Defense Finance and Accounting Service

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

August 2015

Strategy, Policy and Requirements ZP

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**
04.01.002	**D - Other**	**Correction of a previous error. Moved to 04.01.031**
04.01.003	**D - Other**	**Correction of a previous error. Moved to 04.01.032**
04.01.010	**D - Other**	**Correction of a previous error. Moved to 04.01.036**
04.01.015	**D - Other**	**Correction of a previous error. Moved to 04.01.034**
04.01.017	**D - Other**	**Correction of a previous error. Moved to 04.01.035**
04.01.020 04.01.021 04.01.022	**D - Authoritative Source/Reference Deleted**	
04.01.026	**D - Other**	**Correction of a previous error. Moved to 04.01.033**
04.01.031	**A - Other**	**Added due to correction needed. Moved from 04.01.002**
04.01.032	**A - Other**	**Added due to correction needed. Moved from 04.01.003**
04.01.033	**A - Other**	**Added due to correction needed. Moved from 04.01.026**
04.01.034	**A - Other**	**Added due to correction needed. Moved from 04.01.015**
04.01.035	**A - Other**	**Added due to correction needed. Moved from 04.01.017**
04.01.036	**A - Other**	**Added due to correction needed. Moved from 04.01.010**
04.08.003	**D - Not supported by a Correct Source/Reference**	

VOLUME 4 - Inventory, Supplies, and Materials		
Req Id	**Change Type**	**Reason for Change**
04.10.016 04.19.002 04.19.003 04.19.005 04.19.006 04.19.007 04.19.008 04.19.009 04.19.010	D - Authoritative Source/Reference Deleted	
04.21.004	D - Other	Correction of a previous error. Moved to 04.21.019
04.21.019	A - Other	Added due to correction needed. Moved from 04.21.004
04.24.003	D - Other	Correction of a previous error. Moved to 04.24.007
04.24.007	A - Other	Added due to correction needed. Moved from 04.24.003
04.25.004	D - Authoritative Source/Reference Deleted	
04.26.002	D - Other	Correction of a previous error. Moved to 04.26.013
04.26.005	D - Other	Correction of a previous error. Moved to 04.26.014
04.26.006	D - Other	Correction of a previous error. Moved to 04.26.015
04.26.013	A - Other	Added due to correction needed. Moved from 04.26.002
04.26.014	A - Other	Added due to correction needed. Moved from 04.26.005
04.26.015	A - Other	Added due to correction needed. Moved from 04.26.006
04.27.012 04.27.017 04.27.020 04.27.022 04.28.010 04.38.002 04.39.001 04.39.004	D - Authoritative Source/Reference Deleted	

Chart Legend:

A - Added

These are new requirements due to revised and updated source documents.

C - Changed

These requirements were contained in previous releases, but were changed for various reasons.

D - Deleted

These requirements were removed and are no longer required by the source

documents.

TABLE OF CONTENTS

INVENTORY, OPERATING MATERIALS AND SUPPLIES, STOCKPILE MATERIALS INTRODUCTION 1

INVENTORY, OPERATING MATERIALS AND SUPPLIES, STOCKPILE MATERIALS REQUIREMENTS 2

Chapter 01 - Inventory Recognition and Valuation 2

Chapter 03 - Inventory in Storage 11

Chapter 07 - Operating Materials and Supplies 13

Chapter 08 - Stockpile Materials 20

Chapter 09 - Reporting 23

Chapter 10 - Common Requirements for Inventory Classification 37

Chapter 11 - Interface Reconciliation Requirements 45

Chapter 13 - General Technical Requirements 53

Chapter 14 - Security and Internal Controls Requirements 54

Chapter 15 - Access to Information Requirements 56

Chapter 16 - Data Entry Requirements 58

Chapter 17 - Archiving and Purging Requirements 60

Chapter 18 - Inventory, Supplies and Materials Acquisition Process: General Requirements 61

Chapter 19 - Inventory, Supplies and Materials Acquisition Process: Needs Determination 62

Chapter 20 - Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process 70

Chapter 21 - Inventory, Supplies and Materials Acquisition Process: Acquiring Process 72

Chapter 22 - Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials 86

Chapter 23 - Inventory, Supplies and Materials Acquisition Control Process: Item Receipt 100

Chapter 24 - Inventory, Supplies and Materials Acquisition Control Process: Inspection Process 109

Chapter 25 - Inventory, Supplies and Materials Acquisition Control Process: Placement into Inventory 111

Chapter 26 - Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial Categorization 112

Chapter 27 - Inventory Valuation and Disposition: Physical Verification 119

Chapter 28 - Inventory Valuation and Disposition: Accounting for Stored Items 137

Chapter 29 - Inventory Valuation and Disposition: Movement and Tracking 143

Chapter 30 - Inventory Valuation and Disposition: Accounting for Items In-Transit 146

Chapter 31 - Inventory Valuation and Disposition: Transfer to Repair Status 149

Chapter 32 - Inventory Valuation and Disposition: Account for Repair Cost 151
Chapter 33 - Inventory Valuation and Disposition: Return of Inventory 152
Chapter 34 - Inventory Valuation and Disposition: Production Ordering 154
Chapter 35 - Inventory Valuation and Disposition: Work-In-Progress Costs 156
Chapter 36 - Inventory Valuation and Disposition: Record Finished Goods 159
Chapter 38 - Inventory, Supplies, and Material Disposition: Materials Disposition 163
Chapter 39 - Inventory, Supplies, and Material Disposition: Distribution 173
Chapter 40 - Inventory, Supplies, and Material Disposition: Disposal 177
ACRONYMS 180

INVENTORY 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.

3. 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. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

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

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.002	D - Other	DELETED: 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: ; Source Date:	Requirement Not Covered by TFM Guidance		
Inventory Recognition and Valuation	04.01.003	D - Other	DELETED: 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: ; Source Date:	Requirement Not Covered by TFM Guidance		
Inventory Recognition and Valuation	04.01.004		The system must maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments.	Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: DoDFMRVol4,Ch1,Sub0105; Source Date: 9/1/2008	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_001
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: SFFAS3,21; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_006
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: SFFAS3,21; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Recognition_And_Valuation_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: SFFAS3,21; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_009
Inventory Recognition and Valuation	04.01.010	D - Other	DELETED: The system must apply the moving average cost (MAC) flow assumptions or other Office of the Under Secretary of Defense (Comptroller)(OUSD(C)) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Inventory Recognition and Valuation	04.01.015	D - Other	DELETED: The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Inventory Recognition and Valuation	04.01.017	D - Other	DELETED: The system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Inventory_Recognition_And_Valuation_020
Inventory Recognition and Valuation	04.01.020	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to identify the Approved Acquisition Objective (AAO) for wholesale principal and secondary items, except ammunition.	Source: DoD4140.1-R,Ch2,Subch2.8; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Recognition_And_Valuation_013

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.021	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to identify the Contingency Retention Stock (CRS) for wholesale principal and secondary items, except ammunition.	Source: DoD4140.1-R,Ch2,Subch2.8; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Recognition_And_Valuation_015
Inventory Recognition and Valuation	04.01.022	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to identify the potential reutilization stock for wholesale principal and secondary items, except ammunition.	Source: DoD4140.1-R,Ch2,Subch2.8; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Recognition_And_Valuation_016
Inventory Recognition and Valuation	04.01.023		The system must record inventory held for repair using the direct method.	Source: SFFAS3,31; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Recognition_And_Valuation_018

