviation fuel held under field conditions by a deployed unit is to be regarded for accounting purposes as an issue from the station bulk fuel installation to a refuelling flight. The fuel is therefore to be accounted for by raising a MOD Form 7760 for each location where fuel is held. Each location could be a single Aviation Fuel held in Tank Fabric Collapsible (TFC) or a combination of TFCs or Air Portable Fuel Containers (APFC).

RECEIPTS

2. **Receipts from the Contractor.** Receipts from the contractor of the relevant self-accounting units are to be brought on charge to the MOD Form 7760. The receipt of fuel is to be recorded on a MOD Form 7775 and certified in the usual way prior to being passed to the accounting unit for stock record action.

ISSUES

3. **Issues of Fuel.** All issues of fuel are to be recorded on MOD Form 7765 where all issues of fuel are to be consolidated on an MOD Form 7760.

ACCOUNTING

4. **General Introduction.** The following are general accounting considerations:

a. A MOD Form 7760 and a MOD Form 7765 are to be maintained by the deployed unit for each refuelling location comprising single or multiple TFCs or APFCs, or any combination of both.

b. Whilst a dipstick is provided with a TFC's Complete Equipment Scale (CES), daily dip checks are not essential because of the inaccuracy of the dip sticks. This does not preclude their use for management and statistical control purposes. Daily water searching tests are, however, to be carried out on all TFCs.

c. Losses are to be actioned in accordance with [Chapter 7, Section 2](#).

d. Deficiencies are to be actioned in accordance with [Chapter 7, Section Paragraph 11](#).

e. Quantities of downgraded fuel are to be recorded on MOD Form 7765 and entered as a fuel issue as detailed in [Section 4](#).

5. **On Completion of the Deployment.** On completion of the deployment, deficiencies caused through evaporation or spillages, including spillage from the pipelines, pumps or filters, are to be struck off charge by CIV, signed by the OC Supply or equivalent of the accounting unit. Fuel surplus to requirement at the end of a deployment is to be disposed of by return to the contractor and a credit note obtained, or under arrangements made by the accounting unit, or DFFS. MOD Form 7765, contractor delivery notes and credit notes, CIVs for any deficiencies and CRV for any surpluses are to be returned to the accounting unit for finalisation and retention for audit.

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PETROLEUM SUPPLY DEPOTS (PSD)

6. **Tank Records.** Subsidiary records, in M³, are to be maintained for each grade of fuel in the Daily Tank Record, MOD Form 7762. Entries are to be made daily in respect of each tank, showing the tank stock position at 15°C as calculated from the day's readings, using the ASTM / IP Petroleum Measurement Tables. All quantities received and issued, including the inter-tank transfers, are to be similarly adjusted to quantities at 15°C recorded for the day on which the movement took place, and the resultant stock record position entered. The net discrepancy is then to be compared with the permitted loss limits detailed in [Sections 1 and 2](#). It should be noted that in order to arrive at a true stock record position, all transactions affecting the stock record should be entered, and this includes CRV raised for any purpose. Such receipts should therefore not be included in the turnover for the purpose of calculating the permitted loss limit.

FIELD CONDITIONS – SELF ACCOUNTING UNITS

7. **Aviation Fuel Held in TFCs or APFCs.** Where aviation fuel is held in TFCs or APFCs under field conditions and the deployed unit is self accounting, MOD Form 7760 is to be operated by the deployed unit for each grade of aviation fuel held under field conditions. MOD Form 7765 is to be maintained for each refuelling area.

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SECTION 4 - NOTIFICATION PERIOD REQUIRED FOR FUELS LUBRICANTS AND GASES REQUIRED FOR EXERCISES

GENERAL

1. Units requiring FL&G, in support of exercises, are to ensure that the appropriate DFFS Desk Officer for the specific product required is contacted within the time frames specified in [2008DIN04-107](#). It is essential that these time frames are adhered to.

