

Intragovernmental Assets

Intragovernmental assets at September 30, 2005, consisted of the following:

<u>(Dollars in Millions)</u>	<u>Fund Balance with Treasury</u>	<u>Other Assets</u>
Trading Partner		
Department of the Treasury	\$ 77,569	\$ -
National Science Foundation	-	12
Grand Total	<u><u>\$ 77,569</u></u>	<u><u>\$ 12</u></u>

Intragovernmental Liabilities

Intragovernmental liabilities at September 30, 2005, consisted of the following:

<u>(Dollars in Millions)</u>	<u>Accounts Payable</u>	<u>Treasury Debt</u>	<u>Guaranty Agency Federal and Restricted Funds Due to Treasury</u>	<u>Payable to Treasury</u>	<u>Other Liabilities</u>
Trading Partner					
Department of the Treasury	\$ 1	\$ 104,597	\$ 888	\$ 5,166	\$ -
Department of Labor	-	-	-	-	3
General Printing Office	1	-	-	-	(1)
General Services Administration	2	-	-	-	(4)
Department of Commerce	3	-	-	-	-
Department of Interior	-	-	-	-	(1)
Department of Health and Human Services	3	-	-	-	81
Office of Personnel Management	-	-	-	-	2
Department of Agriculture	-	-	-	-	2
Department of Homeland Security	-	-	-	-	(1)
National Science Foundation	2	-	-	-	-
Other	-	-	-	-	(1)
Grand Total	\$ 12	\$ 104,597	\$ 888	\$ 5,166	\$ 80

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, 2005

(Dollars in Millions)

	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	\$ 76,981	\$ 3	\$ 31,813	\$ 1	\$ 22,003		\$ 15,024	
Borrowing Authority		32,209		32,170				
Net Transfers					(4)			
Unobligated Balance:								
Beginning of Period	2,245	15,128	1,567	15,128	267		101	
Spending Authority From Offsetting Collections:								
Earned								
Collected	3,198	49,536	3,073	49,510	17		2	
Receivable From Federal Sources	(3)	(2)		(2)				
Change in Unfilled Customer Orders								
Advance received (collected)	64				(13)		(1)	
Without advance from Federal sources	(68)	34		34	(4)		1	
Subtotal	\$ 3,191	\$ 49,568	\$ 3,073	\$ 49,542	\$ -		\$ 2	
Recoveries of Prior Year Obligations	1,536	1,973	1,024	1,973	342		29	
Permanently Not Available	(4,047)	(24,692)	(3,507)	(24,678)	(246)		(123)	
Total Budgetary Resources	\$ 79,906	\$ 74,189	\$ 33,970	\$ 74,136	\$ 22,362	\$ -	\$ 15,033	\$ -
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$ 77,677	\$ 51,372	\$ 32,541	\$ 51,319	\$ 22,048		\$ 14,950	
Reimbursable	92						3	
Subtotal	\$ 77,769	\$ 51,372	\$ 32,541	\$ 51,319	\$ 22,048		\$ 14,953	
Unobligated Balance:								
Apportioned	526		31		221		67	
Unobligated Balance Not Available	1,611	22,817	1,398	22,817	93		13	
Total Status of Budgetary Resources	\$ 79,906	\$ 74,189	\$ 33,970	\$ 74,136	\$ 22,362	\$ -	\$ 15,033	\$ -
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$ 48,147	\$ 7,788	\$ 9,800	\$ 7,778	\$ 20,156		\$ 10,101	
Obligated Balance, Net, End of Period:								
Unfilled customer orders from Federal Sources	(3)	(34)		(34)			(1)	
Undelivered Orders	46,493	10,472	8,413	10,433	18,510		10,817	
Accounts Payable	1,720	330	812	330	313		118	
Outlays:								
Disbursements	76,251	46,389	32,092	46,364	23,044		14,092	
Collections	(3,264)	(49,536)	(3,072)	(49,510)	(4)		(1)	
Subtotal	\$ 72,987	\$ (3,147)	\$ 29,020	\$ (3,146)	\$ 23,040		\$ 14,091	
Less: Offsetting Receipts	32		32					
Net Outlays	\$ 72,955	\$ (3,147)	\$ 28,988	\$ (3,146)	\$ 23,040	\$ -	\$ 14,091	\$ -

