Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 4, Inventory, Supplies, and Materials

September 2012

Strategy, Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 4 - Inventory, Supplies, and Materials		
Req ID	**Change Type**	**Reason for Change**
04.01.020	**A**	**New Requirement**
04.01.021	**A**	**New Requirement**
04.01.022	**A**	**New Requirement**
04.01.023	**A**	**New Requirement**
04.01.024	**A**	**New Requirement**
04.07.002	**C**	**Requirement verbiage updated.**
04.07.006	**D**	**Duplicate of 04.07.005.**
04.07.009	**D**	**Duplicate of 04.07.005.**
04.08.003	**C**	**Requirement verbiage updated.**
04.09.006	**C**	**Requirement verbiage updated.**
04.10.016	**A**	**New Requirement**
04.10.017	**A**	**New Requirement**
04.19.017	**A**	**New Requirement**
04.21.011	**D**	**Duplicate of 04.23.003.**
04.26.004	**C**	**Requirement verbiage updated.**
04.28.009	**D**	**Duplicate of 04.28.005.**
04.28.010	**A**	**New Requirement**
04.28.011	**A**	**New Requirement**
04.32.001	**D**	**Duplicate of 04.28.05.**
04.37.001	**C**	**Requirement verbiage updated.**
04.38.015	**C**	**Requirement verbiage updated.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.

Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 04, Inventory, Supplies, and Materials

September 2012

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 04, Inventory, Supplies, and Materials

1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Inventory, Supplies and Materials financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Financial Management Systems Requirements Manual," commonly known as the "Blue Book." This manual is a comprehensive compilation of the Federal and Department of Defense (DoD) systems requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). Guidance and procedures are contained in several volumes located on the DFAS Reference Library at http://www.dfas.mil/dfasffmia/bluebook.html. Appendix 4 of the manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable DoD military components and agencies to meet Federal mandates and will help facilitate DFAS to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Inventory, Supplies and Materials functionality.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Inventory, Supplies, and Materials financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996" September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font.** See description of requirement changes for a complete listing and description of the financial systems requirements changes, deletions, and additions, for this volume.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently "stand-alone" or "stovepipe" systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, "data calls," or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at http://www.dfas.mil/dfasffmia/bluebook.html

7. EFFECTIVE DATE: This Volume is effective immediately.

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INVENTORY, SUPPLIES AND MATERIALS INTRODUCTION

1. A Federal agency's Inventory, Supplies, and Materials systems must be designed and implemented to:
   a. operate in accordance with laws, regulations, and judicial decisions;

   b. provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;

   c. interact timely and properly with core financial systems; and

   d. provide adequate internal controls to ensure that the Inventory, Supplies, and Materials system(s) is operating as intended.

2. The Department of Defense is the largest holder of inventory assets in the Federal government, owning and controlling such assets with net values exceeding $125 billion. The magnitude of the Department's inventory holdings and their significance to financial management and program operations require stringent systems of accountability and control. Inventory systems must be an integral part of the Department of Defense's total financial management system. The Joint Financial Management Improvement Program (JFMIP) publishes inventory system requirements in JFMIP-SR-03-02.

3. In addition to systems requirements promulgated by JFMIP, the Office of Management and Budget (OMB) has published specific accounting requirements for inventories and related assets in Statement of Federal Financial Accounting Standards (SFFAS)-3. SFFAS-3 stipulates that inventories be accounted for at historical cost or with methods which approximate historical costs. The Department of Defense has selected the following cost methods for valuing its inventory and related materials.

   - Inventory— The Department's policy is that inventory must be valued at historical cost using the MAC flow assumption. However, the Department has also approved, for specific use, the first in, first out (FIFO) and latest acquisition cost (LAC) flow assumptions for calculating historical cost.
   - Operating Materials and Supplies—Moving average cost (MAC) flow assumption for arriving at historical cost. Historical cost must include all appropriate purchase and production costs incurred to bring the items to their current condition and location. Excess, obsolete, or unserviceable operating materials and supplies must be valued at their estimated net realizable value (NRV).
   - Stockpile Materials— Stockpile materials must be valued on the basis of historical cost. Historical cost must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location. Abnormal costs must be charged to operations of the period. The DoD standard of using the MAC flow assumption must be applied in arriving at the historical cost of stockpile materials.

4. DoD Components are requested to forward recommend changes to this Regulation through channels to the address below. Submit requests for deviations from or exceptions to this Regulation, with justification, to: Office of the Under Secretary of Defense (Comptroller)
Accounting and Finance Policy (Code AFP)
1100 Defense Pentagon
Washington, DC 20301-1100