Product Desk Officers

2. The DFFS Desk Officers for specific product requirements are as follows:

- | | |
|------------------------------|--|
| a. Aviation Fuels. | SO3 Aviation Fuels.
Mil: 9679 Ext 83589 or BT 030679 83589. |
| b. Ground Fuels. | SO3 Ground Fuels.
Mil: 9679 Ext 83589 or BT 030679 83589. |
| c. Oils, Lubricants & Gases. | Supply Chain Manager (SCM).
Mil: 9679 Ext 83602 or BT: 030679 83602. |

3. **Medical Gases.** For the provision of Medical Gases in excess of normal requirements contact the M&GS PT. See Chapter 6, Section 5 for contact details.

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CHAPTER 11 – PROCEDURES FOR THE ACCOUNTING AND STOCKTAKING OF FUELS AND LUBRICANTS (F&L) IN RLC PETROLEUM INSTALLATIONS INCLUDING OPERATIONS AND EXERCISE

INTRODUCTION

1. These regulations apply only to Royal Logistic Corps (RLC) Stockholding installations making issues to consumer units. They do not apply to Fuels and Lubricants (F&L) accounting in units or to issues made at unit MTFI which are covered in earlier sections.
2. The purpose of this Chapter is to provide an easily understood guide to the application of current MOD practice on accounting and stocktaking on exercise and operations, whilst ensuring the maintenance of confidence in the accuracy of account and preserving the principles of public accountability. The regulations contained within this Chapter supersede the regulations published in D/LSP(A)/99/26/10/1 dated Mar 98 - Materiel Regulations for Stockholding Units - Volume 10, Pamphlet No 1, Chapter 1, Part 1 Annex B – Procedure for the Accounting and Stocktaking of Fuels and Lubricants (F&L) in RLC Petroleum Installations Including Operations and Exercises. Any queries on the application or operation of these instructions are to be raised through the chain of command to SO2 Combat Fuels HQ LAND.

ACCOUNTING ON OPERATIONS

3. The system of accounting described in this Section has been so designed that it may be used under peacetime exercises or operational conditions without major change. Stockholding units are reminded that even during operations their 1st Line F&L (domestic stocks) are to be managed in accordance with the instructions in Paragraph 1 above.

ACCOUNTING FOR BULK AND PACKED FUELS AND ASSOCIATED PRODUCTS

4. As a general rule the F&L Account should not be maintained by anybody immediately responsible for the physical receipt, custody or issue of petroleum products. If by nature of an installation's organisation, it is impossible to separate the accounting and store keeping functions, the installation commander is to ensure that random checks of the account, to include demand, receipt and issue transactions, are carried out by an independent person. The nominated individual is to record details of such checks in a register. He is to sign and date the register, which is to be kept with the Account. Discrepancies must be brought to the notice of the installation commander without delay.
5. The installation F&L Account is not to be held at the F&L issue point nor is a duplicate account to be maintained.

FORM OF ACCOUNT

6. To operate either a bulk or packed installation efficiently accurate accounts, records and audit trails are necessary. The accuracy of account depends upon the exactness of physical measurement of stocks. It is essential therefore to ensure that personnel employed in dipping, meter verification for tanks with no dip facility, temperature reading and other essential tasks are competent. In addition, personnel involved in the maintenance of accounts and stock records must be trained and experienced in order to limit accounting inconsistencies. Without this it will be impossible for an installation commander to avoid or detect pilferage, waste or other forms of loss, all of which are to be kept to a minimum.

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7. Bulk fuels are to be accounted for in litres, or in some theatres in the unit of measurement used by the supplying contractor. The standard temperature of 15°C is to be used. However, conversion of contents to 15°C is neither practicable nor necessary for small BFIs where individual product capacity does not exceed 100m³ or where Tanks Fabric Collapsible (TFCs) are employed.