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.024		The system must record operating materials and supplies held for repair using the allowance method.	Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Inventory_Recognition_And_Valuation_019
Inventory Recognition and Valuation	04.01.025		The system must allow an entity to disclose in its financial statements any difference between the carrying amount of stockpile materials held for sale and their estimated selling price. An entity must also remove the cost of materials from stockpile materials and report the cost of stockpile material as cost of goods sold when sold.	Source: SFFAS3,55; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_OMandS_Stockpile_Materials_Reporting_016
Inventory Recognition and Valuation	04.01.026	D - Other	DELETED: The system must value inventory using the moving average cost (MAC).	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.028		To support the acquisition process, for Inventory, Supplies and Materials, the purchase orders shall contain a determinable date by which delivery of the supplies or performance of the services is required in the agency's system.	Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 8/1/2015	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Supplies_Materials_Acquisition_Process_019
Inventory Recognition and Valuation	04.01.029		To support the acquisition process, purchase orders must specify free on board (f.o.b.) destination for supplies to be delivered within the United States, except Alaska or Hawaii, unless there are valid reasons to the contrary in the agency's system.	Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 8/1/2015	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Supplies_Materials_Acquisition_Process_020

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.030		To support the acquisition process, purchase orders must specify any trade and prompt payment discounts that are offered in the agency's system, in relations to inventory, supplies, and materials.	Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 8/1/2015	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Supplies_Materials_Acquisition_Process_021
Inventory Recognition and Valuation	04.01.031	A - Other	**To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, the 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: SFFAS3,19; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_002
Inventory Recognition and Valuation	04.01.032	A - Other	**To support the control requirements and define the processing and data requirements for Inventory, Supplies and Materials, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, the system must recognize the related expense and the cost of those goods shall be removed from inventory.**	Source: SFFAS3,19; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.033	A - Other	**The system must value inventory using the moving average cost (MAC) or other OUSD(C) Accounting Policy approved method.**	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1004; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Recognition_And_Valuation_005
Inventory Recognition and Valuation	04.01.034	A - Other	**The system must record Excess, Obsolete, and Unserviceable inventories at Net Realizable Value (NRV) for Inventory, Supplies, and Materials.**	Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_010
Inventory Recognition and Valuation	04.01.035	A - Other	**For inventory purposes, the system must value excess, obsolete, and unserviceable Operating materials and Supplies at expected net realizable value.**	Source: SFFAS3,30; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_011

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Recognition and Valuation	04.01.036	A - Other	**The system must apply the moving average cost (MAC) flow assumptions or other Office of the Under Secretary of Defense (Comptroller)(OUSD(C)) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold.**	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,22; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Recognition_And_Valuation_017
Inventory in Storage	04.03.039		To support the accounting for stored items process, the agency's system must compute the value of items using the Latest Acquisition Cost (LAC) adjusted for holding gains and losses or Standard Price (SP) related to inventory, supplies, and materials.	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Accounting_for_Stored_Items_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory in Storage	04.03.040		To support the accounting for stored items process, the agency's system must recognize and record unrealized holding gains/losses when using the latest acquisition cost method for valuing inventory. Approved valuation methods include: historical (for Inventory, Operating Materials & Supplies, and Stockpile Materials), latest acquisition (for Inventory), expected net realizable value (for Inventory, Operating Materials & Supplies, and Stockpile Materials), and allowance or direct method (for Inventory and Operating Materials & Supplies).	Source: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Accounting_for_Stored_Items_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Operating Materials and Supplies	04.07.002		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: SFFAS3,38; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1004; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials _And_Supplies_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: SFFAS3,39; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Operating Materials and Supplies	04.07.004		The system may use the Purchase Method of accounting only for those operating materials and supplies that • have a general use • are not significant in dollar amount, and • are in the hands of the end user (e.g., performing cost center) for use in normal operations. The purchase method of accounting provides that operating materials and supplies be expensed when purchased.	Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Operating Materials and Supplies	04.07.005		The system must value operating materials and supplies on the basis of historical cost.	Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,42; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,42; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Operating Materials and Supplies	04.07.008		The system must 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: SFFAS3,42; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,48; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Operating_Materials_And_Supplies_011

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009Source: SFFAS3,48; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Operating_Materials_And_Supplies_012
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: SFFAS3,52; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009	1.1.4.1_Managing Financial Liability Information_DI	Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook.	Stockpile_Materials_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Stockpile Materials	04.08.003	D - Not Supported by a Correct Source/Reference	DELETED: The system must value stockpile materials on the basis of historical cost.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
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: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: SFFAS3,53; Source Date: 10/1/1993	1.1.4.1_Managing Financial Liability Information_DI	Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook.	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: SFFAS3,55; Source Date: 10/1/1993	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Stockpile_Materials_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: SFFAS3,55; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Stockpile_Materials_007
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: SFFAS3,55; Source Date: 10/1/1993	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Stockpile_Materials_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Stockpile Materials	04.08.014		The system must value stockpile materials on the basis of historical cost for inventory, supplies, and materials.	Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009	1.1.4.1_Managing Financial Liability Information_DI	Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook.	Stockpile_Materials_003
Reporting	04.09.001		The system must allow an entity to disclose in its financial statements the general composition of inventory.	Source: DoDFMRVol6B,Ch10,Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	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: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,35; Source Date: 10/1/1993	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_OMandS_Stockpile_Materials_Reporting_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.004		Unless otherwise presented on the financial statements, 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 Materials, Work in Process.	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	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.	Source: SFFAS3,35; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.006		The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to identify the category to which inventory is assigned.	Source: SFFAS3,35; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.008		The system must allow 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 to 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: SFFAS3,48; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: SFFAS3,49; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_008
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: SFFAS3,50; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: OMBCIRA-136,SecII.4.9; Source Date: 8/1/2015Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,50; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_010
Reporting	04.09.012		The system must allow an entity to disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies, inventory, and materials.	Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_011

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	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: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	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: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_013

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.015		The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to identify the category to which operating materials and supplies are assigned.	Source: SFFAS3,50; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_014
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: SFFAS3,55; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_OMandS_Stockpile_Materials_Reporting_015

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.018		The system must allow an entity to disclose in its financial statements the general composition of stockpile materials.	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013Source: SFFAS3,56; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	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: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_OMandS_Stockpile_Materials_Reporting_018

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_019

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_020

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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: SFFAS3,56; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_OMandS_Stockpile_Materials_Reporting_021

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Reporting	04.09.023		The system must allow an entity to disclose in its financial statements the decision criteria, and any change to the decision criteria, used to categorize stockpile materials as held for sale.	Source: SFFAS3,56; Source Date: 10/1/1993Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_OMandS_Stockpile_Materials_Reporting_022

