

Archived Information



Required Supplementary Information

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Intragovernmental Assets

Intragovernmental assets at September 30, 2004, consisted of the following:

<u>(Dollars in Millions)</u>	<u>Fund Balance with Treasury</u>	<u>Accounts Receivable</u>	<u>Other Assets</u>
Trading Partner			
Department of Justice	\$ -	\$ 1	\$ -
Department of the Treasury	66,371	-	-
National Science Foundation	-	-	17
Department of Health and Human Services	-	2	-
Grand Total	\$ 66,371	\$ 3	\$ 17

Intragovernmental Liabilities

Intragovernmental liabilities at September 30, 2004, consisted of the following:

(Dollars in Millions)	Accounts Payable	Treasury Debt	Guaranty Agency Federal and Restricted Funds Due to Treasury	Payable to Treasury	Other Liabilities
Trading Partner					
Department of Commerce	\$ 3	\$ -	\$ -	\$ -	\$ (1)
Department of Labor	-	-	-	-	2
Department of the Treasury	1	96,649	1,040	4,993	(1)
General Printing Office	1	-	-	-	(12)
General Services Administration	2	-	-	-	(7)
United States Post Office	1	-	-	-	-
Independent Agencies	2	-	-	-	-
Department of Health and Human Services	3	-	-	-	18
Office of Personnel Management	1	-	-	-	-
Department of Transportation	-	-	-	-	(1)
Department of Agriculture	-	-	-	-	1
Department of Homeland Security	-	-	-	-	1
Other	-	-	-	-	4
Grand Total	\$ 14	\$96,649	\$ 1,040	\$ 4,993	\$ 4

Intragovernmental Earned Revenues and Related Costs

The Department's intragovernmental earned revenues are not reported by 'trading partner' because they are below the Office of Management and Budget threshold of \$500 million.

**United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004**

(Dollars in Millions)

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Combined		Federal Student Aid		Office of Elementary & Secondary Education		Office of Special Education & Rehabilitative Services	
	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 Resources:								
Budget Authority:								
Appropriations Received	\$72,090	\$ 1	\$27,729		\$21,451		\$14,751	
Borrowing Authority		22,483		\$ 22,383				
Net Transfers					1			
Other								
Unobligated Balance:								
Beginning of Period	5,329	9,766	2,320	9,765	2,696		144	
Spending Authority From Offsetting Collections:								
Earned								
Collected	5,250	37,716	5,085	37,679	101		5	
Receivable From Federal Sources		4		4			(1)	
Change in Unfilled Customer Orders								
Advance received	(34)				(38)			
Without advance from Federal Sources	(5)		(1)		(63)		(2)	
Subtotal	\$ 5,211	\$ 37,720	\$ 5,084	\$ 37,683			\$ 2	
Recoveries of Prior Year Obligations	1,587	3,047	1,151	3,047	321		33	
Permanently Not Available	(6,575)	(18,893)	(6,135)	(18,825)	(194)		(97)	
Total Budgetary Resources	\$77,642	\$ 54,124	\$30,149	\$ 54,053	\$24,275		\$14,833	
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$75,306	\$ 38,996	\$28,582	\$38,925	\$ 24,008		\$14,730	
Reimbursable	91						2	
Subtotal	\$75,397	\$ 38,996	\$28,582	\$38,925	\$24,008		\$14,732	
Unobligated Balance:								
Apportioned	655	948	62	948	240		90	
Unobligated Balance Not Available	1,590	14,180	1,505	14,180	27		11	
Total Status of Budgetary Resources	\$77,642	\$ 54,124	\$30,149	\$ 54,053	\$24,275		\$14,833	
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$42,419	\$ 8,399	\$10,332	\$ 8,390	\$17,763		\$ 8,220	
Obligated Balance, Net, End of Period:								
Accounts Receivable	(3)	(2)		(2)				
Unfilled customer orders from Federal Sources	(71)				(4)			
Undelivered Orders	46,468	7,666	8,949	7,656	19,898		9,918	
Accounts Payable	1,753	124	851	124	262		183	
Outlays:								
Disbursements	68,087	36,557	27,963	36,488	21,356		12,822	
Collections	(5,217)	(37,716)	(5,086)	(37,679)	(63)		(6)	
Subtotal	\$62,870	\$ (1,159)	\$22,877	\$ (1,191)	\$21,293		\$12,816	
Less: Offsetting Receipts	51		51					
Net Outlays	\$62,819	\$ (1,159)	\$22,826	\$ (1,191)	\$21,293	\$0	\$12,816	\$0

