



OTHER FINANCIAL INFORMATION

Other Financial Information: Balance Sheet by Major Program as of September 30, 2025 (Dollars in Millions)

Assets	OASI	DI	SSI	Other	LAE	Intra-Agency Elimination	s	Consolidated
Intragovernmental Assets:								
Fund Balance with Treasury	\$ 341	\$ 86	\$ 4,647	\$ 94	\$ 877	\$ 0	\$ 6,045	
Investments	2,415,122	217,213	0	0	0	0	0	2,632,335
Accounts Receivable, Net	174	74	0	0	3,071	(2,351)	968	
Advances and Prepayments	0	0	10	0	49	0	0	59
Other Assets	0	0	0	0	113	0	0	113
Total Intragovernmental Assets	2,415,637	217,373	4,657	94	4,110	(2,351)		2,639,520
Assets with the Public:								
Accounts Receivable, Net	3,151	3,264	5,397	0	20	(820)	11,012	
Property, Plant, and Equipment, Net	0	0	0	0	5,172	0	0	5,172
Total Assets with the Public	3,151	3,264	5,397	0	5,192	(820)		16,184
Total Assets	\$2,418,788	\$220,637	\$10,054	\$ 94	\$ 9,302	\$ (3,171)		\$ 2,655,704
Liabilities								
Intragovernmental Liabilities:								
Accounts Payable	\$ 6,582	\$ 538	\$ 1,035	\$ 35	\$ 6	\$ (2,351)	\$ 5,845	
Other Liabilities	0	0	5,102	3	116	0	0	5,221
Total Intragovernmental Liabilities	6,582	538	6,137	38	122	(2,351)		11,066
Liabilities with the Public:								
Accounts Payable	0	1	295	0	90	0	0	386
Federal Employee Salary, Leave, and Benefits Payable	0	0	0	0	547	0	0	547
Post-Employment Benefits Payable	0	0	0	0	243	0	0	243
Benefits Due and Payable	131,383	32,543	6,512	0	0	(820)	169,618	
Advances from Others and Deferred Revenue	0	0	286	0	4	0	0	290
Other Liabilities	0	0	38	1	0	0	0	39
Total Liabilities with the Public	131,383	32,544	7,131	1	884	(820)		171,123
Total Liabilities	\$ 137,965	\$ 33,082	\$13,268	\$ 39	\$ 1,006	\$ (3,171)		\$ 182,189
Commitments and Contingencies (Note 9)								
Net Position								
Unexpended Appropriations - Funds from other than Dedicated Collections	\$ 0	\$ 0	\$ 551	\$ 55	\$ 6	\$ 0	\$ 612	
Cumulative Results of Operations - Funds from Dedicated Collections	2,280,823	187,555	9	0	0	0	0	2,468,387
Cumulative Results of Operations - Funds from other than Dedicated Collections	0	0	(3,774)	0	8,290	0	0	4,516
Total Cumulative Results of Operations	2,280,823	187,555	(3,765)	0	8,290	0		2,472,903
Total Net Position	\$2,280,823	\$187,555	\$(3,214)	\$ 55	\$ 8,296	\$ 0		\$ 2,473,515
Total Liabilities and Net Position	\$2,418,788	\$220,637	\$10,054	\$ 94	\$ 9,302	\$ (3,171)		\$ 2,655,704



**Other Financial Information: Schedule of Net Cost
for the Year Ended September 30, 2025
(Dollars in Millions)**

	Program	LAE	Total
OASI Program			
Benefit Payment Expense	\$ 1,423,041	\$ 0	\$ 1,423,041
Operating Expenses	738	3,670	4,408
Total Cost of OASI Program	1,423,779	3,670	1,427,449
Less: Exchange Revenues	(1)	(22)	(23)
Net Cost of OASI Program	\$ 1,423,778	\$ 3,648	\$ 1,427,426
DI Program			
Benefit Payment Expense	\$ 156,332	\$ 0	\$ 156,332
Operating Expenses	283	2,885	3,168
Total Cost of DI Program	156,615	2,885	159,500
Less: Exchange Revenues	(27)	(17)	(44)
Net Cost of DI Program	\$ 156,588	\$ 2,868	\$ 159,456
SSI Program			
Benefit Payment Expense	\$ 60,268	\$ 0	\$ 60,268
Operating Expenses	194	4,959	5,153
Total Cost of SSI Program	60,462	4,959	65,421
Less: Exchange Revenues	(253)	(30)	(283)
Net Cost of SSI Program	\$ 60,209	\$ 4,929	\$ 65,138
Other			
Operating Expenses	\$ 0	\$ 3,820	\$ 3,820
Less: Exchange Revenues	0	(23)	(23)
Net Cost of Other Program	\$ 0	\$ 3,797	\$ 3,797
Total Net Cost			
Benefit Payment Expense	\$ 1,639,641	\$ 0	\$ 1,639,641
Operating Expenses	1,215	15,334	16,549
Total Cost	1,640,856	15,334	1,656,190
Less: Exchange Revenues	(281)	(92)	(373)
Total Net Cost	\$ 1,640,575	\$ 15,242	\$ 1,655,817