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.001		The system must categorize inventory as: (A) available and purchased for resale; (B) held for repair; (C) excess, obsolete, and unserviceable; (D) raw materials; and (E) work in process		Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_004
Inventory Recognition and Valuation	04.01.002		To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the Core system must recognize Inventory, Supplies and Materials when title passes from vendor to the purchasing activity or when the product is delivered to the purchasing entity, whichever is earlier	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 19 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 42	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040302		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.003		To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the core system, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, must recognize the related expense and the cost of those goods shall be removed from inventory	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 42 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 19			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_003
Inventory Recognition and Valuation	04.01.004		The system shall maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments.		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040307		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_004
Inventory Recognition and Valuation	04.01.005		The system must value Inventory at historical cost, using the moving average cost assumption unless an exception is specifically authorized.		Source: DoDFMR Vol 4; Source Date: 9/1/2008; Source Number: Ch 1, 010501.B Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.006		When using historical cost, the system must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 81, 93			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Recognition_And_Valuation_006
Inventory Recognition and Valuation	04.01.007		The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 81, 93□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43, 53	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603			Inventory_Recognition_And_Valuation_007
Inventory Recognition and Valuation	04.01.008		When using Historical cost, the system must value donated inventory at its fair value at the time of donation.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.009		The system must value inventory acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 21, 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_009
Inventory Recognition and Valuation	04.01.010		The system must apply the moving average cost (MAC) flow assumptions or other OUSD(C) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103, 101106.A			Inventory_Recognition_And_Valuation_017
Inventory Recognition and Valuation	04.01.015		The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV).		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103, 101104		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.017		The system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 94 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 47-48	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101105 Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C			Inventory_Recognition_And_Valuation_011
Inventory Recognition and Valuation	04.01.018		The system must be able to account for inventory held for repair in one of two ways: 1. Latest Acquisition Cost, adjusted for holding gains and losses (LAC) 2. Moving Average Cost (MAC)		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103			Inventory_Recognition_And_Valuation_012
Inventory Recognition and Valuation	04.01.019		The system must use the Defense Reutilization and Marketing Service (DRMS) developed factor for estimating net realizable value for the annual Department of Defense, "Supply Systems Inventory Report."		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.O	Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Recognition_And_Valuation_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.020	A	**The system must provide the capability to identify the Approved Acquisition Objective (AAO) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1 Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.E Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040102.C			Inventory_Recognition_And_Valuation_013
Inventory Recognition and Valuation	04.01.021	A	**The system must provide the capability to identify the Contingency Retention Stock (CRS) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Recognition_And_Valuation_015
Inventory Recognition and Valuation	04.01.022	A	**The system must provide the capability to identify the potential reutilization stock for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Recognition_And_Valuation_016
Inventory Recognition and Valuation	04.01.023	A	**The system must record inventory held for repair using the direct method.**	Source: SFFAS-3; Source Date: 6/1/2011; Source Number: Para 33 Source: JFMIP SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040303.C			Inventory_Recognition_And_Valuation_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Recognition and Valuation	04.01.024	A	**The system must record operating materials and supplies held for repair using the allowance method.**		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.D.2			Inventory_Recognition_And_Valuation_019
Operating Materials and Supplies	04.07.002	C	**The system must apply either the consumption method or the purchase method of accounting when recognizing expenses for operating materials and supplies. Operating materials and supplies shall be recorded and reported as assets when produced or purchased.**	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 38			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_002
Operating Materials and Supplies	04.07.003		The system must remove the cost of goods from operating materials and supplies and report them as an operating expense in the period they are issued to an end user for consumption in normal operations.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 39	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040201.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.004		The system must provide for the election of the Purchase Method of accounting for operating materials and supplies to be expensed when purchased, to be applied if: • operating materials and supplies are not significant amounts, • they are in the hands of the end user for use in normal operations, or • it is not cost-beneficial to apply the consumption method of accounting		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040201.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_004
Operating Materials and Supplies	04.07.005		The system must value operating materials and supplies on the basis of historical cost.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 42	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_005
Operating Materials and Supplies	04.07.006	D	Deleted: Deleted: The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.007		The system must value donated operating materials and supplies at their fair market value at the time of donation.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_007
Operating Materials and Supplies	04.07.008		The system shall value operating materials and supplies acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 43 Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_008
Operating Materials and Supplies	04.07.009	D	Deleted: Deleted: The system shall apply the first-in, first-out (FIFO); weighted average; or moving average cost flow assumptions methods in arriving at the historical cost of ending operating materials and supplies and cost of goods consumed.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Operating_Materials_And_Supplies_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Operating Materials and Supplies	04.07.013		The system must record as a loss (or gain) the difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete, or unserviceable and their estimated net realizable value; and then either report it separately or disclose it in the financial statements.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_011
Operating Materials and Supplies	04.07.014		The system must record any subsequent adjustments to the estimated net realizable value of excess, obsolete, and unserviceable operating materials and supplies upon disposal as a loss (or gain).	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.C		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Operating_Materials_And_Supplies_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.001		The system must apply the consumption method of accounting for the recognition of expense for stockpile materials. These materials are recorded as assets and reported when produced or purchased.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_001
Stockpile Materials	04.08.002		The system must remove the cost of stockpile materials from stockpile materials and report it as an operating expense when issued for use or sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 52	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_002
Stockpile Materials	04.08.003	C	**The system must value stockpile materials on the basis of: Actual Cost (AC) or Lower of Cost or Market (LCM)**		Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.006		The system must charge any abnormal stockpile material costs, such as excessive handling or rework costs, to operations of the period.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 93 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 53	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040603		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_004
Stockpile Materials	04.08.009		When stockpile materials are authorized for sale, the system must disclose those materials as stockpile materials held for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_006
Stockpile Materials	04.08.010		The system must value the stockpile materials held for sale using the same basis used before they were authorized for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040604.B	Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Stockpile Materials	04.08.011		The system must disclose in its financial statements any difference between the carrying amounts of the stockpile materials held for sale and their estimated selling price.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Stockpile_Materials_008
Stockpile Materials	04.08.012		When stockpile materials are sold, the system must remove the cost of stockpile materials from the stockpile materials account and report it as cost of goods sold. Any gain (or loss) upon disposal shall be recorded as a gain (or loss) at that time.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Materials_009
Reporting	04.09.001		The system must allow an entity to disclose in its financial statements the general composition of inventory.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.002		The system must allow an entity to disclose in its financial statements the basis for determining inventory values, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_002
Reporting	04.09.003		The system must allow an entity to disclose in its financial statements changes from the prior year's accounting methods, if any.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_003
Reporting	04.09.004		The system must allow an entity to disclose in its footnotes to financial statements the balances for each of the following categories of inventory: • Available and Purchased for Resale, • Held for Repair, • Excess, Obsolete, and Unserviceable, • Raw Materiel, • Work in Process.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104 Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.1.b		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_004
Reporting	04.09.005		The system must allow an entity to disclose in its financial statements any restrictions on the sale of material or a statement disclosing that there are no restrictions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.J(c)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.006	C	**The system must allow an entity to disclose in its financial statements the decision criteria and its changes for identifying the category to which inventory is assigned.**	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 35	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101105.4.J(e-f)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_006
Reporting	04.09.008		Operating materials and supplies shall be valued at their estimated net realizable value. The difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete or unserviceable and their estimated net realizable value shall be recognized as a loss (or gain) and either reported separately or disclosed. Any subsequent adjustments to their estimated net realizable value or any loss (or gain) upon disposal shall also be recognized as a loss (or gain).	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_007
Reporting	04.09.009		The system must allow an entity to develop and disclose in its financial statements the criteria for identifying excess, obsolete, and unserviceable operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 49			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.010		The system must allow an entity to disclose in its financial statements the general composition of operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G(a)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_009
Reporting	04.09.011		The system must allow an entity to disclose in its financial statements the basis for determining the values of operating supplies and materials, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_010
Reporting	04.09.012		The system should allow an entity to disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies and materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G(b)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.013		The system must allow an entity to disclose in its financial statements the balances for each of the categories of operating materials and supplies.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50			Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_012
Reporting	04.09.014		The system must allow an entity to disclose in its financial statements any restrictions on the use of material.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_013
Reporting	04.09.015		The system must allow an entity to disclose in its financial statements the decision criteria and its changes for identifying the category to which operating materials and supplies are assigned.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 50	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106.G		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.016		The system must allow an entity to disclose in its financial statements the stockpile materials authorized for sale using the same values used before they were authorized for sale. Any difference between the carrying amount of stockpile materials held for sale and their estimated selling price shall be disclosed. The cost of stockpile materials shall be removed from stockpile materials and reported as cost of goods sold when sold. Any gain (or loss) upon disposal shall be recognized as a gain (or loss) at that time.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 55	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040602, 040604.B		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_015
Reporting	04.09.018		The system must allow an entity to disclose in its financial statements the general composition of stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(a)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_017
Reporting	04.09.019		The system must allow an entity to disclose in its financial statements the basis for valuing stockpile materials, including the valuation method and any cost flow assumptions.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.020		The system must allow an entity to disclose in its financial statements the changes from prior year's accounting methods, if any, for stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(b)		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_019
Reporting	04.09.021		The system must allow an entity to disclose in its financial statements any restrictions on the use of stockpile materials.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(c)		Acquire-to-Retire Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_020
Reporting	04.09.022		The system must allow an entity to disclose in its financial statements the values for the balances of stockpile materials in each category.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_021

