

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

	Combined		Federal Student Aid		Office of Elementary and Secondary Education	Office of Special Education and Rehabilitative Services	American Recovery and Reinvestment Act and Education Jobs Fund	Other	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>Budgetary Resources:</b>									
Unobligated Balance, Brought Forward, October 1	\$ 12,622	\$ 18,993	\$ 10,366	\$ 18,579	\$ 802	\$ 314	\$ 30	\$ 1,110	\$ 414
Recoveries of Prior Year Unpaid Obligations	1,191	35,425	358	35,425	556	110	56	111	-
Other Changes in Unobligated Balance (+ or -)	(428)	(39,189)	(266)	(39,189)	(72)	(33)	-	(57)	-
Unobligated Balance from Prior Year Budget Authority (Net)	\$ 13,385	\$ 15,229	\$ 10,458	\$ 14,815	\$ 1,286	\$ 391	\$ 86	\$ 1,164	\$ 414
Appropriations (Discretionary and Mandatory)	88,380	5	44,578	-	20,819	15,622	-	7,361	5
Borrowing Authority (Discretionary and Mandatory) (Note 16)	-	195,185	-	194,970	-	-	-	-	215
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	779	46,976	711	46,926	-	2	-	66	50
<b>Total Budgetary Resources (Note 16)</b>	<b>\$ 102,544</b>	<b>\$ 257,395</b>	<b>\$ 55,747</b>	<b>\$ 256,711</b>	<b>\$ 22,105</b>	<b>\$ 16,015</b>	<b>\$ 86</b>	<b>\$ 8,591</b>	<b>\$ 684</b>
<b>Status of Budgetary Resources:</b>									
Obligations Incurred (Note 16)	\$ 86,337	\$ 246,080	\$ 41,797	\$ 245,639	\$ 21,314	\$ 15,730	\$ 2	\$ 7,494	\$ 441
Unobligated Balance, End of Year:									
Apportioned	13,700	-	11,952	-	665	154	-	929	-
Unapportioned	2,507	11,315	1,998	11,072	126	131	84	168	243
Total Unobligated Balance, End of Year	\$ 16,207	\$ 11,315	\$ 13,950	\$ 11,072	\$ 791	\$ 285	\$ 84	\$ 1,097	\$ 243
<b>Total Status of Budgetary Resources (Note 16)</b>	<b>\$ 102,544</b>	<b>\$ 257,395</b>	<b>\$ 55,747</b>	<b>\$ 256,711</b>	<b>\$ 22,105</b>	<b>\$ 16,015</b>	<b>\$ 86</b>	<b>\$ 8,591</b>	<b>\$ 684</b>
<b>Change in Obligated Balance:</b>									
<b>Unpaid Obligations:</b>									
Unpaid Obligations, Brought Forward, October 1	\$ 65,057	\$ 172,230	\$ 24,093	\$ 171,959	\$ 15,902	\$ 9,248	\$ 6,115	\$ 9,699	\$ 271
Obligation Incurred	86,337	246,080	41,797	245,639	21,314	15,730	2	7,494	441
Outlays (Gross) (-)	(90,573)	(221,138)	(42,153)	(220,685)	(22,389)	(16,032)	(2,612)	(7,387)	(453)
Recoveries of Prior Year Unpaid Obligations (-)	(1,191)	(35,425)	(358)	(35,425)	(556)	(110)	(56)	(111)	-
Unpaid Obligations, End of Year	\$ 59,630	\$ 161,747	\$ 23,379	\$ 161,488	\$ 14,271	\$ 8,836	\$ 3,449	\$ 9,695	\$ 259
<b>Uncollected Payments:</b>									
Uncollected Payments, Federal Sources, Brought Forward, October 1 (-)	\$ (2)	\$ (26)	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ (2)	\$ (22)
Change in Uncollected Payments, Federal Sources (+ or -)	(1)	1	-	1	-	-	-	(1)	-
Uncollected Payments, Federal Sources, End of Year (-)	\$ (3)	\$ (25)	\$ -	\$ (3)	\$ -	\$ -	\$ -	\$ (3)	\$ (22)
<b>Memorandum (Non-add) Entries:</b>									
Obligated Balance, Start of Year (+ or -)	\$ 65,055	\$ 172,204	\$ 24,093	\$ 171,955	\$ 15,902	\$ 9,248	\$ 6,115	\$ 9,697	\$ 249
Obligated Balance, End of Year (+ or -)	\$ 59,627	\$ 161,722	\$ 23,379	\$ 161,485	\$ 14,271	\$ 8,836	\$ 3,449	\$ 9,692	\$ 237
<b>Budget Authority and Outlays, Net:</b>									
Budget Authority, Gross (Discretionary and Mandatory)	\$ 89,159	\$ 242,166	\$ 45,289	\$ 241,896	\$ 20,819	\$ 15,624	\$ -	\$ 7,427	\$ 270
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(935)	(72,672)	(844)	(72,601)	-	(2)	-	(89)	(71)
Change in Uncollected Customer Payments from Federal Sources (Discretionary and Mandatory) (+ or -)	(1)	1	-	1	-	-	-	(1)	-
<b>Budget Authority, Net (Discretionary and Mandatory)</b>	<b>\$ 88,223</b>	<b>\$ 169,495</b>	<b>\$ 44,445</b>	<b>\$ 169,296</b>	<b>\$ 20,819</b>	<b>\$ 15,622</b>	<b>\$ -</b>	<b>\$ 7,337</b>	<b>\$ 199</b>
Outlays, Gross (Discretionary and Mandatory)	\$ 90,573	\$ 221,138	\$ 42,153	\$ 220,685	\$ 22,389	\$ 16,032	\$ 2,612	\$ 7,387	\$ 453
Actual Offsetting Collections (Discretionary and Mandatory) (-)	(935)	(72,672)	(844)	(72,601)	-	(2)	-	(89)	(71)
Outlays, Net (Discretionary and Mandatory)	89,638	148,466	41,309	148,084	22,389	16,030	2,612	7,298	382
Distributed Offsetting Receipts (-) (Note 16)	(48,725)	-	(48,445)	-	-	-	-	(280)	-
<b>Agency Outlays, Net (Discretionary and Mandatory) (Note 16)</b>	<b>\$ 40,913</b>	<b>\$ 148,466</b>	<b>\$ (7,136)</b>	<b>\$ 148,084</b>	<b>\$ 22,389</b>	<b>\$ 16,030</b>	<b>\$ 2,612</b>	<b>\$ 7,018</b>	<b>\$ 382</b>