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.001		In regards to the Inventory, Supplies and Materials, the system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.	Source: SFFAS3,24; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Common_Requirements_For_Inventory_Classification_001
Common Requirements for Inventory Classification	04.10.002		In regards to the Inventory, Supplies and Materials, the 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: SFFAS3,23; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Common_Requirements_For_Inventory_Classification_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.003		The system must be able to value inventory at either (1) historical cost or (2) latest acquisition cost.	Source: SFFAS3,20; Source Date: 10/1/1993	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_017
Common Requirements for Inventory Classification	04.10.004		In regards to the Inventory, Supplies and Materials, the system must record the condition of the inventory.	Source: DLM4000.25-2,Ch5; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Common_Requirements_For_Inventory_Classification_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.005		In regards to the Inventory, Supplies and Materials, the system must record changes in value of Inventory, Supplies and Materials due to changes in condition or other impacting circumstances.	Source: SFFAS3,17; Source Date: 10/1/1993	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Common_Requirements_For_Inventory_Classification_004
Common Requirements for Inventory Classification	04.10.006		In regards to the Inventory, Supplies and Materials, the 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: 48CFRVol4,Ch5; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Common_Requirements_For_Inventory_Classification_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.007		In regards to the Inventory, Supplies and Materials, the system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Common_Requirements_For_Inventory_Classification_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.008		The 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: DoDFMRVol10,Ch23, Sub2304; Source Date: 7/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Common_Requirements_For_Inventory_Classification_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.009		In regards to the Inventory, Supplies and Materials, the system must permit only authorized users to enter, modify, or otherwise alter inventory records (See section on Security and Internal Controls).	Source: DoDFMRVol6B,Ch7, Sub0703; Source Date: 5/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Common_Requirements_For_Inventory_Classification_008
Common Requirements for Inventory Classification	04.10.010		In regards to the Inventory, Supplies and Materials, the system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Common Requirements for Inventory Classification	04.10.011		In regards to the Inventory, Supplies and Materials, the 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: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_010
Common Requirements for Inventory Classification	04.10.012		In regards to the Inventory, Supplies and Materials, the 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: OMBCIRA-130,AppII; Source Date: 8/1/2015	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_011
Common Requirements for Inventory Classification	04.10.013		In regards to the Inventory, Supplies and Materials, the 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: OMBCIRA-130,AppII; Source Date: 8/1/2015	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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: NISTSP800-53,AppF; Source Date: 4/1/2013	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Common_Requirements_For_Inventory_Classification_014
Common Requirements for Inventory Classification	04.10.016	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to stratify inventory.	Source: DoD4140.1-R,Ch9,Subch9.1; Source Date: 5/1/2003	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Common_Requirements_For_Inventory_Classification_015
Common Requirements for Inventory Classification	04.10.017		The system must provide the capability to generate the Supply System Inventory Report (SSIR).	Source: DoDM4140.01,V10,5; Source Date: 2/1/2014	2.2.3.1_Reporting on Payments_DO	Agencies for which Treasury does not disburse: Provide disbursement summary and detail data as specified in the TFM.	Common_Requirements_For_Inventory_Classification_016

