



# OTHER FINANCIAL INFORMATION

## Other Financial Information: Balance Sheet by Major Program as of September 30, 2024 (Dollars in Millions)

Assets	OASI	DI	SSI	Other	LAE	Intra-Agency Eliminations	Consolidated
<b>Intragovernmental Assets:</b>							
Fund Balance with Treasury	\$ 110	\$ 84	\$ 6,634	\$ 96	\$ 66	\$ 0	\$ 6,990
Investments	2,597,697	179,176	0	0	0	0	2,776,873
Accounts Receivable, Net	859	16	0	0	3,791	(2,957)	1,709
Advances and Prepayments	0	0	21	0	61	0	82
<b>Total Intragovernmental Assets</b>	<b>2,598,666</b>	<b>179,276</b>	<b>6,655</b>	<b>96</b>	<b>3,918</b>	<b>(2,957)</b>	<b>2,785,654</b>
<b>Assets with the Public:</b>							
Accounts Receivable, Net	2,792	2,858	5,142	0	29	(829)	9,992
Property, Plant, and Equipment, Net	0	0	0	0	5,164	0	5,164
<b>Total Assets with the Public</b>	<b>2,792</b>	<b>2,858</b>	<b>5,142</b>	<b>0</b>	<b>5,193</b>	<b>(829)</b>	<b>15,156</b>
<b>Total Assets</b>	<b>\$2,601,458</b>	<b>\$ 182,134</b>	<b>\$ 11,797</b>	<b>\$ 96</b>	<b>\$ 9,111</b>	<b>\$ (3,786)</b>	<b>\$ 2,800,810</b>
<b>Liabilities</b>							
<b>Intragovernmental Liabilities:</b>							
Accounts Payable	\$ 6,615	\$ 681	\$ 1,287	\$ 35	\$ 11	\$ (2,957)	\$ 5,672
Other Liabilities	0	0	4,848	3	98	0	4,949
<b>Total Intragovernmental Liabilities</b>	<b>6,615</b>	<b>681</b>	<b>6,135</b>	<b>38</b>	<b>109</b>	<b>(2,957)</b>	<b>10,621</b>
<b>Liabilities with the Public:</b>							
Accounts Payable	0	4	296	0	151	0	451
Federal Employee Salary, Leave, and Benefits Payable	0	0	0	0	575	0	575
Pension, Post-Employment, and Veterans Benefits Payable	0	0	0	0	263	0	263
Benefits Due and Payable	119,137	33,075	6,896	0	0	(829)	158,279
Advances from Others and Deferred Revenue	0	0	281	0	8	0	289
Other Liabilities	0	0	38	1	0	0	39
<b>Total Liabilities with the Public</b>	<b>119,137</b>	<b>33,079</b>	<b>7,511</b>	<b>1</b>	<b>997</b>	<b>(829)</b>	<b>159,896</b>
<b>Total Liabilities</b>	<b>\$ 125,752</b>	<b>\$ 33,760</b>	<b>\$ 13,646</b>	<b>\$ 39</b>	<b>\$ 1,106</b>	<b>\$ (3,786)</b>	<b>\$ 170,517</b>
Commitments and Contingencies (Note 9)							
<b>Net Position</b>							
Unexpended Appropriations - Funds from other than Dedicated Collections	\$ 0	\$ 0	\$ 1,803	\$ 57	\$ 5	\$ 0	\$ 1,865
Cumulative Results of Operations - Funds from Dedicated Collections	2,475,706	148,374	15	0	0	0	2,624,095
Cumulative Results of Operations - Funds from other than Dedicated Collections	0	0	(3,667)	0	8,000	0	4,333
<b>Total Cumulative Results of Operations</b>	<b>2,475,706</b>	<b>148,374</b>	<b>(3,652)</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>2,628,428</b>
<b>Total Net Position</b>	<b>\$2,475,706</b>	<b>\$ 148,374</b>	<b>\$ (1,849)</b>	<b>\$ 57</b>	<b>\$ 8,005</b>	<b>\$ 0</b>	<b>\$ 2,630,293</b>
<b>Total Liabilities and Net Position</b>	<b>\$2,601,458</b>	<b>\$ 182,134</b>	<b>\$ 11,797</b>	<b>\$ 96</b>	<b>\$ 9,111</b>	<b>\$ (3,786)</b>	<b>\$ 2,800,810</b>



**Other Financial Information: Schedule of Net Cost  
for the Year Ended September 30, 2024  
(Dollars in Millions)**

	Program	LAE	Total
<b>OASI Program</b>			
Benefit Payment Expense	\$ 1,301,396	\$ 0	\$ 1,301,396
Operating Expenses	685	4,028	4,713
Total Cost of OASI Program	1,302,081	4,028	1,306,109
Less: Exchange Revenues	(1)	(20)	(21)
<b>Net Cost of OASI Program</b>	<b>\$ 1,302,080</b>	<b>\$ 4,008</b>	<b>\$ 1,306,088</b>
<b>DI Program</b>			
Benefit Payment Expense	\$ 156,914	\$ 0	\$ 156,914
Operating Expenses	306	2,872	3,178
Total Cost of DI Program	157,220	2,872	160,092
Less: Exchange Revenues	(25)	(14)	(39)
<b>Net Cost of DI Program</b>	<b>\$ 157,195</b>	<b>\$ 2,858</b>	<b>\$ 160,053</b>
<b>SSI Program</b>			
Benefit Payment Expense	\$ 55,882	\$ 0	\$ 55,882
Operating Expenses	245	5,009	5,254
Total Cost of SSI Program	56,127	5,009	61,136
Less: Exchange Revenues	(25)	(25)	(250)
<b>Net Cost of SSI Program</b>	<b>\$ 55,902</b>	<b>\$ 4,984</b>	<b>\$ 60,886</b>
<b>Other</b>			
Operating Expenses	\$ 0	\$ 3,573	\$ 3,573
Less: Exchange Revenues	0	(17)	(17)
<b>Net Cost of Other Program</b>	<b>\$ 0</b>	<b>\$ 3,556</b>	<b>\$ 3,556</b>
<b>Total Net Cost</b>			
Benefit Payment Expense	\$ 1,514,192	\$ 0	\$ 1,514,192
Operating Expenses	1,236	15,482	16,718
Total Cost	1,515,428	15,482	1,530,910
Less: Exchange Revenues	(251)	(76)	(327)
<b>Total Net Cost</b>	<b>\$ 1,515,177</b>	<b>\$ 15,406</b>	<b>\$ 1,530,583</b>



