

# DEPARTMENT OF EDUCATION

## OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

### Federal Funds

#### EDUCATION STABILIZATION FUND

##### Program and Financing (in millions of dollars)

Identification code 091-0251-0-1-501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Education Stabilization Fund .....	17,407	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	17,407	.....	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18,158	383	383
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	333	.....	.....
1021 Recoveries of prior year unpaid obligations .....	76	.....	.....
1070 Unobligated balance (total) .....	18,234	383	383
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	-311	.....	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-132	.....	.....
1900 Budget authority (total) .....	-443	.....	.....
1930 Total budgetary resources available .....	17,791	383	383
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	383	383	383
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	200,173	138,277	59,827
3010 New obligations, unexpired accounts .....	17,407	.....	.....
3011 Obligations ("upward adjustments"), expired accounts .....	14	.....	.....
3020 Outlays (gross) .....	-79,224	-78,001	-59,827
3040 Recoveries of prior year unpaid obligations, unexpired .....	-76	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-17	-449	.....
3050 Unpaid obligations, end of year .....	138,277	59,827	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	200,173	138,277	59,827
3200 Obligated balance, end of year .....	138,277	59,827	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	-311	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	34,486	10,875	15,077
Mandatory:			
4090 Budget authority, gross .....	-132	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	44,738	67,126	44,750
4180 Budget authority, net (total) .....	-443	.....	.....
4190 Outlays, net (total) .....	79,224	78,001	59,827

Funds support the following programs authorized and funded in response to the novel coronavirus of 2019 (COVID-19) under the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act); the Coronavirus Response and Relief Supplemental Appropriations Act, 2021; and the American Rescue Plan Act of 2021: the Elementary and Secondary School Emergency Relief Fund, Governors Emergency Education Relief Fund, Discretionary Grants, Emergency Assistance to Nonpublic Schools, Assistance for Homeless Children and Youth; Assistance for the Outlying Areas; and the Higher Education Emergency Relief Fund. Amounts in this schedule reflect balances that are spending out from prior year appropriations.

#### EDUCATION FOR THE DISADVANTAGED

For carrying out title I and subpart 2 of part B of title II of the Elementary and Secondary Education Act of 1965 (referred to in this Act as "ESEA") and section 418A of the Higher Education Act of 1965 (referred to in this Act as "HEA"), **[\$19,087,790,000]** *\$21,254,551,000*, of which **[\$8,159,490,000]** *\$10,317,251,000* shall become available on July 1, **[2023]** *2024*, and shall remain available through September 30, **[2024]** *2025*, and of which \$10,841,177,000 shall become available on October 1, **[2023]** *2024*, and shall remain available through September 30, **[2024]** *2025*, for academic year **[2023-2024]** *2024-2025*: *Provided*, That \$6,459,401,000 shall be for basic grants under section 1124 of the ESEA: *Provided further*,

That up to \$5,000,000 of these funds shall be available to the Secretary of Education (referred to in this title as "Secretary") on October 1, **[2022]** *2023*, to obtain annually updated local educational agency-level census poverty data from the Bureau of the Census: *Provided further*, That \$1,362,301,000 shall be for concentration grants under section 1124A of the ESEA: *Provided further*, That **[\$5,282,550,000]** *\$6,357,550,000* shall be for targeted grants under section 1125 of the ESEA: *Provided further*, That **[\$5,282,550,000]** *\$6,357,550,000* shall be for education finance incentive grants under section 1125A of the ESEA: *Provided further*, That of the amounts available under the preceding two provisos, the Secretary may reserve up to \$100,000,000 to pay the costs of voluntary State school funding equity commissions and the costs of voluntary local education agency equity reviews: *Provided further*, That \$224,000,000 shall be for carrying out subpart 2 of part B of title II: *Provided further*, That **[\$52,123,000]** *\$66,123,000* shall be for carrying out section 418A of the HEA: *Provided further*, That, notwithstanding section 418A(g)(2)(A) of the HEA, the Secretary may reduce the percentage of funds available for a program if the Secretary determines that there are not a sufficient number of high-quality applications for that program. (Department of Education Appropriations Act, 2023.)

##### Program and Financing (in millions of dollars)

Identification code 091-0900-0-1-501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	17,588	18,387	20,537
0002 State agency programs: Migrants .....	376	376	376
0003 State agency programs: Neglected, delinquent, and at risk children and youth .....	48	49	66
0004 Special programs for migrant students .....	.....	52	52
0006 Comprehensive literacy development grants .....	192	194	194
0007 Innovative approaches to literacy .....	29	30	30
0900 Total new obligations, unexpired accounts .....	18,233	19,088	21,255
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	203	201	201
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	204	201	201
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7,389	8,247	10,413
Advance appropriations, discretionary:			
1170 Advance appropriation .....	10,841	10,841	10,841
1900 Budget authority (total) .....	18,230	19,088	21,254
1930 Total budgetary resources available .....	18,434	19,289	21,455
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	201	201	200
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,584	15,094	14,070
3010 New obligations, unexpired accounts .....	18,233	19,088	21,255
3020 Outlays (gross) .....	-16,671	-20,112	-19,773
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-51	.....	.....
3050 Unpaid obligations, end of year .....	15,094	14,070	15,552
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,584	15,094	14,070
3200 Obligated balance, end of year .....	15,094	14,070	15,552
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	18,230	19,088	21,254
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5,035	7,918	8,004
4011 Outlays from discretionary balances .....	11,636	12,194	11,769
4020 Outlays, gross (total) .....	16,671	20,112	19,773
4180 Budget authority, net (total) .....	18,230	19,088	21,254
4190 Outlays, net (total) .....	16,671	20,112	19,773

##### SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2022-23 Academic Year	2023-24 Academic Year	2024-25 Academic Year
New Budget Authority .....	\$7,389	\$8,247	\$10,414
Advance appropriation .....	10,841	10,841	10,841
Total program level .....	18,230	19,088	21,255

## EDUCATION FOR THE DISADVANTAGED—Continued

## SUMMARY OF PROGRAM LEVEL—Continued

	2022–23 Academic Year	2023–24 Academic Year	2024–25 Academic Year
Change in advance appropriation from the previous year .....	0	0	0

*Grants to local educational agencies.*—Funds are allocated via formula for programs that provide academic support to help students in high-poverty schools meet challenging State standards. States assess annually all students in certain grades in at least English language arts, mathematics, and science; develop systems to differentiate among schools on the basis of performance on those assessments and other indicators; provide parents with information on the performance of their child's school; and ensure the development and implementation of support and improvement plans for the lowest-performing schools. The 2024 request would support activities to help school systems address inequities in school funding, including voluntary State school funding equity commissions and voluntary local educational agency equity reviews.

*State agency migrant program.*—Funds support formula grants to States for educational services to children of migratory farmworkers and fishers, with resources and services for children who have moved within the past 36 months.

*State agency neglected, delinquent and at-risk children and youth education program.*—Funds support formula grants to States for educational services to neglected or delinquent children and youth in State-run institutions, attending community day programs, and in correctional facilities.

*Special programs for migrant students.*—Funds support grants to institutions of higher education and nonprofit organizations that assist migrant students in earning a high school equivalency certificate or in completing their first year of college.

*Comprehensive literacy development grants.*—Funds support continuation grants to States to provide targeted, evidence-based literacy interventions in high-need schools. States must award subgrants to local educational agencies (LEAs) to support literacy interventions for children from birth through kindergarten entry and for students from kindergarten through grade 12.

*Innovative approaches to literacy.*—Funds support competitive grants to LEAs, consortia of LEAs, the Bureau of Indian Education, or national nonprofit organizations, to promote literacy programs that support the development of literacy skills in low-income communities. Grantees would develop and implement school library programs and provide high-quality, developmentally appropriate, and up-to-date reading material to children and adolescents in low-income communities.

## Object Classification (in millions of dollars)

Identification code 091–0900–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.1 Advisory and assistance services .....	5	10	11
25.2 Other services from non-Federal sources .....	14	12	14
25.3 Other goods and services from Federal sources .....	5	6	
25.5 Research and development contracts .....	2		
25.7 Operation and maintenance of equipment .....	6	2	2
41.0 Grants, subsidies, and contributions .....	18,206	19,059	21,222
99.9 Total new obligations, unexpired accounts .....	18,233	19,088	21,255

## SCHOOL READINESS

(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 091–0015–2–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Preschool Incentive Demonstration Program .....			500
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			500
1930 Total budgetary resources available .....			500
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			500
3020 Outlays (gross) .....			–10
3050 Unpaid obligations, end of year .....			490
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			490

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....			500
Outlays, gross:			
4010 Outlays from new discretionary authority .....			10
4180 Budget authority, net (total) .....			500
4190 Outlays, net (total) .....			10

*Preschool Incentive Demonstration Program.* — Competitive grants to LEAs to create or expand high-quality preschool programs in school or community-based settings for students eligible to attend Title I schools. Grants will require close collaboration with Head Start and grantees may leverage other federal, state and local funds, including Title I funding.

## Object Classification (in millions of dollars)

Identification code 091–0015–2–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			30
41.0 Grants, subsidies, and contributions .....			470
99.9 Total new obligations, unexpired accounts .....			500

## IMPACT AID

For carrying out programs of financial assistance to federally affected schools authorized by title VII of the ESEA, \$1,618,112,000, of which \$1,468,242,000 shall be for basic support payments under section 7003(b), \$48,316,000 shall be for payments for children with disabilities under section 7003(d), \$18,406,000, to remain available through September 30, [2024] 2025, shall be for construction under section 7007(b), \$78,313,000 shall be for Federal property payments under section 7002, and \$4,835,000, to remain available until expended, shall be for facilities maintenance under section 7008: *Provided*, That for purposes of computing the amount of a payment for an eligible local educational agency under section 7003(a) for school year [2022–2023] 2023–2024, children enrolled in a school of such agency that would otherwise be eligible for payment under section 7003(a)(1)(B) of such Act, but due to the deployment of both parents or legal guardians, or a parent or legal guardian having sole custody of such children, or due to the death of a military parent or legal guardian while on active duty (so long as such children reside on Federal property as described in section 7003(a)(1)(B)), are no longer eligible under such section, shall be considered as eligible students under such section, provided such students remain in average daily attendance at a school in the same local educational agency they attended prior to their change in eligibility status. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–0102–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Basic support payments .....	1,410	1,468	1,468
0002 Payments for children with disabilities .....	48	49	49
0091 Direct program activities, subtotal .....	1,458	1,517	1,517
0101 Facilities maintenance .....	7	5	5
0201 Construction .....	35	18	18
0301 Payments for Federal property .....	77	78	78
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,577	1,618	1,618
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,557	1,618	1,618
1930 Total budgetary resources available .....	1,581	1,622	1,622
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	235	441	404
3010 New obligations, unexpired accounts .....	1,577	1,618	1,618
3011 Obligations ("upward adjustments"), expired accounts .....	223		
3020 Outlays (gross) .....	–1,375	–1,655	–1,656
3041 Recoveries of prior year unpaid obligations, expired .....	–219		
3050 Unpaid obligations, end of year .....	441	404	366
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	235	441	404
3200 Obligated balance, end of year .....	441	404	366

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	1,557	1,618	1,618
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,361	1,375	1,438
4011	Outlays from discretionary balances .....	14	280	218
4020	Outlays, gross (total) .....	1,375	1,655	1,656
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-5		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	5		
4070	Budget authority, net (discretionary) .....	1,557	1,618	1,618
4080	Outlays, net (discretionary) .....	1,370	1,655	1,656
4180	Budget authority, net (total) .....	1,557	1,618	1,618
4190	Outlays, net (total) .....	1,370	1,655	1,656

Impact Aid helps to replace the lost local revenue that would otherwise be available to educate federally connected children. The presence of certain students living on Federal property, such as students who are military dependents or who reside on Indian lands, can place a financial burden on local educational agencies (LEAs) that educate them. The property on which the children live and their parents work is exempt from local property taxes, limiting LEAs' access to a central source of revenue used by most communities to finance education.

