



DoD MANUAL 4140.25, VOLUME 10

DoD MANAGEMENT OF ENERGY COMMODITIES: SALES ACCOUNTABILITY AND DOCUMENTATION MANAGEMENT

Originating Component: Office of the Under Secretary of Defense for Acquisition and Sustainment

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Purpose: This manual is composed of several volumes, each containing its own purpose. In accordance with the authority in DoD Directive 5134.12 and DoD Instruction 4140.25:

- The manual implements policy, assigns responsibilities, and provides procedures for the supply chain management, quality assurance and quality surveillance, and storage of energy commodities and related services.
- This volume assigns responsibilities and provides procedures to account for sales of energy commodities from Defense Working Capital Fund (DWCF) inventory to authorized customers.

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY. This issuance applies to:

a. OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (referred to collectively in this issuance as the “DoD Components”).

b. Non-DoD Federal Government agencies participating in the DoD supply chain management of energy commodities, referred to collectively in this volume as “Participating Agencies,” but only when and to the extent they adopt the conditions, terms, and requirements of this manual.

1.2. INFORMATION COLLECTIONS.

a. The query report, referred to in Paragraph 4.3.b.(4), does not require licensing with a report control symbol in accordance with Paragraph 1.b.(10) of Volume 1 of DoD Manual (DoDM) 8910.01.

b. The Non-DoD Sales report, referred to throughout Section 9, does not require licensing with a report control symbol in accordance with Paragraph 1.b.(10) of Volume 1 of DoDM 8910.01.

c. The following forms, referred throughout this issuance, do not require licensing with a report control symbol or an OMB Control Number in accordance with Paragraph 1.b.(10) of Volume 1 of DoDM 8910.01 and Paragraph 8.b.(1) of Volume 2 of DoDM 8910.01:

(1) DD Form 1896, “DoD Fuel Identaplate.”

(2) DD Form 1898-D, “Alternate US DoD or Federal Civil Fuel Customer Billing Information.”

(3) DD Form 1898-F, “Alternate Foreign Government and Commercial Fuel Customer Billing Information.”

(4) Department of Army (DA) Form 2765-1, “Request for Issue or Turn-in,” all DA Forms are located at the Army Electronic Publication System website:
<http://www.apd.army.mil/default.aspx>.

SECTION 2: RESPONSIBILITIES

2.1. ASSISTANT SECRETARY OF DEFENSE FOR LOGISTICS AND MATERIEL READINESS. In accordance with DoD Instruction 4140.25 and under the authority, direction, and control of the Under Secretary of Defense for Acquisition and Sustainment, the Assistant Secretary of Defense for Logistics and Materiel Readiness oversees the management of all records produced for the management of DoD bulk petroleum.

2.2. DIRECTOR, DEFENSE LOGISTICS AGENCY (DLA). Under the authority, direction, and control of the Under Secretary of Defense for Acquisition and Sustainment, and in addition to the responsibilities in Paragraph 2.3., the Director, DLA:

- a. Provides oversight and coordination of the end-to-end bulk petroleum supply chain, including fielding of dedicated systems necessary to track and account for DoD energy commodities and infrastructure.
- b. Establishes and implements procedural guidance governing the stewardship of DWCF energy commodities.

2.3. DOD COMPONENT AND PARTICIPATING AGENCY HEADS. The DoD Component and Participating Agency heads:

- a. Manage and provide accountability of DLA-owned energy commodities.
- b. Implement procedural guidance governing the stewardship of DWCF energy commodities.
- c. Coordinate with DLA on the requirements for a DoD bulk petroleum distribution system and related programs.

SECTION 3: AUTHORIZED CUSTOMERS

3.1. GENERAL. Organizations that do not satisfy customer criteria prescribed in this volume will obtain specific authorization from the DLA Energy Commander, through DLA Energy Finance, Retail Management, before any DWCF energy commodity purchase or sale.

3.2. REIMBURSABLE SALES. Defense fuel support points (DFSP) may complete a transaction or transfer a DWCF energy commodity to an authorized end-use customer for financial payment to the DWCF. U.S. Government personnel that present an approved, active, and unexpired purchase device as described in Section 4 may purchase DWCF energy commodities on behalf of their respective organization.

a. U.S. Government organizations, including non-appropriated fund instrumentalities (NAFI) or morale, welfare, and recreation activities:

(1) Request a DoD activity address code (DoDAAC) or a federal activity address code (FEDAAC) from the DLA Transaction Services. Points of contacts are listed in Table 1.

(2) Authorize end-use customers if assigned to DoD Components or Participating Agencies.

Table 1. DLA Points of Contact

For	Contact
Customer Approval Assistance Requests.	DLA Energy Customer Relationship Management E-mail: dlaenergyfpa@dla.mil Website: http://www.dla.mil/Energy/
2A-Series DoDACCs.	DLA Energy DFSP Management
Authorization to process ground re-issues form to DLA Energy-L.	8725 John J. Kingman Road, Suite 3830 Fort Belvoir, Virginia 22060-6222 Fax (703) 767-9380 Email: CRMFuelRequest@dla.mil
Application Support.	DLA Energy Help Desk (J-6F) 8725 John J. Kingman Road, Suite 4950 Ft. Belvoir, Virginia 22060-6222 E-mail: energy.helpdesk@dla.mil
Operations Report.	DLA Energy Operations Center 8725 John J. Kingman Road, Suite 2839Ft. Belvoir, Virginia 22060-6222
Getting or verifying a customer DoDAAC or FEDAAC.	Defense Automatic Addressing System Center , Area C, Building 207 5250 Pearson Road Wright Patterson, OH 45433-5328 https://www.transactionservices.dla.mil

Table 1. DLA Energy Points of Contact, Continued

For	Contact
Direct questions about cash sale procedures and source documents.	Customer Relationship Management, DLA Finance Energy-QEC E-mail: dlaenergyfpa@dla.mil Website: http://www.dla.mil/Energy/
U.S. Postal Service and overnight or express courier.	
Inventory management issues or to establish a cash sale DoDAAC for DLA Energy-L.	
DLA Finance J822 – ESO.	DLA Finance J822 Energy Support Office - ESO 1014 Billy Mitchell Blvd San Antonio, TX 78226-1859 Fax: 210-925-0555, 210-925-9520, or Defense Switched Network 945-0555 e-mail to descsa.nondod@dla.mil
DLA Energy-Help Desk.	energy.helpdesk@dla.mil Phone: 1-800-446-4950
Common Access Card-enabled DLA Energy Portal	http://www.dla.mil/Energy/Business/DLAEnergyPortal.aspx

b. DLA Energy assigns a 2A DoDAAC to authorized, non-DoD or Federal agency customers, including contractors, humanitarian organizations, foreign governments or international organizations pursuant to international agreement, civilian emergency organizations, emergency medical providers, and law enforcement agencies. These organizations may:

(1) Be authorized for a 2A DoDAAC if listed on the authorized customer list on the non-DoD fuel customer information page available on the DLA Website <http://www.dla.mil/Energy>.

(2) Submit requests for a 2A DoDAAC to DLA Energy Customer Relationship Management at CRMFuelRequest@DLA.mil.

3.3. AUTHORIZED REIMBURSABLE CUSTOMERS. DLA Energy may issue purchase devices and assign a DoDAAC, FEDAAC, Military Assistance Program Address Code, Contractor Series DoDAAC, or 2A DoDAAC for reimbursable DWCF energy commodity sales to:

a. The DoD Components including the Reserve Components, and other U.S. Government agencies.

b. Foreign governments authorized by international agreement.

c. U.S. Government contractors that perform contract or charter services for the U.S. Government with a fuel purchase agreement (FPA) between DLA Energy and the contractor.

d. A contractor representative who requests a sale without an approved or valid purchase device or an assigned 2A DoDAAC, but presents positive identification and credentials established by the department or agency that administers the contract or charter agreement.

e. A customer with credentials such as a department or agency sponsorship letter or copy of the signed contract or agreement that authorizes sale of DWCF energy commodities to the contractor.

f. International organizations authorized pursuant to an international agreement.

g. Civil Air Patrol aircraft performing official missions.

h. Participating State and local government agencies with an FPA for aircraft or equipment when authorized by interagency agreement or arrangement; a contract; or federal counter-narcotic or counterterrorism programs.

i. Educational institutions funded by federal grant to perform research, development, testing, and evaluation that benefit the U.S. Government or that have an FPA with DLA.

j. NAFI organizations such as aero clubs, bowling alleys, military exchange programs, and morale, welfare, and recreation activities.

(1) NAFI organizations may purchase DWCF energy commodities only when the energy commodity is available for DoD mission support, the purchase does not conflict with any host nation agreement, and the sale does not interfere with DoD mission support.

(2) The payment office for DWCF sales is the NAFI organization, which will have a valid Service DoDAAC or 2A DoDAAC. Obtain a 2A DoDAAC from Customer Relationship Management, contact information in Table 1.

k. U.S. commercial companies supporting the space launch business that have a valid sales contract in place with DLA Energy Aerospace Energy.

3.4. OTHER AUTHORIZED REIMBURSABLE CUSTOMERS.

a. DLA Energy may issue purchase devices and assign a 2A DoDAAC for reimbursable DWCF energy commodity sales to customers that provide authorization criteria used to determine valid need customers, including:

(1) Under emergency conditions, domestic and foreign organizations with aircraft under emergency conditions engaged in humanitarian assistance or rescue operations.

(2) Humanitarian organizations with vehicles used in emergencies abroad that have prior approval from the DLA Energy Commander.

(3) State and local civil agencies during civil and national security emergencies or attacks pursuant to Volumes 1-3 of DoDM 3025.01 and with prior approval from the DLA Energy Commander.

