

Note 5. Inventories and Related Property, Net

Inventories and Related Property, Net as of September 30, 2018, and 2017		
(In billions of dollars)	2018	Reclass 2017
Inventory purchased for resale	68.0	61.8
Inventory and operating material and supplies held for repair	71.1	67.1
Inventory—excess, obsolete, and unserviceable	0.8	0.9
Operating materials and supplies held for use	124.7	143.8
Operating materials and supplies held in reserve for future use	13.8	0.2
Operating materials and supplies-excess, obsolete, and unserviceable	2.9	2.5
Stockpile materials held in reserve for future use	51.9	49.3
Stockpile materials held for sale	4.6	5.1
Other related property	8.6	3.8
Allowance for loss	(8.9)	(7.8)
Total inventories and related property, net.....	<u>337.5</u>	<u>326.7</u>

Beginning in fiscal year 2018, all entities are now reported together in each line item total for Inventories and Related Property, Net. DOD comprises approximately 81.7 percent of the government's inventories and related property, net, as of September 30, 2018. DOD continues to implement SFFAS No. 48 which permits alternative methods in establishing opening balances for inventories and related property.

The following entities comprise over 98 percent of the government's reported inventories and related property, net of \$337.5 billion as of September 30, 2018. Refer to each entities' financial statements for details.

- DOD
- DOE
- HHS