Computer Account

8. All petroleum products, either bulk or packed (by container size etc) are incorporated within the GLOBAL stores account program. This is a perpetual accounting system currently used by JSCS West Moors only. RLC Fuel Support Squadrons deploy on exercises and operations with the IT fuel accounting package embodied within the Combat Supplies – Operational System for Combat Supplies and Reporting (C SUPS-OSCAR).

Manual Account

9. A continuous form of F&L account, with a CA prefix UIN, is to be maintained using AF Form 7761 account sheets. A separate account sheet is to be opened for each product (bulk, packed, accountable container and pallets). Each account sheet is to be folio numbered and the product re-order level (Provision Action Figure (PAF)) is to be entered. Each AF Form 7761 is to be supported by either the MOD Form 7762 or MOD Form 7763 as appropriate. This series of Army forms perform the following uses:

- a. MOD Form 7761 Bulk/Packed F&L/Accountable Container Account - Gross Stocks. One per product.
- b. MOD Form 7762 Bulk F&L Tank/Pipeline Account. One per storage tank and associated pipeline(s).²⁵
- c. MOD Form 7763 Packed F&L and Accountable Container stack account. One per product batch number, container size accountable size, accountable container pallet.

Note:...Each of the supporting forms are to be sub-numbered ie 1/1, 1/2 (for **MOD Form 7762**) and 6/1/A, 6/1/B (for **MOD Form 7763**) accommodating the different container sizes and batches of the same product). When it is necessary to carry balances forward to a new sheet, the balance is to be checked and initialed by a responsible person.

10. The account period is to run for 12 months commencing on 1 Apr. All vouchers are to be controlled on AF B6539A Schedule of Vouchers. At the end of the accounting period the Schedule of Vouchers is to be closed and a new series opened for the following year.

11. Bulk fuels are to be accounted for in litres (imperial gallons or Kilograms may be used in theatres where deliveries are made by contractors in these units), and at standard temperature except where otherwise stated. The standard temperature is to be 15°C unless local instructions are issued to the contrary. Packed fuels, lubricants and associated products are to be accounted for by container size (eg 20 x 205 litre drums, 30 x 25 litre drums, 20 x 20 litre jerricans, 30 x 2kg tins). Empty accountable containers and Schaefer pallets are to be accounted for by Denomination of Quantity (DofQ) on separate MOD Form 7763.

²⁵ Where a number of TFCs of one fuel grade are manifolded together they can be treated as one storage tank for accounting purposes.

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12. Issue and receipt transactions, including losses, are to be recorded in black or blue ink in the account. Working losses are to be adjusted monthly (see Paragraphs 28-32). Each transaction is to be supported by the appropriate voucher which must be properly carried out for audit purposes.

Issues - Computer Account

13. Units should demand F&L products on AF MOD Form 7768 which may be completed in duplicate (the copy acts as a record of the demand). The MOD Form 7768 form permits a maximum of 5 items to be demanded per form although this is reduced for bulk products being collected by BFCV, to a single product. The original MOD Form 7768 is forwarded as follows:

- a. UK Units. PO Box 2, Bicester.
- b. UKSC(G) Units. PO Box 1000, Bicester.

14. After selecting the stock for issue, the details are entered on to GLOBAL which in turn produces an AF G8614 Issue Voucher (in Triplicate) for each item demanded. The distribution of the copies is:

- a. Copy number 1 (Brown) Retained by the consignor to support the account.
- b. Copy number 2 (Green) Forwarded to the demanding unit, given a Receipt Voucher No and retained to support the account.
- c. Copy number 3 (Blue) Destroy.

Issues - Manual Account

15. Units should demand F&L products using MOD Form 7768 (Combined Demand / Receipt / Issue Voucher). The MOD Form 7768 is prepared in quadruplicate, Copy Number 4 (Blue) is retained by the unit as a record of the demand. Where bulk products are required to be collected by BFCV, a separate MOD Form 7768 is required per product.