United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2005

(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	\$ 2,027		\$ 2,376	\$ 2	\$ 527		\$ 681	
Borrowing Authority				39				
Net Transfers					4			
Unobligated Balance:								
Beginning of Period	220		40		8		13	
Spending Authority From Offsetting Collections:								
Earned								
Collected			28	26	3			
Receivable From Federal Sources								
Change in Unfilled Customer Orders								
Advance received (collected)					1			
Without advance from Federal sources					(1)			
Subtotal			\$28	\$26	\$3			
Recoveries of Prior Year Obligations	8		58		29		34	
Permanently Not Available	(23)		(67)	(14)	(35)		(18)	
Total Budgetary Resources	\$ 2,232	\$ -	\$ 2,435	\$ 53	\$ 536	\$ -	\$ 710	\$ -
Status of Budgetary Resources:								
Obligations Incurred:								
Direct	\$ 2,094		\$ 2,352	\$ 53	\$ 504		\$ 674	
Reimbursable					3			
Subtotal	\$ 2,094		\$ 2,352	\$ 53	\$ 507		\$ 674	
Unobligated Balance:								
Apportioned	136		26		25		9	
Unobligated Balance Not Available	2		57		4		27	
Total Status of Budgetary Resources	\$ 2,232	\$ -	\$ 2,435	\$ 53	\$ 536	\$ -	\$ 710	\$ -
Relationship of Obligations to Outlays:								
Obligated Balance, Net, Beginning of Period	\$ 1,636		\$ 2,865	\$ 10	\$ 602		\$ 964	
Obligated Balance, Net, End of Period:								
Unfilled customer orders from Federal Sources								
Undelivered Orders	1,712		2,690	39	497		915	
Accounts Payable	43		180		124		22	
Outlays:								
Disbursements	1,967		2,290	25	461		667	
Collections			(29)	(26)	(4)			
Subtotal	\$ 1,967		\$ 2,261	\$ (1)	\$ 457		\$ 667	
Less: Offsetting Receipts	(0)							
Net Outlays	\$ 1,967	\$ -	\$ 2,261	\$ (1)	\$ 457	\$ -	\$ 667	\$ -

United States Department of Education
Combining Statement of Budgetary Resources
For the Year Ended September 30, 2005

(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	\$ 868		\$ 1,101		\$ 561	
Borrowing Authority						
Net Transfers						
Unobligated Balance:						
Beginning of Period	8		1		20	
Spending Authority From Offsetting Collections:						
Earned						
Collected	59		14		2	
Receivable From Federal Sources	(2)				(1)	
Change in Unfilled Customer Orders						
Advance received (collected)	77					
Without advance from Federal sources	(66)				2	
Subtotal	\$ 68		\$ 14		\$ 3	
Recoveries of Prior Year Obligations	1				11	
Permanently Not Available	(7)		(9)		(12)	
Total Budgetary Resources	\$ 938	\$ -	\$ 1,107	\$ -	\$ 583	\$ -
Status of Budgetary Resources:						
Obligations Incurred:						
Direct	\$ 861		\$ 1,091		\$ 562	
Reimbursable	69		14		3	
Subtotal	\$ 930		\$ 1,105		\$ 565	
Unobligated Balance:						
Apportioned	7		1		3	
Unobligated Balance Not Available	1		1		15	
Total Status of Budgetary Resources	\$ 938	\$ -	\$ 1,107	\$ -	\$ 583	\$ -
Relationship of Obligations to Outlays:						
Obligated Balance, Net, Beginning of Period	\$ 827		\$ 1,041		\$ 155	
Obligated Balance, Net, End of Period:						
Unfilled customer orders from Federal Sources					(2)	
Undelivered Orders	1,244		1,567		128	
Accounts Payable	47		28		33	
Outlays:						
Disbursements	534		552		552	
Collections	(137)		(14)		(3)	
Subtotal	\$ 397		\$ 538		\$ 549	
Less: Offsetting Receipts						
Net Outlays	\$ 397	\$ -	\$ 538	\$ -	\$ 549	\$ -