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.001		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for multiple levels of system access, transaction authorization, and approval authority.	Source: NISTSP800-53,AppF; Source Date: 4/1/2013Source: DLM4000.25,Vol6,Ch3; Source Date: 6/1/2015Source: DLM4000.25-2,Ch4; Source Date: 6/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Reconciliation_Requirements_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.002		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the single integrated financial management system must provide for single source data entry.	Source: TFMVol1,Pt4A,Ch3000,Sec3010; Source Date: 12/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Reconciliation_Requirements_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.003		To facilitate the reconciliation of information that is common to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems)the financial management system must provide for validation of funds available prior to scheduling payment.	Source: DoDFMRVol3,Ch8,Sub0803; Source Date: 9/1/2009Source: DoDFMRVol10,Ch7,Sub0702; Source Date: 3/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Reconciliation_Requirements_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.004		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for communication of the need for additional funds.	Source: DoDFMRVol14,Ch2,Sub0204; Source Date: 5/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Interface_Reconciliation_Requirements_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.005		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) financial management system must provide for posting of budgetary and proprietary accounts.	Source: SFFAS7,214; Source Date: 5/1/1996Source: DoDFMRVol10,Ch1,Sub0101; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Reconciliation_Requirements_005
Interface Reconciliation Requirements	04.11.007		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) must provide for controls to ensure transaction processing in proper chronological/numeric sequence.	Source: NISTSP800-53,AppB; Source Date: 4/1/2013Source: DoDFMRVol10,Ch23, Sub2304; Source Date: 7/1/2014	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Inventory_Interface_Reconciliation_Requirements_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.008		To facilitate the reconciliation of information that is common to the system and to one or more of the financial systems (e.g., Inventory, Supplies and Materials, acquisition, and property management systems) the financial management system must provide for standard edits for shared data.	Source: DoDM4140.01,V7,3; Source Date: 2/1/2014	2.3.1.2_Reconciling Fund Balance With Treasury_P	Perform monthly reconciliation of Treasury and agency GL account balances and transactions consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Interface_Reconciliation_Requirements_008
Interface Reconciliation Requirements	04.11.009		To support the Interface function the system must provide capability to interface with agency 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: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Support_Requirements_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.010		To support the Interface function the 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: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Support_Requirements_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.011		To support the Interface function the system must provide for capability to interface to the agency's system for cost in relations to inventory interfaces and reconciliation.	Source: SFFAS9,16; Source Date: 10/1/1997	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Interface_Reconciliation_Requirements_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Interface Reconciliation Requirements	04.11.012		To support the Interface function the system must provide capability for a two-way interface with the system for purposes of funds control and funds availability verification in relations to Inventory, Supplies and Materials.	Source: DLM4000.25,Vol2,Ch10; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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: DoD4100.39-M,V16,Ch4; Source Date: 8/1/2014Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 10/1/2008	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_General_Technical_Requirements_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
General Technical Requirements	04.13.002		To support the general technical functionality, the system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.	Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 10/1/2008Source: DoD4100.39-M,V16,Ch4; Source Date: 8/1/2014	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_General_Technical_Requirements_002
General Technical Requirements	04.13.003		To support the general technical functionality, the system must provide all users the capability to perform a 'Print Screen' function.	Source: DoD4100.39-M,V16,Ch4; Source Date: 8/1/2014Source: DoDFMRVol2B,Ch4, Sub0401; Source Date: 10/1/2008	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	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 system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality related to Inventory, Supplies and Materials.	Source: NISTSP800-53,AppI; Source Date: 4/1/2013Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 5/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	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 system must provide capability to define access to specific functions by named user, class of user, and position.	Source: SFFAC1,103; Source Date: 9/1/1993	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Security_And_Internal_Controls_Requirements_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Security and Internal Controls Requirements	04.14.003		With regard to security and internal controls, in addition to other Federal security standards, the system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Security_And_Internal_Controls_Requirements_003
Security and Internal Controls Requirements	04.14.004		With regard to security and internal controls, in addition to other Federal security standards, the system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and ensure errors are researched and corrected for Inventory, Supplies and Materials.	Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 5/1/2014Source: DoDFMRVol6B,Ch13, Sub1304; Source Date: 3/1/2012	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	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 system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: NISTSP800-53,AppF; Source Date: 4/1/2013Source: NISTSP800-53,AppG; Source Date: 4/1/2013	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Security_And_Internal_Controls_Requirements_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Security and Internal Controls Requirements	04.14.006		With regard to security, internal controls and other Federal security standards, the 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 related to inventory, supplies and materials.	Source: NISTSP800-53,Ch1; Source Date: 4/1/2013Source: DoDFMRVol10,Ch1,Sub0102; Source Date: 5/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Security_And_Internal_Controls_Requirements_006
Access to Information Requirements	04.15.002		To support the Access to Information process, the 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: DoD4100.39-M,V16,Ch2; Source Date: 1/1/2004	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_Information_Access_Requirements_002
Access to Information Requirements	04.15.003		To support the Access to Information process, the system must provide users with access to on-line guidance or help for performing system functions.	Source: MILSTD1472F,5; Source Date: 12/1/2003	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_Information_Access_Requirements_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Access to Information Requirements	04.15.004		To support the Access to Information process, the 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: MILSTD1472F,5; Source Date: 12/1/2003	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_Information_Access_Requirements_004
Access to Information Requirements	04.15.005		To support the Access to Information process, the 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: MILSTD882D,4; Source Date: 5/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Information_Access_Requirements_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Access to Information Requirements	04.15.006		To support the Access to Information process, the system must provide for easy access to historical files for comparative, analytical, and trend information.	Source: MILSTD882D,4; Source Date: 5/1/2012	2.3.2.1_Verifying Traceability_P	Verify that GL account balances can be traced to aggregated or discrete transactions in agency programmatic systems and that the aggregated or discrete transactions can be traced to the point of entry and source documents consistent with the TFM.	Inventory_Information_Access_Requirements_006
Data Entry Requirements	04.16.001		To support the Data Entry technical function, the 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 in rations to Inventory, Supplies and Materials .	Source: GAO7,Ch7; Source Date: 5/1/1993	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Data_Entry_Requirements_001
Data Entry Requirements	04.16.002		To support the Data Entry technical function, the 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: GAO7,Ch7; Source Date: 5/1/1993	FFMIA Financial Management Goal_1.2	Provide timely and reliable Federal fmancial management information of appropriate form and content to agency program managers for managing current Government programs and activities.	Inventory_Data_Entry_Requirements_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Data Entry Requirements	04.16.003		To support the Data Entry technical function, the system must support simultaneous data entry/access by multiple users in a variety of access modes.	Source: 48CFRVol3,Ch2; Source Date: 8/1/2015	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_003
Data Entry Requirements	04.16.004		To support the Data Entry technical function, the 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: 48CFRVol1,Ch1,Pt2,Subpt2.1; Source Date: 8/1/2015	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_004
Data Entry Requirements	04.16.005		To support the Data Entry technical function, the 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: MILSTD1472F,5; Source Date: 12/1/2003	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_005
Data Entry Requirements	04.16.006		To support the Data Entry technical function, the system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	Source: MILSTD1472F,5; Source Date: 12/1/2003	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_006
Data Entry Requirements	04.16.007		To support the data entry technical function, the system must identify erroneous inputs with corrective recommendations related to inventory, supplies, and materials.	Source: MILSTD1472F,5; Source Date: 12/1/2003	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Data Entry Requirements	04.16.008		To support the data entry technical function, the system must provide the capability for financial users to create comments relating to all types of transactions using free-form text related to inventory, supplies and materials.	Source: MILSTD1472F,5; Source Date: 12/1/2003	FFMIA Financial Management Goal_2.4	Minimize Federal financial management system security risks to an acceptable level.	Inventory_Data_Entry_Requirements_008
Archiving and Purging Requirements	04.17.001		To support the Archiving and Purging process, the system must provide an automated means for permanently storing electronic data for inventory, supplies and materials.	Source: OMBCIRA-130,AppIV; Source Date: 8/1/2015	2.3.1.1_Reconciling Fund Balance With Treasury_DI	Capture Treasury's GL account balance and transaction data for the agency as specified in the TFM.	Inventory_Archiving_And_Purging_Requirements_001
Archiving and Purging Requirements	04.17.002		To support the Archiving and Purging process, the system must archive transactions and related information needed for audit trails in a format accessible by audit software in relations to inventory, supplies and materials.	Source: OMBCIRA-130,AppIV; Source Date: 8/1/2015Source: NISTSP800-53,AppF; Source Date: 4/1/2013	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Inventory_Archiving_And_Purging_Requirements_002
Archiving and Purging Requirements	04.17.003		To support the Archiving and Purging process, in relations to inventory, supplies and materials, the 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: OMBCIRA-130,AppIV; Source Date: 8/1/2015	1.1.5.5_Managing Revenues and Other Financing Sources_DO	Provide revenue and other financing sources disclosure and supplementary information for agency and Governmentwide reporting as specified in FASAB Handbook.	Inventory_Archiving_And_Purging_Requirements_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Archiving and Purging Requirements	04.17.004		To support the Archiving and Purging process, records must be retained in the system, in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others related to Inventory, Supplies and Materials. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	Source: OMBCIRA-130,AppIV; Source Date: 8/1/2015	2.2.2.4_Making Payments_DO	Agencies for which Treasury does not disburse (for example, the Department of Defense): Provide payment disbursement forms that include payment transactions consistent with Government Accountability Office (GAO) policy and procedures and as specified in the TFM.	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 system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDI5000.64,Glos,PtII; Source Date: 5/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_General_Requirements_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: General Requirements	04.18.002		To support the acquisition process, the agency's system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.	Source: ICPS,Att1; Source Date: 5/1/2014Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_General_Requirements_002
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.001		To support the needs determination process, the agency's 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, in relations to inventory, supplies, and materials.	Source: 10USC,SubttlA,PtIV,Ch137,Sec2320; Source Date: 8/1/2015	2.4.1.2_Securing Financial Management System Information_P	Provide and monitor protection of personally identifiable information about individuals collected, maintained, used, and disseminated by the Federal Financial Management System in support of the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Needs_Determination_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.002	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's system must compute and routinely update the ordering costs, as determined by management.	Source: DoD4140.1-R,App5; Source Date: 5/1/2003	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Needs_Determination_002
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.003	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's system must estimate and routinely update the per unit holding cost.	Source: DoD4140.1-R,Ch3,Subch3.2; Source Date: 5/1/2003	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	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 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: DoDM4140.01,V2,Enc3; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Needs_Determination_004
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.005	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's 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: DoD4140.1-R,Ch2,Subch2.6; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Needs_Determination_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.006	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's system must 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: DoD4140.1-R,Ch2,Subch2.6; Source Date: 2/1/2014	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Needs_Determination_006
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.007	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's system must record the authorization of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.	Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Needs_Determination_007
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.008	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's system must determine if replenishment is needed for stock items, basing the determination on reorder point.	Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 2/1/2014Source: DoD4140.64-M; Source Date: 8/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Needs_Determination_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.009	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies and materials, the agency's system must schedule replenishment reviews on a regular basis.	Source: DoD4140.1-R,Ch2,Subch2.6; Source Date: 2/1/2014	1.3.2.3_Making Federal Financial Information Accessible_P	Provide and monitor controls for receiving reviewing requests for, and releasing personally identifiable Federal financial information compliant with the Privacy Act and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Needs_Determination_009
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.010	D - Authoritative Source/Reference Deleted	DELETED: To support the needs determination process for inventory, supplies, and materials, the agency's 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Supplies_Materials_Needs_Determination_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.011		To support the Inventory, Supplies, and Materials needs determination process, the agency's system must compute overall production targets necessary to fill customers' orders and meet operating schedules.	Source: 48CFRVol4,Ch5; Source Date: 8/1/2015	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Inventory_Supplies_Materials_Needs_Determination_011
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.012		To support the inventory, supplies, and materials needs determination process, the agency's system must support predefined inspection plans and quality standards, as determined by management.	Source: 48CFRVol1,Ch1,Pt15, Subpt15.2; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Needs_Determination_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.013		To support the Inventory, Supplies, and Materials needs determination process, the agency's system must access the estimated quantity associated with establishing the obligation where applicable.	Source: 48CFRVol1,Ch1,Pt11, Subpt11.4; Source Date: 8/1/2015Source: 48CFRVol1,Ch1,Pt11, Subpt11.7; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Needs_Determination_013

