

## 8 OTHER ASSETS

The Department's Other Assets are primarily comprised of advances and prepayments as described in Note 1. The majority of Intragovernmental Assets are prepayments to USAID in support of the Global Health and Child Survival program and the Defense Security Cooperation Agency in support of the Pakistan Counterinsurgency Capability program. The Non-Intragovernmental Advances are predominantly prepayments to grantees in support of the Global Health and Child Survival program. Other Non-Intragovernmental Advances include prepayments to the International Organization for Migration and United Nations Relief and Works Agency for humanitarian relief of refugees.

The Department's Other Assets as of September 30, 2017 and 2016, are summarized below (*dollars in millions*).

Other Assets	2017	2016
Intragovernmental Assets:		
Other Advances and Prepayments	\$ 1,316	\$ 1,452
Non-Intragovernmental Advances:		
Salary Advances	8	8
Travel Advances	15	14
Other Advances and Prepayments	993	982
Inventory	22	22
<b>Total Other Assets</b>	<b>\$ 2,354</b>	<b>\$ 2,478</b>

## 9 OTHER LIABILITIES

The Department's Other Liabilities at September 30, 2017 and 2016, are summarized below (*dollars in millions*).

	2017			2016		
	Current	Non-Current	Total	Current	Non-Current	Total
Intragovernmental						
Deferred Revenue	\$ 206	\$ —	\$ 206	\$ 135	\$ —	\$ 135
Custodial Liability	10	—	10	10	—	10
Other Liabilities	67	—	67	48	—	48
<b>Total Intragovernmental</b>	<b>283</b>	<b>—</b>	<b>283</b>	<b>193</b>	<b>—</b>	<b>193</b>
Federal Employees Compensation Act Benefits	95	—	95	92	—	92
Capital Lease Liability	15	79	94	15	84	99
Accrued Salaries Payable	248	—	248	198	—	198
Contingent Liability	—	5	5	—	9	9
Pension Benefits Payable	61	—	61	61	—	61
Accrued Annual Leave	—	394	394	—	386	386
Funds Held in Trust and Deposit Accounts	—	—	—	—	15	15
Environmental Liability	—	100	100	—	97	97
Other Liabilities	670	—	670	642	—	642
Deferred Revenues	29	—	29	33	—	33
<b>Subtotal</b>	<b>1,118</b>	<b>578</b>	<b>1,696</b>	<b>1,041</b>	<b>591</b>	<b>1,632</b>
<b>Total Other Liabilities</b>	<b>\$ 1,401</b>	<b>\$ 578</b>	<b>\$ 1,979</b>	<b>\$ 1,234</b>	<b>\$ 591</b>	<b>\$ 1,825</b>

### Environmental Liability associated with Asbestos Cleanup and Other

The Department has estimated both friable, \$8 million, and nonfriable, \$91 million, asbestos-related cleanup costs and recognized a liability and related expense for those costs that are both probable and reasonably estimable as of September 30, 2017, consistent with the current guidance

in the Statement of Federal Financial Accounting Standards (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*; SFFAS No. 6, *Accounting for Property, Plant, and Equipment, Chapter 4: Cleanup Costs*; and Technical Release (TR) 2, *Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government*. The remaining \$1 million in environmental liability is non-asbestos related cleanup costs for lead based paint.