**Other Financial Information: Schedule of Changes in Net Position
for the Year Ended September 30, 2025**
(Dollars in Millions)

	OASI		DI		SSI		Other		
	Funds from Dedicated Collections	Funds from other than 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	\$ 1,803	\$ 0	\$ 59,748	\$ 0	\$ 57	
Appropriations Received	0	0	0	68,815	0	25	0	0	
Other Adjustments	0	0	0	(1,297)	0	0	0	(8)	
Appropriations Used	0	0	0	(68,770)	0	(59,748)	0	(19)	
Net Change in Unexpended Appropriations	0	0	0	(1,252)	0	0	0	(2)	
Total Unexpended Appropriations - Ending	0	0	0	551	0	0	0	55	
Cumulative Results of Operations:									
Beginning Balances	\$ 2,475,706	\$ 148,374	\$ 15	\$ (3,667)	\$ 0	\$ 0	\$ 0	\$ 0	
Adjustments	0	0	0	0	0	0	0	0	
Changes in Accounting Principle	0	0	0	0	0	0	0	0	
Beginning Balances, As Adjusted	\$ 2,475,706	\$ 148,374	\$ 15	\$ (3,667)	\$ 0	\$ 0	\$ 0	\$ 0	
Appropriations Used	0	0	0	68,770	0	59,748	0	19	
Non-Exchange Revenue									
Tax Revenues	1,118,242	189,897	0	0	0	0	0	0	
Interest Revenues	62,530	6,777	0	0	0	0	0	0	
Other	6	31	0	0	0	0	0	0	
Total Non-Exchange Revenue	1,180,778	196,705	0	0	0	0	0	0	
Transfers In/Out - Without Reimbursement	48,117	(936)	(170)	(8,183)	(59,748)	0	0	3,587	
Imputed Financing Sources	0	0	0	22	0	0	0	0	
Other	0	0	0	(343)	0	0	0	(3,606)	
Net Cost of Operations	1,423,778	156,588	(164)	60,373	0	0	0	0	
Net Change in Cumulative Results of Operations	(194,883)	39,181	(6)	(107)	0	0	0	0	
Total Cumulative Results of Operations - Ending	\$ 2,280,823	\$ 187,555	\$ 9	\$ (3,774)	\$ 0	\$ 0	\$ 0	\$ 0	
Net Position	\$ 2,280,823	\$ 187,555	\$ 9	\$ (3,223)	\$ 0	\$ 0	\$ 0	\$ 55	



**Other Financial Information: Schedule of Changes in Net Position
for the Year Ended September 30, 2025 (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	\$ 1,865	\$	1,865
Appropriations Received	32	59,748	68,872		128,620
Other Adjustments	0	0	(1,305)		(1,305)
Appropriations Used	(31)	(59,748)	(68,820)		(128,568)
Net Change in Unexpended Appropriations	1	0	(1,253)		(1,253)
Total Unexpended Appropriations - Ending	6	0	612		612
Cumulative Results of Operations:					
Beginning Balances	\$ 8,000	\$ 2,624,095	\$ 4,333	\$	2,628,428
Adjustments					
Changes in Accounting Principle	126	0	126		126
Beginning Balances, As Adjusted	\$ 8,126	\$ 2,624,095	\$ 4,459	\$	2,628,554
Appropriations Used	31	59,748	68,820		128,568
Non-Exchange Revenue					
Tax Revenues	0	1,308,139	0		1,308,139
Interest Revenues	0	69,307	0		69,307
Other	0	37	0		37
Total Non-Exchange Revenue	0	1,377,483	0		1,377,483
Transfers In/Out Without Reimbursement	14,363	(12,737)	9,767		(2,970)
Imputed Financing Sources	1,012	0	1,034		1,034
Other	0	0	(3,949)		(3,949)
Net Cost of Operations	15,242	1,580,202	75,615		1,655,817
Net Change in Cumulative Results of Operations	164	(155,708)	57		(155,651)
Total Cumulative Results of Operations - Ending	\$ 8,290	\$ 2,468,387	\$ 4,516	\$	2,472,903
Net Position	\$ 8,296	\$ 2,468,387	\$ 5,128	\$	2,473,515



This page was intentionally left blank.