16. Where demands have been raised using MOD Form 7768, the issue is to be made using AF G8218. After entering details of the product issued, the MOD Form 7768 is to be allocated an issue control number from the Schedule of Vouchers. Distribute the 3 copies as follows:

- a. Copy number 1 (white) To be used to adjust the account and retained as a temporary receipt.
- b. Copy number 2 (pink) To be forwarded to the demanding unit. When the consignment has been received this copy is to be receipted by the unit and returned to the issuing installation within 72 hours. The receipted copy is to replace Copy No 1 and retained to support the account.
- c. Copy number 3 (yellow) To accompany the consignment when issues are dispatched by rail, road or collected by the unit.

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17. When issuing packed fuels, other than on a one-for-one basis, the product and the containers are to be shown on the voucher separately, eg 100 full Jerricans of DIESO are to be vouched as DIESO x 2000 litres, jerricans x 100 cans.
18. The transfer of stocks between stockholding installations is to be supported by an AF G8218 or AF G8614 as appropriate to the issuing unit. The movement of bulk fuels between tanks at a stockholding unit is to be recorded on the relevant MOD Form 7762 and supported by a cross referenced CIV / CRV on form MOD Form 7767.
19. Bulk issues to rail or road vehicles, or to replenish packed stocks, are to be vouched in measured litres as recorded on the rail tank car's calibration, BFCV dipstick or meter reading or on the basis of the number of containers filled, or by flowmeter.
20. Where fuel is used to flush BFCVs on change of grade or in washing of jerricans, the actual amount of fuel used is to be issued from the account by CIV (MOD Form 7767). The contaminated fuel is to be brought on charge in the waste fuel account by CRV (MOD Form 7767). CIV and CRV are to be cross-referenced.

Receipts

21. On receipt of bulk fuel, the ground / bulk tank and delivery vehicle are to be checked (by dip / meter reading) immediately before and after discharge by a responsible person (nominated by the installation commander and hereafter referred to as a nominated individual) who will also ensure that the consignment is completely discharged. A record of both checks is to be recorded in a Dip / Meter Reading Book; a suggested layout is at [Annex A](#).
22. Consignments of packed F&L are to be carefully examined. Where there is no evidence of abnormal leakage, damage or contamination they are to be taken on charge as vouched. A check is to be made, for example, that all lubricants received on contract have an approved Quality Assurance stamp and seal. Where there is evidence of abnormal leakage, the containers are to be decanted without delay and a discrepancy report raised. A discrepancy report is also to be raised in cases where the capacity of containers is wrongly described on the vouchers.
23. When packed stocks are received from units for decanting they are to be taken on charge in the packed account and transferred to the bulk account shed following the decanting process. This action should also be supported by a cross referenced CIV / CRV on MOD Form 7767.
24. All receipt documentation is to be allocated a receipt control number from the Schedule of Vouchers.

Stock Checks

25. The frequency of mandatory stock checks to be performed are:
- a. **Every Operation.** Before and after every operation all bulk fuel tanks, including BFCVs, are to be dipped and / or meter verified.
 - b. **Weekly.** Stocks of Packed F&L are to be checked for leakage.
 - c. **Monthly.** All bulk fuel tanks are to be dipped and / or meter verified in the morning before issues / receipts commence.

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d. **Random Managerial Checks.** On a random basis determined by the installation commander.

26. All dips / meter readings are to be effected by a nominated individual and the details entered in the Dip / Meter Reading Book.

27. Account is to be taken of stocks contained in pipelines as well as ground/bulk tanks and connecting independent lengths of pipeline must be given a serial number and its fuel content brought to account. As it is impossible to determine the quantity of product in pipelines, they are always considered to contain 100% of their nominal capacity when containing fuel. Entries are only to be made in the stock record in respect of pipelines when they are filled or emptied and at the end of each month.