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Reporting	04.09.023		The system must allow an entity to disclose in its financial statements the decision criteria and its changes for categorizing stockpile materials as held for sale.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 56	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108.D(d), (e)		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_OMandS_Stockpile_Materials_Reporting_022
Common Requirements for Inventory Classification	04.10.001		The Inventory, Supplies and Materials system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.002		The Inventory, Supplies and Materials system must record item identification, classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number), initial cost, and subsequent costs related to acquisition (i.e. holding/handling cost).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_002
Common Requirements for Inventory Classification	04.10.003		Inventory shall be valued at either (1) historical cost or (2) latest acquisition cost.	Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 20				
Common Requirements for Inventory Classification	04.10.004		The Inventory, Supplies and Materials system must record the condition of the inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.005		The Inventory, Supplies and Materials system must record changes in value of Inventory, Supplies and Materials due to changes in condition or other impacting circumstances.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 20			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_004
Common Requirements for Inventory Classification	04.10.006		The Inventory, Supplies and Materials system must record whether material received is hazardous, classified, requires special handling, requires special packaging, requires munitions list controls, requires trade security controls, or has a shelf life.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.007		The Inventory, Supplies and Materials system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_006
Common Requirements for Inventory Classification	04.10.008		The Inventory, Supplies and Materials system must provide edits (controls) to prevent duplicate entries and reduce the likelihood of creating erroneous inventory documents/records, thereby ensuring the integrity of data recorded in the system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_007
Common Requirements for Inventory Classification	04.10.009		The Inventory, Supplies and Materials system must permit only authorized users to enter, modify, or otherwise alter inventory records (See section on Security and Internal Controls).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_008
Common Requirements for Inventory Classification	04.10.010		The Inventory, Supplies and Materials system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.011		The Inventory, Supplies and Materials system must enable and account for the transfer of responsibility for inventory from one authorized manager to another authorized manager, ensuring that sufficient information is transferred to provide an audit trail at the gaining management activity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_010
Common Requirements for Inventory Classification	04.10.012		The Inventory, Supplies and Materials system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and provides reporting tools for data analysis.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_011
Common Requirements for Inventory Classification	04.10.013		The Inventory, Supplies and Materials system must comply with the Government Paperwork Elimination Act (GPEA) of 1998; requiring Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_012
Common Requirements for Inventory Classification	04.10.014		The Inventory, Supplies and Materials system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Common Requirements for Inventory Classification	04.10.015		The system must provide a field for a Unique Item Identifier (UID). A UID is a unique, unambiguous string of alpha numeric characters that enable the identification of a specific item from any other like or unlike it in compliance with ISOs 15434 and 15418.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 21		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Common_Requirements_For_Inventory_Classification_014
Common Requirements for Inventory Classification	04.10.016	A	**The system must provide the capability to stratify inventory.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C9.1.2			Common_Requirements_For_Inventory_Classification_015
Common Requirements for Inventory Classification	04.10.017	A	**The system must provide the capability to generate the Supply System Inventory Report (SSIR).**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C9.2.1.1			Common_Requirements_For_Inventory_Classification_016
Interface Reconciliation Requirements	04.11.001		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for multiple levels of system access, transaction authorization, and approval authority.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.002		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for single source data entry.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_002
Interface Reconciliation Requirements	04.11.003		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for validation of funds available prior to scheduling payment.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.004		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for communication of the need for additional funds.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_004
Interface Reconciliation Requirements	04.11.005		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for simultaneous posting of budgetary and proprietary accounts.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.006		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for prepayment examinations from diverse locations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_006
Interface Reconciliation Requirements	04.11.007		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for controls to ensure transaction processing in proper chronological/numeric sequence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 22			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_007

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.008		To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for standard edits for shared data.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Interface_Reconciliation_Requirements_008
Interface Reconciliation Requirements	04.11.009		To support the Interface function the Inventory, Supplies and Materials system must provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the SGL level, on a daily basis, to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the Inventory, Supplies and Materials module.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Interface Reconciliation Requirements	04.11.010		To support the Interface function the Inventory, Supplies and Materials system must provide standard input record format(s) for interface of transactions from other systems to the Inventory, Supplies and Materials system and subject all transactions from interfacing systems to the Inventory, Supplies and Materials financial system edits, validations, and error correction procedures to support data integrity. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user to enable performance measurement.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_002
Interface Reconciliation Requirements	04.11.011		To support the Interface function the Inventory, Supplies and Materials system must provide for capability to interface to the agencys cost accounting system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Reconciliation_Requirements_009
Interface Reconciliation Requirements	04.11.012		To support the Interface function the Inventory, Supplies and Materials system should provide capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 23				Inventory_Interface_Support_Requirements_004
General Technical Requirements	04.13.001		To support the general technical functionality, the system must provide for back up and recovery of the system per relevant OMB Circulars.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Technical Requirements	04.13.002		To support the general technical functionality, the Inventory, Supplies and Materials system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_002
General Technical Requirements	04.13.003		To support the general technical functionality, the Inventory, Supplies and Materials system must provide all users the capability to perform a "Print Screen" function.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 24		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_General_Technical_Requirements_003
Security and Internal Controls Requirements	04.14.001		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_001
Security and Internal Controls Requirements	04.14.002		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide capability to define access to specific functions by named user, class of user, and position.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_002
Security and Internal Controls Requirements	04.14.003		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_003

