

**United States Government
Statement of Net Cost
for the Year Ended September 30, 2012**

(In billions of dollars)	Gross Cost	Earned Revenue	Subtotal	(Gain)/Loss from Changes in Assumptions	Net Cost
Department of Health and Human Services.....	924.0	67.8	856.2	0.3	856.5
Social Security Administration	825.4	0.3	825.1	-	825.1
Department of Defense	784.7	56.0	728.7	70.4	799.1
Department of Veterans Affairs	213.6	4.1	209.5	149.3	358.8
Interest on Treasury Securities Held by the Public	245.4	-	245.4	-	245.4
Department of Agriculture.....	161.0	12.0	149.0	-	149.0
Office of Personnel Management.....	48.2	19.1	29.1	98.9	128.0
Department of Labor.....	107.3	-	107.3	-	107.3
Department of Transportation.....	79.0	0.8	78.2	-	78.2
Department of Housing and Urban Development.....	74.5	1.5	73.0	-	73.0
Department of Energy	60.8	4.3	56.5	-	56.5
Department of Homeland Security	58.2	9.9	48.3	0.4	48.7
Department of Education.....	62.7	20.0	42.7	-	42.7
Department of Justice.....	38.9	1.3	37.6	-	37.6
Department of State.....	29.8	3.5	26.3	0.8	27.1
Department of the Interior.....	23.3	2.7	20.6	-	20.6
National Aeronautics and Space Administration	19.0	0.2	18.8	-	18.8
Agency for International Development	11.4	0.2	11.2	-	11.2
Environmental Protection Agency	11.4	0.3	11.1	-	11.1
Railroad Retirement Board	15.3	5.1	10.2	-	10.2
Department of Commerce	12.8	2.6	10.2	-	10.2
Pension Benefit Guaranty Corporation.....	20.2	10.4	9.8	-	9.8
Federal Communications Commission.....	10.1	0.4	9.7	-	9.7
U.S. Postal Service.....	72.8	64.2	8.6	-	8.6
National Science Foundation.....	7.4	-	7.4	-	7.4
Small Business Administration	1.6	0.4	1.2	-	1.2
Smithsonian Institution	0.8	-	0.8	-	0.8
Export-Import Bank of the United States.....	1.2	0.8	0.4	-	0.4
U.S. Nuclear Regulatory Commission.....	1.1	0.8	0.3	-	0.3
National Credit Union Administration.....	1.3	1.0	0.3	-	0.3
General Services Administration	0.5	0.5	-	-	-
Farm Credit System Insurance Corporation	-	0.1	(0.1)	-	(0.1)
Tennessee Valley Authority	11.0	11.3	(0.3)	0.1	(0.2)
Securities and Exchange Commission	1.2	1.6	(0.4)	-	(0.4)
Federal Deposit Insurance Corporation	2.6	19.3	(16.7)	-	(16.7)
Department of the Treasury.....	(150.0)	27.5	(177.5)	-	(177.5)
All other entities	56.4	0.8	55.6	-	55.6
Total	3,844.9	350.8	3,494.1	320.2	3,814.3

The accompanying notes are an integral part of these financial statements.