

**Nonenvironmental Disposal Liabilities**

Nonenvironmental disposal (removal, transportation, demilitarization, and final dismantlement and disposal) liabilities related to the final disposition of property, structures, equipment, munitions, nuclear powered assets (when distinguishable from environmental disposal), and other national defense weapon systems. Nonenvironmental disposal liabilities do not include range preservation and maintenance activities that are treated as current period expenses. Disposal measurements involve the use of cost estimates that consider, on a current cost basis, the anticipated level of effort required to dispose of an item, and the current disposal or reuse technologies available. Cost estimates prepared in accordance with the guidance in Chapter 13 of Volume 4 of the DoD FMR, "Accrued Environmental and Nonenvironmental Disposal Cost Liabilities," shall be used as a baseline for nonenvironmental disposal liability measurement. The estimated liability may be a specific amount or a range of amounts. If some amount within a range is considered a better estimate than any other estimates, that amount shall be used for liability recognition. If no amount within a range is considered a better estimate than the other estimates, then the minimum amount in the range should be reported.

**Military Equipment (Non-Nuclear)**

Report liabilities associated with non-nuclear military equipment (formerly defined as National Defense Property, Plant and Equipment) that are separately identifiable from the Environmental portion of the liability.

**Excess/Obsolete Structures**

Report liabilities associated with disposing of or demolishing excess/obsolete structures. For any amount reported as a current liability, indicate the amount that has been executed (or authorized to obligate) during the current fiscal year to date in the narrative section below.

**Conventional Munitions**

Report liabilities associated with the disposal of conventional munitions.

**Other**

The value of nonenvironmental disposal liabilities not reported in the lines above. If data is entered in this field, an explanation in the narrative section is required.

**Intragovernmental**

Within the federal government.

**Non-Federal**

Outside the federal government

**Contract Incentives**

Incentives written into contractual agreements, such as award fees, that will be paid to a contractor but have not yet been disbursed. Record contract incentives only if:

1. The amount is not captured as a liability in STARS;
2. The service has been performed or the good delivered;
3. A future outflow or other sacrifice of resources is probable; and
4. The future outflow is measurable.

**Judgment Fund - CDA**

The amount that Navy and Marine Corps are required to reimburse the Treasury for payments made from the Judgment Fund on its behalf. These payments are a result of claims being resolved under the Contract Dispute Act (CDA). The payment of CDA claims is governed by 41 U.S.C. 612. Subsections 612(a) and 612(b) provide that awards made by federal boards of contract appeals and judgments made by federal courts will be paid from the permanent indefinite appropriation commonly referred to as the "Judgment

Fund which was established by 31 U.S.C. 1304. Subsection 612(c) provides that CDA payments made on behalf of federal agencies by the Judgment Fund pursuant to subsections (a) and (b) shall be reimbursed to the Fund."

**Judgment Fund – No FEAR Act**

The amount that Navy and Marine Corps are required to reimburse the Treasury for the payment covered by the Notification of Federal Antidiscrimination and Retaliatory Act (No FEAR Act). The No Fear Act (OPM's interim final rule, 5 CFR Part 724) requires agencies to reimburse the Judgment Fund for payments in connection with judgments against agencies for discrimination against particular individuals or groups.

**Beginning Balance**

The beginning balance is automatically populated from the ending balance reported in the prior fiscal year. If the beginning balance is incorrect, adjustments should be reported in the "prior period adjustment" column.

**Additions**

The dollar value of increases to the liability estimate during the current fiscal year to date.

**Deletions**

The dollar value of reductions of other liabilities during the current fiscal year to date.

**Revaluation**

The dollar value of changes in other liabilities due to revaluation during the current fiscal year to date.

**Prior Period Adjustments**

The dollar value of changes in other liabilities due to correction of error(s) in prior periods. This may also include adjustments generated by accounting policy changes. If data is entered in this field, an explanation in the narrative section is required.

**Current Pd. Ending Balance**

The other liabilities balance at the end of the current reporting period. This value will be calculated based on data entered elsewhere in the form. To perform the calculation, enter your data, then click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

**% Change**

The percentage change is the variation between beginning balance and current reporting period ending balance. This field is automatically calculated after the form is saved.

**Current Liability**

The amount to be paid within 12 months from the end of the current reporting period.

**Non-Current Liability**

Liability that will not be paid within 12 months from the end of the current reporting period. It is the current period ending balance minus the current liability. This field is automatically calculated after the form is saved.

**Not Covered by Budgetary Resources**

The portion of the Ending Balance that is not covered by budgetary resources. A liability is not covered by budgetary resources if:

1. The realized budgetary resources do not exist at the balance sheet date (end of current fiscal year to date)
2. Unrealized resources are not available in the future
3. The liability is not supported by offsetting nonentity assets, such as Disbursing Officer cash