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.014		To support the Inventory, Supplies, and Materials needs determination process, the agency's system must enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.	Source: DoDFMRVol3,Ch8,Sub0813; Source Date: 9/1/2009	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Needs_Determination_014

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Needs Determination	04.19.017		To support the accounting for stored items process for inventory, supplies, and materials, the agency's 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: DoDFMRVol6A,Ch15 ,Sub1510; Source Date: 10/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_ Materials_Needs_De termination_017

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.001		To support the budget establishment process, the agency's system must support the budgeting of resources for Inventory, Supplies and Materials.	Source: OMBCIRA-11,Pt1,Sec15; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Budget_Establishment_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process	04.20.002		To support the budget establishment process, the agency's system must identify available funds by item.	Source: OMBCIRA-11,Pt1,Sec15; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Budget_Establishment_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.001		To support the acquiring process, the agency's system must provide access 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. The system must use account definitions consistent with the account definitions in the USSGL as they relate to inventory, supplies, and materials. 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: 48CFRVol1,Ch1,Pt42, Subpt42.3; Source Date: 8/1/2015Source: DoDFMRVol6A,Ch15 ,Sub1510; Source Date: 10/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_ Materials_Acquisitio n_Process_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.002		To support the acquiring process, the agency's system must provide access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation) in relations to inventory, supplies, and materials.	Source: DoDFMRVol4,Ch4,Sub0407; Source Date: 5/1/2009Source: 48CFRVol1,Ch1,Pt2,Subpt2.1; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.003		To support the acquiring process, the agency's system must maintain transaction details to support account balances in relations to inventory, supplies, and materials.	Source: DLM4000.25-2,Ch5; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Acquisition_Process_003

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.004	D - Other	DELETED: To support the acquiring process, the 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: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.005		To support the acquiring process, in relations to inventory, supplies, and materials, the agency's system must identify the method of acquisition, e.g., purchase, donated, etc.	Source: 48CFRVol1,Ch1,Pt7,Subpt7.1; Source Date: 8/1/2015	2.2.2.6_Making Payments_DO	Provide payment data required to post GL transactions consistent with USSGL accounts (for example, accrued interest payable - debt, disbursements in transit, delivered orders - obligations, paid), account attributes, account transaction categories (for example, disbursements and payables, collections and receivables, and accruals/nonbudgetary transfers other than disbursements and collections), and account transaction subcategories (for example, payments/purchases, payables/accrued liabilities, and receipts) as defined in the TFM.	Inventory_Supplies_Materials_Acquisition_Process_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.007		To support the acquiring process, the agency's 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: DLM4000.25,Vol2,Ch 9; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.008		To support the acquiring process, the agency's 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: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.009		To support the acquiring process, the agency's system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required in relations to inventory, supplies, and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	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 system must record the inspection date for items delivered in relations to inventory, supplies, and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.2.4_Posting GL Transactions_P	Maintain ability to post transactions funded, obligated, or expended over multiple years to GL accounts that do not close (for example, undelivered orders–obligations, unpaid; delivered orders–obligations, unpaid; authority outlayed not yet disbursed) consistent with the TFM.	Inventory_Supplies_Materials_Acquisition_Process_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.012		To support the acquiring process, the agency's system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system as they relate to inventory, supplies, and materials.	Source: 48CFRVol1,Ch1,Pt42, Subpt42.4; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Acquisition_Process_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.014		To support the acquiring process, the agency's system should provide access to the following information and systems 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 •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 contractor's financial agent • name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractor's financial agent is not connected directly to the Fedwire Transfer System online as it relates to inventory, supplies, and materials.	Source: 48CFRVol1,Ch1,Pt32, Subpt32.11; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_017

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.015		To support the acquiring process, the system must provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements for inventory, supplies and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	2.2.2.2_Making Payments_P	Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR.	Inventory_Supplies_Materials_Acquisition_Process_014
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.016		To support the acquiring process, the system must enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions for inventory, supplies and materials.	Source: DLM4000.25,Vol2,Ch 1; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_015

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.017		To support the acquiring process, the agency's system must enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers related to inventory, supplies and materials.	Source: DLM4000.25,Vol7,Ch 2; Source Date: 4/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_016

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.018		To support the acquisition process, for Inventory, Supplies and Materials, the purchase Orders shall specify the quantity of supplies or scope of services ordered in the agency's system.	Source: 48CFRVol1,Ch1,Pt13, Subpt13.3; Source Date: 8/1/2015Source: 48CFRVol5,Ch12; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Acquisition_Process_018

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
Inventory, Supplies and Materials Acquisition Process: Acquiring Process	04.21.019	A - Other	**To support the acquiring process, for the purposes of inventory, supplies and materials, the 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**	Source: 48CFRVol1,Ch1,Pt42, Subpt42.4; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Acquisition_Process_004

Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
			pay) • names of government-designated receiving, invoice-approving, and acceptance officials. • shipping terms, e.g., Free on Board (FOB) destination.				
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 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: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.	Source: DLM4000.25,Vol2,Ch 7; Source Date: 6/1/2015	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Supplies_Materials_Control_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record asset identifier.	Source: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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 system must record location of assets.	Source: NISTSP800-53,AppF; Source Date: 4/1/2013	2.2.2.2_Making Payments_P	Determine disbursement terms and amounts in accordance with the terms of the contract or agreement, and based on determination of invoice term, payment date, interest or penalty applicable, and amount as specified in the CFR.	Inventory_Supplies_Materials_Control_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record the current owner (e.g., the agency, contractor, grantee, etc.).	Source: NISTSP800-53,AppF; Source Date: 4/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	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 system must record an item's condition.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record identity of inventory custodian and/or accountable organization.	Source: NISTSP800-53,AppF; Source Date: 4/1/2013	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	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 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: NISTSP800-53,AppF; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Control_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must provide for Physical Inventory/Cycle Counting functionality and processing.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Control_011

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record the acquisition cost of individual items acquired through bulk purchase.	Source: SFFAS6,149; Source Date: 11/1/1995	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must provide information on current inventories and historical usage to be used in capacity planning.	Source: 48CFRVol3,Ch2; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Control_013

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).	Source: DoDFMRVol2B,Ch9, Sub0902; Source Date: 12/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Control_017

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must support lot control and serial control of inventory for traceability requirements.	Source: DoD4500.9-R,PtVI,Ch601; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Control_018

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must support shelf life tracking.	Source: 48CFRVol4,Ch5; Source Date: 8/1/2015	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	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 system must support ownership status (i.e. owned, non-owned, or consigned).	Source: NISTSP800-53,AppF; Source Date: 4/1/2013	2.1.3.1_Reporting Budgetary Resources and Budget Execution__DO	Provide budgetary resource and budget execution data as specified in the TFM to support the budget reporting activities defined in OMB Circular No. A-11, OMB Circular No. A-136, and the FASAB Handbook.	Inventory_Supplies_Materials_Control_020