(4) Other organizations as approved by the DLA Energy Commander.

b. The responsible officer (RO) or terminal manager (TM):

(1) Sends request via email to dlaenergy.salesauthority@dla.mil for expeditious processing.

(2) Notifies the DLA Energy Help Desk when unable to confirm an organization as a valid and authorized customer.

(3) Contacts the Customer Interaction Center at 1-800-2TOPOFF (1-800-286-7633) if the DLA Energy Help Desk is unavailable to give urgent customer validation help.

(4) Documents the sale following the procedures in Section 4 of this volume on a DD Form 1898-D, "Alternate US DoD or Federal Civil Fuel Customer Billing Information," or DD Form 1898-F, "Alternate Foreign Government and Commercial Fuel Customer Billing Information," available on DoD Forms Website at <http://www.esd.whs.mil/Directives/forms/>.

c. Commercial tender operations at a DFSP may contact the appropriate DLA Energy regional office for assistance.

d. When authorized by law, DoD, DLA, and DLA Energy Comptrollers may authorize non-reimbursed sales of DWCF energy products.

SECTION 4: SALES AND CREDITS

4.1. GENERAL. This section provides procedural guidance for sale and credit transactions for DWCF energy commodities and is applicable to all DFSP locations. The DFSP RO or property administrator (PA) is responsible to ensure compliance with this guidance. DFSPs will document and process all sale and credit transactions to Base Level Support Application (BLSA).

4.2. AUTHORIZED DWCF ENERGY COMMODITY PURCHASE DEVICES AND TRANSACTION DOCUMENTATION REQUIREMENTS.

a. Aviation Fuel Purchases. DFSPs authorize purchases with the Aviation Into-plane Reimbursement (AIR) Card®. The card is the primary payment medium used at all DoD locations for aviation fuel.

b. Ground Fuel Purchases.

(1) Authorized customers:

(a) Purchase ground fuel with the Authorized Purchase Source Media (APSM) as an electronic point of sale device (ePOSD) after completing the procedures for encoding, issuance, and accountability of APSM in Section 5.

(b) Can use the General Services Administration (GSA) Fleet Card at DFSP's capitalized sites. The card is issued and maintained by the GSA Fleet Card Program Manager at (703) 767-8142, fax 703-767-8746, or dodfleetcard@dla.mil.

(c) Who have requested APSM for their vehicles must pay bills associated with use of an APSM as an ePOSD.

(d) Will not receive a paper receipt documenting fuel purchases using an APSM or GSA Fleet Card because these are electronically recorded and processed.

(2) DFSPs will document manual issues from an ePOSD to authorized customers that do not have an APSM and bulk sale of ground fuel by either:

(a) Imprinting or hand-scribing customer billing data from the DD Form 1896, available through the DoD Forms Management Program Website at <http://www.esd.whs.mil/Directives/forms/>.

(b) Hand scribing customer billing data from a customer requisition form (e.g., Department of Army Form (DA Form) 2765-1, "Request for Issue or Turn-in," available at http://armypubs.army.mil/pub/eforms/DR_a/pdf/A2765_1.pdf).

(c) When customer billing data is not available at time of sale, using the DD Form 1898-D or the DD Form 1898-F, available through the DoD Forms Management Program Website at <http://www.esd.whs.mil/Directives/forms/>.

(3) Non-DoD customers such as the U.S. Coast Guard, Contract Operated Modification Centers Navy ships, foreign government customers, or commercial customers:

(a) May make bulk purchases by using the DD Form 1149, "Requisition and Invoice/Shipping Document," available through the DoD Forms Management Program Website, at <http://www.esd.whs.mil/Directives/forms/>.

(b) Must reflect the customer's DoDAAC, FEDAAC, and billing information on all requisition forms used to purchase DWCF fuel.

(4) DFSPs will determine mandatory data and embossing positions of data for the DD Form 1896 cards and APSM encoding requirements in accordance with the procedures on the DLA Energy Website.

c. Purchase Documentation. Except for sales from APSM as discussed in this section, DFSPs:

(1) Record all sales or credits of DWCF energy commodities on one of the transaction source documents, such as the:

(a) DD Form 1898, "Energy Sale Slip."

(b) ePOSD printout receipt for DoD Components and Participating Agencies.

(c) DD Form 1149. The DD Form 1149 may be used for sales to customers that use the DD Form 1149 as a requisition form.

(2) Keep one copy of the completed or signed DD Form 1898 or the original signed copy of all other approved transaction source documents in the local fuels management document control file.

d. Commercial or Foreign Government Sales.

(1) DFSPs record all sales or credits of DWCF energy commodities to commercial or foreign government customers not assigned a 2A DoDAAC on the DD Form 1898-F.

(a) Email or fax completed forms to DLA Energy-L who will in turn provide the required billing information.

(b) Document the billing information on the applicable DD Form 1898-F and DD Form 1898. Both documents will be retained in accordance with Volume 2 of this manual.

(2) Air Force DFSPs use DD Forms 1898.

(3) DFSPs will not document sales to commercial and foreign customers on ePOSD printouts.

4.3. GENERAL SERVICING GUIDANCE.

a. Sale Authorization. DFSPs may sell DWCF energy commodities to personnel that present a valid purchase device (e.g., AIR Card®, DD Form 1896, or requisition form with customer billing data (e.g., DA Form 2765-1 or DD Form 1149)) in advance.

b. Home Station Customers. DFSPs:

(1) Process all sale or credit transactions for home station customers as individual transactions from BLSA to EBS.

(2) Consolidate individual sale or credit transactions to the same customer or billable entity when appropriate and record to one source document (either the DD Form 1898 or 1898-E) with coordination and approval from unit financial manager or comptroller as required by Service or installation procedures.

(3) Process all authorized ground fuel reissue transactions.

(4) Attach an Accountable Property System of Record (APSR) query report for each home station customer or billable entity to the DD Form 1898 or 1898-E. Include in the BLSA record for individual sale or credit transactions minimum data requirements, including:

- (a) Transaction date.
- (b) Transaction type.
- (c) Gallons.
- (d) Customer DoDAAC.
- (e) Sub account data (i.e., reporting designator or organization code, account processing code, type equipment code, job order number (JON), or job order program control number (JOPCN)).
- (f) Signal code.
- (g) Fund code.
- (h) Use code.
- (i) Supplemental DoDAAC, if applicable.
- (j) Mission design series.
- (k) Vehicle identification, e.g., tail number.

(1) United States Navy or United States Marine Corps type, model, and series number.

(5) Complete the APSR query report in accordance with the procedures in the APSR program documentation.

(6) Ensure the customer representative signs the consolidated DD Form 1898 and the completed form attached to the APSR query report.

(7) Retain the completed DD Form 1898 and attached record in a document control file.

(8) Retain the ePOSD printout at DFSPs for individual sale or credit transactions to home station customers only if:

(a) Needed in the DFSP document control file.

(b) All sale or credit transactions for each customer or billable entity are consolidated and recorded using the DD Form 1898.

c. Transiting Customers. DFSPs:

(1) Obtain and retain a signed source document for each transient aircraft sale or credit transaction.

(2) Do not roll-up or consolidate sales or credits to a single transaction source document for transiting (i.e., non-home station) customers.

(3) Request waivers from DLA Energy-L to allow for consolidation of sale or credit transactions for DoD customers:

(a) Deployed as a squadron or unit to a forward operating location or weapons training location.

(b) Who agree to sign for, accept, and not dispute consolidated sale or credit documentation, e.g., aircraft deployed to Naval Air Station Fallon or Nellis Air Force Base for weapons training, or units deployed to Incirlik Air Base in support of contingency operations.

(4) Do not consolidate foreign government, federal civil, or commercial customer sale or credit transaction source documents.

d. Lost or Missing Purchase Cards for DoD and Federal Civil Activities. DFSPs:

(1) Assist customers who provide appropriate billing information in instances when they are unable to present a valid DD Form 1896 or AIR Card® at the time fuel servicing is requested. If customers cannot provide all of the necessary billing information required to process transactions through EBS, send the completed DLA Energy forms by fax or email to DLA Energy Inventory Accountability Division (DLA Energy-LI). DLA Energy-LI will in turn provide the reporting DFSP with the required billing information.

(2) Record the billing information on both the applicable DD Form 1898-D and the DD Form 1898. Keep both documents in a document control file as detailed in Paragraph 4.3.g.

e. Lost or Missing Purchase Devices for Commercial and Foreign Government Customers. Commercial and foreign government customers with a 2A DoDAAC that are authorized to purchase fuel from DFSPs are assigned a 2A DoDAAC for EBS if they can't get a service sponsored, International Merchant Purchase Authorization Card or a GSA DoDAAC. DLA issues a DoD fuel identaplate to customers for most aircraft. In the event a customer cannot present a valid identaplate at the time fuel service is requested, DFSPs:

(1) Review the 2A DoDAAC listings to determine if the customer has a valid DLA Energy account on the DLA Energy Supply Chain Management Resources Common Access Card-enabled portal <https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Home.aspx>, under "Foreign Military Sales Case Customers (FMS)."

(2) Inform commercial and foreign government customers to immediately contact DLA Finance for Energy Retail Management Division-Energy Support Office (DLA Finance J822-ESO) if a replacement DoD fuel identaplate is required.

f. Assisting Commercial and Foreign Government Customers. DFSPs:

(1) Help commercial and foreign government customers who are not assigned a 2A DoDAAC record appropriate billing data on the prescribed DD Form 1898-F to capture required billing information.

(2) Prepare billing and account documentation for cash customers until an account is established.