**United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004**

(Dollars in Millions)

	Office of Vocational & Adult Education		Office of Postsecondary Education		Institute of Education Sciences		Office of English Language Acquisition	
	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 Resources:								
Budget Authority:								
Appropriations Received	\$2,122		\$2,339	\$ 1	\$479		\$685	
Borrowing Authority				100				
Net Transfers								
Other								
Unobligated Balance:								
Beginning of Period	81		45	1	7		17	
Spending Authority From Offsetting Collections:								
Earned								
Collected	2		35	37	4			
Receivable From Federal Sources					(1)			
Change in Unfilled Customer Orders								
Advance received					4			
Without advance from Federal Sources					(3)			
Subtotal	\$ 2		\$ 35	\$ 37	\$ 4			
Recoveries of Prior Year Obligations	22		20		13		14	
Permanently Not Available	(19)		(65)	(68)	(15)		(18)	
Total Budgetary Resources	\$2,208		\$2,374	\$ 71	\$488		\$698	
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$1,986		\$2,334	\$ 71	\$476		\$685	
Reimbursable	2				4			
Subtotal	\$1,988		\$2,334	\$ 71	\$480		\$685	
Unobligated Balance:								
Apportioned	216		22		2		7	
Unobligated Balance Not Available	4		18		6		6	
Total Status of Budgetary Resources	\$2,208		\$2,374	\$ 71	\$488		\$698	
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$1,618		\$2,837	\$ 9	\$575		\$938	
Obligated Balance, Net, End of Period:								
Accounts Receivable								
Unfilled customer orders from Federal Sources					(1)			
Undelivered Orders	1,581		2,609	10	558		933	
Accounts Payable	55		256		45		31	
Outlays:								
Disbursements	1,947		2,286	69	443		645	
Collections	(2)		(35)	(37)	(7)			
Subtotal	\$1,945		\$2,251	\$ 32	\$436		\$645	
Less: Offsetting Receipts								
Net Outlays	\$1,945		\$2,251	\$ 32	\$436	\$0	\$645	\$0

**United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2004**

(Dollars in Millions)

	Office of Safe & Drug-Free Schools		Office of Innovation & Improvement		Department Management	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:						
Budget Authority:						
Appropriations Received	\$ 863		\$1,100		\$561	
Borrowing Authority						
Net Transfers			(1)			
Other						
Unobligated Balance:						
Beginning of Period					19	
Spending Authority From Offsetting Collections:						
Earned						
Collected			14		4	
Receivable From Federal Sources	2					
Change in Unfilled Customer Orders						
Advance received						
Without advance from Federal Sources	66				(2)	
Subtotal	\$ 68		\$ 14		\$ 2	
Recoveries of Prior Year Obligations					13	
Permanently Not Available	(8)		(7)		(17)	
Total Budgetary Resources	\$ 923		\$1,116		\$578	
Status of Budgetary Resources:						
Obligations Incurred:						
Direct	\$ 847		\$1,101		\$557	
Reimbursable	68		14		1	
Subtotal	\$ 915		\$1,115		\$558	
Unobligated Balance:						
Apportioned	8		1		7	
Unobligated Balance Not Available					13	
Total Status of Budgetary Resources	\$ 923		\$1,116		\$578	
Relationship of Obligations to Outlays:						
Obligated Balance, Net, Beginning of Period					\$136	
Obligated Balance, Net, End of Period:						
Accounts Receivable	\$ (2)				(1)	
Unfilled customer orders from Federal Sources	(66)					
Undelivered Orders	891		\$1,004		127	
Accounts Payable	4		37		29	
Outlays:						
Disbursements	21		74		530	
Collections			(14)		(4)	
Subtotal	\$ 21		\$ 60		\$526	
Less: Offsetting Receipts						
Net Outlays	\$ 21	\$0	\$ 60	\$0	\$526	\$0