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system should support unit of measure (UOM) conversion for various functions (i.e. shipping, stocking, and ordering).	Source: 15CFR,SubttlB,ChI,Pt 30; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_021

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must support multiple sources of supply and cost.	Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Control_022

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.001		To support the item receipt process, in regards to the agency's Inventory, Supplies and Materials, the 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: ICPS; Source Date: 5/1/2011	1.1.2.1_Posting GL Transactions_DI	Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM.	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 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: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Item_Receipt_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.003		To support the item receipt process, the agency's system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Item_Receipt_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.004		To support the item receipt process, for Inventory, Supplies and Materials, the agnency's system must record partial and full receipts of orders along with item that are backordered.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Item_Receipt_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.005		To support the item receipt process, the agency's 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: ICPS,Att1; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Item_Receipt_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.006		To support the item receipt process, the agency's 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: ICPS,Att1; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Item_Receipt_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.007		To support the item receipt process, the system must assign lot control and serialization numbers for inventory, supplies and materials.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Item_Receipt_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.008		To support the item receipt process, the system must provide disposition codes for subsequent actions of rejected materials for inventory, supplies and materials .	Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Item_Receipt_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.009		To support the item receipt process, the system should record items being returned to vendor, including items on backorder for inventory, supplies and materials.	Source: JP4-0,ChII; Source Date: 7/1/2008	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Item_Receipt_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Item Receipt	04.23.011		To support the item receipt process, the agency's system 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: TFMVol1,Pt5,Ch7000, Sec70105; Source Date: 3/1/2012	1.1.4.1_Managing Financial Liability Information_DI	Capture Federal Government liability type (for example, covered/not covered by budgetary resources, governmental, and intragovernmental), category (for example, accounts payable, and interest payable and other current liabilities), and subcategory (for example, accrued employees' wages and entitlement benefits) consistent with the FASAB Handbook.	Inventory_Supplies_Materials_Item_Receipt_011
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.003	D - Other	DELETED: 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: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.004		To support the inspection process, the agency's 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 system.	Source: ICPS,Att1; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Inspection_Process_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.006		To support the inspection process, the system must identify shipments of components for any inventoried items for inventory, supplies, and materials.	Source: ICPS,Att1; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Inspection_Process_006
Inventory, Supplies and Materials Acquisition Control Process: Inspection Process	04.24.007	A - Other	**To support the inspection process, the system must record the date of acceptance for purposes of the Prompt Payment Act for inventory, supplies and materials.**	Source: 5CFR,ChIII,SubchB,Pt 1315; Source Date: 8/1/2015	2.2.2.1_Making Payments_DI	Capture Federal Government unique invoice prompt payment information (for example, invoice receipt date, discount, applicable interest rate determined per Government formula, and accelerated payment) to support payment of invoices as specified in the CFR.	Inventory_Supplies_Materials_Inspection_Process_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.001		To support the inventory into placement process, the agency's system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Placement_Into_Inventory_001
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.002		To support the inventory into placement process, the agency's system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	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 system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.	Source: ICPS,Att1; Source Date: 5/1/2014	2.2.6.2_Reporting on Debt_DO	Provide deposit summary and detail data [for example Statement of Transactions, Statement of Transactions According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)] as specified in the TFM.	Inventory_Supplies_Materials_Placement_Into_Inventory_003
Inventory, Supplies and Materials Acquisition Control Process: Placement into inventory	04.25.004	D - Authoritative Source/Reference Deleted	DELETED: To support the inventory into placement process, the agency's 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: DoD4140.1-R,Ch2,Subch2.8; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Placement_Into_Inventory_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must capture both unit cost and sales price of an inventory item.	Source: DoDFMRVol6A,Ch9, Sub0904; Source Date: 4/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Initial_Valuation_Categorization_001
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.002	D - Other	DELETED: To support the initial valuation and financial categorization process, the 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: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	Req Id	Change Type	Requirement	Sources	Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)	Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)	DFMIG Rule Name
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 system must include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location in relations to inventory, supplies and materials.	Source: SFFAS3,21; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_003
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.005	D - Other	DELETED: To support the initial valuation and financial categorization process, the system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.006	D - Other	DELETED: To support the initial valuation and financial categorization process, the agency's 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: ; Source Date:	Requirement Not Covered by TFM Guidance		

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must provide interface data required to meet system requirements for inventory, supplies, and materials.	Source: DLM4000.25,Vol1,Ch 2; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must provide total cost information by financial category for items added into inventory to the system for posting by the General Ledger Management function and the Cost Management function for inventory, supplies, and materials.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Initial_Valuation_Categorization_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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 for inventory, supplies, and materials.	Source: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 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: DoDFMRVol6B,Ch4, Sub0403; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_010
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.013	A - Other	**To support the initial valuation and financial categorization process, the system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements for inventory, supplies and materials.**	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.1.1_Defining GL Accounts and Attributes_DI	Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.014	A - Other	**To support the initial valuation and financial categorization process, for the purposes of inventory, the system must categorize operating material and supplies as: (A) Held for use, (B) Held for repair and (C) Excess, obsolete, and unserviceable.**	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial categorization	04.26.015	A - Other	**To support the initial valuation and financial categorization process, for Inventory purposes, the 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: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Initial_Valuation_Categorization_006
Inventory Valuation and Disposition: Physical Verification	04.27.001		To support the physical verification process, the agency's 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: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Inventory_Physical_Verification_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.002		To support the physical verification process, the agency's 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: DoDM4140.01,V3,Enc 3; Source Date: 2/1/2014Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.003		To support the physical verification process, the agency's system 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: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.004		To support the physical verification process, the agency's system 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: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.005		To support the physical verification process, the agency's 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 related to inventory, supplies, and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.006		To support the physical verification process, the agency's 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 related to inventory, supplies, and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.007		To support the physical verification process, the agency's 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: DoDFMRVol4,Ch6,Sub0601; Source Date: 6/1/2009	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.008		To support the physical verification process, the agency's 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: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.009		To support the physical verification process, the agency's system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access in relations to inventory, supplies, and materials.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.010		To support the physical verification process, the agency's system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.	Source: DLM4000.25,Vol2,Ch 6; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.011		To support the physical verification process, the agency's 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: NISTSP800-53,AppF; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_011
Inventory Valuation and Disposition: Physical Verification	04.27.012	D - Authoritative Source/Reference Deleted	DELETED: To support the physical verification process, the agency's 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Physical_Verification_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.013		To support the physical verification process, the agency's system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies, and Materials.	Source: NISTSP800-53,AppF; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_013

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.014		To support the physical verification process, the agency's 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: SFFAS3,125; Source Date: 10/1/1993Source: SFFAS3,124; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_014

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.015		To support the physical verification process, the agency's system must allow a user to input a cut-off date to ensure that all inventory and related items are counted, and to ensure items rerceived after the cut-off date (for which title has not passed) are excluded.	Source: SFFAS3,38; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_015

