

# T-14 Principles for the inventory of PLO - natural disposals

# Content

## Introduction

1. general principles of inventory
2. Preparation of documentation
3. Inventory of PLO

## Conclusion

# INTRODUCTION

The inventory is one of the main tasks of the department. The content and scope interferes with the performance of tasks almost all members of the department. Some participate in it actively and are members of a committee that performs inventory. Other members who are not assigned to committees, participate in the preparation of the inventory of assets that are attaching to fulfill their functional duties and other tasks set.

# 1. GENERAL PRINCIPLES OF INVENTORY

## Basic terms

### Inventory

Inventory means the sum of measures and activities to determine the actual status of all assets and liabilities and verify that determine the actual state corresponds to the state of assets and liabilities in their accounts and additional (material) records.

### Stock-taking

Inventory means that part of the inventory. It is a custom to determine the actual state of assets and liabilities on a certain date. Inventory ends with drawing up the inventory list.

# 1. GENERAL PRINCIPLES OF INVENTORY

## Basic terms

### Inventory listing

The inventory listing means conclusive accounting entry that records among other states actually recorded assets and liabilities.

### Inventory difference

Is a difference between the real and financial condition (surplus, deficit or deficit on cash), which can not be substantiated by an invoice.

### Materially responsible person

The responsible person is a civilian employee with whom an agreement was reached on the responsibility to protect values.

# 1. GENERAL PRINCIPLES OF INVENTORY

## The preparatory period

The goal of the preparatory period of inventory is to prepare an inventory for personnel, administrative, physical and technical aspects. Before starting the preparatory period shall commander ordered a cost center to conduct an inventory, in which at least provides: období průběhu inventarizace;

- the date on which captures inventory assets, receivables and payables;
- type and method of inventory;
- the composition of the inventory committee (if necessary Sub-Committee) and the identification of the person responsible for coordinating with the tax office;

## 2. PREPARATION OF DOCUMENTATION

### Workbook of Commission

After performing physical inventories in each fuel stores comparison is made of the physical state with the state registration. In case a physical state is lower than the records, it is necessary to proceed to the calculation of natural decreases.

Přehled a uložení majetku zjištěného při inventarizaci skladu PHM k .....											
Druh PHM	Hlavaí sklad PHM										
	nádře	Místnost 5,7,8,9	Místnost 4	BOX 1	BOX 2	BOX 3	BOX 4	ŠŽ VVM	Skutečný stav	Evid. stav	Rozdíl
BA-95	15 807		100					45	15 952	15 968	-16
NM-35	36 899							105	37 004	37 057	-53
RUBIA 15W/40					1 200				1 200	1 178	22
OT 10W/30					800				800	778	22

## 2. PREPARATION OF DOCUMENTATION

### Methodical approach of tanks measuring

- measure the temperature of fuel;
- specific control of rods (check whether specific rod starts to really zero);
- in the expected level interval level of fuel in [cm] chalk mark specific rod (fuel-soaked chalk facilitates more accurate readings);
- specific rod slowly start measuring and fitting tank after reaching the bottom quickly pull rod density and subtract from scale readings;



# 3. INVENTORY OF PLO

## Zjištění opravných hodnot naměřených PH v závislosti na teplotě

Při měření byla naměřena teplota u podzemní nádrže s **BA 7°C**. Měřením bylo zjištěno množství PHM **ve výši 12.200 litrů**. Teplotu 7°C je nutné přepočítat na 15°C. Opravná hodnota, kterou budeme hledat v tabulkách předpisu PHM-1-2 v příloze 9 je 8°C (rozdíl mezi 7°C a 15°C).

Naměřené množství si rozdělíme na následující hodnoty

10.000 litrů	88 litrů
2.000 litrů	18 litrů
200 litrů	2 litry
12.200 litrů	108 litrů

Tabulka 1  
(k příloze 9)

Použít tabulky  
pro opravné  
hodnoty BA



Opravné hodnoty objemu pro benzín

Při rozdílu teploty měřeného množství o ... °C (vzhledem k 15 °C)

Naměřené množství v litrech	1°	2°	3°	4°	5°	6°	7°	8°	9°	10°	11°	12°	13°	14°	15°	16°
7 000	8	15	23	31	39	46	54	62	69	77	85	92	100	108	116	123
8 000	9	18	26	35	44	53	62	70	79	88	97	106	114	123	132	141
9 000	10	20	30	40	50	60	70	80	90	99	109	119	129	139	149	158
10 000	11	22	33	44	55	66	77	88	99	110	121	132	143	154	165	176
20 000	22	44	66	88	110	132	154	176	198	220	242	264	286	308	330	352

