



OTHER FINANCIAL INFORMATION

Other Financial Information: Balance Sheet by Major Program as of September 30, 2023 (Dollars in Millions)

Assets	OASI	DI	SSI	Other	LAE	Intra-Agency Eliminations	Consolidated
Intragovernmental Assets:							
Fund Balance with Treasury	\$ 37	\$ 11	\$ 7,387	\$ 102	\$ 88	\$ 0	\$ 7,625
Investments	2,688,456	143,866	0	0	0	0	2,832,322
Accounts Receivable, Net	1,083	1	0	0	4,000	(3,129)	1,955
Advances and Prepayments	0	0	53	0	63	0	116
Total Intragovernmental Assets	2,689,576	143,878	7,440	102	4,151	(3,129)	2,842,018
Assets with the Public:							
Accounts Receivable, Net	2,304	2,815	4,738	0	38	(553)	9,342
Property, Plant, and Equipment, Net	0	0	0	0	4,996	0	4,996
Total Assets with the Public	2,304	2,815	4,738	0	5,034	(553)	14,338
Total Assets	\$2,691,880	\$ 146,693	\$ 12,178	\$ 102	\$ 9,185	\$ (3,682)	\$ 2,856,356
Liabilities							
Intragovernmental Liabilities:							
Accounts Payable	\$ 6,569	\$ 777	\$ 1,370	\$ 35	\$ 21	\$ (3,129)	\$ 5,643
Advances from Others and Deferred Revenue	0	0	0	0	1	0	1
Other Liabilities	86	0	4,499	3	89	0	4,677
Total Intragovernmental Liabilities	6,655	777	5,869	38	111	(3,129)	10,321
Liabilities with the Public:							
Accounts Payable	1	5	241	0	88	0	335
Federal Employee and Veteran Benefits Payable	0	0	0	0	673	0	673
Benefits Due and Payable	111,018	29,841	5,214	0	0	(553)	145,520
Advances from Others and Deferred Revenue	0	0	6	0	4	0	10
Other Liabilities	0	0	18	1	113	0	132
Total Liabilities with the Public	111,019	29,846	5,479	1	878	(553)	146,670
Total Liabilities	\$ 117,674	\$ 30,623	\$ 11,348	\$ 39	\$ 989	\$ (3,682)	\$ 156,991
Commitments and Contingencies (Note 9)							
Net Position							
Unexpended Appropriations - Funds from other than Dedicated Collections	\$ 0	\$ 0	\$ 3,944	\$ 63	\$ 5	\$ 0	\$ 4,012
Cumulative Results of Operations - Funds from Dedicated Collections	2,574,206	116,070	21	0	0	0	2,690,297
Cumulative Results of Operations - Funds from other than Dedicated Collections	0	0	(3,135)	0	8,191	0	5,056
Total Cumulative Results of Operations	2,574,206	116,070	(3,114)	0	8,191	0	2,695,353
Total Net Position	\$2,574,206	\$ 116,070	\$ 830	\$ 63	\$ 8,196	\$ 0	\$ 2,699,365
Total Liabilities and Net Position	\$2,691,880	\$ 146,693	\$ 12,178	\$ 102	\$ 9,185	\$ (3,682)	\$ 2,856,356



**Other Financial Information: Schedule of Net Cost
for the Year Ended September 30, 2023
(Dollars in Millions)**

	Program	LAE	Total
OASI Program			
Benefit Payment Expense	\$ 1,204,269	\$ 0	\$ 1,204,269
Operating Expenses	674	3,783	4,457
Total Cost of OASI Program	1,204,943	3,783	1,208,726
Less: Exchange Revenues	(1)	(16)	(17)
Net Cost of OASI Program	\$ 1,204,942	\$ 3,767	\$ 1,208,709
DI Program			
Benefit Payment Expense	\$ 155,148	\$ 0	\$ 155,148
Operating Expenses	336	2,623	2,959
Total Cost of DI Program	155,484	2,623	158,107
Less: Exchange Revenues	(21)	(11)	(32)
Net Cost of DI Program	\$ 155,463	\$ 2,612	\$ 158,075
SSI Program			
Benefit Payment Expense	\$ 58,374	\$ 0	\$ 58,374
Operating Expenses	246	4,769	5,015
Total Cost of SSI Program	58,620	4,769	63,389
Less: Exchange Revenues	(239)	(21)	(260)
Net Cost of SSI Program	\$ 58,381	\$ 4,748	\$ 63,129
Other			
Operating Expenses	\$ 0	\$ 3,441	\$ 3,441
Less: Exchange Revenues	0	(15)	(15)
Net Cost of Other Program	\$ 0	\$ 3,426	\$ 3,426
Total Net Cost			
Benefit Payment Expense	\$ 1,417,791	\$ 0	\$ 1,417,791
Operating Expenses	1,256	14,616	15,872
Total Cost	1,419,047	14,616	1,433,663
Less: Exchange Revenues	(261)	(63)	(324)
Total Net Cost	\$ 1,418,786	\$ 14,553	\$ 1,433,339