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Security and Internal Controls Requirements	04.14.004		With regard to security and internal controls, in addition to other Federal security standards, the Inventory, Supplies and Materials system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_004
Security and Internal Controls Requirements	04.14.005		With regard to security, internal controls and other Federal security standards, for those systems/applications for which the agency either on its own or through a contractor has the ability to direct and implement coding changes, the Inventory, Supplies and Materials system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_005
Security and Internal Controls Requirements	04.14.006		With regard to security, internal controls and other Federal security standards, the Inventory, Supplies and Materials system must provide for adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 25		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Security_And_Internal_Controls_Requirements_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Access to Information Requirements	04.15.001		To support the Access to Information process, the Inventory, Supplies and Materials system must comply with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. 552A) as amended.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26 Source: USC Title 5, Part 1 Ch 05, Subch II; Source Date: ; Source Number: Sec 552a		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_001
Access to Information Requirements	04.15.002		To support the Access to Information process, the Inventory, Supplies and Materials system must allow for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_002
Access to Information Requirements	04.15.003		To support the Access to Information process, the Inventory, Supplies and Materials system must provide users with access to on-line guidance or help for performing system functions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_003
Access to Information Requirements	04.15.004		To support the Access to Information process, the Inventory, Supplies and Materials system must allow users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Access to Information Requirements	04.15.005		To support the Access to Information process, the Inventory, Supplies and Materials system must facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_005
Access to Information Requirements	04.15.006		To support the Access to Information process, the Inventory, Supplies and Materials system must provide for easy access to historical files for comparative, analytical, and trend information.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 26			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Information_Access_Requirements_006
Data Entry Requirements	04.16.001		To support the Data Entry technical function, the Inventory, Supplies and Materials system must utilize various automated input devices when hard copy applications and correspondence are received. For example, optical character recognition devises, digital imaging tools or other input streamlining technology must be utilized whenever feasible when processing standard hard copy applications or other required correspondence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_001
Data Entry Requirements	04.16.002		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Entry Requirements	04.16.003		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support simultaneous data entry/access by multiple users in a variety of access modes.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_003
Data Entry Requirements	04.16.004		To support the Data Entry technical function, the Inventory, Supplies and Materials system must support validation of codes entered on the user entry and query screens; assist users in determining correct codes if an invalid code is entered; and provide for inquiry by the user to verify valid codes during the data entry process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_004
Data Entry Requirements	04.16.005		To support the Data Entry technical function, the Inventory, Supplies and Materials system must provide the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_005
Data Entry Requirements	04.16.006		To support the Data Entry technical function, the Inventory, Supplies and Materials system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_006
Data Entry Requirements	04.16.007		To support the Data Entry technical function, the Inventory, Supplies and Materials system should identify erroneous inputs with corrective recommendations.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Data Entry Requirements	04.16.008		To support the Data Entry technical function, the Inventory, Supplies and Materials system should provide the capability for financial users to create comments relating to all types of transactions using free-form text.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 27		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Data_Entry_Requirements_008
Archiving and Purging Requirements	04.17.001		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide an automated means for permanently storing electronic data.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_001
Archiving and Purging Requirements	04.17.002		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must archive transactions and related information needed for audit trails in a format accessible by audit software.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_002
Archiving and Purging Requirements	04.17.003		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must provide the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Archiving and Purging Requirements	04.17.004		To support the Archiving and Purging process, the Inventory, Supplies and Materials system must retain system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 28		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Archiving_And_Purging_Requirements_004
Inventory, Supplies and Materials Acquisition Process: General Requirements	04.18.001		To support the acquisition process, the agency's Inventory, Supplies and Materials system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 31			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_001
Inventory, Supplies and Materials Acquisition Process: General Requirements	04.18.002		To support the acquisition process, the agency's Inventory, Supplies and Materials system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 31			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_General_Requirements_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.001		To support the needs determination process, the agency's Inventory, Supplies and Materials system must record customer demand and replenishment lead time data for a period of time (as specified by management), identify anomalies (such as unusual spikes in customer demand), and compute demand and lead time forecasts based upon a regular schedule determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_001
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.002		To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute and routinely update the ordering costs, as determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.003		To support the needs determination process, the agency's Inventory, Supplies and Materials system must estimate and routinely update the per unit holding cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_003
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.004		To support the needs determination process, the agency's Inventory, Supplies and Materials system must use either Economic Order Quantity (EOQ) or any other management approved method, to minimize total costs of inventory, supplies, and materials, including the sum of ordering and holding costs may be used to compute the optimum order quantity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_004
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.005		To support the needs determination process, the agency's Inventory, Supplies and Materials system must compute the safety level of an item, if any, on a regular schedule. The safety level may include variables stipulated by management to establish intended service levels.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.006		To support the needs determination process, the agency's Inventory, Supplies and Materials system re-compute the reorder point level on a regular schedule, considering the item's acquisition lead time, quantity, safety level, repair cycle level, if applicable, and any applicable non-demand-based levels. Demand-based items may be procured when the items on-hand and on-order are equal to or less than the reorder point.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 32		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_006
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.007		To support the needs determination process, the agency's Inventory, Supplies and Materials system record the authorization and expiration of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_007
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.008		To support the needs determination process, the agency's Inventory, Supplies and Materials system must determine if replenishment is needed on a regular schedule, basing the determination on net item and reorder point.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_008
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.009		To support the needs determination process, the agency's Inventory, Supplies and Materials system must schedule replenishment reviews on a regular basis.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.010		To support the needs determination process, the agency's Inventory, Supplies and Materials system must provide access to the following information: fiscal year organization code cost center estimated amount estimated quantity project code program code transaction date action code (new/modification) subject to funds availability indicator interagency agreement number performance measure code description estimated amounts increased and/or decreased revenue source code agency location code shelf life.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 33			Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_010
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.011		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_011
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.012		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards, as determined by management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.013		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should access the estimated quantity associated with establishing the obligation where applicable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_013
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.014		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_014
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.015		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should allow for collection of scrap and waste rates on Inventory, Supplies and Materials	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Needs_Determination_015

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.016		To support the Inventory, Supplies, and Materials need determination process, the agency's Inventory, Supplies and Materials system should make contract termination recommendations based on mathematical models of termination costs, ordering costs, and holding costs	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 34		Perform Managerial Accounting	Environmental Liabilities	Inventory_Supplies_Materials_Needs_Determination_016
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.017	A	**To support the accounting for stored items process, the agency's inventory, supplies and materials system must compute the value of items on the inventory record by multiplying quantities on hand or on loan by the unit cost of the applicable item. These values are totaled and the data given to management reconcile with the general ledger value.**	Source: JFMIP SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52				Inventory_Supplies_Materials_Needs_Determination_017
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.001		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must support the budgeting of resources for Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.002		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify available funds by item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_002
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.003		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must distinguish available funds for items that are slow moving and carried in the inventory for more than one accounting cycle	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_003

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Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.004		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to ensure that funds are available prior to submitting approval of a request for acquisition of inventory items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_004
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.005		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must disallow the creation of any obligation that would exceed the available funding	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.006		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must identify funds utilized and rates of fund utilization by item	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_006
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.007		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must control availability of funds by item	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.008		To support the budget establishment process, the agency's Inventory, Supplies and Materials system must calculate fund usage and project the date on which funds will be exhausted at the current rate of usage	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 35			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Budget_Establishment_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.001		To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to the core financial system to obtain the following information: fiscal year appropriation/treasury fund symbol organization code cost center object classification project code program code commitment amount obligation amount contractor name, including any previous company names prior to any notation agreements; (management will determine the number or necessary names required) supplier Taxpayer Identification Number (TIN) interagency agreement number trading partner award date transaction date effective date action code product or service description amounts increased and/or amounts decreased subject to funds availability indicator Use account definitions consistent with the account definitions in the USSGL. Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL (as provided in the Treasury Financial Manual).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 37 - 38			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_001
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.002		To support the acquiring process, the agency's Inventory, Supplies and Materials system must access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 38			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_002