**Basic support payments.**—Payments will be made on behalf of approximately 780,000 federally connected students enrolled in over 1,000 LEAs to assist them in meeting their operation and maintenance costs. Average per-student payments will be approximately \$1,890.

**Payments for children with disabilities.**—Payments in addition to those provided under the Individuals with Disabilities Education Act (IDEA) will be provided on behalf of approximately 51,000 federally connected students with disabilities in approximately 800 LEAs. Average per-student payments will be approximately \$950.

**Facilities maintenance.**—Funds will be used to provide emergency repairs for school facilities that serve military dependents and are owned by the Department of Education. Funds will also be used to transfer the facilities to LEAs.

**Construction.**—Approximately 7 to 8 construction grants will be awarded competitively to the highest-need Impact Aid LEAs for emergency repairs and modernization of school facilities.

**Payments for Federal property.**—Payments will be made to approximately 200 local educational agencies in which real property owned by the Federal Government represents 10 percent or more of the assessed value of real property in the local educational agency.

### SCHOOL IMPROVEMENT PROGRAMS

For carrying out school improvement activities authorized by part B of title I, part A of title II, subpart 1 of part A of title IV, part B of title IV, part B of title V, and parts B and C of title VI of the ESEA; the McKinney-Vento Homeless Assistance Act; section 203 of the Educational Technical Assistance Act of 2002; [the Compact of Free Association Amendments Act of 2003;] and the Civil Rights Act of 1964, [§5,810,642,000] \$5,891,278,000, of which [§3,952,312,000] \$4,208,837,000 shall become available on July 1, [2023] 2024, and remain available through September 30, [2024] 2025, and of which \$1,681,441,000 shall become available on October 1, [2023] 2024, and shall remain available through September 30, [2024] 2025, for academic year [2023–2024] 2024–2025: *Provided*, That [§390,000,000] \$469,100,000 shall be for part B of title I: *Provided further*, That funds available for grants under 1203(b)(1) may be used to make grants to LEAs to develop, improve, or scale up diagnostic and formative assessments that provide information to educators and parents about student performance and progress over time: *Provided further*, That \$1,329,673,000 shall be for part B of title IV: *Provided further*, That \$45,897,000 shall be for part B of title VI, which may be used for construction, renovation, and modernization of any public elementary school, secondary school, or structure related to a public elementary school or secondary school that serves a predominantly Native Hawaiian student body, and that the 5 percent limitation in section 6205(b) of the ESEA on the use of funds for administrative purposes shall apply only to direct administrative costs: *Provided further*, That \$44,953,000 shall be for part C of title VI, which shall be awarded on a competitive basis, and may be used for construction, and that the 5 percent limitation in section 6305 of the ESEA on the use of funds for administrative purposes shall apply only to direct administrative costs: *Provided further*, That \$55,000,000 shall be available to carry out section 203 of the Educational Technical Assistance Act of 2002 and the Secretary shall make such arrangements as determined to be necessary to ensure that the Bureau of Indian Education has access to services provided under this section: *Provided further*, That \$24,464,000 shall be available to carry out the Supplemental Education Grants program for the Federated States of Micronesia and the Republic of the Marshall Islands: *Provided further*, That the Secretary may reserve up to 5 percent of the amount referred to in the previous proviso to provide technical assistance in the implementation of these grants: *Provided further*, That \$215,000,000 shall be for part B of title V: *Provided further*, That [§1,380,000,000] \$1,405,000,000 shall be available for grants under subpart 1 of part A of title IV. (*Department of Education Appropriations Act, 2023.*)

### Program and Financing (in millions of dollars)

Identification code 091–1000–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Supporting effective instruction State grants .....	2,172	2,190	2,190
0002 21st century community learning centers .....	1,289	1,380	1,330

0003 State assessments .....	399	390	469
0004 Education for homeless children and youths .....	114	129	129
0005 Native Hawaiians education .....	69	72	46
0006 Alaska Native education .....	38	45	45
0007 Training and advisory services .....	6	7	7
0008 Rural education .....	195	215	215
0009 Supplemental education grants .....	20	24	
0010 Comprehensive centers .....	54	55	55
0011 Pooled evaluation .....	14	6	6
0012 Student support and academic enrichment .....	2,249	1,397	1,399
0900 Total new obligations, unexpired accounts .....	6,619	5,910	5,891

### Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	116	142	42
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	116		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4,964	4,129	4,210
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1,681	1,681	1,681
1900 Budget authority (total) .....	6,645	5,810	5,891
1930 Total budgetary resources available .....	6,761	5,952	5,933
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	142	42	42

### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,641	9,072	7,860
3010 New obligations, unexpired accounts .....	6,619	5,910	5,891
3020 Outlays (gross) .....	-5,178	-7,122	-6,635
3041 Recoveries of prior year unpaid obligations, expired .....	-10		
3050 Unpaid obligations, end of year .....	9,072	7,860	7,116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7,641	9,072	7,860
3200 Obligated balance, end of year .....	9,072	7,860	7,116

### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	6,645	5,810	5,891
Outlays, gross:			
4010 Outlays from new discretionary authority .....	592	1,092	1,093
4011 Outlays from discretionary balances .....	4,557	5,974	5,486
4020 Outlays, gross (total) .....	5,149	7,066	6,579
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	29	56	56
4180 Budget authority, net (total) .....	6,645	5,810	5,891
4190 Outlays, net (total) .....	5,178	7,122	6,635

### SUMMARY OF PROGRAM LEVEL

	(in millions of dollars)		
	2022–2023 Academic Year	2023–2024 Academic Year	2024–2025 Academic Year
New Budget Authority .....	\$3,915	\$4,130	\$4,210
Advance Appropriation .....	1,681	1,681	1,681
Total program level .....	5,596	5,811	5,891
Change in advance appropriation over previous year .....	0	0	0

**Supporting effective instruction State grants.**—Funds support formula grants to States and local educational agencies (LEAs) to improve teacher and principal effectiveness and ensure the equitable distribution of effective and highly effective teachers and principals.

**21st century community learning centers.**—Funds support formula grants to States for projects that provide the additional time, support, and enrichment activities needed to improve student achievement.

**State assessments.**—Funds support formula grants to States to develop and implement assessments that are aligned with college- and career-ready academic standards. A portion of the funds would support competitive grants to local educational agencies to develop, improve, or scale up diagnostic and formative assessments.

**Education for homeless children and youths.**—Funds support formula grants to States to provide educational and support services that enable homeless children and youth to attend and achieve success in school.

**Native Hawaiian education.**—Funds support competitive grants to public and private entities to develop or operate innovative projects that enhance the educational services provided to Native Hawaiian children and adults.

**Alaska Native education.**—Funds support competitive grants to Alaska Native organizations and other public and private organizations to develop or operate innovative projects that enhance the educational services provided to Alaska Native children and adults.

**Training and advisory services.**—Funds support grants to regional equity assistance centers that provide technical assistance upon request to local educational agencies (LEAs) in addressing educational equity related to issues of race, gender, and national origin.

## SCHOOL IMPROVEMENT PROGRAMS—Continued

**Rural education.**—Funds support formula grants under two programs: the Small, Rural School Achievement program and the Rural and Low-Income School program. The Small, Rural School Achievement program provides rural LEAs with small enrollments with additional formula funds. Funds under the Rural and Low-Income School program, which targets rural LEAs that serve concentrations of poor students, are allocated by formula to States, which in turn allocate funds to eligible LEAs.

**Supplemental education grants.**—Supplemental Education Grants (SEG) will be subsumed by a \$6.5 billion proposal for economic assistance over 20 years to be provided through mandatory budget authority appropriated to the Department of State, and language calling for continued implementation of the Compacts of Free Association at the Department of the Interior. This will replace portions of the 2003 Compacts of Free Association Act that expires at the end of 2023. Mandatory funds from the new proposal will be part of the Education sector grants to support SEG-related activities.

**Comprehensive centers.**—Funds support 22 comprehensive centers that focus on building State capacity to help school districts and schools meet the requirements of the ESEA.

**Student support and academic enrichment grants.**—Funds support formula grants to improve academic achievement by increasing the capacity of States and LEAs to provide all students with access to a well-rounded education, to improve school conditions for student learning, and to improve the use of technology.

## Object Classification (in millions of dollars)

Identification code 091–1000–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.1 Advisory and assistance services .....	8	7	7
25.2 Other services from non-Federal sources .....	24	21	21
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	6,584	5,879	5,860
99.0 Direct obligations .....	6,619	5,910	5,891
99.9 Total new obligations, unexpired accounts .....	6,619	5,910	5,891

## SAFE SCHOOLS AND CITIZENSHIP EDUCATION

For carrying out activities authorized by subparts 2 and 3 of part F of title IV of the ESEA, **[\$457,000,000] \$1,075,000,000**, to remain available through December 31, **[2023] 2024: Provided**, That **[\$216,000,000] \$601,000,000** shall be available for section 4631, of which up to \$5,000,000, to remain available until expended, shall be for the Project School Emergency Response to Violence (Project SERV) program: *Provided further*, That **[\$150,000,000]** shall be available for section 4625: **[\$368,000,000]** shall be available for section 4625, and up to \$10,000,000 of such funds may be used for planning grants: *Provided further*, That the Secretary may use up to \$25,000,000 of the funds in the preceding proviso for grants to local educational agencies to provide integrated student supports designed to improve student social, emotional, physical, and mental health and academic outcomes: *Provided further*, That the Secretary may reserve up to 2 percent of the funds provided in the second proviso for technical assistance under section 4625 and to grantees funded under the preceding proviso: *Provided further*, That **[\$91,000,000] \$106,000,000** shall be available for section 4624. (Department of Education Appropriations Act, 2023.)