(3) Send completed DLA Energy forms by fax or email to DLA Energy-L. DLA Energy-L will, in turn, provide the reporting DFSP with the required billing information.

(4) Document the billing information on the applicable DD Form 1898-F and on a DD Form 1898. Keep both documents in a document control file.

g. Document Retention. DFSPs retain or retire source documents and or data files in accordance with Volume 2 of this manual.

h. Transaction Reporting. DFSPs transmit individual sales and credit transactions to the APSR on a daily basis during normal workdays, excluding weekends and holidays.

4.4. DOCUMENTING SALES OR CREDITS.

a. Fuel Handler. The RO or TM designated fuel handler at a DLA Energy stock point or DFSP activity confirms presentation of a valid AIR Card® or DoD fuel identaplate, as required, for each aircraft, piece of equipment, or storage facility before each servicing operation.

b. Recording Customer Data.

(1) The RO or TM representative records customer data for sales and credits on a source document by manual imprint of the DoD fuel identaplate information, AIR Card® swipe on the ePOSD, or by legible hand-scribed data entry.

(2) The RO designated fuel handler verifies that:

(a) All data from the station plate, AIR Card® or DD Form 1896, and Julian date imprint legibly on the source document.

(b) The imprinter date wheel accurately reflects the Julian date of the transaction.

c. Instructions to Complete DD Form 1898 or 1898-E. DFSPs use an imprinter station plate or hand-scribe point of sale information to record on the DD Form 1898 or 1898-E fuel sale or credit source document required information. Unless indicated as “when needed,” DFSPs will complete the DD Form 1898 or 1898-E with:

(1) **Product Code.** Enter the three-digit fuel product code, e.g., jet propellant (JP) 5 or JP8.

(2) **Vehicle Number.** Enter the last four digits of the issuing vehicle or equipment identification number.

(3) **Unit Identification Number.** Enter the stock point, DFSP activity (i.e., seller) DoDAAC, or unit identification number.

(4) **Quantity.** Enter the fuel sale or credit quantity. Sales or credits of 5,000 gallons or more will be converted to 60 degrees Fahrenheit (F) in accordance with Section 4.1.m. of Volume 9. If the transaction is converted to 60 degrees F enter the converted quantity. A waiver must be on file if there is no capability to convert to net 60 degrees F.

(5) **Measure Unit.** Enter the applicable two-digit unit of issue (e.g., “GL” for gallon or “LT” for liter).

(6) **Unit Price.** Enter the current fuel standard price, when needed.

(7) **Service Location and Nation.** Enter the city and country name.

(8) **Total Price.** Enter the fuel sale or credit quantity multiplied by the unit price, when needed.

(9) **Sale or Return.** Check the appropriate box.

(10) **Method of Payment.** Enter the method of payment, e.g. AIR Card® or cash.

(11) **Remarks or Voucher Number.**

(12) **Billing Address and Aircraft, Vehicle, or Equipment Information.** Imprint or hand-scribe the customer information and billing data from the DD Form 1896, AIR Card®, or requisition form (e.g., DA Form 2765-1, “Request For Issue or Turn-In,” or DD Form 1149).

Include the minimum DoD fuel card customer information requirements found in Volume 5 of this manual. For DoD and federal civil customers only, imprint or hand-scribe the AIR Card® number and tail number or side number onto the DD Form 1898.

(13) **Director of Logistics or Accountant.** Used by some foreign governments, when needed.

(14) **Issue Date.** Imprint or hand-scribe the actual Julian date of the sale or credit transaction.

(15) **Issued By (Signature).** Signature of the fuel handler.

(16) **Received By (Signature).** Signature of the customer.

(17) **Print Name and Rank.** Printed name and rank or title of the customer.

4.5. SALE OR CREDIT TRANSACTION DOCUMENTATION. DFSPs:

a. File and keep all paper source documents for sale or credit transactions in the DFSP document control folder in accordance with Volume 2 of this manual.

b. Include paper source documents for DWCF energy inventory sale or credit when sale or credit data is not captured with approved ePOSD together with an APSM device.

4.6. INSTRUCTIONS FOR ON-INSTALLATION PROCESSING OF COMPRESSED NATURAL GAS (CNG) AND LIQUEFIED PETROLEUM GAS (LPG) SALES.

a. DLA Energy supports end-use billing for CNG and LPG distributed on base to motor vehicles, although these products are not part of DLA Energy inventory at the installation.

(1) Coordinate the loading and processing of CNG and LPG through the respective service control point (SCP). Establish attributes for these products:

(a) CNG. National Stock Number (NSN) 6830-01-377-8183.

(b) LPG. NSN 6830-01-493-6146.

(2) Conduct acquisition of CNG and LPG with purchase by the local civil engineering, department of public works, or public works center authority on base.

b. The RO for DLA Energy inventory, or a designee, processes transactions representing sales of CNG and MLP to the end-users.

(1) For locations that capture CNG in other than U.S. gallons, convert CNG into U.S. gallons using the formula: Number of therms issued divided by 1.104 equals U.S. Government equivalent.

(2) Use these conversion steps for those sites that download CNG transactions via the ePOSD. When manually loading CNG transactions, convert sales to gallons before processing to the APSR.

(3) On confirmation that the sale transactions are processed without rejection into the APSR, process credit transactions for product and volume identical to the sale transactions (consolidated or individually).

(4) Under no circumstances process a credit that exceeds total sales of a given product.

c. DFSPs support vehicle tracking and maintenance and financial accounting. DFSPs use the On-Line Vehicle Interactive Management System, General Accounting and Finance System, Fund Administration and Standardized Document Automation, and DLA Energy Enterprise to process data.

d. When starting to process transactions, the RO:

(1) Complies with end-of-month processing guidance published in DLA Energy P-1, found in the Common Access Card-enabled DLA Energy Portal at <https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Publications.aspx>.

(2) Processes physical inventory and inventory adjustment transactions for each grade of product every month.

(3) Begins the monthly process with the transaction date of the last calendar day of the previous month and completes the monthly process with the transaction processed on the first business day of the month.

(4) Processes the physical inventory transaction, even if the physical inventory is zero, to reconcile the account in the DLA Energy system of record.

4.7. PRODUCT RETURNS FOR CREDIT.

a. DLA Energy:

(1) Credits the Military Services for creditable product returns at the standard price in effect at the time of return for the product stored at the receiving DFSP.

(2) Uses the disposition instructions in Volume 9 of this manual when a product re-grade or downgrade is required.

(3) Processes creditable returns:

(a) For product within specification limits; or that may be within intra-governmental receipt limits (e.g., chemical and physical test requirements) as prescribed in Military Standard 3004.

(b) When product is downgraded or re-graded to another NSN, equate the credit to the downgraded or re-graded product.

(c) For product that does not meeting intra-governmental receipt limits. Segregate for reclamation or disposal in accordance with procedures in Military Standard 3004.

(d) For special fuels (e.g., jet propellant thermally stable (JPTS)).

1. Regrade or change fuel grade change of Air Force-owned JPTS under 5,000 gallons without DLA Energy-DQA's approval, as long as the product meets specifications for the product it is regraded to and has no impact on resupply.

2. Return residual JPTS stock shipped to a DFSP in support of air shows to stock at the grade normally stored at the DFSP.

3. Process the return credit at the JPTS price, which can be found on DLA Energy Website at <http://www.dla.mil/Energy/Business/StandardPrices.aspx>.

(e) For product offered for return, which has been agreed to as acceptable.

1. Coordinate with the offeror for delivery to the nearest terminal storing DLA-owned product of the same grade as that offered, or as directed by DLA Energy, its DLA regional office, or authorized agent.

2. Charge the specified appropriation of the shipping activity or shipping service for all transportation charges for the return of product.

(f) For Service-owned bulk petroleum products offered for return that can be utilized by another activity within reasonable transportation distance.

1. Provide the authorization for the transfer to the DLA regional office in the continental United States (CONUS) and the organization responsible for in-country distribution overseas.

2. Charge the shipper service for the transportation cost.

(4) Helps the Military Services contract for commercial services to re-grade or upgrade product at bases lacking capability.

b. DLA Energy coordinates product returns with the CONUS DLA regional offices and sub area petroleum offices (SAPOs) or DLA regional offices overseas to preclude:

(1) Quality or off-specification problems, and insufficient ullage.

(2) Demurrage costs caused by overlapping supply actions such as ocean tanker resupply schedules, contract deliveries, maintenance repairs, or tank cleanings. DLA Energy coordinates defuels into base tankage when quantity defuel results in the base not being able to accept a scheduled receipt.

c. Military locations or vessels with energy commodity products for return:

(1) Notify the nearest DFSP terminal operator of stock return offers by product, quantity, quality, and test results.

(2) Notify all DLA regional offices or joint petroleum offices (JPOs), and SAPOs, and include test results of the product intra-governmental receipt limits.

(3) Notify the SCP and applicable OCONUS JPOs, SAPOs, or the OCONUS DLA regional office for returns that represent a significant change in fuel requirements.

(4) Provide the DFSP terminal with a document number for DLA Energy system of record reimbursement transactions when product has been accepted. Ship product to the DFSP designated by the appropriate DLA regional office or SAPO.

d. DFSPs:

(1) Ensure product return is acceptable with the DLA regional offices, JPOs, or SAPOs, as appropriate.

(2) Determine if sufficient ullage is available. If not, promptly request assistance from DLA regional offices, as appropriate.

e. DLA regional offices, JPOs, and SAPOs:

(1) Ensure the product is tested to determine whether the quality of fuel is acceptable. OCONUS SAPOs notify the cognizant JPO, OCONUS DLA regional office, or quality assurance representative of fuel returns scheduled at DFSPs assigned to DLA Energy for quality surveillance responsibility.