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Chapter	**Req Id**	**Change Type**	**Requirement**	**Federal Sources**	**DoD Sources**	**BPM Processes**	**End 2 End Process**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.003		To support the acquiring process, the agency's Inventory, Supplies and Materials system must maintain transaction details to support account balances.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 38			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.004		To support the acquiring process, the agency's Inventory, Supplies and Materials system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) (Per FAR 4.201, the entire signed contract is provided to the paying office.) contract, including the following data elements recorded at obligation and necessary for payment and/or other financial processes: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); or obligating document number (if different from contract number) contractor name and address contract administration office payment office unit of issue/measure unit price extended price quantity variance amount allowed total amount payment terms and conditions, e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc. delivery/performance schedule estimated completion date payment type (e.g., prompt pay, fast pay, progress pay, or partial pay) names of government-designated receiving, invoice-approving, and acceptance officials. shipping terms, e.g., Free on Board (FOB) destination	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 38 - 39			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.005		To support the acquiring process, the agency's Inventory, Supplies and Materials system must identify the method of acquisition, e.g., purchase, donated, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_005
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.006		To support the acquiring process, the agency's Inventory, Supplies and Materials system must create a skeletal record or other mechanism for capturing information on item in-transit from the providing entity (e.g., vendor, donator, etc.). The skeletal record or other mechanism is required only for Inventory, Supplies and Materials for which the Government has taken title. For example, the skeletal record or other mechanism may identify the following on newly acquired property: Name and address of the shipper/vendor Estimated date of delivery Shipping address ("ship to" address) Requisition information (e.g., contract/purchase order, or other requisition document number; name and address of requisitioning organization) Order Date	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.007		To support the acquiring process, the agency's Inventory, Supplies and Materials system must complete the skeletal inventory record, or create an inventory record for items with no skeletal record, upon assuming possession of the inventory item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_007
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.008		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the method of acquiring each inventory item or bulk inventory items (e.g., direct purchase, completed work-in-process, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.009		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_009
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.010		To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the inspection date for items delivered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.011	D	Deleted: To support the acquiring process, the agency's Inventory, Supplies and Materials system must record the acceptance date for items delivered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 39			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_011
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.012		To support the acquiring process, the agency's Inventory, Supplies and Materials system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and core financial system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.013		To support the Inventory, Supplies, and Materials acquiring process, the agency's Inventory, Supplies and Materials system should access other information where applicable and available, such as - performance measure code - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - agency location code - name and phone number of agency contracting/acquisition/procurement official responsible for acquiring the Inventory, Supplies and Materials item(s) - minimum acceptable shelf-life date - warranty information	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.014		To support the acquiring process, the agencys Inventory, Supplies and Materials system should provide access to the following information related to an EFT payment: contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address automated access to government-wide systems such as, Business Partner Network (includes Central Contractor Registration), E-authentication, Integration Acquisition Environment the Fedwire Transfer System telegraphic abbreviation of the contractors financial agent name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractors financial agent is not connected directly to the Fedwire Transfer System online.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40				Inventory_Supplies_Materials_Acquisition_Process_017
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.015		To support the acquiring process, the agency's Inventory, Supplies and Materials system should provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 40		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.016		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_015
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.017		To support the acquiring process, the agency's Inventory, Supplies and Materials system should enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 41		Manage Execution Fund Account	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Acquisition_Process_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.001		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record changes in quantities, including unit of issue/measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_001
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.002		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_002
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.004		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 43			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.005		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record asset identifier.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_005
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.006		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.007		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the current owner (e.g., the agency, contractor, grantee, etc.).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_007
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.008		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record an item's condition.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.009		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record identity of inventory custodian and/or accountable organization.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_009
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.010		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record in-transit information to establish/maintain accountability and control over Government Inventory, Supplies and Materials, (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, and source information).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_010
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.011		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must provide for Physical Inventory/Cycle Counting functionality and processing.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.012		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system must record the acquisition cost of individual items acquired through bulk purchase.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_012
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.013		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should provide information on current inventories and historical usage to be used in capacity planning.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_013
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.014		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.015		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support the incorporation of item availability and anticipated lead times for delivering orders into a master production schedule.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_015
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.016		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support predefined inspection plans and quality standards.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Control_016
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.017		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_017
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.018		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support lot control and serial control of inventory for traceability requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_018

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.019		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support shelf life tracking.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_019
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.020		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support ownership status (i.e. owned, non-owned, or consigned).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Control_020
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.021		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support unit of measure (UOM) conversion for various functions (i.e. shipping, stocking, and ordering).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 44			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_021
Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials	04.22.022		To support the control of Inventory, Supplies and Materials, the agency's Inventory, Supplies and Materials system should support multiple sources of supply and cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 45			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Control_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.001		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record information on the procurement receipt document in sufficient detail to allow matching of receipt, purchase order/contract, and invoice for payment purposes. Examples of data to collect include item numbers, quantities, units of measure, vendor, purchase order number, and storage location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_001
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.002		To support the item receipt process, the agency's Inventory, Supplies and Materials system must complete skeletal record of donated (including gifted or bequeathed items) items to include such information as quantity, description, estimated fair market value of each item received, receipt date, method of acquisition, etc. in sufficient detail to initiate appropriate accountability and financial control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.003		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later.	Source: CFR Title 5, Chapter III; Source Date: ; Source Number: section 1315.4 (b) (1)□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_003
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.004		To support the item receipt process, the agency's Inventory, Supplies and Materials system must record partial and full receipts of orders along with item that are backordered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_004
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.005		To support the item receipt process, the agency's Inventory, Supplies and Materials system must provide for performing quantity and price conversions between different units of issue/measure. For example, the item purchase unit may be cases (cs) and the receiving activity unit of issue/measure may be each (ea).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.006		To support the item receipt process, the agency's Inventory, Supplies and Materials system must identify transportation discrepancies (i.e., any discrepancy between the government or commercial bill of lading and item received), and generate the transportation discrepancy report (e.g., SF 361, Transportation Discrepancy Report).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_006
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.007		To support the item receipt process, the agency's Inventory, Supplies and Materials system should assign lot control and serialization numbers.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_007
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.008		To support the item receipt process, the agency's Inventory, Supplies and Materials system should provide disposition codes for subsequent actions of rejected materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_008
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.009		To support the item receipt process, the agency's Inventory, Supplies and Materials system should record items being returned to vendor, including items on backorder.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.010		To support the item receipt process, the agency's Inventory, Supplies and Materials system should ensure incoming materials are appropriately labeled or marked and readily visible.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_010
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.011		To support the item receipt process, the agency's Inventory, Supplies and Materials must record information on material returned by customers and provide customer credit/refund on items returned in accordance with the agency's return policy.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 46			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Item_Receipt_011
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.001		To support the inspection process, the agency's Inventory, Supplies and Materials system must record the acceptance or rejection of new or returned items at their destination and the quantities of each. Update inventory on hand information as a result	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.002		To support the inspection process, the agency's Inventory, Supplies and Materials system must update accountability records to record acceptance or rejection of new or returned items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_002
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.003		To support the inspection process, the agency's Inventory, Supplies and Materials system must record the date of acceptance for purposes of the Prompt Payment Act	Source: CFR Title 5, Chapter 1300; Source Date: ; Source Number: Section 1315.4 (1) (B)□Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_003
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.004		To support the inspection process, the agency's Inventory, Supplies and Materials system must provide information, such as quantity, asset identifier, and cost on items received and accepted necessary to support the payment management function of the core financial system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.005		To support the inspection process, the agency's Inventory, Supplies and Materials system must identify shipping discrepancies (e.g., SF 364, Report of Discrepancy) and product quality deficiencies (e.g., SF 368, Product Quality Deficiency Report) between the items received and the information provided on shipping documents and purchase orders, to support follow-up.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_005
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.006		To support the inspection process, the agency's Inventory, Supplies and Materials system should identify shipments of components for any inventoried items.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Inspection_Process_006
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.001		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.002		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 47			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_002
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.003		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.004		To support the inventory into placement process, the agency's Inventory, Supplies and Materials system must provide an identifier for identifying restrictions on the sale, or use, or disposal of inventory, supplies, and materials by category and item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Placement_Into_Inventory_004
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.001		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must capture both unit cost and sales price of an inventory item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.002		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101103		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_002
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.003		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must Include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.004	C	**To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize inventory items as: (A) Available and Purchased for Resale (B) Held for repair (C) Excess, Obsolete, and Unserviceable (D) Raw Materials (E) Work in Process**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_004
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.005		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.2 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101106		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.006		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must categorize stockpile materials as: (A) Held for sale or use and (B) Held in reserve. This category of inventory is reserved for use exclusively within the Department by the National Defense Stockpile Transaction Fund.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48	Source: DoDFMR Vol 06B, Ch 04; Source Date: 5/1/2009; Source Number: 040303.E.3 Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101108		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_006
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.007		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide interface data required to meet core financial system requirements.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_007
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.008		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide total cost information by financial category for items added into inventory to the core financial system for posting by the General Ledger Management function and the Cost Management function.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_008

