

## Balance Sheet Modifications, Effective FY 22 Reporting

### FASAB Authoritative (Level A GAAP) Guidance:

- “Accounts payable are not intended to include liabilities related to on-going continuous expenses such as employees’ salary and benefits, which are covered by other current liabilities. (See recommended standard for Other Current Liabilities.)” (SFFAS 1, Paragraph 75)
- “Typical examples of other current liabilities to be recognized are: (a) accrued employees’ wages, bonuses, and salaries for services rendered in the current fiscal year for which paychecks will be issued in the following year; (b) accrued entitlement benefits payable, such as Old Age Survivors Insurance (OASI) and Veterans Compensation and Pension benefits applicable to the current period but not yet paid, and (c) annuities for the current fiscal year administered by trust, pension, or insurance programs for which payment would be made in the following fiscal year. Such liabilities may be presented on the face of the financial reports as Other Current Liabilities or as one or more separate categories depending on the materiality of the amounts.” (SFFAS 1, Paragraph 84)

<b>22</b>	<b>Accounts payable (Note 17)</b>					
<b>22.1</b>	<b>Accounts payable, capital transfers (RC 12)</b>					
22.1	292300	Contingent Liability for Capital Transfers	E	F	E/U	
22.1	297000	Liability for Capital Transfers	E	F	E/U	
<b>22.2</b>	<b>Benefit program contributions payable (Note 15) (RC 21)</b>					
22.2	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
22.2	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
22.2	222500	Unfunded FECA Liability	E	F	E/U	
22.2	229000	Other Unfunded Employment Related Liability	E	F	E/U	

<b>26</b>	<b>Other Liabilities (Notes 15 and 17)</b>					
<b>26.5</b>	<b>Other Current Liabilities - Benefit contributions payable (Note 15) (RC 21)</b>					
26.5	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
26.5	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
26.5	222500	Unfunded FECA Liability	E	F	E/U	
26.5	229000	Other Unfunded Employment Related Liability	E	F	E/U	
<b>27</b>	<b>Total Intra-governmental</b>					
	This line is calculated. Equals sum of lines 21 through 26.					