Stocktaking - Bulk Fuel

28. After allowing time for settlement, bulk tanks are to be dipped and their meters read as follows:

- a. On operations (daily).
- b. At regular intervals during pumping operations.
- c. Monthly, in the morning before operations start as per Paragraph 25c above.
- d. At 3-monthly intervals under the direction of the depot commander.
- e. On a random basis to be determined by the depot commander.

All dips are to be effected by a nominated individual and the 3 monthly dip / meter reading is to be carried out by an individual not directly concerned with the stocks or the account. The monthly dip / meter reading and those dips and meter readings in connection with the receipt and loading of shipments are to be converted to litres at standard temperature and the gains or losses recorded. Vouchers posting such gains or losses to the account are to be signed by the depot commander. Dips and meter readings are to be recorded on a dip / meter sheet or dip / meter book ([Annex A](#)).

Stocktaking - Packed Fuels and Lubricants

29. The general principle to be observed is that all stocks of packed fuels are to be checked at 6 monthly intervals. Lubricants, associated products and containers are also to be checked at 6 monthly intervals. Such checks are to be effected by a responsible person not directly concerned with the stocks or the account. The depot commander is to ensure that verification of contents of full containers is undertaken. A 10% check of any one stock is considered adequate.

30. Where stocks are exceptionally large, checking may be phased over the 3 or 6 month period. In these circumstances a percentage is to be spot checked by an officer. Vouchers posting gains or losses to the account are to be signed personally by the depot commander or by a responsible person nominated by him. In addition to the 3 or 6 monthly check, spot checks are to be made on a random basis as instructed by the unit commander.

31. For example, BFI Xray is to be subject to the following checks:

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- a. 100% stock check of all commodities at the end of the working month. The results of which are to be posted in the F & L account.
- b. 2% re-performance check within 48 hours of the 100% stock check.
- c. 100% stock check of all commodities within a 6-month working period.

Note: Bulk fuels will also be checked in serials a. and b. above.

Records

32. A permanent record of spot checks is to be maintained using a suitable proforma or book. Note is to be made of any adjustments outstanding from checks quoting relevant CIV / CRV numbers. This record is to be seen by the depot commander and signed by him/her at the conclusion of each stock check. The account cards are also to be endorsed by the person taking the stock. Due cognizance is also to be taken of the requirements detailed in JSP 886, Volume 4, Part 1, Part 4 and Part 5.

Stock Check / Stocktaking Records

33. All stocktaking records are auditable and a permanent record is to be maintained in compliance with JSP 886, Volume 4, Part 2. This includes detail of any resultant account adjustments and associated CIV / CRV numbers. These records are to be checked and certified by the installation commander at the conclusion of each quarterly period. All account sheets and Dip / Meter Reading Book entries are to be signed in red by the person conducting the stock check or stocktake.

Discrepancies

34. When dealing with surpluses and deficiencies, the basic principle is to adjust account stocks to agree with ground stocks ascertained by physical stock checks and stocktaking.

35. All surpluses and deficiencies within working tolerances are to be brought on charge or issued from the account by means of a CRV or CIV endorsed to provide a clear explanation and recorded as trivial / minor stocktaking adjustments. The RLC permitted margins for working losses are outlined in Table 2 below.

Table 2: RLC Permitted Margins for Working Losses - Bulk Fuels (All Grades)

Installation Type	Turnover Criteria	Max Permissible limit (%)
Tankage fitted with ATG	Turnover quantity is greater than half of the opening stock at the beginning of the month.	0.5% of turnover ²⁶
	Turnover quantity is less than half of the opening stock balance at beginning of month.	0.25% of opening stock balance.
Tankage not fitted with ATG	Turnover quantity is greater than half of the opening stock at the beginning of the month.	1.0% of turnover.
	Turnover quantity is less than half of the opening stock balance at beginning of month.	0.5% of opening stock balance.
TFCs	Opening Stock plus Receipts (OS+R)	1% of OS+R

36. At the end of each month, all adjustments for each grade are to be aggregated to establish the overall monthly discrepancy percentage. Where the discrepancy is within tolerance, the account is to be adjusted by CIV or CRV (suitably endorsed with calculations) to reflect the actual quantity held. Where discrepancies exceed tolerance,

²⁶ Turnover is defined as the total of receipts and issues.