(2) Notify DLA Energy-DQA when product is not within intra-governmental receipt limits.

(3) Notify the cognizant JPO or DLA regional office to accept, downgrade or upgrade, re-grade, or reject the product when overseas in accordance with Military Standard 3004.

(4) Help locate an alternate terminal, within reasonable distance and with sufficient ullage when ullage is not available at the primary (i.e., customary) terminal.

(5) Advise the offeror and the DFSP to which the product will be delivered and the cognizant JPO or DLA regional office of the turn-in, and inform DLA Energy of the decision and provide all pertinent data.

(6) Control and direct product returns for use in support of other fuel requirements within reasonable transportation distance.

f. DoD Components may:

(1) Use commercial facilities to upgrade or change the grade of product (i.e., reprocess) to meet specification or intra-governmental receipt limits when the DoD Component lacks the capability, if economically feasible and no other alternatives are practical.

(2) Consult DLA Energy-DQA when assistance is needed to bring fuel product within specification or intra-governmental receipt limits to determine if commercial services are required.

(3) Consider quantity, test results, and location of the product in determining options.

(4) Pay commercial businesses for energy commodity services.

g. DLA Energy Logistics Operations Directorate (DLA Energy-L):

(1) Provides contract assistance in obtaining commercial services, as required, if vendors are available.

(2) Contracts for the service in coordination with the using location, if a vendor agrees to reprocess the product at reasonable cost.

4.8. PROCESSING SALE OR CREDIT TRANSACTIONS FOR SHIPS. DoD

Components:

a. Use these procedures to process all sales or credits to Navy and Military Sealift Command (MSC) ships using the APSR.

b. Process shipment transactions for:

(1) DLA Energy stock transfers to and from capitalized ships (e.g., capitalized Navy oilers, MSC tankers, and pre-positioned stock vessels).

(2) Capitalized ships that are used as a conveyance mode for DLA Energy capitalized product movements.

(3) Capitalized ships and applicable DoDAACs as listed on the Common Access Card-enabled DLA Energy Portal at <https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Home.aspx>.

c. Process a sale for the fuel consumed by a capitalized ship.

d. Use the customer document number and “Code S” for capitalized Navy oilers processing fuel sale and credit transactions via the Material Financial Control System Personal Computer.

e. Process all sale, defuel, or credit transactions to Navy and MSC ships:

(1) Using “Code S” and the document number provided by the customer requisitioning the fuel.

(2) Without “FA, FC, FE, FF, FL, FM, FN, FU, FW, and FX” as part of the last four positions of the customer assigned document number. The restriction is necessary to avoid potential military standard requisitioning and issue procedures document number duplication. As an example, a sale to Norfolk (DODAAC N00181) on December 5, 2005 (Julian Date 5322) must not be a document number of N001815322FF01. An acceptable document number would be (N0018153220001).

f. For sites processing with the APSR application:

- (1) Open the appropriate product ledger from the accounting module.
- (2) Point and click at the appropriate ledger line for the date of the transaction event.
- (3) Open the sale or defuel input screen and select either sale or defuel from the dropdown option of the input screen.
- (4) Enter appropriate transaction data. Set up the APSR as DFSP or Navy to process a sale or defuel transaction using the customer-provided document number.
- (5) Save the transaction and process to the APSR using normal procedures.

4.9. PROCESSING DEFUEL OR RETURN WITHOUT CREDIT TRANSACTIONS.

a. General. DoD Components process defuel or credit transactions for fuel returned to DLA Energy inventory where it is not appropriate to reimburse the organization or activity returning the fuel.

(1) Return Navy fuels to DLA Energy inventory as fuel oil reclaimed (FOR). The FOR presented for credit must meet MIL-PRF-24951B.

(2) Return other products, excluding FOR, where financial reimbursement of the customer returning the fuel is not appropriate. Examples include the return of on-specification jet fuel recovered from flight line or fuel system maintenance bowsers or recovery tanks where no single organization is entitled to reimbursement.

(3) Process a defuel or credit transaction without an appropriate management code to preclude automatic reimbursement of the customer returning the fuel. Process all defuel or credit transactions to the APSR Enterprise, or input added directly to the APSR Enterprise credit transaction input screen will result in a credit to the customer. Process the transactions before the monthly billing cycle to preclude a credit to the returning activity.

b. For Returns.

(1) Accountants will process all returns of product grade code FOR to the APSR as a return without credit transaction.

(2) DLA Finance Analysis and Accounting will download an APSR Management Information Report Repository FOR Report on the day of billing, if returned without credit transactions have been processed incorrectly.

(3) DLA Finance Analysis and Accounting will ensure appropriate corrective actions are taken in the applicable DLA Energy System of Records for each defuel and credit transaction reflected in the EBS report, if returned without credit transactions have been processed incorrectly.

(4) Customers presenting a product as FOR to DLA Energy stock points are not authorized credit on these returns. The receiving stock point will process a return without credit transaction as FOR the APSR. The transaction is processed using the DD Form 1149 received from the ship offloading the FOR.

(5) Upload the transaction into the APSR, and ensure transaction is successfully processed to the APSR.

(6) After the receipt is processed, the product will be brought into the DWCF inventory.

(7) DFSPs selling a product to contracted vendors will process a FOR sale out to DLA Energy stock points. The selling stock point will process a sale transaction as FOR into the APSR.

SECTION 5: APSM PROCEDURES

5.1. GENERAL. DoD Components and Participating Agencies use APSM procedures for:

- a. All capitalized DFSPs that have an ePOSD or mobile dispensing units.
- b. DLA Energy-sponsored super stations.

5.2. DOD COMPONENTS AND PARTICIPATING AGENCIES. DoD Components and Participating Agencies:

- a. Submit a request for an APSM encoding to the RO, PA, or designee with a complete vehicle or equipment listing with complete and accurate customer billing information. Provide the fuel grade, type, model, year, and license plate number of each vehicle, or the vehicle registration number if a U.S. Government vehicle or equipment item.
- b. Coordinate the APSM request through the unit or organization financial resource manager responsible for oversight or management of unit or organization operating funds to verify billing data for encoding on the APSM.
- c. Accept responsibility for bill payment of ePOSD fuel purchases by signing the APSM request and receipt.
- d. Complete an authorized customer APSM request letter for a vehicle or equipment listing using one of the examples which are:
 - (1) Available on request from the customer approval assistance requests representatives in DLA Customer Relationship Management, contact information in Table 1.
 - (2) Found at the DLA Energy Supply Chain Management Publications page on the Common Access Card-enabled DLA Energy Portal at <https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Publications.aspx>.

5.3. REQUEST LETTERS. DFSPs will forward a copy of the APSM request letters for non-DoD customers using the examples of non-DoD customers in Section 8. Send to DLA Finance J822-ESO, 1014 Billy Mitchell Blvd, San Antonio, TX 78226-1859, Fax: 210-925-0555, 210-925-9520, or Defense Switched Network 945-0555, or e-mail to descsa.nondod@dla.mil.

5.4. REQUESTS. To request APSM encoding, participating foreign military forces will include:

- a. A complete unit name or unit identifier.
- b. Complete financial data.

5.5. DFSP. DFSPs:

- a. That require additional APSM may request up to 100 APSM per year by contacting the DLA Energy Help Desk. Provide a justification statement with requests for more than 100 source media.
- b. Return encoded APSM that are no longer needed by an organization or that have an expired date to the RO, PA, or designee for reuse.
- c. Maintain a copy of the APSM request letter with the signed vehicle or equipment listing in the document control file.
- d. Back up and retain all service station databases.

5.6. TEMPORARY VEHICLES. For authorized temporary vehicles, DFSPs:

a. Do not issue APSM to individuals who rent vehicles during temporary duty assignments, regardless of whether a rental vehicle is authorized on temporary duty orders. Customers with rental vehicles may purchase fuel at the installation exchange service station or at an off-station commercial facility.

b. May issue APSM for commercial vehicles leased or rented by an installation for temporary vehicle fleet augmentation or to support special events.

(1) Encode the APSM with line-of-accounting data for the installation organization leasing the vehicles and an expiration date.

(2) Strictly control the APSM to prevent misuse.

c. May issue APSM for temporary use to authorized foreign government or agency customers that use commercial rental vehicles or U.S. Government vehicles during U.S. military installation visits.

(1) Encode the APSM with the foreign government or agency customer's complete financial data.

(2) Encode all APSM issued to support temporary foreign government or agency operations with an expiration date.

5.7. APSM ENCODING. The RO or PA or designated representative will encode the APSM:

a. With encoder hardware and software installed on a computer within the RO or PA span of control. Maintains control to accommodate lock-out of APSM that is reported as lost, stolen, or improperly encoded, or when fraud is suspected.

b. To ensure complete point of sale transaction data capture and billing to the appropriate customer. The software records data on the APSM as well as its database on the computer hard drive.

c. Based on the ePOSD and software version installed at the installation.

d. With the required information.

(1) **Vehicle or Equipment Registration Number.** Enter up to eight alphanumeric characters that represent the unique DoD vehicle or equipment registration number.

(2) **Air Force Vehicle Registration Number.** Enter the full eight digit vehicle registration number for all Air Force vehicles. Use zeros (0) in place of dashes (-) and to fill unused positions. As an example, vehicle 97B-169 will be encoded as 97B00169.

(3) **DoD Rental Vehicles License Plate Number.** Enter the vehicle license plate number in the vehicle identification field for all rental vehicles. Do not enter “Rental” in this field to ensure proper customer fuel purchase validation and to prevent unnecessary billing challenges.

