

**United States Department of Education
Combined Statement of Budgetary Resources
For the Year Ended September 30, 2008
(Dollars in Millions)**

	Combined		Federal Student Aid		Office of Elementary & Secondary Education		Office of Special Education & Rehabilitative Services		OTHER	
	Budgetary	Non-Budgetary	Budgetary	Non-Budgetary	Budgetary	Non-Budgetary	Budgetary	Non-Budgetary	Budgetary	Non-Budgetary
		Credit Reform Financing Accounts		Credit Reform Financing Accounts		Credit Reform Financing Accounts		Credit Reform Financing Accounts		
Budgetary Resources:										
Unobligated balance, brought forward, October 1:	\$ 5,272	\$ 37,111	\$ 4,449	\$ 36,792	\$ 445		\$ 109		\$ 269	\$ 319
Recoveries of prior year Unpaid Obligations	2,097	3,115	1,447	3,115	535		44		71	
Budgetary Authority:										
Appropriations	73,002	153	28,562	151	21,986		14,231		8,223	2
Borrowing Authority		57,743		57,743						
Spending authority from offsetting collections (gross):										
Earned										
Collected	1,751	33,570	1,638	33,510			4		109	60
Change in Receivables from Federal Sources	(1)						(2)		1	
Change in unfilled customer orders										
Advance Received	4								4	
Subtotal	\$ 74,756	\$ 91,466	\$ 30,200	\$ 91,404	\$ 21,986	\$ 0	\$ 14,233	\$ 0	\$ 8,337	\$ 62
Permanently not available	(2,980)	(16,844)	(2,058)	(16,835)	(498)		(226)		(198)	(9)
Total Budgetary Resources	\$ 79,145	\$ 114,848	\$ 34,038	\$ 114,476	\$ 22,468	\$ 0	\$ 14,160	\$ 0	\$ 8,479	\$ 372
Status of Budgetary Resources:										
Obligations incurred:										
Direct	\$ 74,742	\$ 88,001	\$ 30,418	\$ 87,959	\$ 22,102		\$ 14,102		\$ 8,120	\$ 42
Reimbursable	96						2		94	
Subtotal	\$ 74,838	\$ 88,001	\$ 30,418	\$ 87,959	\$ 22,102	\$ (0)	\$ 14,104	\$ (0)	\$ 8,214	\$ 42
Unobligated Balances:										
Apportioned	\$ 1,540	\$ 396	\$ 1,166	\$ 396	\$ 223		\$ 12		\$ 139	\$
Subtotal	\$ 1,540	\$ 396	\$ 1,166	\$ 396	\$ 223	\$ (0)	\$ 12	\$ (0)	\$ 139	\$ (0)
Unobligated Balance not available	2,767	26,451	2,454	26,121	143		44		126	330
Total Status of Budgetary Resources	\$ 79,145	\$ 114,848	\$ 34,038	\$ 114,476	\$ 22,468	\$ (0)	\$ 14,160	\$ (0)	\$ 8,479	\$ 372
Change in Obligated Balance:										
Obligated balance, net										
Unpaid obligations, brought forward, October 1	\$ 50,712	\$ 14,734	\$ 12,485	\$ 14,425	\$ 17,813		\$ 10,753		\$ 9,661	\$ 309
Uncollected customer payments from Federal Sources, brought forward, October 1	(3)						(3)			
Total, unpaid obligated balance, brought forward, net	\$ 50,709	\$ 14,734	\$ 12,485	\$ 14,425	\$ 17,813	\$ (0)	\$ 10,750	\$ (0)	\$ 9,661	\$ 309
Obligation Incurred net (+/-)	74,838	88,001	30,418	87,959	22,102		14,104		8,214	42
Gross Outlays	(73,578)	(58,180)	(28,529)	(58,112)	(21,601)		(15,718)		(7,730)	(68)
Recoveries of prior year unpaid obligations, actual	(2,097)	(3,115)	(1,447)	(3,115)	(535)		(44)		(71)	
Change in uncollected customer payments from Federal Sources	1						2		(1)	
Obligated Balance, net, end of period										
Unpaid Obligations	\$ 49,875	\$ 41,440	\$ 12,927	\$ 41,157	\$ 17,779		\$ 9,095		\$ 10,074	\$ 283
Uncollected customer payments from Federal Sources	(2)						(1)		(1)	
Total, unpaid obligated balance, net, end of period	\$ 49,873	\$ 41,440	\$ 12,927	\$ 41,157	\$ 17,779	\$ (0)	\$ 9,094	\$ (0)	\$ 10,073	\$ 283
Net Outlays										
Net Outlays:										
Gross Outlays	\$ 73,578	\$ 58,180	\$ 28,529	\$ 58,112	\$ 21,601		\$ 15,718		\$ 7,730	\$ 68
Offsetting collections	(1,755)	(33,570)	(1,638)	(33,510)			(4)		(113)	(60)
Distributed Offsetting receipts	(103)	(5,750)	(28)	(5,750)					(75)	
Net Outlays	\$ 71,720	\$ 18,860	\$ 26,863	\$ 18,852	\$ 21,601	\$ (0)	\$ 15,714	\$ (0)	\$ 7,542	\$ 8

The accompanying notes are an integral part of these statements.