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.009		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must if the agency has a cost accounting system to support a manufacturing, industrial fund, or similar activities, provide the cost of items, and other information as determined by management, needed to determine item consumption/usage and assess performance.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_009
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.010		To support the initial valuation and financial categorization process, the agency's Inventory, Supplies and Materials system must provide information, such as description, quantity, asset identifier, and other information as specified by management, needed to support reconciliation between the inventory system's records and other systems' records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 48			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Initial_Valuation_Categorization_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.001		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide support for physical verification of inventory balances by location and item type in accordance with management selection criteria such as by (1) sequential selection of rows or areas within a warehouse or facility, (2) random selection, (3) weighed selection towards higher dollar, higher turn-over activity items, or (4) blind count (performance of a physical inventory without the knowledge of, or access to, the on-hand quantity balance in the inventory records).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_001
Inventory Valuation and Disposition: Physical Verification	04.27.002		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record changes in physical condition (e.g., excellent, good, fair or poor), quantities, etc., based on the results of physical inventory verifications.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.003		To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency maintains perpetual inventory records, provide for the matching of physical counts with inventory quantity and financial records through cycle counting or other inventory management techniques.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_003
Inventory Valuation and Disposition: Physical Verification	04.27.004		To support the physical verification process, the agency's Inventory, Supplies and Materials must, if the agency does not maintain perpetual inventory records, provide for reconciliation using beginning of period inventory balances, receipts, and dispositions up to the cutoff point for the physical inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_004
Inventory Valuation and Disposition: Physical Verification	04.27.005		To support the physical verification process, the agency's Inventory, Supplies and Materials system must retain records of physical inventory counts until (a) the count is reconciled and (b) all adjusting entries for the physical count are resolved and entered into the financial records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 49			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_005
Inventory Valuation and Disposition: Physical Verification	04.27.006		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify all errors arising from reconciliation processes that apply to a time period prior to the last inventory adjustment. All such errors must be corrected, to include appropriate adjustments to prior gains and losses.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_006

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.007		To support the physical verification process, the agency's Inventory, Supplies and Materials system must enable the use of management determined error codes (such as incorrect entities, leaks or spills, wrong location, receipt error, stock picking error, shipping error, etc.) that would aid in the consistent identification and reporting of the causes of variance between Inventory, Supplies and Materials records and physical counts.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_007
Inventory Valuation and Disposition: Physical Verification	04.27.008		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide the ability to (1) identify historically slow periods of operation when there is little movement of Inventory, Supplies and Materials items, (2) prevent or minimize the movement of Inventory, Supplies and Materials items to be counted on the day the items are selected for counting, and (3) use transaction histories to trace the movement of items and reconcile the count.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_008
Inventory Valuation and Disposition: Physical Verification	04.27.009		To support the physical verification process, the agency's Inventory, Supplies and Materials system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.010		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_010
Inventory Valuation and Disposition: Physical Verification	04.27.011		To support the physical verification process, the agency's Inventory, Supplies and Materials system must calculate the inventory accuracy rate, based on management approved methodology (A common method used is number of accurate items or records divided by the number of items or records counted.).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_011

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.012		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management identified assessment of risk (based on activity or turnover, dollar value, sensitivity/classification of item(s), and criticality of the item(s) to production or mission readiness) and degree of control required by segment, class, or type of Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_012
Inventory Valuation and Disposition: Physical Verification	04.27.013		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies and Materials.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_013

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.014		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record management established tolerances or criteria for selection of variances to research such as: (1) effect on operations or mission readiness, (2) quantity and dollar value, and (3) characteristics of the items with the variance, such as sensitive, classified, or items susceptible to fraud or theft.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_014
Inventory Valuation and Disposition: Physical Verification	04.27.015		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide cut-off date to ensure that all inventory and related items that should get counted do and aid in identifying items, for which title has not passed, that are received after the cut-off date are not included.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_015
Inventory Valuation and Disposition: Physical Verification	04.27.016		To support the physical verification process, the agency's Inventory, Supplies and Materials system must provide information, such as (1) shipping and receiving records, (2) relocation of inventory items within a warehouse or facility, and (3) production usage records, to aid in the research of variance causes and to ensure the proper adjustment of inventory records.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 50			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_016

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.017		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify and compare performance goal(s) established by management, such as an inventory count accuracy goal of 95 percent, adjustments and number of accurate physical counts, dollar value and quantity of adjustments, to the results of actual physical counts by warehouse, facility, item type, or other agency specific selection/performance measurement criteria.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Environmental Liabilities Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_017
Inventory Valuation and Disposition: Physical Verification	04.27.018		To support the physical verification process, the agency's Inventory, Supplies and Materials system must identify the existence of inventory stored at outside/off-site locations and the personnel or organization responsible for verifying its physical existence.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_018
Inventory Valuation and Disposition: Physical Verification	04.27.019		To support the physical verification process, the agency's Inventory, Supplies and Materials system must record the identity (including description, location, condition, quantity, etc.) of slow moving or excess obsolete inventory and related items that could be segregated and pre-counted.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_019

