

**Footnote Disclosures**

Reporting entities are responsible for ensuring the completeness and accuracy of data provided to OUSD(C) for the preparation of the **Other Liabilities** footnote disclosures included in **Note 15** of the DoD Agency Financial Report. OMB Circular A-136, *Financial Reporting Requirements*, specifies fundamental requirements for Other Liabilities footnote disclosures that reporting entities must consider in carrying out audit readiness activities. The Financial Reporting assessable unit in the FIAR Guidance provides further details with respect to audit readiness outcomes that address the presentation and disclosure assertion for the financial statement line item.

**5.D.2 STATEMENT OF NET COST**

The table in **Figure 5-6** below shows the material entities with respect to the earned revenue and gross costs line items presented in the DoD consolidated Statement of Net Cost.

Reporting Entities	Earned Revenue	Gross Costs
<b>OMB Designated Audit</b>		
Army GF	✓	✓
Air Force GF	✓	✓
Navy GF	✓	✓
Marine Corp GF	✓	✓
Navy WCF	✓	✓
Air Force WCF	✓	✓
Army WCF	✓	✓
Marine Corp WCF	✓	✓
Military Retirement Fund	✓	✓
USACE - Civil Works Program	✓	✓
<b>DoD Designated Audit</b>		
MRF Payment		✓
DLA WCF	✓	✓
DHA - Contract Resource Mgmt	✓	✓
DHA - SMA/Army	✓	✓
DHA - SMA/Navy	✓	✓
DHA - SMA/Air Force	✓	✓
DHA - Comptroller FOD		✓
DHA - SMA/NCR	✓	✓
DoD Component Level Accounts		✓
✓ = Material to DoD Consolidated FY 2015 Statement of Net Cost		

Reporting Entities	Earned Revenue	Gross Costs
MERHCF	✓	✓
MERHCF - Payment to MERHCF		✓
U.S. Special Operations Command		✓
DISA WCF	✓	✓
DISA GF		✓
TRANSCOM - Air Mobility Command	✓	✓
TRANSCOM - Military SDDC	✓	✓
TRANSCOM - Military Sealift Command	✓	
TRANSCOM - Command Staff	✓	
TRANSCOM - Component Level	✓	
DeCA WCF	✓	✓
DFAS WCF	✓	✓
<b>DoD Designated Examination</b>		
WHS - Office of the SecDef		✓
WHS - Pnt Res Mtn Rev Fund and PFPA	✓	
WHS - Building Maintenance Fund	✓	
Missile Defense Agency		✓
Defense Security Cooperation Agency		✓
DoD Education Activity		✓
Other TI-97 Funds - Army		✓
DARPA		✓
Chemical Biological Defense Program		✓
Defense Threat Reduction Agency		✓
Defense Contract Mgmt Agency		✓
<b>DoD Non-material Reporting Entities</b>		
Defense Acquisition University	✓	
Defense Technical Information Center	✓	✓
Defense Human Resources Activity		✓
Agency-Wide Component	✓	
✓ = Material to DoD Consolidated FY 2015 Statement of Net Cost		

Figure 5-6. Reporting Entities Material to Statement of Net Cost (Earned Revenue and Gross Cost Line Items)

5.D.2.1 Revenue

Revenue represents the inflow of resources that the Government demands, earns, or receives by donation. These amounts are received from both Government and private entities in exchange and non-exchange transactions and are a supplement to appropriations received from Congress. Exchange revenues (earned revenues) arise when a Government entity provides goods and services to the public or to another Government entity for a price. Non-exchange revenues arise primarily from exercise of the Government’s power to demand payments from the public, including income taxes, duties, and fines and