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appropriate stocktaking adjustment or loss action is to be taken following investigations and authorisation by the installation commander.

37. Where working losses exceed the permitted tolerances, formal loss action is to be taken in respect of the total loss. This also includes losses due to pilferage, fraud, negligence, sabotage, and other circumstances where fuel has been lost. The loss is to be issued from the account as per Paragraph 35 above with a copy of the AF G998 / RAF Form 600K attached.

38. Where working losses exceed the permitted tolerance, formal loss action is to be taken in respect of the whole of the quantity lost. The pricing of AF G998 is to be based on current contract prices on the F&L price list issued by the DFFS or the Theatre civil secretary that sets up the local contracts. A copy of the AF G998 is to be attached to the CIV concerned, which is to be signed by the depot commander.

39. Over a period, the average working losses should be well within accepted tolerances. However, during particular seasons in some climates, average working losses may be found to be regularly in excess of the authorised margins. Where this is the case, full particulars are to be reported through normal chains to HQ LAND.

40. Losses due to pilferage, fraud, sabotage, incidents of the service, etc are to be investigated and then reported. The quantity involved will be issued from the account by CIV and action taken in accordance with Administrative Instructions. Application for write-off authority is to be made on AF G998 through normal channels. Evidence of the adjustment of the loss is to be attached to the CIV.

41. A record of working losses is to be maintained in a Working Losses Register ([Annex B](#)). All losses subject to AF G998 write-off action are also to be recorded in the Losses Register.

Retention of Accounting Documents

42. The retention of documents is to be in accordance with the timeframes contained in Materiel Accounting - The Fundamentals (JSP 886, Volume 4, Part 1, Section 3, Annex C).

Discrepancies - Receipts from Service Sources

43. Action is to be taken in accordance with instructions issued by the supporting HQ Logistic staff.

Discrepancies - Receipts from Contractors

44. Copies of the civilian tanker paperwork should be annotated with a RV number and retained to support the F&L account. In the event of a discrepancy as to the quality or quantity, other than that caused by conversion at the standard temperature, the consignor / contractor is to be contacted immediately and, if possible, off-loading suspended.

45. In the case of deliveries from civilian contractors, consignees are responsible for notifying any discrepancies to the contractor and reporting them to the responsible RLC authority. The receipt voucher is to bring on charge the actual quantity received. It is to be supported by proof of acceptance of the discrepancy by the contractor, or of financial adjustment of the claim against the carrier, or by the authority for write off.

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46. The consignee is responsible for notifying the carrier immediately in all cases where loss or damage occurs in transit.

Changes in Temperature

47. As bulk fuels are accounted for at standard temperature the question of loss due to changes in temperature should not arise.

Contamination or Deterioration

48. Where stocks have to be disposed of or downgraded, disposal instructions are to be obtained from a Senior Logistic representative in command.

Change of Grade in BFCVs

49. Where fuel is used to flush BFCVs on change of grade, the actual amount of fuel is to be issued from the account by CIV. The contaminated fuel is to be brought on charge in the waste fuel account by CRV. Both the CIV and CRV are to be cross-referenced.

Filling Equipment

50. Where fuel is used for the washing of jerricans or preservation of filling equipment the same procedures are used as in Paragraph 45 above.

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ANNEX A - DIP / METER READING BOOK

(Introduced at [Paragraph 21](#))

<u>DIP/METER READING BOOK</u>													
Tank Number.....			Grade.....										
Date	Time	Meter Reading	Mean Gross Dip	Mean Water Dip	Tank Temp	Gross Litres	Water Litres	Net Product Litres	Measured Density	Temp of Sample	Density @ 15°C	Litres Standard Temp	Remarks & Initials

