### Note 19. Other Liabilities

**Other Liabilities as of September 30, 2021, and 2020**

<table>
<thead>
<tr>
<th>(In billions of dollars)</th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other liabilities without related budgetary obligations</td>
<td>258.2</td>
<td>97.5</td>
</tr>
<tr>
<td>Allocation of special drawing rights</td>
<td>161.8</td>
<td>49.7</td>
</tr>
<tr>
<td>Other liabilities with related budgetary obligations</td>
<td>66.2</td>
<td>67.3</td>
</tr>
<tr>
<td>Actuarial liabilities for Treasury-managed benefits program</td>
<td>51.0</td>
<td>45.8</td>
</tr>
<tr>
<td>Contingent liabilities</td>
<td>46.4</td>
<td>46.5</td>
</tr>
<tr>
<td>Accrued funded payroll and leave</td>
<td>26.4</td>
<td>24.5</td>
</tr>
<tr>
<td>Other miscellaneous liabilities</td>
<td>67.1</td>
<td>62.7</td>
</tr>
<tr>
<td><strong>Total other liabilities</strong></td>
<td><strong>677.1</strong></td>
<td><strong>394.0</strong></td>
</tr>
</tbody>
</table>

Other liabilities are the amounts owed to the public and are not reported elsewhere in the Balance Sheet. A change in presentation was identified to improve clarity of the Financial Report. To conform with the FY 2021 presentation of the Financial Report, other deferred revenue and liability for advances and prepayments are now reported under Note 18—Advances from Others and Deferred Revenue.

- Other liabilities without related budgetary obligations represent those unfunded liabilities for which congressional action is needed before budgetary resources can be provided. The largest contributor to this category is Treasury which incurred a liability in FY 2021 for the restoration of federal debt principal and interest. This resulted from debt management measures taken during the delay in raising the statutory debt limit, which included suspending investments in Treasury debt securities by the Government Securities Investment Fund of the FERS TSP. As a result of Treasury securities not being issued to the TSP’s G Fund, Treasury reported other liabilities, as of September 30, 2021, in the amount of $157 billion that represent uninvested principal and related interest for the TSP’s G Fund that would have been reported in Note 13—Federal Debt and Interest Payable had there not been a delay in raising the statutory debt limit as of September 30, 2021 and had the securities been issued. For additional information related to the impact on the TSP, see Note 24—Fiduciary Activities and Note 31—Subsequent Events. Also contributing to this category are SAA’s liability to offset non-entity cash and DOE’s contractor-sponsored pension plans and other post-retirement benefits.

- Allocation of SDR is the amount of corresponding liability representing the value of the reserve assets allocated by the IMF to meet global needs to supplement existing reserve assets. SDR 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). Treasury is the sole contributor. During FY 2021, the government increased its commitment to hold additional SDR to help provide liquidity to the global economic system in response to the COVID-19 pandemic, resulting in a $112.1 billion year to year increase. For additional information, refer to Note 30—COVID-19 Activity and Note 28—Disclosure Entities and Related Parties.

- Other liabilities with related budgetary obligations are amounts of liabilities for which there is a related budgetary obligation. Grant accruals, subsidies, and unpaid obligations related to assistance programs are all part of this category. The largest contributors are DOT, HHS, and USDA.

- 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. The only contributors are DOL and Treasury.

- 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. These consist of a wide variety of administrative proceedings, legal actions, and tort claims which may ultimately result in settlements or decisions adverse to the federal government. DOE and HHS are the top contributors.
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. The most substantial contribution is from DOD.

Other miscellaneous liabilities are the liabilities not otherwise classified above. Many entities reported relatively small amounts.

The following entities are the main contributors to the government’s reported other liabilities as of September 30, 2021. Refer to each entity’s financial statements for additional information:

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