### United States Department of Education

#### Combining Statement of Budgetary Resources

For the Year Ended September 30, 2014

(Dollars in Millions)

<table>
<thead>
<tr>
<th>Combined</th>
<th>Federal Student Aid</th>
<th>Office of Elementary and Secondary Education</th>
<th>Office of Special Education and Rehabilitative Services</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Budgetary</strong></td>
<td><strong>Credit Reform</strong></td>
<td><strong>Credit Reform</strong></td>
<td><strong>Credit Reform</strong></td>
<td><strong>Credit Reform</strong></td>
</tr>
<tr>
<td>Accounts</td>
<td>Financing</td>
<td>Accounts</td>
<td>Financing</td>
<td>Accounts</td>
</tr>
</tbody>
</table>

#### Budgetary Resources:

- **Unobligated Balance, Brought Forward, October 1**
  - Budgetary
    - $16,207
  - Credit Reform
    - $11,315
- **Recoveries of Prior Year Unpaid Obligations**
  - Budgetary
    - 1,131
  - Credit Reform
    - 97,274
- **Other Changes in Unobligated Balance (+ or -)**
  - Budgetary
    - (372)
  - Credit Reform
    - (99,811)
- **Unobligated Balance from Prior Year Budget Authority, Net**
  - Budgetary
    - $16,966
  - Credit Reform
    - $8,778

**Status of Budgetary Resources:**

- **Obligations Incurred (Note 16)**
  - Budgetary
    - $97,606
  - Credit Reform
    - $233,457
- **Unpaid Obligations, Brought Forward, October 1**
  - Budgetary
    - 12,125
  - Credit Reform
    - 69
  - **Appropriations (Discretionary and Mandatory)**
    - Budgetary
      - 95,004
    - Credit Reform
      - 97,606
  - **Spending Authority from Offsetting Collections (Discretionary and Mandatory)**
    - Credit Reform
      - (34)
- **Total Status of Budgetary Resources (Note 16)**
  - Budgetary
    - $14,837
  - Credit Reform
    - $10,109

**Change in Obligated Balance:**

- **Unpaid Obligations, Brought Forward, October 1**
  - Budgetary
    - $59,630
  - Credit Reform
    - $161,747
- **Outlays (Gross)**
  - Budgetary
    - (99,886)
  - Credit Reform
    - (217,614)
- **Recoveries of Prior Year Unpaid Obligations**
  - Budgetary
    - (1,121)
  - Credit Reform
    - (120)

**Budget Authority and Outlays, Net:**

- **Budget Authority, Gross (Discretionary and Mandatory)**
  - Budgetary
    - $95,477
  - Credit Reform
    - $234,788
- **Actual Outlay Collections (Discretionary and Mandatory) (+ or -)**
  - Budgetary
    - (624)
  - Credit Reform
    - (97,463)
- **Budget Authority, Net (Discretionary and Mandatory)**
  - Budgetary
    - $94,855
  - Credit Reform
    - $137,324

**Agency Outlays, Net (Discretionary and Mandatory) (Note 16)**

- Budgetary
  - $59,610
United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2013
(Dollars in Millions)