(4) **GSA Vehicles License Plate or Tag Number.** Enter the license plate or tag number for GSA leased vehicles and federal civil agency vehicles.

(a) Encode all eight positions. Use a “G” in the first position (e.g., G1012365). Do not use dashes.

(b) Certain overseas locations use a registration decal or sticker inside the door panel instead of a vehicle license plate for GSA vehicles. In these instances, enter the GSA decal registration number to the APSM. Immediately lock out any GSA or federal civil APSM that fails to have this field populated with the license plate tag or decal number.

(5) **Fuel Product Grade.** Use super grade codes, such as “DFX” for all diesel grades, “MGX” for all gasoline grades, or “JPX” for all jet grades may be used.

(6) **Customer DoDAAC, Fund Code, Signal Code, and Use Code.** Enter signal code “A,” when the customer DoDAAC is the same as the payment office. If the customer DODAAC and payment office are different, use the applicable Signal Code “B,” “C,” “J,” “K,” or “L.”

(a) Use the applicable signal code applications in Volume 4 of Defense Logistics Manual 4000.25.

(b) Use codes for all customers in the Use Code Table found in the BLSA User’s Manual.

(7) **Customer Supplemental Billing DoDAAC.** Use this field when the payment office DoDAAC is different than the customer DoDAAC (i.e., signal codes “B,” “C,” “J,” “K,” or “L”) and is a valid DoDAAC. Use the supplemental DoDAAC field when needed to indicate a JON, JOPCN, or reference number, if applicable. Use signal code “A” if a JON, JOPCN, or reference number is used in the supplemental DODAAC field.

(8) **Sub-Account Information.** Use the organization code for the Air Force and use the account processing code, JON, JOPCN, or reference number for the Army. Although the Navy does not use this field, use the sub-account field to encode the work center (i.e., the first part of the job order number) as needed.

(9) **APSM Expiration Date.** Enter expiration dates on all APSM encoded for use with:

(a) Vehicles or equipment operated by foreign government entities temporarily deployed to U.S. operating locations.

(b) Commercial lease or rental vehicles leased by a DoD organization or unit for temporary fleet augmentation, deployments, or special event support.

(c) Vehicles temporarily used by other authorized customers operating at a DoD installation.

e. To store and retain data. All document and electronic file media will be backed up and stored in accordance with the local file plan.

f. To prevent unauthorized fuel purchases with expired GSA vehicles or DoD Fleet Card users. DLA Energy provides procedures in DLA Energy P-5, "Lockout List Memorandum and Update Lock out User Guide," located at <https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Publications.aspx>.

5.8. FOREIGN GOVERNMENT RENTAL. For foreign government rental or loaner vehicles, the RO or PA encodes the foreign government DoDAAC in the vehicle identification field. Encoding rental or loaner in this field is prohibited to ensure proper customer fuel purchase validation and to prevent unnecessary billing challenges. The participating foreign government personnel complete and sign the first endorsement on an APSM request with the unit name on the request.

5.9. DLA PURCHASE SOURCE MEDIA RE-ENCODING. For APSM re-encoding:

a. The RO or PA or designated representative will encode the APSM.

b. The organization that transfers or loses vehicle control to another organization ensures the APSM is locked out or re-encoded to prevent erroneous billing.

c. The RO, PA or a representative will encode the APSM.

(1) Manually re-encode the APSM by using the encoder hardware connected to a computer with ePOSD software installed.

(2) Re-encode APSM with customer line-of-accounting data (e.g., account processing code, JON, JOPCN, reference number, signal code, fund code, use code, or sub-account

information) by selecting the vehicle identification reader (VIR) ProKee encoding button on the operations drop down menu on main menu bar.

(3) Set re-encode parameters for each APSM. The rules are sent to the VIR(s) by selecting the “Rules” checkbox at the download window. The VIR recognizes applicable APSM keys when they are inserted at the FuelMaster Unit reader and overwrite that data with the updated line-of-accounting data programmed to the VIR. This option eliminates the requirement to recall the APSM for manual re-encoding.

5.10. HELPDESK. DFSPs direct trouble calls to the Energy Help Desk at 1-800-446-4950 or Defense Switched Network 697-6733 or by e-mail at energy.helpdesk@dla.mil.

5.11. RO OR PA. The RO, PA, or designee:

- a. Controls the ability to encode APSM and similar purchase devices to prevent inappropriate or illegal APSM distribution to unauthorized customers and individuals.
- b. Encodes APSM in a geographically separate facility away from the ePOSD, where feasible.
- c. In instances where APSM must be encoded at an office or facility collocated with the ePOSD, establishes and implements written internal management controls and procedures to prevent inappropriate APSM distribution or fraudulent use.
- d. No later than 30 September each Fiscal Year, in accordance with vehicle control officers, property book officers, and financial resource managers, conduct an annual APSM audit to ensure accountability and control. The audit will be accomplished by reviewing the list of active APSM to verify currency. Based on the review, if vehicles are determined to be excess or unauthorized, initiate action to lock out those APSM. Results of the audit will be annotated in office memorandums signed by the vehicle control officers, property book officers, or financial resource managers (or their designated representatives), and maintained on file by the RO or PA.
- e. Verifies, on a weekly basis, locations with active DLA Energy Point of Sale System card readers import the lockout list. Current lockout lists ensure only authorized purchase devices (credit cards) are used.

SECTION 6: GROUND ENERGY COMMODITIES REISSUES

6.1. GENERAL.

- a. DoD Components document and process ground energy commodities reissue transactions using DLA Energy systems.
- b. DFSPs receive or seek approval to process ground energy commodities reissues to allow the DFSP's primary customers to obtain financial reimbursement for sales to an end user in these locations:
 - (1) Auxiliary airfields.
 - (2) Forward operating bases.
 - (3) Remote training ranges.
 - (4) Air Force installations with qualifying organizational tanks.
 - (5) Other types of locations that may be approved at the discretion of DLA Energy.

6.2. REQUESTING APPROVAL FOR PROCESSING GROUND REISSUES.

- a. ROs complete the DLA Form 2027, "Authorization to Process Ground Reissues," available on the DLA Energy Forms Website at <http://www2.dla.mil/officialForms/files1/DL2027.pdf>, and forward the form to their respective SCP. Where it is feasible, the use of electronic signatures for the authorization request form is both authorized and highly encouraged.
- b. The SCP reviews the authorization form and, upon concurrence, forwards to the applicable DLA regional office for review and submittal to DLA Energy-L for approval or disapproval. If the request is denied, DLA Energy-L will return a copy of the DLA Form 2027 to the DLA regional office with a documented reason as to why the request was disapproved.

6.3. DOCUMENTING THE GROUND REISSUE TRANSACTION. To document the transaction, DFSPs:

- a. Document fuel purchases for a ground reissue fuel transaction issued to a vehicle or equipment, such as an initial sale fuel purchase document. Include:
 - (1) A DD Form 1898 completed by the DLA Energy original customer, in accordance with Section 4.
 - (2) The additional notations required for secondary sales as shown in the example DD Form 1898 on the Common Access Card-enabled DLA Energy Portal at

<https://dla.deps.mil/dod/dla/dlaenergy/scm/DLA%20Energy%20Publications/DLA%20Energy%20P-30.pdf>.

b. For manual transactions, include one DD Form 1898 per transaction date for each product type for each unit line of accounting receiving the secondary sale. Record the accounting data for the sale transaction using the example referenced in Paragraph 6.3.a.(1)(b).

c. If the ground energy commodities reissue was executed using (a) Service-specific form(s), then attach the Service-specific form(s) as supporting documentation to the DD Form 1898 and submit it to the DFSP.

d. Consolidate multiple Service-specific transactions on one DD Form 1898 if the transactions all occurred:

- (1) On the same transaction date.
- (2) For the same product type.
- (3) For the same receiving unit line of accounting.

e. Complete multiple DD Form 1898s if the transactions were executed over multiple processing dates, for different product types, or to different billing units.

f. Provide additional notations with DD Form 1898s for transactions required in accordance with the detailed guidance on the Common Access Card-enabled DLA Energy Portal at <https://dla.deps.mil/dod/dla/dlaenergy/scm/DLA%20Energy%20Publications/DLA%20Energy%20P-30.pdf>.

6.4. PROCESSING GROUND ENERGY COMMODITIES REISSUES AT THE DFSP. DFSPs:

a. Review the DD Form 1898 before processing for accuracy to prevent billing challenges.

b. Process transactions on the same business day when possible, but not later than one business day after they receive transaction data.

c. Process documents weekly at locations without automation where it is not feasible to make daily deliveries to the processing location. The site's reissue request must state this requirement in the "basis for request" block, and be approved by DLA Energy.

d. Provide a DD Form 1898 for each line of accounting on each transaction date, containing all necessary transactional information to document the sale transaction.

e. Provide a separate DD Form 1898 to document the corresponding credit transaction when an individual defuel is created in APSR and is not the result of a reissue transaction.

6.5. DOCUMENT RETENTION REQUIREMENTS. Following entry of the transactions into the APSR, DFSPs:

- a. Attach the completed DD Form 1898 for the sale transaction to the corresponding completed DD Form 1898 for the credit transaction.
- b. File the daily DD Form 1898s, or alternate DLA Energy approved transaction source documents, in the document control file.
- c. Retain documents in accordance with Volume 2 of this manual.

6.6. SECONDARY SALE GROUND ENERGY COMMODITIES REISSUES TRANSACTION CHALLENGES.

- a. DFSPs handle challenges for ground energy commodity reissues transactions in the same manner as an initial sale transaction.
- b. Primary DFSP customers or ground energy commodities reissues must help resolve any challenges as required.