## Program and Financing (in millions of dollars)

Identification code 091–0203–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 School safety national activities .....	108	416	601
0002 Full-service community schools .....		150	368
0003 Promise neighborhoods .....	40	91	106
0500 Direct program activities, subtotal .....	148	657	1,075
0900 Total new obligations, unexpired accounts .....	148	657	1,075
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	55	468	468
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	561	457	1,075
Advance appropriations, discretionary:			
1170 Advance appropriation .....		200	200
1900 Budget authority (total) .....	561	657	1,275
1930 Total budgetary resources available .....	616	1,125	1,743
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	468	468	668
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	378	338	416

3010 New obligations, unexpired accounts .....	148	657	1,075
3020 Outlays (gross) .....	–184	–579	–667
3041 Recoveries of prior year unpaid obligations, expired .....	–4		
3050 Unpaid obligations, end of year .....	338	416	824
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	378	338	416
3200 Obligated balance, end of year .....	338	416	824

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	561	657	1,275
Outlays, gross:			
4010 Outlays from new discretionary authority .....		209	222
4011 Outlays from discretionary balances .....	184	370	445
4020 Outlays, gross (total) .....	184	579	667
4180 Budget authority, net (total) .....	561	657	1,275
4190 Outlays, net (total) .....	184	579	667

**School safety national activities.**—Funds support competitive grants and other discretionary activities to foster safe, secure, and supportive school and community environments conducive to teaching and learning; facilitate emergency management and preparedness as well as recovery from traumatic events; increase the availability of school-based mental health service providers for students; and otherwise improve student well-being. These activities include Project Prevent, a program of grants to local educational agencies to help break the cycle of violence in communities with pervasive violence. The request includes \$428 million for additional awards under the School-Based Mental Services Grants and Mental Health Services Professional Demonstration Grants programs.

**Promise neighborhoods.**—Funds support competitive grants and other activities for projects designed to improve significantly the educational and developmental outcomes of children within the Nation's most distressed communities, by providing children in the community with access to a cradle-through-college-to-career continuum of academic programs and community supports, including effective schools and services.

**Full-service community schools.**—Funds support grants to local educational agencies or the Bureau of Indian Education, in partnership with community-based organizations, nonprofit organizations, or other public or private entities, to provide comprehensive and coordinated academic, social, and health services for students, students' family members, and community members that will result in improved educational outcomes for children in neighborhoods with high rates of poverty, childhood obesity, academic failure, and involvement of community members in the justice system.

## Object Classification (in millions of dollars)

Identification code 091–0203–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.1 Advisory and assistance services .....		10	18
41.0 Grants, subsidies, and contributions .....	148	647	1,057
99.0 Direct obligations .....	148	657	1,075
99.9 Total new obligations, unexpired accounts .....	148	657	1,075

## INDIAN EDUCATION

For expenses necessary to carry out, to the extent not otherwise provided, title VI, part A of the ESEA, **[\$194,746,000] \$201,746,000**, of which \$72,000,000 shall be for subpart 2 of part A of title VI and \$12,365,000 shall be for subpart 3 of part A of title VI: *Provided*, That the 5 percent limitation in sections 6115(d), 6121(e), and 6133(g) of the ESEA on the use of funds for administrative purposes shall apply only to direct administrative costs: *Provided further*, That the Secretary may make awards under subpart 3 of Part A of title VI without regard to the funding limitation in section 6133(b)(1) of the ESEA: *Provided further*, That grants awarded under sections 6132 and 6133 of the ESEA with funds provided under this heading may be for a period of up to 5 years. (Department of Education Appropriations Act, 2023.)

## Program and Financing (in millions of dollars)

Identification code 091–0101–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	110	105	117
0002 Special programs for Indian children .....	70	68	72
0003 National activities .....	9	8	12
0004 Tribal Education Agencies .....	7	7	7
0900 Total new obligations, unexpired accounts .....	196	188	208
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20	14	21

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	190	195
1900	Budget authority (total) .....	190	195
1930	Total budgetary resources available .....	210	209
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	14	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	246	258
3010	New obligations, unexpired accounts .....	196	188
3020	Outlays (gross) .....	-181	-267
3041	Recoveries of prior year unpaid obligations, expired .....	-3	
3050	Unpaid obligations, end of year .....	258	179
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	246	258
3200	Obligated balance, end of year .....	258	179
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	190	195
Outlays, gross:			
4010	Outlays from new discretionary authority .....	2	10
4011	Outlays from discretionary balances .....	177	243
4020	Outlays, gross (total) .....	179	253
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	2	14
4180	Budget authority, net (total) .....	190	195
4190	Outlays, net (total) .....	181	267

The Indian Education programs support the efforts of local educational agencies (LEAs), Tribes, and Indian organizations to improve teaching and learning for the Nation's American Indian and Alaska Native children.

**Grants to local educational agencies.**—Formula grants support LEAs in their efforts to enhance and supplement elementary and secondary school programs that serve Indian students, with the goal of ensuring that such programs assist participating students in meeting the same academic standards as all other students.

**Special programs for Indian children.**—Funds support awards under the Demonstration Grants authority including for Native Youth Community Projects, teacher retention projects, and projects expanding educational opportunity, as well as professional development grants for training Native American teachers and administrators for employment in school districts that serve a high proportion of Indian students.

**National activities.**—Funds support research, evaluation, data collection, and related activities, grants for Native language immersion schools and programs, a Native American language resource center, and grants to Tribes to create Tribal educational agencies and to expand the capacity of existing Tribal education agencies through education administrative planning, development, and coordination.

**Tribal education agencies.**—Funds support awards to Tribal education agencies to improve educational opportunities and achievement of Indian children and youth.

#### Object Classification (in millions of dollars)

Identification code 091-0101-0-1-501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	68	72
25.7	Operation and maintenance of equipment .....	8	12
41.0	Grants, subsidies, and contributions .....	196	112
99.9	Total new obligations, unexpired accounts .....	196	188

## OFFICE OF INNOVATION AND IMPROVEMENT

### Federal Funds

#### INNOVATION AND IMPROVEMENT

For carrying out activities authorized by subparts 1, 3, and 4 of part B of title II, and parts C, D, and E, and subparts 1 and 4 of part F of title IV of the ESEA, **[\$1,253,000,000]** **\$1,504,000,000**: *Provided*, That **[\$286,000,000]** **\$406,000,000** shall be for subparts 1, 3, and 4 of part B of title II and shall be made available without regard to sections 2201, 2231(b) and 2241: *Provided further*, That, of the funds available for subpart 3 of part B of title II, **\$50,000,000** shall be for grants to local educational agencies, State educational agencies, or institutions of higher education or nonprofit organizations in partnership with one or more local educational agencies or a State educational agency, to improve student understanding of civics through participatory learning and engagement: *Provided further*, That **[\$683,000,000]** **\$693,000,000** shall be for parts C, D, and E and subpart 4 of part F of title IV, and shall be made available without regard to sections 4311, 4409(a), 4506, and 4601 of the ESEA: *Provided further*, That section 4303(d)(3)(A)(i) shall not apply to the funds available for part C of title IV: *Provided*

*further*, That of the funds available for part C of title IV, the Secretary shall use not less than **[\$60,000,000]** to carry out section 4304(k), **\$140,000,000**, to remain available through March 31, 2024, to carry out section 4305(b), and not more than **\$16,000,000** to carry out the activities in section 4305(a)(3) **\$330,000,000** to carry out sections 4303, 4305(a)(2), and 4305(b): *Provided further*, That the funds provided for section 4305(b) shall remain available until March 31, 2025: *Provided further*, That none of the funds made available for part C of title IV may be used by the Secretary to make new awards that support any charter school, whether as a grantee or subgrantee or otherwise as a recipient of financing or other financial assistance, that is operated or managed by a for-profit education management organization or other similar for-profit entity, including through a contract with such an organization or entity, except that this proviso does not limit the ability of a charter school to contract with a for-profit entity for discrete purposes other than managing or operating the charter school, such as providing food services or payroll services: *Provided further*, That notwithstanding section 4601(b), **[\$284,000,000]** **\$405,000,000** shall be available through December 31, **[2023]** **2024**, for subpart 1 of part F of title IV: *Provided further*, That of the funds available for subpart 4 of part F of title IV, not less than **\$8,000,000** shall be used for continuation grants for eligible national nonprofit organizations, as described in the Applications for New Awards; Assistance for Arts Education Program published in the Federal Register on May 31, 2022, for activities described under section 4642(a)(1)(C). (*Department of Education Appropriations Act, 2023.*)

#### Program and Financing (in millions of dollars)

Identification code 091-0204-0-1-501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001	Education, innovation and research .....	401	234
0002	Teacher and school leader incentive fund .....	173	173
0003	American history and civics .....	8	23
0004	Supporting effective educator development (SEED) .....	85	90
0005	Charter schools .....	439	440
0006	Magnet schools .....	124	139
0007	Ready to learn programming .....	30	31
0008	Arts in education .....	36	36
0009	Javits gifted and talented education .....	14	14
0010	Statewide family engagement centers .....	15	20
0011	School leader recruitment and support .....		40
0799	Total direct obligations .....	1,325	1,200
0801	DC schools/SOAR Act .....	53	53
0900	Total new obligations, unexpired accounts .....	1,378	1,253
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	330	306
1021	Recoveries of prior year unpaid obligations .....	1	
1070	Unobligated balance (total) .....	331	306
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	1,301	1,453
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	53	53
1900	Budget authority (total) .....	1,354	1,506
1930	Total budgetary resources available .....	1,685	1,812
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	306	559
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	2,565	2,999
3010	New obligations, unexpired accounts .....	1,378	1,253
3020	Outlays (gross) .....	-871	-1,600
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	
3041	Recoveries of prior year unpaid obligations, expired .....	-72	
3050	Unpaid obligations, end of year .....	2,999	2,652
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2,565	2,999
3200	Obligated balance, end of year .....	2,999	2,652

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	1,354	1,506
Outlays, gross:			
4010	Outlays from new discretionary authority .....	5	82
4011	Outlays from discretionary balances .....	866	1,518
4020	Outlays, gross (total) .....	871	1,600
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources .....	-53	-53
4180	Budget authority, net (total) .....	1,301	1,453
4190	Outlays, net (total) .....	818	1,547

**INNOVATION AND IMPROVEMENT—Continued**  
**Summary of Budget Authority and Outlays** (in millions of dollars)

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	1,301	1,453	1,504
Outlays .....	818	1,547	1,526
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			100
Outlays .....			2
Total:			
Budget Authority .....	1,301	1,453	1,604
Outlays .....	818	1,547	1,528

*Education innovation and research.*—Funds would support competitive grants for the creation, development, implementation, replication, and scaling up of evidence-based, field-initiated innovations designed to improve student achievement and attainment for high-need students.