<table>
<thead>
<tr>
<th>Combined</th>
<th>Federal Student Aid</th>
<th>Office of Elementary and Secondary Education</th>
<th>Office of Special Education and Rehabilitative Services</th>
<th>American Recovery and Reinvestment Act and Education Jobs Fund</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Budgetary Credit Reform Financing Accounts</strong></td>
<td><strong>Budgetary</strong></td>
<td><strong>Non-Budgetary Credit Reform Financing Accounts</strong></td>
<td><strong>Budgetary</strong></td>
<td><strong>Budgetary</strong></td>
<td><strong>Budgetary</strong></td>
</tr>
<tr>
<td>Obligations Incurred</td>
<td>$65,057</td>
<td>$172,230</td>
<td>$24,093</td>
<td>$245,639</td>
<td>$21,314</td>
</tr>
<tr>
<td>Obligations Incurred</td>
<td>86,337</td>
<td>246,080</td>
<td>41,797</td>
<td>245,639</td>
<td>21,314</td>
</tr>
<tr>
<td>Obligations Incurred</td>
<td>90,573</td>
<td>221,138</td>
<td>42,153</td>
<td>220,685</td>
<td>22,105</td>
</tr>
<tr>
<td>Obligations Incurred</td>
<td>16,207</td>
<td>11,315</td>
<td>13,950</td>
<td>11,072</td>
<td>285</td>
</tr>
<tr>
<td><strong>Total Budgetary Resources (Note 16)</strong></td>
<td>$102,544</td>
<td>257,395</td>
<td>55,747</td>
<td>256,711</td>
<td>22,105</td>
</tr>
<tr>
<td><strong>Change in Obligated Balance</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unpaid Obligations, Brought Forward, October 1</td>
<td>$12,622</td>
<td>$18,993</td>
<td>$10,366</td>
<td>$18,579</td>
<td>$802</td>
</tr>
<tr>
<td>Unpaid Obligations, Brought Forward, October 1</td>
<td>1,191</td>
<td>35,425</td>
<td>358</td>
<td>35,425</td>
<td>556</td>
</tr>
<tr>
<td>Unpaid Obligations, Brought Forward, October 1</td>
<td>(428)</td>
<td>(39,189)</td>
<td>(266)</td>
<td>(39,189)</td>
<td>(72)</td>
</tr>
<tr>
<td>Unpaid Obligations, Brought Forward, October 1</td>
<td>$13,385</td>
<td>15,229</td>
<td>10,458</td>
<td>14,815</td>
<td>1,296</td>
</tr>
<tr>
<td>Appropriations (Discretionary and Mandatory)</td>
<td>86,380</td>
<td>44,579</td>
<td>20,819</td>
<td>15,622</td>
<td>7,361</td>
</tr>
<tr>
<td>Borrowing Authority (Discretionary and Mandatory) (Note 16)</td>
<td>779</td>
<td>46,976</td>
<td>711</td>
<td>46,926</td>
<td>2</td>
</tr>
<tr>
<td>Spending Authority from Offsetting Collections (Discretionary and Mandatory)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Unobligated Balance, End of Year</strong></td>
<td>16,207</td>
<td>11,315</td>
<td>13,950</td>
<td>11,072</td>
<td>285</td>
</tr>
<tr>
<td><strong>Total Status of Budgetary Resources (Note 16)</strong></td>
<td>$102,544</td>
<td>257,395</td>
<td>55,747</td>
<td>256,711</td>
<td>22,105</td>
</tr>
</tbody>
</table>

| **Budget Authority and Outlays, Net:** |
| Budget Authority, Gross (Discretionary and Mandatory) | 89,159 | 242,166 | 45,289 | 245,866 | 20,819 | 14,375 | 7,425 | 9,692 | 237 |
| Budget Authority, Gross (Discretionary and Mandatory) | (935) | (72,672) | (844) | (72,601) | - | - | - | - | |
| Budget Authority, Gross (Discretionary and Mandatory) | 89,254 | 170,494 | 37,445 | 175,224 | 20,819 | 14,375 | 7,425 | 9,692 | 237 |
| Budget Authority, Gross (Discretionary and Mandatory) | $88,223 | 169,495 | 44,445 | 169,296 | 20,819 | 15,622 | - | 7,337 | 199 |
| Outlays, Gross (Discretionary and Mandatory) | 90,573 | 221,138 | 42,153 | 220,685 | 22,389 | 16,003 | 2,612 | 7,387 | 453 |
| Outlays, Gross (Discretionary and Mandatory) | (935) | (72,672) | (844) | (72,601) | - | - | - | - | |
| Outlays, Gross (Discretionary and Mandatory) | 89,638 | 148,466 | 41,309 | 148,084 | 22,389 | 16,030 | 2,612 | 7,387 | 453 |
| Outlays, Gross (Discretionary and Mandatory) | (48,725) | (48,445) | - | - | - | - | - | |
| **Agency Outlays, Net (Discretionary and Mandatory) (Note 16)** | $40,913 | 98,021 | (7,136) | 148,084 | 22,389 | 16,030 | 2,612 | 7,387 | 453 |