Other Financial Information: Schedule of Changes in Net Position
for the Year Ended September 30, 2023
(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 other than Dedicated Collections
Unexpended Appropriations:								
Beginning Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,791	\$ 0	\$ 0	\$ 66
Appropriations Received	0	0	0	0	64,209	50,786	21	
Other Adjustments	0	0	0	0	(3)	0	(8)	
Appropriations Used	0	0	0	0	(65,053)	(50,786)	(16)	
Net Change in Unexpended Appropriations	0	0	0	0	(847)	0	(3)	
Total Unexpended Appropriations - Ending	0	0	0	0	3,944	0	63	
Cumulative Results of Operations:								
Beginning Balances	\$ 2,636,348	\$ 93,293	\$ 9	\$ (2,176)	\$ 0	\$ 0	\$ 0	
Appropriations Used	0	0	0	65,053	50,786	16		
Non-Exchange Revenue								
Tax Revenues	1,039,005	176,465	0	0	0	0	0	
Interest Revenues	62,745	3,512	0	0	0	0	0	
Other	2	0	0	0	0	0	0	
Total Non-Exchange Revenue	1,101,752	179,977	0	0	0	0	0	
Transfers In/Out - Without Reimbursement	41,134	(1,737)	(140)	(6,895)	(50,786)	2,489		
Imputed Financing Sources	0	0	0	17	0	0		
Other	(86)	0	0	(601)	0	(2,505)		
Net Cost of Operations	1,204,942	155,463	(152)	58,533	0	0		
Net Change	(62,142)	22,777	12	(959)	0	0		
Cumulative Results of Operations - Ending	\$ 2,574,206	\$ 116,070	\$ 21	\$ (3,135)	\$ 0	\$ 0	\$ 0	
Net Position	\$ 2,574,206	\$ 116,070	\$ 21	\$ 809	\$ 0	\$ 63		



**Other Financial Information: Schedule of Changes in Net Position
for the Year Ended September 30, 2023 (Continued)
(Dollars in Millions)**

	LAE		Consolidated		Consolidated
	Funds from other than Dedicated Collections	Funds from Dedicated Collections	Funds from other than Dedicated Collections		Total
Unexpended Appropriations:					
Beginning Balances	\$ 5	\$ 0	\$ 4,862	\$	4,862
Appropriations Received	32	50,786	64,262		115,048
Other Adjustments	0	0	(11)		(11)
Appropriations Used	(32)	(50,786)	(65,101)		(115,887)
Net Change in Unexpended Appropriations	0	0	(850)		(850)
Total Unexpended Appropriations - Ending	5	0	4,012		4,012
Cumulative Results of Operations:					
Beginning Balances	\$ 7,827	\$ 2,729,650	\$ 5,651	\$	2,735,301
Appropriations Used	32	50,786	65,101		115,887
Non-Exchange Revenue					
Tax Revenues	0	1,215,470	0		1,215,470
Interest Revenues	0	66,257	0		66,257
Other	0	2	0		2
Total Non-Exchange Revenue	0	1,281,729	0		1,281,729
Transfers In/Out Without Reimbursement	14,108	(11,529)	9,702		(1,827)
Imputed Financing Sources	777	0	794		794
Other	0	(86)	(3,106)		(3,192)
Net Cost of Operations	14,553	1,360,253	73,086		1,433,339
Net Change	364	(39,353)	(595)		(39,948)
Cumulative Results of Operations - Ending	\$ 8,191	\$ 2,690,297	\$ 5,056	\$	2,695,353
Net Position	\$ 8,196	\$ 2,690,297	\$ 9,068	\$	2,699,365