*Teacher and school leader incentive fund.*—Funds would support competitive grants to help eligible entities develop, implement, improve, or expand human capital management systems or performance-based compensation systems in schools served by those entities.

*American history and civics.*—Funds would support competitive grants to institutions of higher education and other entities with demonstrated expertise to improve the quality of teaching and learning in American history, civics, and government. The program would also support local educational agencies or State educational agencies with grants to improve civics education through participatory learning and engagement projects.

*Supporting effective educator development (SEED).*—Funds would support competitive grants to institutions of higher education, national nonprofit entities, and the BIE to provide educators with evidence-based professional development and to support pathways that allow educators with nontraditional preparation and certification to obtain employment in traditionally underserved local educational agencies.

*Charter schools.*—Funds would support competitive grants for the opening of new charter schools and the replication and expansion of high-quality charter schools. Funds would also support information dissemination activities and competitive grants to improve charter schools' access to facilities.

*Magnet schools.*—Funds would support competitive grants to local educational agencies to establish and operate magnet school programs that are part of an approved desegregation plan.

*Ready to learn programming.*—Funds would support competitive grants to public telecommunications entities to develop and distribute educational video programming and digital content, such as applications and online educational games, for preschool and elementary school children and their parents, caregivers, and teachers to facilitate student academic achievement.

*Arts in education.*—Funds would support projects and programs to promote arts education for students, including disadvantaged students, through competitive grants to support development and dissemination of instructional materials, programming, and professional development for arts educators.

*Javits gifted and talented education.*—Funds would support a coordinated program of research, demonstration projects, innovative strategies, and other activities to build and enhance the capacity of elementary and secondary schools to identify gifted and talented students and meet their special educational needs.

*Statewide family engagement centers.*—Funds would support competitive grants to statewide organizations to carry out parent education and family engagement programs and provide comprehensive technical assistance to State and local educational agencies and organizations that support family-school partnerships.

*School leader recruitment and support.*—Funds would support grants to improve the recruitment, preparation, placement, support, and retention of effective principals and other school leaders in high-need schools.

**Object Classification** (in millions of dollars)

Identification code 091–0204–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	21	21	21
25.3 Other goods and services from Federal sources .....	1	1	1
25.5 Research and development contracts .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	1,301	1,176	1,481
99.0 Direct obligations .....	1,325	1,200	1,505
99.0 Reimbursable obligations .....	53	53	53
99.9 Total new obligations, unexpired accounts .....	1,378	1,253	1,558

**INNOVATION AND IMPROVEMENT**  
**(Legislative proposal, not subject to PAYGO)**

**Program and Financing** (in millions of dollars)

Identification code 091–0204–2–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Fostering diverse schools .....			100
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			100
1930 Total budgetary resources available .....			100
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			100
3020 Outlays (gross) .....			–2
3050 Unpaid obligations, end of year .....			98
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			98
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			100
Outlays, gross:			
4010 Outlays from new discretionary authority .....			2
4180 Budget authority, net (total) .....			100
4190 Outlays, net (total) .....			2

*Fostering diverse schools.*—Funds would support competitive grants to local educational agencies and partner entities for activities to improve socioeconomic diversity in pre-kindergarten through grade twelve.

**Object Classification** (in millions of dollars)

Identification code 091–0204–2–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			10
41.0 Grants, subsidies, and contributions .....			90
99.9 Total new obligations, unexpired accounts .....			100

**OFFICE OF ENGLISH LANGUAGE ACQUISITION**

*Federal Funds*

**ENGLISH LANGUAGE ACQUISITION**

For carrying out part A of title III of the ESEA, **[\$890,000,000]** *\$1,195,000,000*, which shall become available on July 1, **[2023]** 2024, and shall remain available through September 30, **[2024]** 2025, except that **[6.5]** 8 percent of such amount shall be available on October 1, **[2022]** 2023, and shall remain available through September 30, **[2024]** 2025, to carry out activities under section 3111(c)(1)(C): *Provided, That up to \$4,000,000 of amounts provided under this heading may be reserved for activities under section 3202, including for the National Clearinghouse established under that section, and to provide technical assistance to State educational agencies, local educational agencies, and other appropriate organizations and individuals, consistent with the purposes described in section 3102. (Department of Education Appropriations Act, 2023.)*

**Program and Financing** (in millions of dollars)

Identification code 091–1300–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 English language acquisition grants .....	830	890	1,195
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	831	890	1,195
1930 Total budgetary resources available .....	844	904	1,209
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	14	14

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,311	1,388	1,192
3010	New obligations, unexpired accounts .....	830	890	1,195
3020	Outlays (gross) .....	-753	-551	-850
3041	Recoveries of prior year unpaid obligations, expired .....	.....	-535	.....
3050	Unpaid obligations, end of year .....	1,388	1,192	1,537
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,311	1,388	1,192
3200	Obligated balance, end of year .....	1,388	1,192	1,537
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross .....	831	890	1,195
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2	9	12
4011	Outlays from discretionary balances .....	751	542	838
4020	Outlays, gross (total) .....	753	551	850
4180	Budget authority, net (total) .....	831	890	1,195
4190	Outlays, net (total) .....	753	551	850

**English language acquisition grants.**—This program supports formula grants to States to improve services for English Learners. States are accountable for demonstrating that English Learners are making progress toward proficiency in English and meeting the same high State academic standards as all other students. Funds also support national activities, including professional development to increase the supply of high-quality teachers of English Learners and a national information clearinghouse on English language acquisition.

#### Object Classification (in millions of dollars)

Identification code 091–1300–0–1–501		2022 actual	2023 est.	2024 est.
Direct obligations:				
25.2	Other services from non-Federal sources .....	2	2	2
25.5	Research and development contracts .....	4	1	4
41.0	Grants, subsidies, and contributions .....	824	887	1,189
99.0	Direct obligations .....	830	890	1,195
99.9	Total new obligations, unexpired accounts .....	830	890	1,195

## OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

### Federal Funds

#### SPECIAL EDUCATION

For carrying out the Individuals with Disabilities Education Act (IDEA) and the Special Olympics Sport and Empowerment Act of 2004, [S\$15,453,264,000] \$18,179,373,000, of which [S\$5,870,321,000] \$8,410,430,000 shall become available on July 1, [2023] 2024, and shall remain available through September 30, [2024] 2025, and of which \$9,283,383,000 shall become available on October 1, [2023] 2024, and shall remain available through September 30, [2024] 2025, for academic year [2023–2024] 2024–2025: *Provided*, That the amount for section 611(b)(2) of the IDEA shall be equal to the lesser of the amount available for that activity during fiscal year [2022] 2023, increased by the amount of inflation as specified in section 619(d)(2)(B) of the IDEA, or the percent change in the funds appropriated under section 611(i) of the IDEA, but not less than the amount for that activity during fiscal year [2022] 2023: *Provided further*, That the Secretary shall, without regard to section 611(d) of the IDEA, distribute to all other States (as that term is defined in section 611(g)(2)), subject to the third proviso, any amount by which a State's allocation under section 611, from funds appropriated under this heading, is reduced under section 612(a)(18)(B), according to the following: 85 percent on the basis of the States' relative populations of children aged 3 through 21 who are of the same age as children with disabilities for whom the State ensures the availability of a free appropriate public education under this part, and 15 percent to States on the basis of the States' relative populations of those children who are living in poverty: *Provided further*, That the Secretary may not distribute any funds under the previous proviso to any State whose reduction in allocation from funds appropriated under this heading made funds available for such a distribution: *Provided further*, That the States shall allocate such funds distributed under the second proviso to local educational agencies in accordance with section 611(f): *Provided further*, That the amount by which a State's allocation under section 611(d) of the IDEA is reduced under section 612(a)(18)(B) and the amounts distributed to States under the previous provisos in fiscal year 2012 or any subsequent year shall not be considered in calculating the awards under section 611(d) for fiscal year 2013 or for any subsequent fiscal years: *Provided further*, That, notwithstanding the provision in section 612(a)(18)(B) regarding the fiscal year in which a State's allocation under section 611(d) is reduced for failure to comply with the requirement of section 612(a)(18)(A), the Secretary may apply the reduction specified in section 612(a)(18)(B) over a period of consecutive fiscal years, not to exceed 5, until the entire reduction is applied: *Provided further*, That the Secretary may, in any fiscal year in which a State's allocation under section 611 is reduced in accordance with section 612(a)(18)(B), reduce the amount a State may reserve under section 611(e)(1) by an amount that bears the same relation to the maximum amount described in that paragraph as

