

Required Supplementary Information (Unaudited)

U.S. Department of Education Combining Statement of Budgetary Resources
For the Year Ended September 30, 2021
(Dollars in Millions)
(Unaudited)

	Federal Student Aid		Office of Elementary and Secondary Education
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary
BUDGETARY RESOURCES			
Unobligated Balance from Prior Year Budget Authority (Net) (Note 12)	\$ 16,988	\$ 20,473	\$ 1,999
Appropriations (Discretionary and Mandatory)	172,332	239	24,760
Borrowing Authority (Discretionary and Mandatory) (Note 12)	-	128,739	-
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	142	42,050	-
Total Budgetary Resources	\$ 189,462	\$ 191,501	\$ 26,759
STATUS OF BUDGETARY RESOURCES			
New Obligations and Upward Adjustments (Total) (Note 12)	\$ 171,476	\$ 169,693	\$ 24,910
Unobligated Balance, End of Year:			
Apportioned, Unexpired Accounts	14,397	-	1,778
Unapportioned, Unexpired Accounts	1,930	21,808	-
Unexpired Unobligated Balance, End of Year	\$ 16,327	\$ 21,808	\$ 1,778
Expired Unobligated Balance, End of Year	1,659	-	71
Unobligated Balance, End of Year (Total)	\$ 17,986	\$ 21,808	\$ 1,849
Total Status of Budgetary Resources	\$ 189,462	\$ 191,501	\$ 26,759
OUTLAYS, NET			
Outlays, Net (Discretionary and Mandatory)	\$ 170,470		\$ 23,027
Distributed Offsetting Receipts (-) (Note 12)	(6,296)		(1)
Agency Outlays, Net (Discretionary and Mandatory) (Notes 12 & 13)	\$ 164,174		\$ 23,026
Disbursements, Net (Total) (Mandatory)		\$ (38,680)	

Office of Special Education and Rehabilitative Services		Education Stabilization Fund		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts			
\$ 346	\$ 633	\$ 806	\$ 177	\$ 20,772	\$ 20,650	\$ 41,422		
21,022	247,839	10,567	-	476,520	239	476,759		
-	-	-	668	-	129,407	129,407		
-	(409)	61	174	(206)	42,224	42,018		
\$ 21,368	\$ 248,063	\$ 11,434	\$ 1,019	\$ 497,086	\$ 192,520	\$ 689,606		
\$20,941	\$229,884	\$10,017	\$575	\$457,228	\$170,268	\$627,496		
220	18,179	1,241	-	35,815	-	35,815		
-	-	1	444	1,931	22,252	24,183		
\$ 220	\$ 18,179	\$ 1,242	\$ 444	\$ 37,746	\$ 22,252	\$ 59,998		
207	-	175	-	2,112	-	2,112		
\$ 427	\$ 18,179	\$ 1,417	\$ 444	\$ 39,858	\$ 22,252	\$ 62,110		
\$ 21,368	\$ 248,063	\$ 11,434	\$ 1,019	\$ 497,086	\$ 192,520	\$ 689,606		
\$ 15,939	\$ 48,614	\$ 9,026	\$	267,076	\$ 267,076	\$ 267,076		
-	-	(328)	\$	(6,625)	(6,625)	(6,625)		
\$ 15,939	\$ 48,614	\$ 8,698	\$	\$ 260,451	\$ 260,451	\$ 260,451		
			\$ (1,201)			\$ (39,881)	\$ (39,881)	

U.S. Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2020
(Dollars in Millions)
(Unaudited)

	Federal Student Aid		Office of Elementary and Secondary Education
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary
BUDGETARY RESOURCES			
Unobligated Balance from Prior Year Budget Authority (Net) (Note 12)	\$ 14,938	\$ 8,939	\$ 2,103
Appropriations (Discretionary and Mandatory)	163,672	349	24,379
Borrowing Authority (Discretionary and Mandatory) (Note 12)	-	135,300	-
Spending Authority from Offsetting Collections (Discretionary and Mandatory)	272	65,625	-
Total Budgetary Resources	\$ 178,842	\$ 210,213	\$ 26,482
STATUS OF BUDGETARY RESOURCES			
New Obligations and Upward Adjustments (Total) (Note 12)	\$ 162,465	\$ 187,667	\$ 24,680
Unobligated Balance, End of Year:			
Apportioned, Unexpired Accounts	13,386	-	1,736
Unapportioned, Unexpired Accounts	1,819	22,546	-
Unexpired Unobligated Balance, End of Year	\$ 15,205	\$ 22,546	\$ 1,736
Expired Unobligated Balance, End of Year	1,172	-	66
Unobligated Balance, End of Year (Total)	\$ 16,377	\$ 22,546	\$ 1,802
Total Status of Budgetary Resources	\$ 178,842	\$ 210,213	\$ 26,482
OUTLAYS, NET			
Outlays, Net (Discretionary and Mandatory)	\$ 160,912		\$22,656
Distributed Offsetting Receipts (-) (Note 12)	(13,606)		-
Agency Outlays, Net (Discretionary and Mandatory) (Notes 12 & 13)	\$ 147,306		\$ 22,656
Disbursements, Net (Total) (Mandatory)		\$ (42,956)	

Office of Special Education and Rehabilitative Services		Education Stabilization Fund		Other		Combined		Total
Budgetary	Budgetary	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts			
\$ 274	\$ -	\$ 441	\$ 180	\$ 17,756	\$ 9,119	\$ 26,875		
17,676	30,750	8,203	1	244,680	350	245,030		
-	-	-	289	-	135,589	135,589		
-	(154)	113	137	191	65,762	65,953		
\$ 17,950	\$ 30,596	\$ 8,757	\$ 607	\$ 262,627	\$ 210,820	\$ 473,447		
\$ 17,571	\$ 30,088	\$ 7,290	\$ 4,310	\$ 242,724	\$ 188,098	\$ 430		
138	508	678	176	16,446	-	16,446		
-	-	3	176	1,822	22,722	24,544		
\$ 138	\$ 508	\$ 681	\$ 176	\$ 18,268	\$ 22,722	\$ 40,990		
241	-	156	-	1,635		1,635		
\$ 379	\$ 508	\$ 837	\$ 176	\$ 19,903	\$ 22,722	\$ 42,625		
\$ 17,950	\$ 30,596	\$ 8,757	\$ 607	\$ 262,627	\$ 210,820	\$ 473,447		
\$ 16,268	\$ 11,160	\$ 7,029		\$ 218,025		\$ 218,025		
-	-	(4)		(13,610)		13,610		
\$ 16,268	\$ 11,160	\$ 7,025		\$ 204,415		\$ 204,415		
			\$ 10		\$ (42,946)	\$ 42,946		