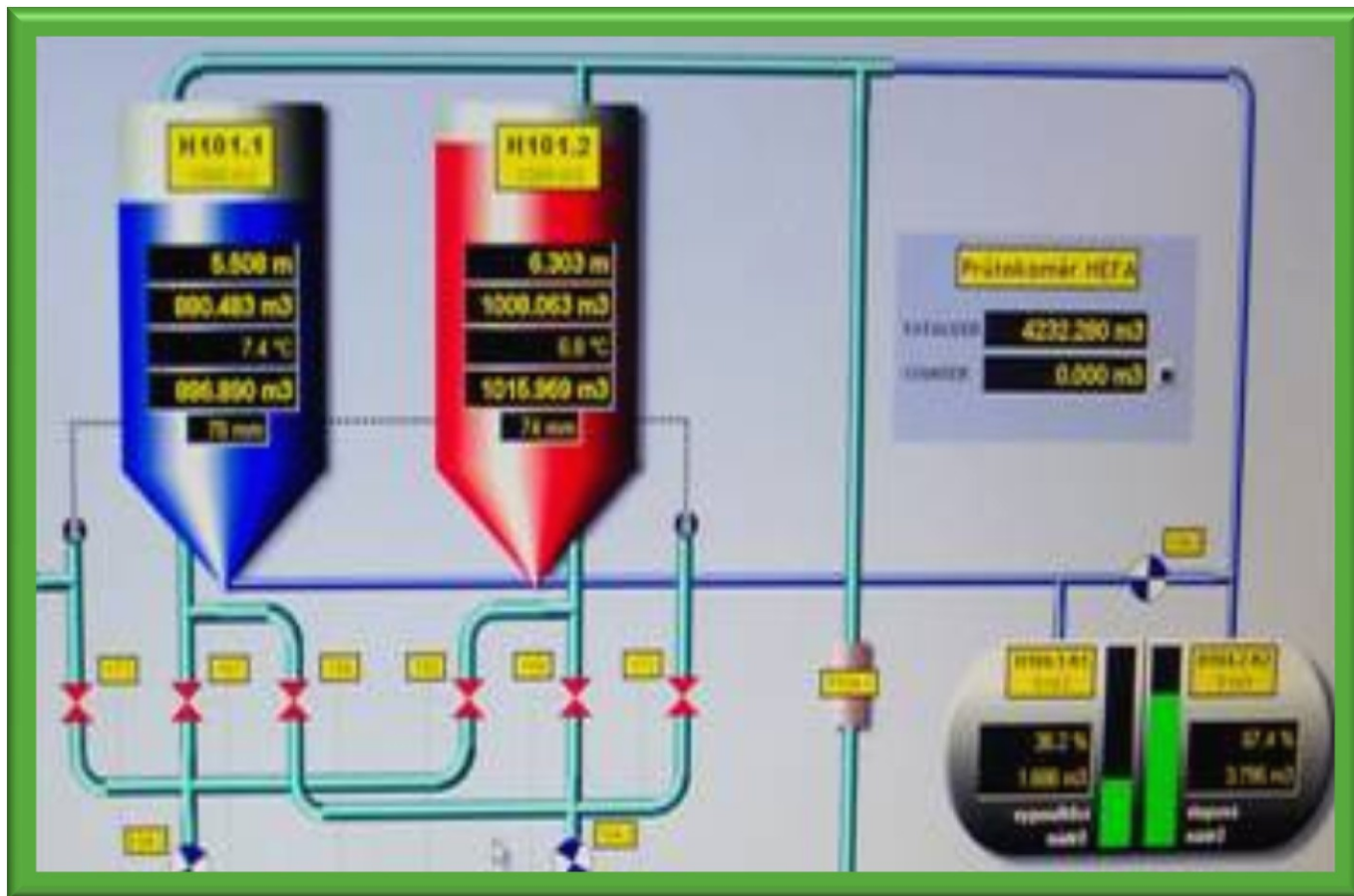
## Opravné hodnoty objemu pro benzín

Při rozdílu teploty měřeného množství o ... °C (vzhledem k 15 °C)

Naměřené množství v litrech	1°	2°	3°	4°	5°	6°	7°	8°	9°	10°	11°	12°	13°	14°
7 000	8	15	23	31	39	46	54	62	69	77	85	92	100	108
8 000	9	18	26	35	44	53	62	70	79	88	97	106	114	123
9 000	10	20	30	40	50	60	70	80	90	99	109	119	129	139
10 000	11	22	33	44	55	66	77	88	99	110	121	132	143	154
20 000	22	44	66	88	110	132	154	176	198	220	242	264	286	308

### 3. INVENTORY OF PLO

## AutoCalc temperatures



### 3. INVENTORY OF PLO

## Methodical approach conversion volume of fuels depending on the temperature :

PH Inventories are recorded and charged based on a conversion accounts temperature + 15 ° C. Conversion to PH accounting is performed at a temperature of containers from 250 liters above.

To convert the volume depending on the temperature is determined by the temperature of 15°C. To determine the correction value is the difference in the measured actual temperature fuel to 15 °C. If the temperature is below 15 ° C, temperature adjustments are added to the measured actual amount of fuel. If the actual temperature is higher correction values are deducted.

### 3. INVENTORY OF PLO

#### Requirements for dip table

The quantity of fuel in the tank is generally measured by the measurement rods, which are indicated by the values in the linear scales (cm).

The individual tanks for fuel are handled dip tables. Tables are used to convert the measured values in longitudinal degrees on volume [l]. Dip chart must be authorized by the company that carries litering of tanks and must be verified by the superior level. At each tank must be a separate dip table.

# CONCLUSION

Given the extent of inventory it needs to be given due attention. One of the assumptions of appropriate training is satisfied by the fact that inventory is one of the main tasks of the department for the training year. Another important element in the preparation of the preparatory period inventory that includes all tasks for a smooth and seamless execution annual inventory of assets.

The business of selling fuel through petrol station is to have a complete overview of the goods sold and especially the quantity stored in order to verify the reality of stocks.