the reduction under section 612(a)(18)(B) bears to the total allocation the State would have received in that fiscal year under section 611(d) in the absence of the reduction: *Provided further*, That the Secretary shall either reduce the allocation of funds under section 611 for any fiscal year following the fiscal year for which the State fails to comply with the requirement of section 612(a)(18)(A) as authorized by section 612(a)(18)(B), or seek to recover funds under section 452 of the General Education Provisions Act (20 U.S.C. 1234a): *Provided further*, That the funds reserved under 611(c) of the IDEA may be used to provide technical assistance to States to improve the capacity of the States to meet the data collection requirements of sections 616 and 618 and to administer and carry out other services and activities to improve data collection, coordination, quality, and use under parts B and C of the IDEA: *Provided further*, That the Secretary may use funds made available for the State Personnel Development Grants program under part D, subpart 1 of IDEA to evaluate program performance under such subpart: *Provided further*, That States may use funds reserved for other State-level activities under sections 611(e)(2) and 619(f) of the IDEA to make subgrants to local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations to carry out activities authorized by those sections: *Provided further*, That, notwithstanding section 643(e)(1) of the IDEA, the Secretary may reserve up to \$200,000,000 of the funds appropriated under Part C of the IDEA to provide grants to States that are either carrying out the policy described in sections 632(5)(B)(ii) and 635(c) or are serving at-risk infants and toddlers as defined in section 632(1) and 632(5)(B)(i) in order to facilitate the implementation of such policy: *Provided further*, That, notwithstanding section 643(e)(2)(A) of the IDEA, if 5 or fewer States apply for grants pursuant to section 643(e) of such Act, the Secretary shall provide a grant to each State in an amount equal to the maximum amount described in section 643(e)(2)(B) of such Act: *Provided further*, That if more than 5 States apply for grants pursuant to section 643(e) of the IDEA, the Secretary shall award funds to those States on the basis of the States' relative populations of infants and toddlers except that no such State shall receive a grant in excess of the amount described in section 643(e)(2)(B) of such Act: *Provided further*, That States may use funds allotted under section 643(c) of the IDEA to make subgrants to [local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations] *early intervention service providers* to carry out activities authorized by section 638 of IDEA: *Provided further*, That, notwithstanding section 638 of the IDEA, any State receiving a grant under section 633 of the IDEA must reserve not less than ten percent of its award for use in a manner described in a State plan, approved by the Secretary, to ensure equitable access to and participation in Part C services in the State, particularly for populations that have been traditionally underrepresented in the program: *Provided further*, That, notwithstanding section 632(4)(B) of the IDEA, a State receiving a grant under section 633 of the IDEA may establish a system of payments but may not include in that system family fees or out-of-pocket costs to families for early intervention services: *Provided further*, That any State seeking to amend its eligibility criteria under section 635(a)(1) of the IDEA in such a way that would have the effect of reducing the number of infants and families who are eligible under Part C must conduct the public participation under section 637(a)(8) of the IDEA at least 24 months prior to implementing such a change: *Provided further*, That, notwithstanding section 638 of the IDEA, a State may use funds it receives under section 633 of the IDEA to offer continued early intervention services to a child who previously received services under part C of the IDEA from age 3 until the beginning of the school year following the child's third birthday with parental consent and without regard to the procedures in section 635(c) of the IDEA: *Provided further*, That, notwithstanding section 643(c) of the IDEA, the Secretary shall allot, from the funds remaining for each fiscal year after the reservation and payments under subsections (a), (b), and (e) of section 643, to each State (as that term is defined in section 643(c)(4)(B)) according to the following: 85 percent on the basis of the State's relative population of infants and toddlers and 15 percent on the basis of the State's relative population of such children who are living in poverty, except that no State shall receive less than 90 percent of the amount it received in the preceding fiscal year: *Provided further*, That, notwithstanding section 638 of the IDEA, a State may use funds appropriated under Part C of the IDEA to conduct child find, public awareness, and referral activities for an individual who is expected to become a parent of an infant with a disability (as that term is defined in section 632(5)), as established by medical or other records: *Provided further*, That any State electing to use funds under the preceding proviso shall ensure that, as soon as possible but not later than 45 days after the child's birth, it completes the referral and eligibility process under this part for that child: *Provided further*, That, notwithstanding section 611 of the IDEA, the Secretary may reserve up to \$5,000,000 to study issues related to the creation and implementation of a comprehensive system of services and supports for children with disabilities from birth through age five. (Department of Education Appropriations Act, 2023.)

#### Program and Financing (in millions of dollars)

Identification code 091–0300–0–1–501		2022 actual	2023 est.	2024 est.
Obligations by program activity:				
0001	Grants to States .....	13,349	14,194	16,259
0002	Preschool grants .....	410	420	503
0003	Grants for infants and families .....	525	540	932
0091	Subtotal, State grants .....	14,284	15,154	17,694
0101	State personnel development .....	39	39	54
0102	Technical assistance and dissemination .....	44	45	55
0103	Personnel preparation .....	95	115	250
0104	Parent information centers .....	30	33	49
0105	Educational technology, media, and materials .....	30	31	41
0191	Subtotal, National activities .....	238	263	449
0201	Special Olympics education program .....	31	37	36
0900	Total new obligations, unexpired accounts .....	14,553	15,454	18,179

SPECIAL EDUCATION—Continued  
Program and Financing—Continued

Identification code 091–0300–0–1–501	2022 actual	2023 est.	2024 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	41	7	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5,236	6,170	8,896
Advance appropriations, discretionary:			
1170 Advance appropriation .....	9,283	9,283	9,283
1900 Budget authority (total) .....	14,519	15,453	18,179
1930 Total budgetary resources available .....	14,560	15,460	18,185
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,461	13,467	17,467
3010 New obligations, unexpired accounts .....	14,553	15,454	18,179
3020 Outlays (gross) .....	–14,544	–11,454	–13,792
3041 Recoveries of prior year unpaid obligations, expired .....	–3		
3050 Unpaid obligations, end of year .....	13,467	17,467	21,854
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,461	13,467	17,467
3200 Obligated balance, end of year .....	13,467	17,467	21,854
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14,519	15,453	18,179
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,578	297	445
4011 Outlays from discretionary balances .....	9,157	11,126	13,339
4020 Outlays, gross (total) .....	13,735	11,423	13,784
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	809	31	8
4180 Budget authority, net (total) .....	14,519	15,453	18,179
4190 Outlays, net (total) .....	14,544	11,454	13,792

## SUMMARY OF IDEA FORMULA GRANTS PROGRAM LEVELS

(in millions of dollars)

	2022–2023 Academic Year	2023–2024 Academic Year	2024–2025 Academic Year
Current Budget Authority .....	\$4,967	5,871	\$8,411
Advance appropriation .....	9,283	9,283	9,283
Total program level .....	14,250	15,154	17,694
Change in advance appropriation from the previous year .....	0	0	0

**Grants to States.**—Formula grants are provided to States to assist them in providing special education and related services to children with disabilities ages 3 through 21.

**Preschool grants.**—Formula grants provide additional funds to States to further assist them in providing special education and related services to children with disabilities ages 3 through 5 served under the Grants to States program.

The goal of both the Grants to States and the Preschool grants programs is to improve results for children with disabilities by assisting State and local educational agencies (LEAs) to provide children with disabilities with access to high quality education that will help them meet challenging standards and prepare them for employment and independent living. LEAs may reserve up to 15 percent of the funds they receive under Part B of the Individuals with Disabilities Education Act to provide comprehensive coordinated early intervening services to children age 3 through grade 12.

**Grants for infants and families.**—Formula grants are provided to assist States to implement statewide systems of coordinated, comprehensive, multi-disciplinary interagency programs to provide early intervention services to children with disabilities, birth through age two, and their families. The goal of this program is to help States provide a comprehensive system of early intervention services that will enhance child and family outcomes.

**National activities.**—Funds are provided for personnel preparation and development, technical assistance, and other activities to support State efforts to improve results for children with disabilities under the State Grants programs. The goal of National Activities is to link States, school systems, and families to best practices to improve results for infants, toddlers, and children with disabilities.

**Special Olympics education programs.**—Funds are provided to promote the expansion of the Special Olympics and the design and implementation of Special Olympics education programs.

## Object Classification (in millions of dollars)

Identification code 091–0300–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	1	1	
41.0 Grants, subsidies, and contributions .....	14,552	15,453	18,179
99.0 Direct obligations .....	14,553	15,454	18,179
99.9 Total new obligations, unexpired accounts .....	14,553	15,454	18,179

## REHABILITATION SERVICES

(INCLUDING TRANSFER OF FUNDS)

For carrying out, to the extent not otherwise provided, the Rehabilitation Act of 1973 and the Helen Keller National Center Act, **[\$4,092,906,000] \$4,405,533,000**, of which **[\$3,949,707,000] \$4,253,834,000** shall be for grants for vocational rehabilitation services under title I of the Rehabilitation Act: *Provided*, That the Secretary may use amounts provided in this Act **[],** and unobligated balances from title III of the Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2022, (division H of Public Law 117–103), **]** that remain available subsequent to the reallocation of funds to States pursuant to section 110(b) of the Rehabilitation Act for innovative activities aimed at increasing competitive integrated employment as defined in section 7 of such Act for youth and other individuals with disabilities, including related Federal administrative expenses, **[], and ]** for improving monitoring and oversight of grants for vocational rehabilitation services under title I of the Rehabilitation Act, **[], including ]** and for information technology **[], modernization ]** needs under section 15 and titles I, III, VI, and VII of the Rehabilitation Act: *Provided further*, That up to 15 percent of the amounts available subsequent to reallocation for the activities described in the first proviso from funds provided under this paragraph in this Act, may be used for evaluation and technical assistance related to such activities: *Provided further*, That States may award subgrants for a portion of the funds to other public and private, nonprofit entities: *Provided further*, That any funds provided in this Act and made available subsequent to reallocation for the purposes described in the first proviso shall remain available until September 30, **[2024] 2025: Provided further**, That the Secretary may transfer funds provided in this Act and made available subsequent to the reallocation of funds to States pursuant to section 110(b) of the Rehabilitation Act to "Institute of Education Sciences" for the evaluation of outcomes for students receiving services and supports under IDEA and under title I, section 504 of title V, and title VI of the Rehabilitation Act: *Provided further*, That the transfer authority in the preceding proviso is in addition to any other transfer authority in this Act. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–0301–0–1–506	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Vocational rehabilitation State grants .....	3,434	3,725	4,011
0002 Client assistance State grants .....	13	13	15
0003 Supported employment State grants .....	23	23	23
0004 Training .....	29	29	29
0005 Demonstration and Training Programs .....	6	6	7
0006 Independent living services for older blind individuals .....	33	33	38
0007 Protection and advocacy of individual rights .....	19	20	20
0008 Helen Keller National Center .....	17	19	19
0100 Total direct program .....	3,574	3,868	4,162
0900 Total new obligations, unexpired accounts .....	3,574	3,868	4,162
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	177		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	144	143	152
Appropriations, mandatory:			
1200 Appropriation .....	3,719	3,950	4,254
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	–212	–225	–242
1260 Appropriations, mandatory (total) .....	3,507	3,725	4,012
1900 Budget authority (total) .....	3,651	3,868	4,164
1930 Total budgetary resources available .....	3,828	3,868	4,164
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–254		
1941 Unexpired unobligated balance, end of year .....			2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,047	3,422	2,112
3010 New obligations, unexpired accounts .....	3,574	3,868	4,162
3020 Outlays (gross) .....	–3,127	–5,178	–4,001



3041	Recoveries of prior year unpaid obligations, expired .....	-72		
3050	Unpaid obligations, end of year .....	3,422	2,112	2,273
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3,047	3,422	2,112
3200	Obligated balance, end of year .....	3,422	2,112	2,273
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	144	143	152
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	62	72	76
4011	Outlays from discretionary balances .....	86	89	67
4020	Outlays, gross (total) .....	148	161	143
Mandatory:				
4090	Budget authority, gross .....	3,507	3,725	4,012
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	998	1,862	2,006
4101	Outlays from mandatory balances .....	1,981	3,155	1,852
4110	Outlays, gross (total) .....	2,979	5,017	3,858
4180	Budget authority, net (total) .....	3,651	3,868	4,164
4190	Outlays, net (total) .....	3,127	5,178	4,001

**Vocational rehabilitation State grants.**—The basic State grants program provides Federal matching funds to State vocational rehabilitation (VR) agencies to assist individuals with disabilities to become gainfully employed. Services are tailored to the specific needs of the individual. Priority is given to serving those with the most significant disabilities. In 2022, State VR agencies assisted 120,287 individuals with disabilities to obtain competitive integrated employment, about 93 percent of whom were individuals with significant or the most significant disabilities. VR State Grants is a core program of the workforce development system under the Workforce Innovation and Opportunity Act (WIOA) and a required partner in the one-stop service delivery system for accessing employment and training services. Amendments made by WIOA require State VR agencies to reserve and use at least 15 percent of their Federal grant allotment to support pre-employment transition services for students with disabilities provided in accordance with section 113 of the Rehabilitation Act. Between 1.0 percent and 1.5 percent of the funds appropriated for the VR State grants program must be set aside for the American Indian Vocational Rehabilitation Services Program. The request for the VR State Grants program includes the CPIU adjustment specified in the authorizing statute.

