

**APPENDIX W**

**NOTE 17: OTHER LIABILITIES**

NOTE 17. Other Liabilities

A. Other Liabilities Covered by Budgetary Resources:

	Noncurrent <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
1. Intragovernmental			
a. _____	\$ xx	\$ xx	\$ xx
b. _____	xx	xx	xx
c. _____	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

	Noncurrent <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
2. Governmental			
a. _____	\$ xx	\$ xx	\$ xx
b. _____	xx	xx	xx
c. _____	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

B. Other Information. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

C. Other Liabilities Not Covered by Budgetary Resources:

	Noncurrent <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
1. Intragovernmental			
a. Cancelled Budget Authority	\$ xx	\$ xx	\$ xx
b. _____	xx	xx	xx
c. _____	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>

	Noncurrent <u>Liab.</u>	Current <u>Liab.</u>	<u>Total</u>
2. Governmental			
a. Cancelled Budget Authority	\$ xx	\$ xx	\$ xx
b. _____	xx	xx	xx
c. _____	<u>xx</u>	<u>xx</u>	<u>xx</u>
Total	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xxx</u>

D. Other Information: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Instructions

A. Other Liabilities Covered by Budgetary Resources. Include all other liabilities not included elsewhere on the statement. Separately disclose the current portion of other liabilities covered by budgetary resources. The total other intragovernmental liabilities should equal line 4.a.(4), and the total other governmental liabilities, should equal line 4.b.(7) on the Statement of Financial Position.

B. Other Information. Disclose other information relative to other liabilities covered by budgetary resources.

C. Other Liabilities Not Covered by Budgetary Resources. Include all other liabilities not included elsewhere on the statement. Separately disclose the current portion of other liabilities not covered by budgetary resources. The total other intragovernmental liabilities should equal line 5.a.(3), and the total other governmental liabilities, should equal line 5.b.(5) on the Statement of Financial Position.

D. Other Information. Disclose other information relative to other liabilities not covered by budgetary resources. Includes amounts of accounts payable resulting from cancelled appropriations required under Public Law 101-510, "National Defense Authorization Act for Fiscal Year 1991."

E. Environmental Cleanup Costs should be identified under the proper categories of this note.