SECTION 7: DWCF CASH SALES

7.1. GENERAL.

a. DoD Components process cash sales of DWCF energy commodities:

(1) When an authorized customer presents cash, bank draft, check, or money order as payment at the time of purchase.

(2) For direct sales from DLA Energy to the cash sale customer.

(3) Unless they are transactions billed by DLA Energy to a U.S. Government entity or NAFI organization, who then sells the product to a cash customer.

b. A DFSP may provide DWCF cash fuel sales to authorized customers using the guidance and related information on cash sales authorization criteria in Section 3.

7.2. CASH SALES PROCEDURES FOR DWCF-OWNED ENERGY COMMODITIES.

a. DFSPs:

(1) Draw fuel for authorized cash sales from peacetime operating stocks only.

(2) Maintain peacetime operating stocks levels so that war reserve material levels are not penetrated.

(3) Keep authorized cash sales to the minimum purchases necessary to preserve military readiness or to protect life and property while sustaining operations.

(4) Receive all cash sales payments in U.S. currency.

b. The RO, PA, or TM at a contracted DFSP uses an appropriate DLA Energy Cash Sale DoDAAC on an “as needed basis” to record all DFSP cash sale transactions. The RO or TM notifies DLA Energy-L when a DFSP DoDAAC is unlisted or for any question regarding cash sale processing.

7.3. CASH SALES AUTHORIZATIONS.

a. A DFSP may offer DWCF cash sales to otherwise eligible agencies, personnel, and customers when reimbursable credits or sales are either prohibited or unauthorized.

b. DFSPs determine special needs customers that may purchase DWCF energy commodities as a cash sale transaction in accordance with authorization criteria. The special needs customers may include:

(1) Foreign governments when there is no other authority for a reimbursable sale.

(2) Personnel who are U.S. citizens and are assigned to isolated or remote installations where commercial fuel is not available, or who do not live in or commute through areas with commercial fuel availability, including active duty Service personnel and family members and U.S. Government employees and contractors and their dependents. These individuals purchase DWCF fuel from the DFSP with cash, in any single transaction, but are limited to:

(a) 25 gallons of DWCF fuel for recreational vehicles, such as boats or mobile campers.

(b) 5 gallons of DWCF fuel for portable fuel containers with 5-gallon capacity, such as lawn mowers or other grounds maintenance equipment only when living at the remote location.

(3) Federal and non-federal civilian employees, such as NAFI employees and DoD Education Activity teachers assigned to, and required to reside on, a military installation by specific DLA Energy authorization with installation or base commander approval.

c. DFSPs may provide authorized cash sales when:

(1) The sale is of normally stocked energy commodities and the U.S. Government incurs no additional or extended costs as a result of, or to facilitate, the sales.

(2) Cash sales support to equipment or personnel do not interfere with military operations and adequate dispensing facilities exist.

(3) Military exchange facilities are unavailable on or near the installation and commercial facilities are not available within 50 miles.

d. DFSPs authorize DWCF cash sales to personnel in temporary duty status for rental vehicles used to fulfill official U.S. Government business only when commercial fuel scarcity jeopardizes mission achievement.

e. DFSPs authorize DWCF cash sales for aircraft, vehicles, and equipment donated or loaned to a Military Service or DoD museum. DFSPs also can authorize cash sales to craft and equipment on display or performing at federally- or installation-sponsored events, such as an open house or air shows. DFSPs do not authorize DWCF cash sales for vehicles and equipment other than those actually on display or directly involved in the air show performance.

f. DFSPs authorize cash sales of DWCF energy commodities during commercial commodities shortages when:

(1) Directed by the DLA Energy Commander or higher authority, and a private citizen or company not affiliated with the DoD is located on or near a military installation or activity;

(2) Exploration of commercial fuel sources reveals that fuel is unavailable, regardless of cost;

(3) Local, state, and federal energy allocation authorities are unable to provide fuel to the public;

(4) Denial of fuel assistance to private citizens or commercial companies will disrupt military readiness or endanger life or property due to delayed fuel re-supply; and

(5) Private citizens or commercial companies that require DWCF energy commodities provide a written request and justification to the DFSP RO, PA, or TM for cash sale authorization. Cash sales authorized in accordance with this provision are limited to the minimum purchase necessary to preserve military readiness or to protect life and property while sustaining operations.

g. DFSPs:

(1) Execute all DWCF cash sales at the prevailing local purchase non-contract fuel standard price plus Federal excise tax (FET), where applicable.

(2) Authorize DWCF cash sales for aircraft in emergency conditions, such as forced landing, adverse weather, or mechanical breakdown. Contact the responsible airfield operations manager to determine cash sale quantity necessary to enable aircraft safe transport to the nearest public or commercial airport for full fuel service.

(3) May authorize DWCF cash sales for aircraft and vehicles owned by humanitarian organizations engaged in emergency humanitarian assistance or rescue operations.

7.4. FET LIABILITY.

a. DFSPs:

(1) Assess FET on DWCF cash sales.

(2) Direct any questions regarding FET exemption status to the DLA Energy points of contact listed in the Table 1.

(3) Add FET only on cash sales in the 50 states and the District of Columbia.

b. DLA Energy may accept certain FET exemption certificates for jet fuel, aviation grade kerosene JP5, or JP8 cash sales at military installations within the CONUS.

c. For jet fuel or aviation gasoline, DFSPs:

(1) Will not charge FET to crew members of:

(a) Foreign military aircraft that use jet fuel, engage in foreign trade, and provide a valid Waiver for Use by Ultimate Purchaser. The waiver applies to kerosene for certain uses in foreign trade or use, other than by State or local government, in noncommercial aviation.

(b) Foreign military aircraft engaged in foreign trade that use JP4 jet fuel, are paying with cash, and provide a valid vessel of war or foreign trade exemption certificate.

(c) State and local government aircraft that use JP5 and JP8 jet fuel, are paying with cash, and provide a valid certificate of State use.

(d) State and local government aircraft that use JP4 jet fuel, are paying with cash, and provide a valid exemption certificate.

(e) State and local government aircraft landing due to an emergency, such as firefighting, air evacuation or rescue, or forced landing, that provide a valid model certificate M “Certificate for State Use or Nonprofit Educational Use.”

(2) Use exemptions for foreign air carriers engaged in foreign trade or trade between the United States and any of its territories. This applies only if the carrier registration country allows reciprocal privileges to U.S. air carriers.

(3) Will contact DLA Finance Energy-FR regarding questions of the list of reciprocal countries.

(4) Accept completed and signed certificates with the buyer name, address, employer identification number, Internal Revenue Service Exemption Certificate registration number, if applicable, and the intended use for the cash fuel purchase.

(5) Keep one copy of the FET exemption certificate in the DFSP document control file.

(6) Forward a second copy of the FET exemption certificate with the cash sale documents to DLA Finance J822, Energy Support Office, 1014 Billy Mitchell Blvd, San Antonio, TX 78226-1859, Fax: 210-925-0555, 210-925-9520, or Defense Switched Network 945-0555, or e-mail to descsa.nondod@dla.mil.

(7) Charge the full prevailing kerosene FET rate on DWCF cash fuel sales to all contract or charter aircraft.

(8) Do not accept reduced tax certificates from commercial aviation aircraft in any circumstance.

d. DFSPs apply the FET rate per gallon found at DLA’s Energy Website, <http://www.dla.mil/Energy/Business/StandardPrices.aspx>. DFSPs will not add the leaking underground storage tank tax because it is already included in the price of fuel.

7.5. CASH SALES PROCESSING GUIDELINES.

a. DFSPs:

(1) Do not consolidate cash sales.

(2) Record each DWCF cash sale either on DD Form 1898 or on DD Form 1149.

(3) Enter all mandatory data fields for sales and credits of DWCF fuel on the DD Form 1149 at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd1149.pdf>.

(4) Use an embossing machine and use a DD Form 1896 (fuel card) as an alternative to hand-scribing most of the required data to the DD Form 1898.

(5) May request a waiver to the individual sale documentation procedures if there is a high volume of ground fuel sales at remote locations authorized to make cash sales to military or U.S. Government employees living within the remote area.

(6) Address written waiver requests to DLA Energy-L and include a copy of local procedures approved and signed by the installation or site commander.

(7) Provide a brief synopsis of circumstances that justify cash sales to private individuals and detailed procedures to record individual cash sales and safeguard cash collections.

(8) Use the User Guide for the APSR that provides instructions for mandatory fields required to process sales to EBS.

(9) Process a credit or defuel transaction to offset the incorrect cash sale transaction instead of reverse-posting the incorrect transaction.

(10) Process the correcting sale transaction to help Defense Finance and Accounting Service, Columbus Center, known as "DFAS-Columbus," correctly identify the transaction, and process the necessary adjustment.

b. Point of sale information either may be on the imprinter station plate or may be hand-scribed. DFSPs will accurately record on the DD Form 1898 fuel sale or credit source document using the instructions on the DoD Forms Management Program Website at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd1898-e.pdf>.

c. DFSPs:

(1) Accept payments in U.S. currency, or bank draft, check, or money order payable in U.S. dollars.

(2) Process checks and money orders payable to the DFAS-Columbus or to the U.S. Treasury.

(3) Prepare DD Form 1131, "Cash Collection Voucher," according to the example available at the DoD Forms Management Program Website at <http://www.esd.whs.mil/Portals/54/Documents/DD/forms/dd/dd1131.pdf>.

(4) Itemize multiple cash sale transactions made on the same date on a single DD Form 1131.

