

Note 12. Accounts Payable

Accounts Payable as of September 30, 2021, and 2020		
(In billions of dollars)	2021	Adjusted 2020
Department of Defense	39.4	36.1
Security Assistance Accounts	17.5	1.5
Department of Veterans Affairs	13.7	12.8
Department of the Treasury	7.3	4.4
General Services Administration	5.5	4.0
Department of Education	5.0	3.8
Department of Energy	4.8	4.3
Department of State	3.3	2.7
Department of Justice	2.6	3.7
Department of Homeland Security.....	2.6	3.1
U.S. Agency for International Development.....	2.6	2.5
Department of Agriculture.....	2.4	3.7
U.S. Postal Service	2.3	2.1
All other.....	14.1	14.3
Total accounts payable	<u>123.1</u>	<u>99.0</u>

Accounts payable includes amounts due for goods and property ordered and received, services rendered by other than federal employees, cancelled appropriations for which the U.S. government has contractual commitments for payment, and non-debt related interest payable.

For FY 2020, VA reported a retrospective change in accounting regarding obligations for hospital care or medical services. The accounts payable balance was adjusted from \$18.9 billion to \$12.8 billion and was previously reported in Note 14—Federal Employee and Veteran Benefits Payable.