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Physical Verification	04.27.020		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record the identity of the employee/supervisor responsible for establishing and maintaining physical control over items by location, segment, type of item, etc., to compare to inventory accuracy rates to aid in holding appropriate personnel accountable for achieving the organization's performance goals (e.g., accuracy rate).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_020
Inventory Valuation and Disposition: Physical Verification	04.27.021		To support the physical verification process, the agency's Inventory, Supplies and Materials system should provide or interface with the tools used to perform the count (e.g., pre-numbered count cards or tags, count sheets, or electronic or radio frequency devices).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_021
Inventory Valuation and Disposition: Physical Verification	04.27.022		To support the physical verification process, the agency's Inventory, Supplies and Materials system should record electronic confirmation from other parties responsible for storing items that are recorded in the Inventory, Supplies and Materials system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Physical_Verification_022

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.001		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_001
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.002		To support the accounting for stored items process, if financial adjustments are required as a result of a physical verification, the system must send the appropriate information to the core financial system and cost accounting system to ensure that they stay in balance with the inventory system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.003		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must adjust inventory item costs for significant differences between the amount recorded for the items upon receipt and the invoiced amounts paid for the goods or any refunds/rebates.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_003
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.004		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must generate financial transactions to record the transfer of inventory between financial categories such as from inventory held for sale to excess, obsolete, and unserviceable inventory, or between cost categories as defined for internal management. Send this information to the core financial system and cost accounting system as appropriate.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_004
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.005		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost (LAC) method for valuing inventory.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52 Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 24			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.006		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 22			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_006
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.007		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must make adjustments to inventory valuations to reflect net realizable value instead of historical cost or latest acquisition cost if the conditions specified in SFFAS Number 3 under "Exception to Valuation" are met or if the inventory is declared to be excess, obsolete, or unserviceable in accordance with SFFAS Number 3.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 52□Source: SFFAS-3; Source Date: 6/1/2008; Source Number: Para 26			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.008		To support the accounting for stored items process, the agency's Inventory, Supplies and Materials system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 51			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_for_Stored_Items_008
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.009	D	Version 8.0 - This requirement deleted due to duplication of 04.28.05 (Blue Book Version 7.0)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBC-09				Financial_Reporting_062
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.010	A	**The system must provide the capability to identify the Economic Retention Stock (ERS) for wholesale principal and secondary items, except ammunition.**		Source: DoD 4140.1-R; Source Date: 5/1/2003; Source Number: C2.8.1.1.1			Inventory_Accounting_for_Stored_Items_011
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.011	A	**The system must value operating materials and supplies at historical cost using the moving average cost (MAC) flow assumption for arriving at historical cost.**	Source: SFFAS-3; Source Date: 6/1/2011; Source Number: Para 44	Source: DoDFMR Vol 04, Ch 04; Source Date: 5/1/2009; Source Number: 040202.A			Inventory_Accounting_for_Stored_Items_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Movement and Tracking	04.29.001		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record changes in the location of an inventory item, such as from one warehouse to another, and any associated changes in the person or organization responsible for stewardship of the item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_001
Inventory Valuation and Disposition: Movement and Tracking	04.29.002		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items in transit from one location to another.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Movement_and_Tracking_002
Inventory Valuation and Disposition: Movement and Tracking	04.29.003		To support the movement and tracking process, the agency's Inventory, Supplies and Materials system should provide a confirmation receipt to losing organization.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Movement_and_Tracking_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.001		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items shipped from contractors or vendors for which title has passed to the government.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_001
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.002		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost and quantity (including asset identifier and description data) of items shipped from the inventory organization to another organization for which accountability has been retained by the inventory organization until receipt by the recipient.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 53			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.003		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials system must record the cost, quantity, and identity (including asset identifier and description data) of items in transit to the initial storage location, between storage locations, to a customer, or to a disposal activity.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 54			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_003
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.004		To support the accounting for items in-transit process, the agency's Inventory, Supplies and Materials must require systematic review and follow-up of aged in-transit deliveries. Specifically, the system must require review and follow-up on a scheduled basis, i.e., after 30 days and 60 days. The system must also require a mandatory disposition review after 90 days.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 54		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Accounting_For_Items_In_Transit_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Transfer to Repair Status	04.31.001		To support the transfer to repair status process, the agency's Inventory, Supplies and Materials system must record the asset identifier, description, cost, and quantities of items transferred from its current status to "in repair". Provide information to the core financial system to record the change in financial category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_001
Inventory Valuation and Disposition: Transfer to Repair Status	04.31.002		To support the transfer to repair status process, the agencys Inventory, Supplies and Materials system must adjust the valuation of inventory items in accordance with the repair accounting treatment selected by the agency in conformance with SFFAS Number 3.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Transfer_To_Repair_Status_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Account for Repair Cost	04.32.001	D	Deleted: To support the accounting for repair cost process, the agency's Inventory, Supplies and Materials system must capture the direct and indirect costs of repair activities using either the direct or allowance methods of accounting for inventory held for repair.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 55			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Account_For_Repair_Cost_001
Inventory Valuation and Disposition: Return of Inventory	04.33.001		To support the return to inventory process, the agency's Inventory, Supplies and Materials system must record the transfer of an inventory item from the status of "in repair" to its proper status and location. Provide information such as cost, quantity, asset identifier, description, change in status, etc., to the core financial system to record the change in financial category.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 56			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Return of Inventory	04.33.002		To support the return to inventory process, the agency's Inventory, Supplies and Materials, Inventory that has been identified as unserviceable but not yet reviewed to determine its reparability, shall be reported as held for repair. When an assessment has been conducted and it has been determined that it is not economically feasible to repair the item, then the item shall be reported as excess, obsolete and unserviceable.		Source: DoDFMR Vol 06B, Ch 10; Source Date: 9/1/2008; Source Number: 101104.D		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Return_Of_Inventory_002
Inventory Valuation and Disposition: Production Ordering	04.34.001		To support the production ordering process, the agency's Inventory, Supplies and Materials system must support the establishment (including technical specifications and accounting classification needed by the inventory system) of orders to be placed with a contractor or other government entity to perform production work on items needed.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_001
Inventory Valuation and Disposition: Production Ordering	04.34.002		To support the production ordering process, the agency's Inventory, Supplies and Materials system must project the production elements necessary to complete the production cycle. These production elements must reflect bills of material, manufacturing requirements, and production time to produce or repair products.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Production_Ordering_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.001		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide financial information in the appropriate format and method to other financial management systems used by the agency. For example, provide work-in-process costs by the designated accounting classification structure (e.g., fund, program, organization, project, object class) to the core financial system and cost accounting system.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_001
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.002		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must accept cost and other appropriate information from a separate cost accounting system to support cost accumulation by work elements such as job order, activities, products, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.003		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must track accumulated costs, by asset identifier, including the cost of direct materials, direct labor, and overhead where applicable (including standard costs and rates, if applicable) for work-in-process. Percentage of completion methodology should be used to value work-in-process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_003
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.004		To support the accounting for work-in-progress costs process, the agency's Inventory, Supplies and Materials system must provide features to record unit costs and prices of products and services.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 57			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Work_In_Progress_Costs_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Record Finished Goods	04.36.001		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_001
Inventory Valuation and Disposition: Record Finished Goods	04.36.002		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Record_Finished_Goods_002
Inventory Valuation and Disposition: Record Finished Goods	04.36.003		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must record identifiers, quantities, condition, location, and other elements necessary to establish control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory Valuation and Disposition: Record Finished Goods	04.36.004		To support the recording finished goods process, the agency's Inventory, Supplies and Materials system must classify inventory items by item class or type to meet agency needs for management and control.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 58			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Record_Finished_Goods_004
Stockpile: Management Information	04.37.001	C	**To support the requirements for management information, the agency's Inventory, Supplies and Materials system must support a summary of the following information, which may be provided in the form of a report: Accept Unfilled Orders Post Discrepancies Record Acceptance and Rejection Summary Identify Days Supply Master Inventory Inactive Inventory Item Expiration/Shelf Life Cycle Count Inventory Accuracy Inventory Undergoing Repair or in Production Repair Status Production Order and Work-in-Process Tracking.**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pgs 59-60		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Stockpile_Management_Information_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.002		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, system must provide access to the following information: fiscal year transaction code (e.g. sale, transfer, loan, disposal) item description asset identifier performance measure code transaction dates (date item issued/disposed and received by customer) status (in storage, in transit, etc.) quantity distributed, in transit, disposed quantity of items remaining on hand subsequent to distribution/disposal activities item condition unit of issue/measure for each item unit price of items distributed unit cost of items distributed/disposed extended price of items distributed/disposed shipping costs of items distributed/disposed date customer/disposal activity received the items name, address, contact information regarding transporter contract terms regarding delivery (e.g., FOB) or constructive delivery date item received by customer increase in the cost of goods sold account gain or loss recognized as a result of the item's distribution	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 62-63			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.003		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_002
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.004		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must support account balances by providing an audit trail with access to specific transaction details.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_003
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.005		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials, the system must use a chart of accounts consistent with the basic number structure and titles provided in the USSGL. Any expansion to the numbering system must roll up to the posting accounts provided in the USSGL.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 63		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Inventory_Supplies_Materials_Disposition_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.006		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must access to the following customer information: authorization of customer eligibility organization code trading partner (Treasury Dept code) loan agreement number and all associated delivery order numbers or task order numbers (including change order number, if any) purchase order number (including change order number, if any) blanket purchase agreement (BPA) number and all associated BPA call numbers (including change order number, if any) Change in product or service descriptions Change in unit of measure Change in quantity Change in total amount Change in delivery/performance schedule Provide the ability to compare customer order records to issue records and flag any differences for follow-up cost center code object classification project code program code funded through date (for those contracts that are incrementally funded) variances between available funds provided prior to order fulfillment and the sales price of items requested quantities requested customer name and address, specifications such as government-designated receiving, certifying, and acceptance official, if appropriate date request received; and other data needed consistent with the inventory program	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 64-65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.007		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record unfilled orders if checks or cash are received with the customer order, record it against the customer order and send the information to the Receipt Management function of the core financial system for proper recognition of the associated liability to reflect the customer advance.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_006
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.008		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must differentiate between price and historical cost.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.009		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record revenue earned and the appropriate offsetting account (e.g., cash, receivables, advances) in the amount for which the inventory items are sold (price).	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_008
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.010		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must identify item requests/orders for which the funds designated by the customer to purchase the items is less than the sales price of the items due to price changes, etc.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_009