(5) For each cash sale entry on the DD Form 1131, reflect the date of sale, customer name, detailed reason for the cash collection FET assessment, military standard requisitioning and issue procedures document number, and total dollar value for each cash sale transaction.

(6) Cite the energy stock fund appropriation code 97X 4930.5CFX 00 0001 P 2630 033189 SU5377 00SU53 EBS in the accounting classification column for each cash collection that reflects both the DLA Energy standard fuel price and the assessed FET, if applicable.

(7) Keep a current copy of the office memorandum and pecuniary acknowledgement letter in the DFSP document control file.

(8) With exception of FET, levy no additional charge or surcharge against the cash sale customer.

(9) Process any Service fuel-handling surcharge to support commercial or foreign government customers separately from this procedural guidance and pay associated cash surcharge collections to applicable Service appropriations.

(10) Deliver cash collections to the local finance or disbursing office on the day of the sale, if possible, but not later than 72 hours after the sale for deposit into a U.S. bank or electronic fund transfer to DFAS-Columbus.

(11) Safeguard cash collections during weekends, holidays, or when the local finance or disbursing office is closed in accordance with Volume 5 and Chapter 3 of DoD 7000.14-R.

(12) Include copy of the DD Form 1898 or DD Form 1149 and the DD Form 1131 with the cash collection for presentation to the finance office or disbursing office.

(13) Deposit cash collections direct to a U.S. bank when a local finance office or disbursing office is not available to provide the service.

(14) Use Standard Form (SF) 215, "Deposit Ticket," available on the DoD Forms Website at <http://www.esd.whs.mil/Directives/forms/>, to record all DWCF cash fuel sale collections deposited in U.S. banks as outlined in Table 2.

Table 2. SF 215 Deposit Ticket Information for Distribution

Block	Block Title	Information
1	Deposit number	Preprinted
2	Date presented or mailed to bank	Use MM-DD-YY
3	8 digit or 4 digit agency locator code (ALC)	Use 6355
4	Amount	Dollar amount of deposit
5	Blank	

Table 2. SF Form 215 Deposit Ticket Information for Distribution, Continued

Block	Block Title	Information
6	Agency use	Depositor information, including accounting lines
7	Name and address of depository	Bank name and address of deposit location
8	Signatures and date	Bank certification of deposit received
9	Depositors title	Full name

(15) Enter the ALC of “6355” in Block 3 of the SF 215 as described in Table 2. The local accounting and finance or dispersing office ALC may also be required for cash collections presented for deposit.

(16) Use ALC 6355 to deposit cash collections directly into a U.S. bank or the local finance or disbursing office to transfer cash collections electronically into the U.S. Treasury.

(17) Reflect the local ALC for cash collections on the SF 215 presented for deposit or electronic fund transfer as requested by local accounting and finance or dispersing offices.

(18) Keep all source documents in the DFSP document control file, e.g., DD Form 1898 or DD Form 1149, SF 215, DD Form 1131, and copies of applicable FET exemption certificates.

(19) Forward a copy of all cash sale documents to DLA Finance Energy J822-ESO within 2 business days following the date of deposit.

(20) Send cash sale source documents by fax, as e-mailed scanned documents, or by U.S. Postal Service mail addressed to the cash sales point of contact Customer Relationship Management, DLA Finance Energy-QEC, 8725 John J. Kingman Road, Suite 3830, Fort Belvoir, Virginia 22060-6222, Fax (703) 767-9380, or E-mail: dlaenergyfpa@dla.mil.

(21) Include a cover sheet with the DFSP name, DoDAAC, fax number, or sender e-mail address with the document package.

(22) Distribute remaining document copies as illustrated in Table 3.

Table 3. Cash Sales Form Distribution

Form	Copy	Distribution
DD Form 1898 or DD Form 1149, where applicable	Original or Copy1	DFSP Office
	Copy 2	DLA Finance Energy J822-ESO
	Copy 3	DLA Finance Energy J822-ESO for DFAS-Columbus
	Copy 4	Finance office/Dispersing office
	Copy 5	Customer copy
DD Form 1131	Original	DFSP Office
	Copy 1	DLA Finance Energy J822-ESO
	Copy 2	Finance office/Dispersing office
SF Form 215	Original	Bank/Finance office/Disbursing office
	Copy 1	DFSP office
	Copy 2	DLA Finance Energy J822-ESO
FET Exemption Certificate	Original	DFSP office
	Copy	DLA Finance Energy J822-ESO

d. The commander, RO, or TM will coordinate with the nearest DFAS Disbursing Officer (DO) to determine if a cash collection agent is required based on the frequency of cash sales.

(1) The DFAS DO will appoint collection agents in accordance with Volume 5 of DoD 7000.14-R if it is determined that a cash collection agent is required. DFSPs will process the cash sale through the base finance office. An Over the Counter Channel (OTCnet) account is not required if DFSPs are co-located with a base finance office to process the cash funds. Upon the DFAS DO recommendation, the DFSP may obtain an OTCnet account if required. OTCnet accounts should only be required if there is not a base finance office for the DFSP to deposit the cash.

(2) The DFAS DO may determine that a collection agent is not necessary for locations that occasionally receives public funds, in accordance with Volume 5 of DoD 7000.14-R. No formal designation by the DFAS DO is required.

(3) The Reserve Components, when co-located on a commercial airport or located on an active duty base are not required to obtain a collection agent letter from the DO or establish a DLA Energy Cash Sale DODAAC.

e. Appointed cash collection agents acknowledge personal pecuniary liability for collected cash. DFSPs will retain a current copy of the DD Form 577, "Appointment/Termination Record-Authorized Signature," in the document control file. The DD form is available on the DoD Forms Website at <http://www.esd.whs.mil/Directives/forms/>.

f. Responsibility for collection agents' duties and functions should be segregated between the receipt of funds, recordkeeping, determination of amount owed, and making demands on the

debtor, so as to minimize opportunities for unauthorized, fraudulent, or otherwise irregular acts. They should **not** be involved with billing or accounting for funds received.

g. The collection agent who receives the cash payment with the RO, PA, TM, or designated representative jointly signs the DD Form 1131 to verify the cash collection amount.

h. The RO or TM and supporting finance or disbursing office:

(1) May have no available local U.S. bank or on-site finance office or disbursing office to process cash deposits at remote or satellite installations. Such facilities may be available but unable to provide after-hour (i.e., night, weekend, or holiday) support.

(2) Jointly establishes written local procedure to safeguard cash when bank deposit is delayed.

i. The local installation or site commander approves the written local procedures as outlined in the guidance in Volume 5 of DoD 7000.14-R.

j. DFSP personnel may also deposit cash collections direct to a U.S. bank when a local finance office or disbursing office is not available to provide the service.

(1) These locations without a finance or disbursing office will require an account with OTCnet, a web based application that enables federal agencies to handle cash and checks deposits securely.

(2) Locations will complete a Site Setup form and a user authorization form for depositing reporting, available at <http://fms.treas.gov/otcnet/training.html>.

(a) In most cases, two individuals must be designated as deposit preparer and deposit approver, and will require the appropriate training associated with those roles.

(b) On-line training is required for DFSP personnel. User guides, printable job aids, simulations, and other training are available on the website <http://fms.treas.gov/otcnet/training.html>.

SECTION 8: IN-FLIGHT REFUELING

8.1. GENERAL. DoD, military installations, bases, and other authorized agencies process in-flight tanker transactions for products that are not stocked at their processing location and fuel transactions to APSR.

8.2. TRANSACTION VALIDATION.

a. DoD Components and Participating Agencies:

- (1) Validate all transactions sent to the APSR against product tables loaded in APSR.
- (2) Reject transactions for any product not loaded in these tables for the processing DoDAAC.
- (3) Contact the DLA Energy Help Desk at 1-800-446-4950 when processing sales for tanker operations for products not normally managed in the user's inventory or if transactions of this type are rejected.
- (4) Advise the customer service representative of the need to process in-flight transactions against products not in the inventory.
- (5) Specify the grade of each product the tanker issued as sales.

b. The DLA Energy Help Desk submits the request to the APSR developer, who loads the products to the user's APSR account.

8.3. PRODUCT LOADED INTO THE APSR. On notification that each product is loaded into the APSR Enterprise, DFSPs:

- a. Add that grade to the NSN table of the APSR software.
- b. Create a ledger for that product for the month the transaction occurred.
- c. Create a ledger with a zero physical inventory.

8.4. ZERO PHYSICAL INVENTORY LEDGERS. Once the zero physical inventory ledger is created for each product, the user will be able to process the in-flight transactions for that grade. Refer to the BLSA users guide for assistance in processing the transaction. End of month reconciliation is not required for products not stored at the processing location.

SECTION 9: NON-DoD CUSTOMER SALES RECORD

9.1. GENERAL. DoD Components:

- a. Process aviation, marine, and bulk ground fuels sale or credit transactions to non-DoD customers with additional detailed information before fuel invoice payment and DWCF reimbursement or disbursement.
- b. Access non-DoD fuel customer 2A DoDAAC account information to process sale or credit transactions.
- c. Complete the monthly non-DoD sales record submission to DLA Finance J822-ESO.

9.2. PROCESS. DFSPs:

a. Process aviation, marine, and bulk ground fuel sale or credit transactions for non-DoD fuel customers.

b. Use the DLA Energy Portal at:
<https://dla.deps.mil/dod/dla/dlaenergy/scm/SitePages/Home.aspx> to identify non-DoD 2A DoDAAC customer account information.

