

## Combined Schedule of Spending

The Schedule of Spending (SOS) presents: (a) what money was available to the Department to spend, (b) how the money was spent, and (c) who the money went to. For information on spending, [USAspending.gov](https://www.usaspending.gov) is a searchable website that provides information on federal awards and is accessible to the public at no cost.

**United States Department of Education**  
**Combined Schedule of Spending**  
**For the Years Ended September 30, 2016 and 2015**  
(Dollars in Millions)

	FY 2016		FY 2015	
	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	\$ 103,245	\$ 231,821	\$ 117,218	\$ 232,460
Amount Available but Not Agreed to be Spent	(10,280)	-	(11,806)	(550)
Amount Not Available to be Spent	(2,163)	(15,479)	(2,968)	(13,887)
<b>Total Amounts Agreed to be Spent</b>	<b>\$ 90,802</b>	<b>\$ 216,342</b>	<b>\$ 102,444</b>	<b>\$ 218,023</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	\$ 12,608	\$ 196,012	\$ 25,249	\$ 198,431
Grants	33,880	-	35,569	-
Personnel Compensation and Benefits	291	-	273	-
Contractual Services	1,351	775	1,248	1,065
Other <sup>1/</sup>	36	-	37	-
<b>Total Program Spending</b>	<b>47,626</b>	<b>196,787</b>	<b>62,376</b>	<b>199,496</b>
<b><u>Improve Preparation for College and Career from Birth Through 12th Grade, Especially for Children with High Needs</u></b>				
Grants	21,523	-	22,322	-
Personnel Compensation and Benefits	74	-	73	-
Contractual Services	87	-	106	-
Other <sup>1/</sup>	13	-	15	-
<b>Total Program Spending</b>	<b>21,697</b>	<b>-</b>	<b>22,516</b>	<b>-</b>
<b><u>Ensure Effective Educational Opportunities for All Students</u></b>				
Grants	16,691	-	16,474	-
Personnel Compensation and Benefits	151	-	148	-
Contractual Services	43	-	49	-
Other <sup>1/</sup>	23	-	23	-
<b>Total Program Spending</b>	<b>16,908</b>	<b>-</b>	<b>16,694</b>	<b>-</b>
<b><u>Enhance the Education System's Ability to Continuously Improve</u></b>				
Grants	1,659	-	1,661	-
Personnel Compensation and Benefits	94	-	94	-
Contractual Services	451	-	491	-
Other <sup>1/</sup>	17	-	15	-
<b>Total Program Spending</b>	<b>2,221</b>	<b>-</b>	<b>2,261</b>	<b>-</b>
<b>Total Spending</b>	<b>\$ 88,452</b>	<b>\$ 196,787</b>	<b>\$ 103,847</b>	<b>\$ 199,496</b>
Amounts Remaining to be Spent <sup>2/</sup>	2,350	19,555	(1,403)	18,527
<b>Total Amounts Agreed to be Spent</b>	<b>\$ 90,802</b>	<b>\$ 216,342</b>	<b>\$ 102,444</b>	<b>\$ 218,023</b>
<b>Section III: Who Did the Money Go To?</b>				
<i>This section identifies with whom the Department is spending money based on obligations incurred.</i>				
Nonfederal Obligations	\$ 90,323	\$ 216,341	\$ 101,977	\$ 218,023
Federal Obligations	479	1	467	-
<b>Total Amounts Agreed to be Spent</b>	<b>\$ 90,802</b>	<b>\$ 216,342</b>	<b>\$ 102,444</b>	<b>\$ 218,023</b>

<sup>1/</sup> Other primarily consists of payments for rent, utilities, communication, travel, and transportation.

<sup>2/</sup> The "Amounts Remaining to be Spent" line is the difference between "Total Spending" and "Total Amounts Agreed to be Spent." Actual spending in the current FY may include spending associated with amounts that are agreed to be spent during previous FYs, which may result in negative amounts shown for the "Amounts Remaining to be Spent" line.

The combined SOS presents an overview of how and where the Department spent its funding. The budgetary information in this schedule is presented on a combined basis and not a consolidated basis.

- The “what money is available to spend” section summarizes the resources that were available to spend during the fiscal year.
- The “how was the money spent” section summarizes the Department’s outlays for the fiscal year, categorized by the OMB budget object class definitions found in Circular A-11, “Preparation, Submission and Execution of the Budget,” and by payment types.
- The “who did the money go to” section summarizes the Department’s obligations by federal and nonfederal components.
- The “total amount agreed to be spent” in each section is equal to the new obligations and upward adjustments shown on the combined statement of budgetary resources. Similar data are also submitted to [USAspending.gov](https://www.usaspending.gov); however, the amounts will not reconcile primarily because reporting requirements differ, particularly for loan programs and for payroll and employee benefits.