**Other Financial Information: Schedule of Changes in Net Position  
for the Year Ended September 30, 2024  
(Dollars in Millions)**

	OASI		DI		SSI		Other	
	Funds from Dedicated Collections	Funds from Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections		
<b>Unexpended Appropriations:</b>								
Beginning Balances	\$ 0	\$ 0	\$ 0	\$ 3,944	\$ 0	\$ 63		
Appropriations Received	0	0	0	61,165	53,749	20		
Other Adjustments	0	0	0	(2)	0	(7)		
Appropriations Used	0	0	0	(63,304)	(53,749)	(19)		
<b>Net Change in Unexpended Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,141)</b>	<b>0</b>	<b>(6)</b>		
<b>Total Unexpended Appropriations - Ending</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,803</b>	<b>0</b>	<b>57</b>		
<b>Cumulative Results of Operations:</b>								
Beginning Balances	\$ 2,574,206	\$ 116,070	\$ 21	\$ (3,135)	\$ 0	\$ 0		
Appropriations Used	0	0	0	63,304	53,749	19		
Non-Exchange Revenue								
Tax Revenues	1,096,939	186,287	0	0	0	0		
Interest Revenues	63,684	4,963	0	0	0	0		
Other	(28)	0	0	0	0	0		
Total Non-Exchange Revenue	1,160,595	191,250	0	0	0	0		
Transfers In/Out - Without Reimbursement	42,899	(1,751)	(150)	(7,377)	(53,749)	3,025		
Imputed Financing Sources	0	0	0	17	0	0		
Other	86	0	0	(430)	0	(3,044)		
<b>Net Cost of Operations</b>	<b>1,302,080</b>	<b>157,195</b>	<b>(144)</b>	<b>56,046</b>	<b>0</b>	<b>0</b>		
<b>Net Change in Cumulative Results of Operations</b>	<b>(98,500)</b>	<b>32,304</b>	<b>(6)</b>	<b>(532)</b>	<b>0</b>	<b>0</b>		
<b>Total Cumulative Results of Operations - Ending</b>	<b>\$ 2,475,706</b>	<b>\$ 148,374</b>	<b>\$ 15</b>	<b>\$ (3,667)</b>	<b>\$ 0</b>	<b>\$ 0</b>		
<b>Net Position</b>	<b>\$ 2,475,706</b>	<b>\$ 148,374</b>	<b>\$ 15</b>	<b>\$ (1,864)</b>	<b>\$ 0</b>	<b>\$ 57</b>		



**Other Financial Information: Schedule of Changes in Net Position  
for the Year Ended September 30, 2024 (Continued)  
(Dollars in Millions)**

	LAE		Consolidated		Consolidated	
	Funds from other than Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections	Funds from Dedicated Collections		Total
<b>Unexpended Appropriations:</b>						
Beginning Balances	\$ 5	\$ 0	\$ 4,012	\$		4,012
Appropriations Received	32	53,749	61,217			114,966
Other Adjustments	0	0	(9)			(9)
Appropriations Used	(32)	(53,749)	(63,355)			(117,104)
<b>Net Change in Unexpended Appropriations</b>	<b>0</b>	<b>0</b>	<b>(2,147)</b>			<b>(2,147)</b>
<b>Total Unexpended Appropriations - Ending</b>	<b>5</b>	<b>0</b>	<b>1,865</b>			<b>1,865</b>
<b>Cumulative Results of Operations:</b>						
Beginning Balances	\$ 8,191	\$ 2,690,297	\$ 5,056	\$		2,695,353
Appropriations Used	32	53,749	63,355			117,104
Non-Exchange Revenue						
Tax Revenues	0	1,283,226	0			1,283,226
Interest Revenues	0	68,647	0			68,647
Other	0	(28)	0			(28)
Total Non-Exchange Revenue	0	1,351,845	0			1,351,845
Transfers In/Out Without Reimbursement	14,286	(12,751)	9,934			(2,817)
Imputed Financing Sources	897	0	914			914
Other	0	86	(3,474)			(3,388)
<b>Net Cost of Operations</b>	<b>15,406</b>	<b>1,459,131</b>	<b>71,452</b>			<b>1,530,583</b>
<b>Net Change in Cumulative Results of Operations</b>	<b>(191)</b>	<b>(66,202)</b>	<b>(723)</b>			<b>(66,925)</b>
<b>Total Cumulative Results of Operations - Ending</b>	<b>\$ 8,000</b>	<b>\$ 2,624,095</b>	<b>\$ 4,333</b>	<b>\$</b>		<b>2,628,428</b>
<b>Net Position</b>	<b>\$ 8,005</b>	<b>\$ 2,624,095</b>	<b>\$ 6,198</b>	<b>\$</b>		<b>2,630,293</b>



This page was intentionally left blank.