**Client assistance State grants.**—Formula grants are made to States to provide assistance in informing and advising clients and applicants about benefits available under the Rehabilitation Act and, if requested, to pursue legal or administrative remedies to ensure the protection of the rights of individuals with disabilities.

**Supported employment State grants.**—Formula grants are made to State VR agencies to provide supported employment services for individuals with the most significant disabilities.

**Training.**—Grants are made to States and public or nonprofit agencies and organizations, including institutions of higher education, to increase the number of skilled personnel available for employment in the field of rehabilitation and to upgrade the skills of those already employed.

**Demonstration and training programs.**—Competitive grants and contracts are awarded to expand and improve the provision and effectiveness of programs and services authorized under the Rehabilitation Act or further the purposes of the Act in promoting the employment and independence of individuals with disabilities in the community. Funds are used to support model demonstrations, technical assistance, and projects designed to improve program performance and the delivery of vocational rehabilitation and independent living services.

**Independent living services for older individuals who are blind.**—Grants are awarded to States to assist individuals over the age of 55 with severe visual disabilities to adjust to their disability and increase their ability to care for their own needs.

**Protection and advocacy of individual rights.**—Formula grants are made to State protection and advocacy systems to protect the legal and human rights of individuals with disabilities.

**Helen Keller National Center for Deaf-Blind Youths and Adults.**—The Center provides services to deaf-blind youths and adults and provides training and technical assistance to professional and allied personnel at its national headquarters center and through its regional representatives and affiliate agencies.

#### Object Classification (in millions of dollars)

Identification code 091-0301-0-1-506	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.1 Advisory and assistance services .....	1	1	1
41.0 Grants, subsidies, and contributions .....	3,573	3,867	4,161
99.9 Total new obligations, unexpired accounts .....	3,574	3,868	4,162

#### AMERICAN PRINTING HOUSE FOR THE BLIND

For carrying out the Act to Promote the Education of the Blind of March 3, 1879, \$43,431,000. (Department of Education Appropriations Act, 2023.)

#### Program and Financing (in millions of dollars)

Identification code 091-0600-0-1-501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 American printing house for the blind .....	40	43	43
0900 Total new obligations, unexpired accounts (object class 41.0) .....	40	43	43
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	40	43	43
1930 Total budgetary resources available .....	40	43	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	15	11
3010 New obligations, unexpired accounts .....	40	43	43
3020 Outlays (gross) .....	-38	-47	-43
3050 Unpaid obligations, end of year .....	15	11	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	15	11
3200 Obligated balance, end of year .....	15	11	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	40	43	43
	Outlays, gross:		
4010 Outlays from new discretionary authority .....	26	32	32
4011 Outlays from discretionary balances .....	12	15	11
4020 Outlays, gross (total) .....	38	47	43
4180 Budget authority, net (total) .....	40	43	43
4190 Outlays, net (total) .....	38	47	43

The 2024 request supports: the production and distribution of free educational materials for students below the college level who are blind; research related to developing and improving products; and advisory services to consumer organizations on the availability and use of materials. In 2022, the portion of the Federal appropriation allocated to educational materials represented approximately 66 percent of the Printing House's total sales. The full 2022 appropriation represented approximately 74 percent of the Printing House's total actual revenue. The 2024 request is expected to be allocated in a similar manner.

#### NATIONAL TECHNICAL INSTITUTE FOR THE DEAF

For the National Technical Institute for the Deaf under titles I and II of the Education of the Deaf Act of 1986, \$92,500,000; *Provided*, That from the total amount available, the Institute may at its discretion use funds for the endowment program as authorized under section 207 of such Act. (Department of Education Appropriations Act, 2023.)

#### Program and Financing (in millions of dollars)

Identification code 091-0601-0-1-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	88	93	93
0900 Total new obligations, unexpired accounts (object class 41.0) .....	88	93	93
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	89	93	93
1900 Budget authority (total) .....	89	93	93
1930 Total budgetary resources available .....	89	93	93
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	35	29	2
3010 New obligations, unexpired accounts .....	88	93	93
3020 Outlays (gross) .....	-94	-120	-93
3050 Unpaid obligations, end of year .....	29	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	35	29	2
3200 Obligated balance, end of year .....	29	2	2

NATIONAL TECHNICAL INSTITUTE FOR THE DEAF—Continued  
Program and Financing—Continued

Identification code 091–0601–0–1–502	2022 actual	2023 est.	2024 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	89	93	93
Outlays, gross:			
4010 Outlays from new discretionary authority .....	79	92	92
4011 Outlays from discretionary balances .....	12	12	1
4020 Outlays, gross (total) .....	91	104	93
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	3	16	.....
4180 Budget authority, net (total) .....	89	93	93
4190 Outlays, net (total) .....	94	120	93

This program provides postsecondary technical and professional education for individuals who are deaf or hard of hearing, provides training, and conducts applied research into employment-related aspects of deafness. In 2022, the Federal appropriation represented approximately 84 percent of the Institute's operating budget. The 2024 request includes funds that may be used for the Endowment Grant program.

## GALLAUDET UNIVERSITY

For the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and the partial support of Gallaudet University under titles I and II of the Education of the Deaf Act of 1986, \$165,361,000, of which up to \$15,000,000, to remain available until expended, shall be for construction, as defined by section 201(2) of such Act: *Provided*, That from the total amount available, the University may at its discretion use funds for the endowment program as authorized under section 207 of such Act. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–0602–0–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	146	165	165
0900 Total new obligations, unexpired accounts (object class 41.0) .....	146	165	165
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	146	165	165
1900 Budget authority (total) .....	146	165	165
1930 Total budgetary resources available .....	146	165	165
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	36	11	2
3010 New obligations, unexpired accounts .....	146	165	165
3020 Outlays (gross) .....	–171	–174	–165
3050 Unpaid obligations, end of year .....	11	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	36	11	2
3200 Obligated balance, end of year .....	11	2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	146	165	165
Outlays, gross:			
4010 Outlays from new discretionary authority .....	140	163	163
4011 Outlays from discretionary balances .....	16	1	2
4020 Outlays, gross (total) .....	156	164	165
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	15	10	.....
4180 Budget authority, net (total) .....	146	165	165
4190 Outlays, net (total) .....	171	174	165

This institution provides undergraduate, continuing education, and graduate programs for students who are deaf, hard of hearing, and hearing. The University also conducts basic and applied research and provides public service programs for persons with hearing loss and persons who work with them.

The University operates the Laurent Clerc National Deaf Education Center, which includes elementary and secondary education programs on the main campus of the University serving students who are deaf or hard of hearing. The Kendall Demonstration Elementary School serves students from birth through grade 8, and the Model Secondary School for the Deaf serves high

school students in grades 9 through 12. The Clerc Center also develops and disseminates information on effective educational techniques and strategies for teachers and professionals working with students who are deaf or hard of hearing.

In 2022, the appropriation for Gallaudet represented approximately 69 percent of total revenue for the University. Approximately 25 percent of the Federal appropriation was used to support activities at the Clerc Center, which received nearly 100 percent of its revenue through the appropriation. In addition, the University receives other Federal funds such as student financial aid, vocational rehabilitation, Endowment Grant program income, and competitive grants and contracts. The 2024 request includes funds that may be used for the Endowment Grant program.

OFFICE OF CAREER, TECHNICAL, AND ADULT  
EDUCATION

## Federal Funds

## CAREER, TECHNICAL, AND ADULT EDUCATION

For carrying out, to the extent not otherwise provided, the Carl D. Perkins Career and Technical Education Act of 2006 ("Perkins Act") and the Adult Education and Family Literacy Act ("AEFLA"), [\$2,191,436,000] \$2,447,436,000, of which [\$1,400,436,000] \$1,656,436,000 shall become available on July 1, [2023] 2024, and shall remain available through September 30, [2024] 2025, and of which \$791,000,000 shall become available on October 1, [2023] 2024, and shall remain available through September 30, [2024] 2025: *Provided*, That [\$25,000,000 shall be available for innovation and modernization grants under such section 114(e) of the Perkins Act] \$200,000,000 shall be for competitive grants to consortia of local educational agencies, institutions of higher education, and employers to pilot evidence-based strategies to increase the integration and alignment of the last two years of high school and the first two years of postsecondary education to improve postsecondary and career outcomes for all students: *Provided further*, That funds for grants under the preceding proviso may be used to pay stipends to program participants: *Provided further*, That of the amounts made available for AEFLA, [\$13,712,000] \$43,712,000 shall be for national leadership activities under section 242. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–0400–0–1–501	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Career and Technical Education State Grants .....	1,378	1,430	1,476
0002 Career and Technical Education National Activities .....	11	32	215
0091 Subtotal, Career and Technical .....	1,389	1,462	1,691
0101 Adult Basic and Literacy Education State Grants .....	692	715	715
0102 Adult Education National Leadership Activities .....	15	14	41
0191 Subtotal, Adult Education .....	707	729	756
0900 Total new obligations, unexpired accounts .....	2,096	2,191	2,447
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	20	16	16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,300	1,400	1,656
Advance appropriations, discretionary:			
1170 Advance appropriation .....	791	791	791
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	1	.....
1701 Change in uncollected payments, Federal sources .....	1	–1	.....
1750 Spending auth from offsetting collections, disc (total) .....	1	.....	.....
1900 Budget authority (total) .....	2,092	2,191	2,447
1930 Total budgetary resources available .....	2,112	2,207	2,463
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	16	16	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,173	2,378	2,707
3010 New obligations, unexpired accounts .....	2,096	2,191	2,447
3020 Outlays (gross) .....	–1,887	–1,862	–2,054
3041 Recoveries of prior year unpaid obligations, expired .....	–4	.....	.....
3050 Unpaid obligations, end of year .....	2,378	2,707	3,100
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	–1	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	–1	1	.....
3090 Uncollected pymts, Fed sources, end of year .....	–1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,173	2,377	2,707
3200 Obligated balance, end of year .....	2,377	2,707	3,100

