

## Schedule of Spending

The Schedule of Spending (SOS) presents the total amounts agreed to be spent by the Department broken out by (a) what money was available to spend and (b) how the money was spent. The total amounts agreed to be spent on the SOS are the same as the obligations incurred amounts reported on the Statement of Budgetary Resources (SBR). The SBR provides useful information on the budgetary resources provided to a federal agency as well as the status of those resources at the end of a fiscal year. [USASpending.gov](http://USASpending.gov) is a searchable website provided by the Office of Management and Budget (OMB) that provides information on federal awards and is accessible to the public at no cost.

### Department of Education Schedule of Spending For the Years Ended September 30, 2013 and 2012 (Dollars in Millions)

	FY 2013		FY 2012	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>Section I: What Money Is Available to Spend?</b>				
<i>This section presents resources that were available to spend by the Department.</i>				
Total Resources	\$ 102,544	\$ 257,395	\$ 104,710	\$ 270,274
Amount Available but Not Agreed to be Spent	(13,700)	-	(10,480)	(1)
Amount Not Available to be Spent	(2,507)	(11,315)	(2,142)	(18,992)
<b>Total Amounts Agreed to be Spent</b>	<b>\$ 86,337</b>	<b>\$ 246,080</b>	<b>\$ 92,088</b>	<b>\$ 251,281</b>
<b>Section II: How Was the Money Spent?</b>				
<i>This section presents services and items purchased, is grouped by major program, and is based on outlays.</i>				
<b><u>Increase College Access, Quality, and Completion</u></b>				
Credit Program Loan Disbursements and Claim Payments	\$ 79	\$ 141,724	\$ 56	\$ 154,449
Credit Program Subsidy Transfers	6,405	48,598	8,337	40,650
Federal Interest Payments	-	28,453	-	26,629
Other Credit Program Payments	3	1,692	4	2,581
Federal Student Loan Reserve Fund Valuation	279	-	419	-
Grants	38,344	-	39,364	-
Personnel Compensation and Benefits	258	-	258	-
Contractual Services	1,216	671	1,073	475
Rent, Utilities, and Communication	31	-	25	-
Land, Structures, and Equipment	4	-	4	-
Travel and Transportation	3	-	5	7
Other <sup>1/</sup>	2	-	3	-
	<b>46,624</b>	<b>221,138</b>	<b>49,548</b>	<b>224,791</b>
<b><u>Improve Preparation for College and Career from Birth Through 12th Grade, Especially for Children with High Needs</u></b>				
Grants	22,334	-	22,154	-
Personnel Compensation and Benefits	72	-	74	-
Contractual Services	86	-	114	-
Rent, Utilities, and Communication	12	-	11	-
Land, Structures, and Equipment	1	-	2	-
Travel and Transportation	1	-	1	-
	<b>22,506</b>	<b>-</b>	<b>22,356</b>	<b>-</b>

**Department of Education  
Schedule of Spending  
For the Years Ended September 30, 2013 and 2012**  
(Dollars in Millions)

	FY 2013		FY 2012	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b><u>Ensure Effective Educational Opportunities for All Students</u></b>				
Grants	16,713	-	16,889	-
Personnel Compensation and Benefits	160	-	168	-
Contractual Services	57	-	64	-
Rent, Utilities, and Communication	21	-	20	-
Land, Structures, and Equipment	1	-	2	-
Travel and Transportation	2	-	3	-
	<b>16,954</b>	-	<b>17,146</b>	-
<b><u>Enhance the Education System's Ability to Continuously Improve</u></b>				
Grants	1,330	-	1,179	-
Personnel Compensation and Benefits	82	-	88	-
Contractual Services	433	-	399	-
Rent, Utilities, and Communication	13	-	11	-
Land, Structures, and Equipment	1	-	2	-
Travel and Transportation	1	-	2	-
Other <sup>1/</sup>	16	-	1	-
	<b>1,876</b>	-	<b>1,682</b>	-
<b><u>American Recovery and Reinvestment Act and Education Jobs Fund</u></b>				
Other Credit Program Payments	-	-	4	-
Grants	2,598	-	7,787	-
Personnel Compensation and Benefits	-	-	10	-
Contractual Services	15	-	-	-
	<b>2,613</b>	-	<b>7,801</b>	-
<b>Total Spending</b>	<b>\$ 90,573</b>	<b>\$ 221,138</b>	<b>\$ 98,533</b>	<b>\$ 224,791</b>
Amounts Remaining to be Spent <sup>2/</sup>	(4,236)	24,942	(6,445)	26,490
<b>Total Amounts Agreed to be Spent</b>	<b>\$ 86,337</b>	<b>\$ 246,080</b>	<b>\$ 92,088</b>	<b>\$ 251,281</b>

<sup>1/</sup> Other primarily consists of building rental payments, equipment purchases, and transportation.

<sup>2/</sup> The "Amounts Remaining to be Spent" line item shown in the schedule above represents the difference between spending and amounts agreed to be spent during the fiscal year presented. Actual spending during a particular fiscal year may include spending associated with amounts agreed to be spent during previous fiscal years, which may result in negative amounts shown for the "Amounts Remaining to be Spent" line.