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.016		To support the physical verification process, the agency's 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: SFFAS3,124; Source Date: 10/1/1993Source: SFFAS3,125; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_Verification_016
Inventory Valuation and Disposition: Physical Verification	04.27.017	D - Authoritative Source/Reference Deleted	DELETED: To support the physical verification process, the agency's system must performance goal(s) established by management (such as an inventory count accuracy goals, 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 related to inventory, supplies, and materials.	Source: NISTSP800-53,AppF; Source Date: 4/1/2013Source: DoD4140.1-R,Ch2,Subch2.4; Source Date: 2/1/2014Source: DoDM4140.01,V2,Enc3; Source Date: 2/1/2014	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Physical_Verification_017

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.018		To support the physical verification process, the agency's 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: DoDI5000.64,Glos,PtII ; Source Date: 5/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_018

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.019		To support the physical verification process, the agency's 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: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Physical_ Verification_019
Inventory Valuation and Disposition: Physical Verification	04.27.020	D - Authoritative Source/Reference Deleted	DELETED: To support the physical verification process, the system must 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) for inventory, supplies, and materials.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Physical_ Verification_020

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Physical Verification	04.27.021		To support the physical verification process, the system must 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) for inventory, supplies and materials.	Source: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.1.3.2_Managing Financial Asset Information_P	Determine asset value and provide for adjustments – such as depreciation, impairment, allowance for uncollectible amounts, and subsidy allowance – consistent with FASAB Handbook.	Inventory_Physical_ Verification_021
Inventory Valuation and Disposition: Physical Verification	04.27.022	D - Authoritative Source/Reference Deleted	DELETED: To support the physical verification process, the system must record electronic confirmation from other parties responsible for storing items that are recorded in the system as it relates to inventory, supplies, and materials.	Source: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Physical_ Verification_022

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.	Source: SFFAS3,24; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Accounting_for_Stored_Items_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 cost accounting system to ensure they stay in balance related to inventory, supplies and materials.	Source: SFFAS3,17; Source Date: 10/1/1993Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011Source: SFFAS3,24; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Accounting_for_Stored_Items_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: SFFAS3,19; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Accounting_for_Stored_Items_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.004		To support the accounting for stored items process, the agency's 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 system and cost accounting system as appropriate.	Source: SFFAS3,17; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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 system must recognize and record unrealized holding gains/losses when using the latest acquisition cost (LAC) method for valuing inventory.	Source: SFFAS3,23; Source Date: 10/1/1993Source: SFFAS3,54; Source Date: 10/1/1993Source: SFFAS3,53; Source Date: 10/1/1993Source: SFFAS3,20; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0401; Source Date: 5/1/2009Source: SFFAS3,31; Source Date: 10/1/1993	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Accounting_for_Stored_Items_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.	Source: SFFAS3,20; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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 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: SFFAS3,26; Source Date: 10/1/1993	1.1.3.3_Managing Financial Asset Information_DO	Provide asset information, such as type (for example, intragovernmental or governmental), value, quantity (for example, units), and GL account (for example, buildings, land, equipment, assets under capital lease, and software) for balance sheet and financial statement reporting consistent with the FASAB Handbook and as specified in the TFM.	Inventory_Accounting_for_Stored_Items_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.	Source: SFFAS3,39; Source Date: 10/1/1993	1.2.1.1_Determining Costs_DI	Provide responsibility segments/cos centers (for example, managing public buildings and distributing supplies) and cost objects that align with outcomes (for example, program, activity, and product) that directly support the agency mission and management requirements consistent with the FASAB Handbook.	Inventory_Accounting_for_Stored_Items_008
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.010	D - Authoritative Source/Reference Deleted	DELETED: The system must provide the capability to identify the Economic Retention Stock (ERS) for wholesale principal and secondary items, except ammunition related to inventory, supplies, and materials.	Source: DoD4140.1-R,Ch2,Subch2.8; Source Date: 2/1/2014	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Accounting_for_Stored_Items_011
Inventory Valuation and Disposition: Accounting for Stored Items	04.28.011		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: SFFAS3,44; Source Date: 10/1/1993Source: DoDFMRVol4,Ch4,Sub0402; Source Date: 5/1/2009	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Accounting_for_Stored_Items_012

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Movement and Tracking	04.29.001		To support the movement and tracking process, the agency's 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: DoDFMRVol1,Ch7,Sub0705; Source Date: 6/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Movement_and_Tracking_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Movement and Tracking	04.29.002		To support the movement and tracking process, the agency's system must record the asset identifier, description, cost, and quantities of items in transit from one location to another related to inventory, supplies, and materials.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Movement_and_Tracking_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Movement and Tracking	04.29.003		To support the movement and tracking process, the agency's system must provide a confirmation receipt to the losing organization as it relates to inventory, supplies and materials.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Movement_and_Tracking_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: SFFAS3,19; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Accounting_For_Items_In_Transit_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Accounting for Items In-Transit	04.30.002		To support the accounting for items in-transit process, the agency's 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: SFFAS3,17; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Accounting_For_Items_In_Transit_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: SFFAS3,28; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Accounting_For_Items_In_Transit_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must record the asset identifier, description, cost, and quantities of items transferred from its current status to 'in repair'. Provide information to the system to record the change in financial category.	Source: SFFAS3,47; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Transfer_To_Repair_Status_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Transfer to Repair Status	04.31.002		To support the transfer to repair status process, the agency's 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: SFFAS3,47; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Transfer_To_Repair_Status_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Account for Repair Cost	04.32.007		To support the account for repair cost process, the agency's system must record the method of accounting, e.g., direct or allowance, used to account for repair of an item held in inventory held for repair.	Source: SFFAS3,31; Source Date: 10/1/1993	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Account_For_Repair_Cost_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Return of Inventory	04.33.001		To support the return to inventory process, the agency's 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 system to record the change in financial category.	Source: DoDFMRVol4,Ch4,Sub0403; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Return_Of_Inventory_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Return of Inventory	04.33.002		To support the return to inventory process, the agency's system must allow inventory identified as unserviceable, but not yet reviewed to determine its reparability, to be reported as held for repair. When an assessment is conducted and it's determined it's not economically feasible to repair the item, then the item shall be reported as excess, obsolete and unserviceable.	Source: DoDFMRVol6B,Ch10, Sub1011; Source Date: 4/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Return_Of_Inventory_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Production Ordering	04.34.001		To support the production ordering process, the agency's 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: 48CFRVol1,Ch1,Pt27, Subpt27.4; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Production_Ordering_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Production Ordering	04.34.002		To support the production ordering process, the agency's 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: SFFAS3,21; Source Date: 10/1/1993	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Production_Ordering_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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 system and cost accounting system related to Inventory, Supplies and Materials.	Source: DoDFMRVol4,Ch17,Sub1707; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Work_In_Progress_Costs_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.002		To support the accounting for work-in-progress costs process, the agency's 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, and products related to Inventory, Supplies and Materials.	Source: DoDFMRVol6A,Ch15,Sub1510; Source Date: 10/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Work_In_Progress_Costs_002
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.003		To support the accounting for work-in-progress costs process, the agency's 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 related to Inventory, Supplies and Materials.	Source: DoDFMRVol11B,Ch11,Sub1102; Source Date: 10/1/2002Source: DoDFMRVol6A,Ch15,Sub1510; Source Date: 10/1/2011	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Work_In_Progress_Costs_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Work-In-Progress Costs	04.35.004		To support the accounting for work-in-progress costs process, the agency's system must provide features to record unit costs and prices of products and services.	Source: TFMVol1,Pt2,Ch4700, Sec4707; Source Date: 7/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Work_In_Progress_Costs_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Record Finished Goods	04.36.001		To support the recording finished goods process, the agency's system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.	Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013Source: DoDFMRVol6A,Ch15,Sub1510; Source Date: 10/1/2011	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Record_Finished_Goods_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Record Finished Goods	04.36.002		To support the recording finished goods process, the agency's system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination for Inventory, Supplies and Materials.	Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 3/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Record_Finished_Goods_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Record Finished Goods	04.36.003		To support the recording finished goods process, the agency's must record identifiers, quantities, condition, location, and other elements necessary to establish control for a system (i.e., Inventory, Supplies and Materials).	Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013Source: DoDFMRVol4,Ch16,Sub1604; Source Date: 3/1/2012	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Record_Finished_Goods_003

