

**United States Department of Education Combining Statement of Budgetary Resources**  
**For the Year Ended September 30, 2019**  
(Dollars in Millions)  
(Unaudited)

	Federal Student Aid	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>BUDGETARY RESOURCES</b>		
Unobligated Balance from Prior Year Budget Authority (Net) (Note 11)	\$ 15,378	\$ 14,858
Appropriations (Discretionary and Mandatory)	69,804	-
Borrowing Authority (Discretionary and Mandatory) (Note 11)	-	148,272
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	409	57,418
<b>Total Budgetary Resources</b>	<b>\$ 85,591</b>	<b>\$ 220,548</b>
<b>STATUS OF BUDGETARY RESOURCES</b>		
New Obligations and Upward Adjustments (Total)	\$ 71,433	\$ 202,405
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	11,361	-
Unapportioned, Unexpired Accounts	1,935	18,143
<b>Unexpired Unobligated Balance, End of Year</b>	<b>\$ 13,296</b>	<b>\$ 18,143</b>
Expired Unobligated Balance, End of Year	862	-
<b>Unobligated Balance, End of Year (Total)</b>	<b>\$ 14,158</b>	<b>\$ 18,143</b>
<b>Total Status of Budgetary Resources</b>	<b>\$ 85,591</b>	<b>\$ 220,548</b>
<b>OUTLAYS, NET</b>		
Outlays, Net (Discretionary and Mandatory)	\$ 69,396	\$ 40,085
Distributed Offsetting Receipts (-) (Note 11)	(12,145)	-
<b>Agency Outlays, Net (Discretionary and Mandatory) (Notes 11 &amp; 12)</b>	<b>\$ 57,251</b>	<b>\$ 40,085</b>

Office of Elementary and Secondary Education		Office of Special Education and Rehabilitative Services		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts			
\$ 2,049	\$ 242	\$ 562	\$ 169	\$ 18,231	\$ 15,027	\$ 33,258		
23,773	17,150	7,792	-	118,519	-	118,519		
-	-	-	221	-	148,493	148,493		
2	-	13	103	424	57,521	57,945		
<b>\$ 25,824</b>	<b>\$ 17,392</b>	<b>\$ 8,367</b>	<b>\$ 493</b>	<b>\$ 137,174</b>	<b>\$ 221,041</b>	<b>\$ 358,215</b>		
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\$ 23,934	\$ 17,151	\$ 7,882	\$ 312	\$ 120,400	\$ 202,717	\$ 323,117		
1,847	22	351	-	13,581	-	13,581		
-	-	(52)	181	1,883	18,324	20,207		
<b>\$ 1,847</b>	<b>\$ 22</b>	<b>\$ 299</b>	<b>\$ 181</b>	<b>\$ 15,464</b>	<b>\$ 18,324</b>	<b>\$ 33,788</b>		
43	219	186	-	1,310	-	1,310		
<b>\$ 1,890</b>	<b>\$ 241</b>	<b>\$ 485</b>	<b>\$ 181</b>	<b>\$ 16,774</b>	<b>\$ 18,324</b>	<b>\$ 35,098</b>		
<b>\$ 25,824</b>	<b>\$ 17,392</b>	<b>\$ 8,367</b>	<b>\$ 493</b>	<b>\$ 137,174</b>	<b>\$ 221,041</b>	<b>\$ 358,215</b>		
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\$ 23,123	\$ 16,581	\$ 7,536	\$ 17	\$ 116,636	\$ 40,102	\$ 156,738		
-	-	(128)	-	(12,273)	-	(12,273)		
<b>\$ 23,123</b>	<b>\$ 16,581</b>	<b>\$ 7,408</b>	<b>\$ 17</b>	<b>\$ 104,363</b>	<b>\$ 40,102</b>	<b>\$ 144,465</b>		

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**For the Year Ended September 30, 2018**  
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	Federal Student Aid	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>BUDGETARY RESOURCES</b>		
Unobligated Balance from Prior Year Budget Authority (Net)	\$ 12,015	\$ 15,859
Appropriations (Discretionary and Mandatory)	48,627	-
Borrowing Authority (Discretionary and Mandatory) (Note 11)	-	167,543
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	393	61,439
<b>Total Budgetary Resources</b>	<b>\$ 61,035</b>	<b>\$ 244,841</b>
<b>STATUS OF BUDGETARY RESOURCES</b>		
New Obligations and Upward Adjustments (Total)	\$ 46,002	\$ 221,384
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	12,290	-
Unapportioned, Unexpired Accounts	2,168	23,457
<b>Unexpired Unobligated Balance, End of Year</b>	<b>\$ 14,458</b>	<b>\$ 23,457</b>
Expired Unobligated Balance, End of Year	575	-
<b>Unobligated Balance, End of Year (Total)</b>	<b>\$ 15,033</b>	<b>\$ 23,457</b>
<b>Total Status of Budgetary Resources</b>	<b>\$ 61,035</b>	<b>\$ 244,841</b>
<b>OUTLAYS, NET</b>		
Outlays, Net (Discretionary and Mandatory)	\$ 45,918	\$ 83,059
Distributed Offsetting Receipts (-) (Note 11)	(27,321)	-
<b>Agency Outlays, Net (Discretionary and Mandatory) (Notes 11 &amp; 12)</b>	<b>\$ 18,597</b>	<b>\$ 83,059</b>

Office of Elementary and Secondary Education		Office of Special Education and Rehabilitative Services		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts			
\$ 419	\$ 306	\$ 546	\$ 4	\$ 13,286	\$ 15,863		\$ 29,149	
26,082	16,954	7,678	-	99,341	-		99,341	
-	-	-	354	-	167,897		167,897	
(7)	-	65	227	451	61,666		62,117	
<b>\$ 26,494</b>	<b>\$ 17,260</b>	<b>\$ 8,289</b>	<b>\$ 585</b>	<b>\$ 113,078</b>	<b>\$ 245,426</b>		<b>\$ 358,504</b>	
\$ 24,617	\$ 16,959	\$ 7,650	\$ 314	\$ 95,228	\$ 221,698		\$ 316,926	
1,828	16	361	-	14,495	-		14,495	
-	-	6	271	2,174	23,728		25,902	
<b>\$ 1,828</b>	<b>\$ 16</b>	<b>\$ 367</b>	<b>\$ 271</b>	<b>\$ 16,669</b>	<b>\$ 23,728</b>		<b>\$ 40,397</b>	
49	285	272	-	1,181	-		1,181	
<b>\$ 1,877</b>	<b>\$ 301</b>	<b>\$ 639</b>	<b>\$ 271</b>	<b>\$ 17,850</b>	<b>\$ 23,728</b>		<b>\$ 41,578</b>	
<b>\$ 26,494</b>	<b>\$ 17,260</b>	<b>\$ 8,289</b>	<b>\$ 585</b>	<b>\$ 113,078</b>	<b>\$ 245,426</b>		<b>\$ 358,504</b>	
\$ 21,536	\$ 16,318	\$ 7,308	\$ 41	\$ 91,080	\$ 83,100		\$ 174,180	
-	-	(49)	-	(27,370)	-		(27,370)	
<b>\$ 21,536</b>	<b>\$ 16,318</b>	<b>\$ 7,259</b>	<b>\$ 41</b>	<b>\$ 63,710</b>	<b>\$ 83,100</b>		<b>\$ 146,810</b>	