## OFFICE OF POSTSECONDARY EDUCATION

## Federal Funds

## HIGHER EDUCATION

For carrying out, to the extent not otherwise provided, titles II, III, IV, V, VI, VII, and VIII of the HEA, the Mutual Educational and Cultural Exchange Act of 1961, and section 117 of the Perkins Act, **[\$3,526,037,000, of which \$184,000,000 shall remain available through December 31, 2023] \$3,986,411,000: Provided,** That notwithstanding any other provision of law, funds made available in this Act to carry out title VI of the HEA and section 102(b)(6) of the Mutual Educational and Cultural Exchange Act of 1961 may be used to support visits and study in foreign countries by individuals who are participating in advanced foreign language training and international studies in areas that are vital to United States national security and who plan to apply their language skills and knowledge of these countries in the fields of government, the professions, or international development: *Provided further,* That of the funds referred to in the preceding proviso up to 1 percent may be used for program evaluation, national outreach, and information dissemination activities: *Provided further,* That up to 1.5 percent of the funds made available under chapter 2 of subpart 2 of part A of title IV of the HEA may be used for evaluation: *Provided further,* That section 313(d) of the HEA shall not apply to an institution of higher education that is eligible to receive funding under section 318 of the HEA: *Provided further, That, in determining whether an individual is a low-income individual, as defined in section 402A(h)(4) of the HEA, a recipient of an award under section 402A(b) of the HEA may use—(i) for a project under section 402D or 402E, an individual's receipt of a Pell Grant under section 401 of the HEA within one year prior to the individual's enrollment in the program supported by the grant; and (ii) for a project under section 402B, 402C, or 402F, an individual's, or an individual's parent's or guardian's, receipt of benefits under either Section V of the Food and Nutrition Act, a program funded under Part A of Title IV (other than under Section 418) of the Social Security Act (except for where income and resources are conditions of eligibility for receipt of such benefits), or Title XIX or Title XXI of the Social Security Act, within one year prior to the individual's enrollment in the program supported by the grant: Provided further,* That amounts made available for carrying out section 419N of the HEA may be awarded notwithstanding the limitations in section 419N(b)(2) of the HEA: *Provided further,* That **[of the amounts made available under this heading, \$429,587,000 shall be used for the projects, and in the amounts, specified in the table titled "Community Project Funding/Congressionally Directed Spending" included for this division in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): Provided further,** That none of the funds made available for projects described in the preceding proviso shall be subject to section 302 of this Act], *under the Fund for the Improvement of Postsecondary Education, \$350,000,000 shall be used to support 4-year institutions that are eligible to receive assistance under sections 316 through 320 of part A of title III, under part B of title III, or under title V of the HEA to build and expand institutional research and development infrastructure; \$165,000,000 shall be used for grants to eligible States, Tribal Colleges and Universities, and systems of institutions of higher education to implement or expand evidence-based statewide and institutional-level retention and completion reforms that improve student outcomes, including retention, transfer, and completion rates and labor market outcomes; \$150,000,000 shall be used for grants to institutions of higher education to build the pipeline of mental health professionals qualified to work with young adults and to increase the number of mental health professionals on college campuses; \$30,000,000 shall be used to support holistic student supports grants; and \$30,000,000 shall be used to support a higher education advancement and success technical assistance center. (Department of Education Appropriations Act, 2023.)*

## Program and Financing (in millions of dollars)

Identification code 091–0201–0–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Strengthening institutions .....	110	122	209
0002 Strengthening tribally controlled colleges and universities .....	73	81	53
0003 Strengthening Alaska Native and Native Hawaiian-serving institutions .....	25	40	25
0004 Strengthening historically Black colleges and universities (HBCUs) .....	443	481	402
0005 Strengthening historically Black graduate institutions .....	93	101	102
0007 Strengthening predominantly Black institutions .....	32	37	23
0008 Strengthening Asian American and Native American Pacific Islander-serving institutions .....	16	24	20
0009 Strengthening Native American-serving nontribal institutions .....	11	16	12
0010 Minority science and engineering improvement .....	15	16	18
0011 Strengthening historically Black masters programs .....	15	20	21
0091 Subtotal, aid for institutional development .....	833	938	885
0101 Developing Hispanic-serving institutions .....	277	228	237
0102 Developing Hispanic-serving institution STEM and articulation programs .....		100	
0103 Promoting baccalaureate opportunities for Hispanic Americans .....	20	27	29
0104 International education and foreign language studies .....	82	86	86
0105 Model transition programs for students with intellectual disabilities .....	14	14	15
0106 Tribally controlled postsecondary career and technical institutions .....	11	12	12
0191 Subtotal, other aid for institutions .....	404	467	379
0201 Federal TRIO programs .....	1,135	1,191	1,298

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000 Budget authority, gross .....	2,092	2,191	2,447	
Outlays, gross:				
4010 Outlays from new discretionary authority .....	291	70	83	
4011 Outlays from discretionary balances .....	1,596	1,792	1,971	
4020 Outlays, gross (total) .....	1,887	1,862	2,054	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030 Federal sources .....		–1		
4040 Offsets against gross budget authority and outlays (total) ....		–1		
Additional offsets against gross budget authority only:				
4050 Change in uncollected pymts, Fed sources, unexpired .....	–1	1		
4070 Budget authority, net (discretionary) .....	2,091	2,191	2,447	
4080 Outlays, net (discretionary) .....	1,887	1,861	2,054	
4180 Budget authority, net (total) .....	2,091	2,191	2,447	
4190 Outlays, net (total) .....	1,887	1,861	2,054	

## SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2022–2023 Academic Year	2023–2024 Academic Year	2024–2025 Academic Year
New Budget Authority .....	\$1,300	\$1,518	\$1,656
Advance Appropriation .....	791	791	791
Total program level .....	2,091	2,309	2,447
Change in advance appropriation over previous year .....	0	0	0

## Career and Technical Education:

**Career and technical education State grants.**—Funds support formula grants to States to expand and improve career and technical education (CTE) in high schools, technical schools, and community colleges under the Carl D. Perkins Career and Technical Education Act of 2006, as amended.

**Career and technical education national activities.**—Funds support research, development, dissemination, evaluation, assessment, capacity building, and technical assistance activities aimed at improving the quality and effectiveness of CTE programs under the Carl D. Perkins Career and Technical Education Act of 2006, as amended. The request includes funds for a career-connected high schools initiative to support competitive grants to consortia of local educational agencies, institutions of higher education, and employers to increase the integration and alignment of the last two years of high school and the first two years of postsecondary education to improve postsecondary and career outcomes for all students, including students of color and students from low-income backgrounds. Key activities would include dual enrollment in postsecondary-level core content and career-connected coursework; work-based learning opportunities connected to programs of study; attainment of in-demand, career-related credentials; high-quality counseling and career-navigation supports; and educator professional development to support effective integration of academic and career-connected instruction across grades 11–14.

## Adult Education:

**Adult basic and literacy education State grants.**—Funds support formula grants to States to help eliminate functional illiteracy among the Nation's adults, to assist adults in obtaining a high school diploma or its equivalent, and to promote family literacy. A portion of the funds is reserved for formula grants to States to provide English literacy and civics education for immigrants and other limited English proficient adults.

**Adult education national leadership activities.**—Funds support discretionary activities to evaluate the effectiveness of Federal, State, and local adult education programs, to test and demonstrate methods of improving program quality, and to provide technical assistance to States. The 2023 request would support college bridge programs for adults without a high school diploma or its equivalent and activities to reduce equity gaps for disconnected youth without a high school diploma to help them attain a high school diploma or its equivalent.

## Object Classification (in millions of dollars)

Identification code 091–0400–0–1–501	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.1 Advisory and assistance services .....	20	14	15
25.2 Other services from non-Federal sources .....	3		
25.3 Other goods and services from Federal sources .....	2	1	1
41.0 Grants, subsidies, and contributions .....	2,070	2,176	2,431
99.0 Direct obligations .....	2,095	2,191	2,447
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	2,096	2,191	2,447

HIGHER EDUCATION—Continued  
Program and Financing—Continued

Identification code 091–0201–0–1–502		2022 actual	2023 est.	2024 est.
0202	Gaining early awareness and readiness for undergraduate programs (GEAR UP) .....	378	388	408
0203	Graduate assistance in areas of national need .....	23	24	24
0204	Child care access means parents in school .....	97	75	95
0291	Subtotal, assistance for students .....	1,633	1,678	1,825
0301	Fund for the improvement of postsecondary education (FIPSE) .....	314	184	725
0302	Teacher quality partnerships .....	59	70	132
0303	Hawkins Centers of Excellence .....	.....	15	30
0304	Community Project Funding .....	.....	430	.....
0306	Graduate Fellowships to Prepare Faculty in High-need Areas at Colleges of Education. ....	.....	.....	10
0391	Assistance for students, subtotal .....	373	699	897
0900	Total new obligations, unexpired accounts .....	3,243	3,782	3,986
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	60	45	161
1012	Unobligated balance transfers between expired and unexpired accounts .....	132	132	132
1070	Unobligated balance (total) .....	192	177	293
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2,994	3,526	3,986
1121	Appropriations transferred from other acct [091–0200] ....	6	.....	.....
1160	Appropriation, discretionary (total) .....	3,000	3,526	3,986
Appropriations, mandatory:				
1200	Appropriation .....	255	255	255
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	–15	–15	–15
1260	Appropriations, mandatory (total) .....	240	240	240
1900	Budget authority (total) .....	3,240	3,766	4,226
1930	Total budgetary resources available .....	3,432	3,943	4,519
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	–144	.....	.....
1941	Unexpired unobligated balance, end of year .....	45	161	533
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,173	4,892	5,129
3010	New obligations, unexpired accounts .....	3,243	3,782	3,986
3011	Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020	Outlays (gross) .....	–2,489	–3,271	–3,668
3041	Recoveries of prior year unpaid obligations, expired .....	–36	–274	.....
3050	Unpaid obligations, end of year .....	4,892	5,129	5,447
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4,173	4,892	5,129
3200	Obligated balance, end of year .....	4,892	5,129	5,447
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	3,000	3,526	3,986
Outlays, gross:				
4010	Outlays from new discretionary authority .....	21	106	120
4011	Outlays from discretionary balances .....	2,265	2,756	3,211
4020	Outlays, gross (total) .....	2,286	2,862	3,331
Mandatory:				
4090	Budget authority, gross .....	240	240	240
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	8	8
4101	Outlays from mandatory balances .....	203	401	329
4110	Outlays, gross (total) .....	203	409	337
4180	Budget authority, net (total) .....	3,240	3,766	4,226
4190	Outlays, net (total) .....	2,489	3,271	3,668

*Aid for Institutional Development:*

*Strengthening institutions.*—Funds support planning and development grants for improving academic programs and financial management at schools that enroll high proportions of disadvantaged students and have low per-student expenditures.

