

## Note 16. Other Liabilities

<b>Other Liabilities as of September 30, 2019, and 2018</b>		<b>Restated</b>
(In billions of dollars)	<b>2019</b>	<b>2018</b>
Liability for advances and prepayments .....	111.3	99.3
Other liabilities without related budgetary obligations .....	64.0	54.7
Other deferred revenue .....	63.7	62.2
Contingent liabilities .....	50.9	51.8
Allocation of special drawing rights .....	48.1	49.3
Other liabilities with related budgetary obligations.....	40.0	38.5
Actuarial liabilities for Treasury-managed benefits program.....	35.1	32.4
Unfunded leave.....	21.3	20.5
Accrued funded payroll and leave.....	20.3	18.8
Liability for non-fiduciary deposit funds and undeposited collections .....	14.0	12.2
Other miscellaneous liabilities .....	41.6	39.2
<b>Total other liabilities .....</b>	<b>510.3</b>	<b>478.9</b>

Other liabilities are the amounts owed to the public for goods and services provided but not paid for. Other liabilities are liabilities not reported elsewhere in the balance sheet and are presented on a comparative basis by major category.

- Liability for advances and prepayments are the amounts of payments received in advance of performance of activities for which revenue has not been earned.
- Other liabilities without related budgetary obligations represent those unfunded liabilities for which Congressional action is needed before budgetary resources can be provided.
- Other deferred revenue are the amounts of revenue or income received but not yet earned not otherwise classified as advances or prepayments.
- Contingent liabilities are amounts that are recognized as a result of a past event where a future outflow or sacrifice of resource is probable and measurable.
- Allocation of SDRs are the amounts of corresponding liability representing the value of the reserve assets allocated by the IMF to meet global needs to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertakings of the members to accept them in exchange for “freely useable” currencies (the U.S. dollar, European euro, Japanese Yen, and British pound sterling).
- Other liabilities with related budgetary obligations are amounts of liabilities for which there is a related budgetary obligation.
- Actuarial liabilities for Treasury-managed benefit programs are the amounts recorded by Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund.
- Unfunded leave are the amounts recorded by an employer federal entity for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years’ budgetary resources.
- Accrued funded payroll and leave are the estimated amounts of liabilities for salaries, wages and funded annual leave and sick leave that have been earned but are unpaid.
- Liability for non-fiduciary deposit funds and undeposited collections are the amounts of offsetting undeposited collections and collections deposited in non-fiduciary deposit funds awaiting disposition.
- Other miscellaneous liabilities are the liabilities not otherwise classified above. Many entities reported relatively small amounts.

This new presentation for fiscal years 2018 and 2019 provides a more transparent view of the significant line items for Other Liabilities.

The entities below are listed in order of significance and comprise 95.2 percent of the government's reported Other Liabilities of \$510.3 billion as of September 30, 2019. Please refer to the entities' financial statements for additional details.

- DOE
- SAA
- Treasury
- HHS
- DOD
- DOL
- DOJ
- USDA
- DOT
- DHS
- USPS
- PBGC
- VA
- TVA
- EPA
- DOI
- State
- FCC
- Education

Certain amounts related to DOD have been restated which resulted in a \$0.1 billion decrease of Other Liabilities. The corrections were a result of an identified overstatement during fiscal year 2018 for the Liability for advances and prepayments.