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.011		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must record the consumption (including cost, asset identifier, description, quantity, etc.) of operating materials and supplies by management identified cost object identifier code to facilitate cost accounting and program management.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_010
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.012		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must provide indicators to identify any sensitive, classified, or other management determined items which restrict the loan or disposal process of an inventory, supplies, or material item.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_011
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.013		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system must flag any restricted inventory, supplies, or materials items that are designated for loan or disposal and provide a system control, which must be overridden by management, to prevent improper loan or disposal activities.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_012

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.015	C	**To support the Inventory, Supplies and Materials Disposition process, the agency's Supplies and Materials system should provide the following capabilities: Access other information where applicable and available: - revenue source code - additional funding indicator, including increases and decreases - line item number, including access to contract line item data - signature (or electronic alternative) of acceptance official at agency or organization receiving the items - name, title, phone number, and mailing address of acceptance official at agency or organization receiving the items - Unique Item Identifier (note: When UIDs are used, data syntax and semantics for high capacity advanced information technology devices should conform to ISO 15434 and ISO15418 respectively)**	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 65-66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_013
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.016		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's Inventory, Supplies and Materials system should have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 66		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposition_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Distribution	04.39.001		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must access to the following information: pick lists to be used in pulling inventory items from storage person or organization responsible for stewardship of loaned item(s) location of loaned items	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_001
Inventory, Supplies, and Material Disposition: Distribution	04.39.002		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must identify unfilled customer orders.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_002
Inventory, Supplies, and Material Disposition: Distribution	04.39.003		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_003
Inventory, Supplies, and Material Disposition: Distribution	04.39.004		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to compare customer order records to issue records and flag any differences for follow-up.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Distribution	04.39.005		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide quality controls to ensure that all appropriate costs have been provided to the pricing formula for a particular customer order.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Identify and Reserve Supply Chain Resources	Deployment-to-Redeployment/Retrograde Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_005
Inventory, Supplies, and Material Disposition: Distribution	04.39.006		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's Inventory, Supplies and Materials system must provide the ability to develop the information necessary, (e.g., payment terms, invoice date, item quantity, unit price, extended price, invoice amount, and additional charges such as transportation, etc.) to prepare an initial invoice for a customer that provides adequate support for the prices charged.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 67		Update Asset Record	Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Distribution_006
Inventory, Supplies, and Material Disposition: Disposal	04.40.001		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must account for the proceeds resulting from the disposal process.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_001
Inventory, Supplies, and Material Disposition: Disposal	04.40.002		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must calculate the quantity and cost of items designated as "excess, obsolete, unserviceable, or non-useable".	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Inventory, Supplies, and Material Disposition: Disposal	04.40.003		To support the requirements for the disposal of Inventory, Supplies and Materials process, the agency's Inventory, Supplies and Materials system must identify Munitions List Items, small arms, and other controlled items such as Flight-Safety Critical Aircraft Parts (FSCAP) and items requiring trade security controls.	Source: JFMIP-SR-03-02; Source Date: 8/1/2003; Source Number: Pg 68			Acquire-to-Retire Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management Service-to-Satisfaction	Inventory_Supplies_Materials_Disposal_003

ACRONYMS

AC	Actual Cost
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
FFMIA	Federal Financial Management Improvement Act
FSCAP	Flight Safety Critical Aircraft Parts
FSIO	Financial System Integration Office
JFMIP	Joint Financial Management Improvement Program
LAC	latest acquisition cost
LCM	Lower of Cost or Market
MAC	Moving Average Cost
NRV	Net Realizable Value
OMB	Office of Management and Budget
ODCFO-AP	Office of the Deputy Chief Financial Officer Accounting Policy Directorate
SFFAS	Statement of Federal Financial Accounting Standards
SP	Standard Price