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# **Required Supplementary Information**



United States Department of Education  
 Combining Statement of Budgetary Resources  
 For the Year Ended September 30, 2006  
 (Dollars in Millions)

	Combined		Federal Student Aid		Office of Elementary & Secondary Education		Office of Special Education & Rehabilitative Services		OTHER	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
<b>Budgetary Resources:</b>										
Unobligated balance, brought forward, October 1:	\$ 2,137	\$ 22,817	\$ 1,429	\$ 22,817	\$ 314		\$ 80		\$ 314	
Recoveries of prior year Unpaid Obligations	1,434	3,450	1,005	3,450	340		34		55	
Budgetary Authority:										
Appropriations	102,197	108	56,221	105	21,297		15,072		9,607	3
Borrowing Authority		35,089		35,073						16
Spending authority from offsetting collections (gross):										
Earned										
Collected	2,074	77,399	1,967	77,367			1		106	32
Change in Receivables from Federal Sources	1						1			
Change in unfilled customer orders	9						(1)		10	
Advance Received	(1)	(4)		(4)			1		(2)	
Without advance from Federal Sources										
Subtotal	\$ 104,280	\$ 112,592	\$ 58,188	\$ 112,541	\$ 21,297		\$ 15,074		\$ 9,721	\$ 51
Permanently not available	(3,537)	(32,252)	(2,861)	(32,230)	(334)		(153)		(189)	(22)
<b>Total Budgetary Resources</b>	<b>\$ 104,314</b>	<b>\$ 106,607</b>	<b>\$ 57,761</b>	<b>\$ 106,578</b>	<b>\$ 21,617</b>	<b>(0)</b>	<b>\$ 15,035</b>	<b>(0)</b>	<b>\$ 9,901</b>	<b>\$ 29</b>
<b>Status of Budgetary Resources:</b>										
Obligations incurred:										
Direct	\$ 99,001	\$ 60,117	\$ 53,374	\$ 60,088	\$ 21,334		\$ 14,848		\$ 9,445	\$ 29
Reimbursable	92						4		88	
Subtotal	\$ 99,093	\$ 60,117	\$ 53,374	\$ 60,088	\$ 21,334		\$ 14,852		\$ 9,533	\$ 29
Unobligated Balances:										
Apportioned	4,081		3,437		181		171		292	
Subtotal	\$ 4,081	\$	3,437	\$	181	\$	171	\$	292	
Unobligated Balance not available	1,140	46,490	950	46,490	102		12		76	
<b>Total Status of Budgetary Resources</b>	<b>\$ 104,314</b>	<b>\$ 106,607</b>	<b>\$ 57,761</b>	<b>\$ 106,578</b>	<b>\$ 21,617</b>	<b>(0)</b>	<b>\$ 15,035</b>	<b>(0)</b>	<b>\$ 9,901</b>	<b>\$ 29</b>
<b>Change in Obligated Balance:</b>										
Obligated balance, net										
Unpaid obligations, brought forward, October 1	\$ 48,213	\$ 10,802	\$ 9,225	\$ 10,763	\$ 18,823		\$ 10,936		\$ 9,229	\$ 39
Less: Uncollected customer payments from Federal Sources, brought forward, October 1	3	34		34			2		1	
Total, unpaid obligated balance, brought forward, net	\$ 48,210	\$ 10,768	\$ 9,225	\$ 10,729	\$ 18,823		\$ 10,934		\$ 9,228	\$ 39
Obligation incurred net (+/-)	99,093	60,117	53,374	60,088	21,334		14,852		9,533	29
Less: Gross Outlays	95,662	54,516	50,010	54,460	21,773		15,137		8,742	56
Less Recoveries of prior year unpaid obligations, actual	1,434	3,450	1,005	3,450	340		34		55	
Change in uncollected customer payments from Federal Sources (+/-)		4		4			(2)		2	
Obligated Balance, net, end of period										
Unpaid Obligations	\$ 50,210	\$ 12,953	\$ 11,584	\$ 12,941	\$ 18,044		\$ 10,617		\$ 9,965	\$ 12
Less: Uncollected customer payments from Federal Sources	3	30		30			4		(1)	
Total, unpaid obligated balance, net, end of period	\$ 50,207	\$ 12,923	\$ 11,584	\$ 12,911	\$ 18,044		\$ 10,613		\$ 9,966	\$ 12
<b>Net Outlays</b>										
Net Outlays:										
Gross Outlays	\$ 95,662	\$ 54,516	\$ 50,010	\$ 54,460	\$ 21,773		\$ 15,137		\$ 8,742	\$ 56
Less: Offsetting collections	2,083	77,399	1,967	77,367					116	32
Less: Distributed Offsetting receipts	51		51							
<b>Net Outlays</b>	<b>\$ 93,528</b>	<b>\$ (22,883)</b>	<b>\$ 47,992</b>	<b>\$ (22,907)</b>	<b>\$ 21,773</b>	<b>(0)</b>	<b>\$ 15,137</b>	<b>(0)</b>	<b>\$ 8,626</b>	<b>\$ 24</b>