(1) Select the hyperlink for the appropriate non-DoD customer category to view customer account information. Customer categories include:

- (a) AIR Card® program customers.
- (b) Cash sale customers.
- (c) Commercial purchase agreement customers.
- (d) Contract sale customers.
- (e) Local fuels purchase agreement customers.
- (f) Morale, welfare, and recreation activities and non-appropriated funds credit customers.
- (g) State purchase agreement customers.
- (h) Foreign commercial customers.
- (i) Foreign government customers.
- (j) Replacement in kind or fuel exchange agreement customers.
- (k) Foreign military sale case customers.

(2) Scroll through the listing or use the “search” or “find” function to locate specific customer 2A DoDAAC and other information required to process sale or credit transactions.

c. Process aviation, marine, and bulk ground fuel sale or credit transactions to foreign government customers.

d. Submit a non-DoD sales record to DLA Finance J822-ESO by the 5th workday of each calendar month.

(1) Include the non-DoD customer categories, the seller DoDAAC, name, and summary of total sales by customer category, such as:

(a) Replacement in kind or fuel exchange agreement.

(b) Federal Government sales.

(c) Commercial sales.

(d) Miscellaneous sales.

(e) Foreign government sales.

(2) Forward a legible copy of all fuel sale or credit documents for aviation, marine, and bulk ground fuel transactions processed with an “F” in the third position of the 2A DODAAC with the non-DoD sales record to DLA Finance J822-ESO.

e. Keep the original copy of the sale or credit transaction documents in accordance with Section 4.

f. Use a DD Form 1898-D for the non-DoD sales record submission, when needed.

(1) If copies are unavailable, copy the original sale or credit documents and submit with the non-DoD sales record.

(2) Scan and e-mail copies of transaction documents and the non-DoD sales record. This is the method preferred and encouraged by DLA Finance J822-ESO; especially by DFSPs with low volume non-DoD customer sales.

g. Reconcile fuel transaction documents with the non-DoD sales record, arrange them in the same order as they appear on the record, and secure the transaction documents so they remain in the same order.

h. Send the non-DoD sales record and fuel transaction documents to arrive by the 5th working day of the month at DLA Finance J822-ESO, 1014 Billy Mitchell Blvd, San Antonio, TX 78226-1859, Fax: 210-925-0555, 210-925-9520, or Defense Switched Network 945-0555, or e-mail to descsa.nondod@dla.mil.

i. Keep all other non-DoD (e.g., 2A DoDAAC) customer fuel transaction documents in the DFSP document control file in accordance with Section 4 and other applicable guidance.

j. Provide transaction documents to DLA Energy or DLA Finance J822-ESO on request to resolve customer billing disputes.

k. Forward a legible copy of all foreign government sale or credit documents to DLA Finance J822-ESO by the 5th work day of each month for capitalized Navy ships that process fuel transactions through the Material Financial Control System without a printed APSR non-DoD sales record.

GLOSSARY

G.1. ACRONYMS.

AIR	Aviation Into-plane Reimbursement
ALC	agency locator code
APSM	Authorized Purchase Source Media
APSR	Accountable Property System of Record
BLSA	Base Level Support Application
CNG	compressed natural gas
CONUS	continental United States
DA Form	Department of Army form
DD Form	Department of Defense form
DFAS	Defense Finance and Accounting Service
DFSP	defense fuel support point
DLA	Defense Logistics Agency
DLA-DQA	DLA Energy Quality and Technical Support
DLA Finance J822-ESO	DLA Finance for Energy Retail Management Division- Energy Support Office
DLA Energy-L	DLA Energy Logistics Operations Directorate
DLA Energy-LI	DLA Energy Inventory Accountability Division
DO	disbursing officer
DoDAAC	DoD activity address code
DoDM	DoD Manual
DWCF	Defense Working Capital Fund
EBS	Enterprise Business System
ePOSD	electronic point of sale device
FPA	fuel purchase agreement
FEDAAC	federal activity address code
FET	federal excise tax

FOR	fuel oil reclaimed
GSA	General Services Administration
JON	job order number
JOPCN	job order program control number
JP	jet propellant
JPO	joint petroleum office
JPTS	jet propellant thermally stable
LPG	liquefied petroleum gas
MSC	Military Sealift Command
NAFI	non-appropriated fund instrumentalities
NSN	national stock number
OCONUS	outside the continental United States
OTCnet	Over the Counter Channel
PA	property administrator
RO	responsible officer
SAPO	sub area petroleum office
SCP	service control point
SF	standard form
2A DoDAAC	DoDAAC assigned to non DoD or non-Federal agency customers
TM	terminal manager

G.2. DEFINITIONS. These terms and their definitions are for the purpose of this volume and will serve as standard terminology for DoD supply chain materiel management of energy commodities and services.

adequate commercial facilities. Reliable, safe, and quality facilities and fuel provided without consideration of price in determining the adequacy of commercial facilities.

cash sales of DWCF energy products. Transactions for which an authorized customer presents cash, bank draft, check, or money order as payment at the time of purchase.

collection agent. An individual who has been designated to perform duties relating to the collection of official funds at a point other than a DO.

commercial aviation. The transportation for hire of persons or property, which reflects the typical business of contract or charter aircraft.

CONUS. The states, less Alaska and Hawaii, but including the District of Columbia.

downgrade. The approved redesignation of a petroleum product that does not fully comply with its specification requirements to a different petroleum product.

inventory transaction. Any event that effects or changes the DWCF petroleum inventory account ledger. Inventory transactions include receipts, sales, credits, shipments, re-grades, determinable gains or losses, physical inventory adjustments, and end of month operating gain or loss adjustments.

OCONUS. The states of Alaska and Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, American Samoa, Guan, Midway and Wake Islands, the U.S. Virgin Islands, any other territory or possession of the United States, and all locations outside the United States.

PA. An authorized contracting officer representative who is duly appointed and assigned to administer contract terms and provisions that govern contractor obligation to provide diligent care, custody, and protection of U.S. Government property.

Participating Agencies. Non-DoD Federal Government agencies that participate in the DoD supply chain management of energy commodities, but only when and to the extent they adopt the conditions, terms, and requirements of this manual.

physical inventory. The total on-hand quantity of each petroleum product grade, to include petroleum products stored in all permanent storage tanks; tactical storage tanks; breakout tanks; pipelines; manifolds; system components, such as filter separators and basket strainer housings; mobile transport vehicles; and petroleum dispensing equipment that stores DWCF petroleum products.

product re-grade. A redesignation of a petroleum product that fully complies with its specification requirement to another petroleum product grade for unconditional use.

reimbursable sale. A DWCF energy product transaction or movement to an authorized end-use customer and billed to the customer for financial payment to the DWCF.

Reserve Components. The Army, Navy, Air Force, and Marine Corps Reserves and the Army National Guard of the United States and the Air National Guard of the United States.

RO. Individual directly responsible for all Government property and oversees all aspects of the DFSP operation, must be a U.S. citizen and Government employee, either military or civilian, and must be duly appointed by proper authority to provide diligent care, custody, and protection of government property at U.S. Government operated DFSPs. Refer to Paragraph 3.3.c. of Volume 6 of this manual for additional information.

secondary sales. A processing method that DLA Energy offers previously billed customers for receiving credit for the exact amount of fuel they issue to second destination customers. The process requires preparation of a valid issue document. The completed sale document is presented for processing at a DLA Energy designated location. Customers benefit from the availability of DLA Energy contracted fuel. An operating requirement is met by enabling a first destination customer to process a secondary sale or receive credit for fuel sold to a second destination customer. The second destination customer benefits by gaining visibility of petroleum purchases.

TM. An individual who is directly responsible and accountable for all Government property in accordance with contract requirements and oversees all aspects of the DFSP operation. The TM established and maintains a property control system to control, protect, preserve, and maintain government property at contractor operated DFSPs. Refer to Paragraph 3.3.d. of Volume 6 of this manual for additional information.

United States. The several States, the District of Columbia, the Commonwealth of Puerto Rico and the Northern Mariana Islands, American Samoa, Guam, Midway and Wake Islands, the U.S. Virgin Islands, any other territory or possession of the United States, and associated navigable waters, contiguous zones, and ocean waters of which the natural resources are under the exclusive management authority of the United States.

REFERENCES

- Defense Logistics Manual 4000.25, Volume 4, “Military Standard Billing System - Finance,” April 11, 2012
- DLA Energy P-5, “Lockout List Memorandum and Update Lock out User Guide,” September, 2015
- DoD 7000.14-R, “Department of Defense Financial Management Regulations,” date varies by Volume
- DoD Directive 5134.12, “Assistant Secretary of Defense for Logistics and Materiel Readiness (ASD(L&MR)),” May 25, 2000, as amended
- DoD Instruction 4140.25, “DoD Management Policy for Energy Commodities and Related Services,” June 25, 2015, as amended
- DoD Manual 3025.01, Volumes 1-3, “Defense Support of Civil Authorities,” August 11, 2016, as amended
- DoD Manual 4140.25, Volume 2, “DoD Management of Energy Commodities: Records Retention and Forms Management,” March 2, 2018
- DoD Manual 4140.25, Volume 5, “DoD Management of Energy Commodities: Contingency, Civil Authority, and Military Service Exercise Support,” March 2, 2018
- DoD Manual 4140.25, Volume 9, “DoD Management of Energy Commodities: Defense Fuel Support Point (DFSP) Bulk Petroleum Inventory Accounting,” March 2, 2018
- DoD Manual 8910.01, Volume 1, “DoD Information Collections Manual: Procedures for DoD Internal Information Collections,” June 30, 2014, as amended
- DoD Manual 8910.01, Volume 2, “DoD Information Collections Manual: Procedures for DoD Internal Information Collections,” June 30, 2014, as amended
- Military Standard 3004, “Quality Surveillance for Fuels, Lubricants, and Related Products,” October 10, 2014