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory Valuation and Disposition: Record Finished Goods	04.36.004		To support the recording finished goods process, the agency's system must classify inventory items by item class or type to meet agency needs for management and control for Inventory, Supplies and Materials.	Source: DoDM4140.01,V11,1; Source Date: 2/1/2014Source: DoDFMRVol4,Ch17,Sub1705; Source Date: 4/1/2013	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Record_Finished_Goods_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.002	D - Authoritative Source/Reference Deleted	DELETED: To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Supplies_Materials_Disposition_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.	Source: 48CFRVol1,Ch1,Pt14, Subpt14.2; Source Date: 8/1/2015Source: DoDFMRVol3,Ch8,Sub0803; Source Date: 9/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.004		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's system must support account balances by providing an audit trail with access to specific transaction details.	Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	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 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: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011	1.3.1.2_Providing GL Information_DO	Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook.	Inventory_Supplies_Materials_Disposition_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: DLM4000.25,Vol2,Ch 10; Source Date: 6/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Disposition_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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 system for proper recognition of the associated liability to reflect the customer advance.	Source: DoDFMRVol3,Ch15,Sub1503; Source Date: 6/1/2013	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.008		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's system must differentiate between price and historical cost.	Source: DoDFMRVol15,Ch7,Sub0714; Source Date: 1/1/2014	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_007

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: DoDFMRVol6B,Ch5, Sub0503; Source Date: 5/1/2012	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_008

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.010		To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's 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: DoDFMRVol11B,Ch15,Sub1503; Source Date: 12/1/2010	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_009

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: DoDFMRVol4,Ch4,Sub0406; Source Date: 5/1/2009	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_010

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.012		To support the requirements for Inventory, Supplies, and Materials disposition process, the 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: OMBCIRA-123,AppB,Ch13; Source Date: 5/1/2008Source: 42USC,Ch92,SubchVI, Sec8402; Source Date: 8/1/2015Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Disposition_011

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Materials Disposition	04.38.016		To support the requirements for Inventory, Supplies, and Materials disposition process, the system must have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.	Source: OMBCIRA-130,AppIV; Source Date: 8/1/2015	2.4.1.1_Securing Financial Management System Information_P	Provide and monitor Federal information system security controls consistent with information system category (low, moderate, high), impact on security objectives (confidentiality, integrity, availability), and minimum security requirements (for example, access control, configuration management, and incident response) as specified by National Institute of Standards and Technology and consistent with OMB Circular No. A-130.	Inventory_Supplies_Materials_Disposition_014
Inventory, Supplies, and Material Disposition: Distribution	04.39.001	D - Authoritative Source/Reference Deleted	DELETED: To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's system must provide 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: ; Source Date:	Requirement Not Covered by TFM Guidance		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 system must identify unfilled customer orders.	Source: OMBCIRA-11,Pt1,Sec20.3; Source Date: 8/1/2015	FFMIA Financial Management Goal_1.1	Consistently, completely, and accurately record and account for Federal funds, assets, liabilities, revenues, expenditures, and costs.	Inventory_Supplies_Materials_Distribution_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Distribution	04.39.003		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.	Source: DLM4000.25,Vol1,App2; Source Date: 5/1/2014	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Distribution_003
Inventory, Supplies, and Material Disposition: Distribution	04.39.004	D - Authoritative Source/Reference Deleted	DELETED: 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: ; Source Date:	Requirement Not Covered by TFM Guidance		Inventory_Supplies_Materials_Distribution_004

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 system must provide quality controls to ensure that all appropriate costs have been provided to the pricing formula for a particular customer order.	Source: OMBCIRA-130,AppIV; Source Date: 8/1/2015	1.4.1.1_Defining Federal Funding Attributes to Align Financial Management Information With Performance Goals_DI	Provide Federal funding attributes (for example, program, activity, and cost object) that align funding requests, funding allocations, fund obligations, fund expenditures, and costs with agency performance goals, as required by the Chief Financial Officer (CFO) Act as well as the Government Performance and Results Act and consistent with the FASAB Handbook, OMB Circular No. A-11, and OMB Circular No. A-136.	Inventory_Supplies_Materials_Distribution_005

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
Inventory, Supplies, and Material Disposition: Distribution	04.39.006		To support the requirements for the Inventory, Supplies and Materials Distribution process, the agency's 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: OMBCIRA-130,AppIV; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Distribution_006

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must account for the proceeds resulting from the disposal process.	Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 8/1/2015	1.1.3.4_Managing Financial Asset Information_DO	Provide asset data required to post GL transactions consistent with USSGL accounts, account attributes, transaction codes, transaction categories (for example, collections and receivables), and transaction subcategories [for example, receipts, receivables/accrued revenue, asset sale and disposition (gains and losses)] as defined in the TFM.	Inventory_Supplies_Materials_Disposal_001

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**DFMIG Rule Name**
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 system must calculate the quantity and cost of items designated as 'excess, obsolete, unserviceable, or non-useable'.	Source: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Disposal_002

INVENTORY, SUPPLIES, AND MATERIALS REQUIREMENTS						DFAS 7900.4-M, Vol. 04	
Chapter	**Req Id**	**Change Type**	**Requirement**	**Sources**	**Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5)**	**Treasury's Federal Financial Management Systems Requirement (See Appendix A-5)**	**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 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: 48CFRVol1,Ch1,Pt45, Subpt45.6; Source Date: 8/1/2015	1.1.3.1_Managing Financial Asset Information_DI	Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook).	Inventory_Supplies_Materials_Disposal_003

ACRONYMS

AAO	Approval Acquisition Objective
AC	Actual Cost
BPA	Blanket Purchase Agreement
CRS	Contingency Retention Stock
CS	Case
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DRMS	Defense Reutilization and Marketing Service
EA	Each
EDI	Electronic Data Interchange
EOQ	Economic Order Quantity
ERS	Economic Retention Stock
FFMIA	Federal Financial Management Improvement Act
FOB	Free on Board
FSCAP	Flight Safety Critical Aircraft Parts
GPEA	Government Paperwork Elimination Act
LAC	Latest Acquisition Cost
LCM	Lower of Cost or Market
MAC	Moving Average Cost
NRV	Net Realizable Value
OMB	Office of Management and Budget
OUSD ('C)	Office of the Under Secretary of Defense (Comptroller)
PO	Purchase Order
SFFAS	Statement of Federal Financial Accounting Standards
SP	Standard Price
SSIR	Supply System Inventory Report
UID	Unique Item Identifier