*Strengthening tribally controlled colleges and universities.*—Discretionary and mandatory funds support grants to American Indian tribally controlled colleges and universities with scarce resources to enable them to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening Alaska Native and Native Hawaiian-serving institutions.*—Discretionary and mandatory funds support Alaska Native and Native Hawaiian-serving institutions to enable them to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening historically Black colleges and universities.*—Discretionary and mandatory funds support grants to help historically Black undergraduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening historically Black graduate institutions.*—Funds support grants to historically Black graduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening predominantly Black institutions.*—Discretionary and mandatory funds support grants to predominantly Black institutions to improve and expand their capacity to serve students.

*Strengthening Asian American- and Native American Pacific Islander-serving institutions.*—Discretionary and mandatory funds support grants to help Asian American and Native American Pacific Islander-serving institutions improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Strengthening Native American-serving nontribal institutions.*—Discretionary and mandatory funds support grants to help Native American-serving nontribal institutions improve and expand their capacity to serve students and to strengthen management and fiscal operations.

*Minority science and engineering improvement.*—Funds support grants to predominantly minority institutions to help them make long-range improvements in science and engineering education and to increase the participation of minorities in scientific and technological careers.

*Strengthening HBCU Masters program.*—Funds support grants to historically Black institutions to improve graduate education opportunities at the Masters level in scientific disciplines in which African Americans are underrepresented.

*Aid for Hispanic-serving Institutions:*

*Developing Hispanic-serving institutions.*—Funds support Hispanic-serving institutions to help them improve and expand their capacity to serve students.

*Developing Hispanic-serving institutions STEM and articulation programs.*—Mandatory funds support Hispanic-serving institutions to help them improve and expand their capacity to serve students with priority given to applications that propose to increase the number of Hispanics and other low-income students attaining degrees in the fields of science, technology, engineering, or mathematics; and to develop model transfer and articulation agreements between 2-year Hispanic-serving institutions and 4-year institutions in such fields.

*Promoting postbaccalaureate opportunities for Hispanic Americans.*—Discretionary funds support Hispanic-serving institutions to help them expand and improve postbaccalaureate educational opportunities.

*Other Aid for Institutions:*

*International education and foreign language studies programs.*—Funds promote the development and improvement of domestic and overseas international and foreign language programs by providing institutional and fellowship grant funding to strengthen the capability and performance of American education in foreign languages and in area and international studies.

*Model transition programs for students with intellectual disabilities into higher education.*—Funds support grants to institutions of higher education or consortia of such institutions to create or expand high quality, inclusive model comprehensive transition and postsecondary programs for students with intellectual disabilities.

*Tribally controlled postsecondary career and technical institutions.*—Funds support the operation and improvement of eligible Tribally controlled postsecondary career institutions to ensure continued and expanded educational opportunities for Indian students.

*Assistance for Students:*

*Federal TRIO programs.*—Funds support postsecondary education outreach and student support services to help individuals from disadvantaged backgrounds prepare for, enter, and complete college and graduate studies.

*Gaining early awareness and readiness for undergraduate programs.*—Funds support early college preparation and awareness activities at the State and local levels to ensure that low-income elementary and secondary school students are prepared for and pursue postsecondary education.

*Graduate assistance in areas of national need.*—Funds support fellowships to graduate students of superior ability who have financial need for study in areas of national need.

*Child care access means parents in school.*—Funds support a program designed to bolster the participation of low-income parents in postsecondary education through the provision of campus-based child care services.

*Fund for the improvement of postsecondary education.*—Funds support the development of innovative strategies designed to improve college completion, particularly for high-need students, and the improvement of institutional capacity.

*Teacher quality partnership.*—Funds support grants to partnerships including institutions of higher education and local education agencies, among others, to reform pre-baccalaureate teacher preparation programs or create teacher residency programs in high-need local education agencies.

*Hawkins centers of excellence.*—Funds support a program designed to increase the talent pool of effective minority educators by expanding and reforming teacher education programs at minority-serving institutions.

*Graduate fellowships to prepare faculty in high-need areas at colleges of education.*—Funds support fellowships to individuals who are preparing for the professorate in order to prepare individuals to become elementary school and secondary school mathematics and science teachers, special education teachers, and teachers who provide instruction for limited English proficient students.

*Accelerated success free community.*—Funds support grants to community colleges, alone or in consortia, or State systems of community colleges to make eligible programs at 2-year community colleges free for eligible students.

*Pooled evaluation.*—Requested authority would enable the Department to reserve up to 0.5 percent of funding annually appropriated for certain Higher Education Act (HEA) programs for rigorous program evaluation, data collection, and analysis of outcome data.

#### Object Classification (in millions of dollars)

Identification code 091–0201–0–1–502	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	3	5	11
25.3 Other goods and services from Federal sources .....	1	1	1
25.5 Research and development contracts .....	1	3	8
25.7 Operation and maintenance of equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	3,236	3,771	3,964
99.9 Total new obligations, unexpired accounts .....	3,243	3,782	3,986

#### HOWARD UNIVERSITY

For partial support of Howard University, **[\$354,018,000]** \$347,018,000, of which not less than \$3,405,000 shall be for a matching endowment grant pursuant to the Howard University Endowment Act and shall remain available until expended. (*Department of Education Appropriations Act, 2023.*)

#### Program and Financing (in millions of dollars)

Identification code 091–0603–0–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 General support .....	217	227	220
0002 Howard University Hospital .....	127	127	127
0900 Total new obligations, unexpired accounts (object class 41.0) .....	344	354	347
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	344	354	347
1900 Budget authority (total) .....	344	354	347
1930 Total budgetary resources available .....	344	354	347
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	11	111	4
3010 New obligations, unexpired accounts .....	344	354	347
3020 Outlays (gross) .....	–244	–461	–348
3050 Unpaid obligations, end of year .....	111	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	11	111	4
3200 Obligated balance, end of year .....	111	4	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	344	354	347
Outlays, gross:			
4010 Outlays from new discretionary authority .....	244	350	344
4011 Outlays from discretionary balances .....		111	4
4020 Outlays, gross (total) .....	244	461	348
4180 Budget authority, net (total) .....	344	354	347
4190 Outlays, net (total) .....	244	461	348

Howard University is a private, nonprofit institution of higher education consisting of 13 schools and colleges. Federal funds are used to provide partial support for University programs as well as for the Howard University Hospital, a teaching facility. In 2023, the Federal appropriation represented approximately 25 percent of the University's revenue and 42 percent of the Hospital's revenue. The 2024 request is expected to be allocated in a similar manner.

The 2024 request would continue to lift the restrictions that prevent Howard University from accessing the HBCU Capital Financing Program.

#### COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS PROGRAM

For Federal administrative expenses to carry out activities related to existing facility loans pursuant to section 121 of the HEA, **[\$298,000]** \$321,000.

#### HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING PROGRAM ACCOUNT

For the cost of guaranteed loans, \$20,150,000, as authorized pursuant to part D of title III of the HEA, which shall remain available through September 30, **[2024]** 2025: *Provided*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the

Congressional Budget Act of 1974: *Provided further*, That these funds are available to subsidize total loan principal, any part of which is to be guaranteed, not to exceed **[\$752,065,725]** \$377,340,824: *Provided further*, That these funds may be used to support loans to public and private Historically Black Colleges and Universities without regard to the limitations within section 344(a) of the HEA.

In addition, for administrative expenses to carry out the Historically Black College and University Capital Financing Program entered into pursuant to part D of title III of the HEA, **[\$528,000]** \$600,000. (*Department of Education Appropriations Act, 2023.*)

#### Program and Financing (in millions of dollars)

Identification code 091–0241–0–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	11	13	14
0705 Reestimates of direct loan subsidy .....	242	55	
0706 Interest on reestimates of direct loan subsidy .....	42	10	
0709 Administrative expenses .....		1	1
0791 Direct program activities, subtotal .....	295	79	15
0900 Total new obligations, unexpired accounts (object class 41.0) .....	295	79	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	34	20	27
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	21	21	21
1131 Unobligated balance of appropriations permanently reduced .....	–21		
1160 Appropriation, discretionary (total) .....		21	21
Appropriations, mandatory:			
1200 Appropriation .....	284	65	
1900 Budget authority (total) .....	284	86	21
1930 Total budgetary resources available .....	318	106	48
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–3		
1941 Unexpired unobligated balance, end of year .....	20	27	33
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	28	25
3010 New obligations, unexpired accounts .....	295	79	15
3020 Outlays (gross) .....	–295	–82	–17
3041 Recoveries of prior year unpaid obligations, expired .....	–5		
3050 Unpaid obligations, end of year .....	28	25	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	28	25
3200 Obligated balance, end of year .....	28	25	23
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		21	21
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	5
4011 Outlays from discretionary balances .....	11	12	12
4020 Outlays, gross (total) .....	11	17	17
Mandatory:			
4090 Budget authority, gross .....	284	65	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	284	65	
4180 Budget authority, net (total) .....	284	86	21
4190 Outlays, net (total) .....	295	82	17

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0241–0–1–502	2022 actual	2023 est.	2024 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Historically Black Colleges and Universities .....	185	494	270
115999 Total direct loan levels .....	185	494	270
Direct loan subsidy (in percent):			
132002 Historically Black Colleges and Universities .....	6.05	2.68	5.34
132999 Weighted average subsidy rate .....	6.05	2.68	5.34
Direct loan subsidy budget authority:			
133002 Historically Black Colleges and Universities .....	11	13	14
133999 Total subsidy budget authority .....	11	13	14
Direct loan subsidy outlays:			
134002 Historically Black Colleges and Universities .....	10	15	15

COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS PROGRAM ACCOUNT—Continued  
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 091–0241–0–1–502	2022 actual	2023 est.	2024 est.
134999 Total subsidy outlays .....	10	15	15
Direct loan reestimates:			
135001 College housing and academic facilities loans .....	–2	3	.....
135002 Historically Black Colleges and Universities .....	–6	23	.....
135999 Total direct loan reestimates .....	–8	26	.....
Administrative expense data:			
3510 Budget authority .....	1	1	1
3590 Outlays from new authority .....	1	1	1

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond, as well as any administrative expenses for the College Housing and Academic Facilities Loans (CHAFL) Program and the Historically Black College and University (HBCU) Capital Financing Program. The subsidy amounts are estimated on a present value basis; the administrative expenses are on a cash basis. These programs are administered separately but consolidated in the Budget for presentation purposes.

*College housing and academic facilities loans program.*—Funds for this activity pay the Federal costs of administering CHAFL, College Housing Loans (CHL), and Higher Education Facilities Loans (HEFL) programs. Prior to 1994, these programs provided financing for the construction, reconstruction, and renovation of housing, academic, and other educational facilities. Although no new loans have been awarded since 1993, the Department of Education will incur costs for administering the outstanding loans through 2030.

*Historically Black college and university (HBCU) capital financing program.*—The HBCU Capital Financing Program provides HBCUs with access to capital financing for the repair, renovation, and construction of classrooms, libraries, laboratories, dormitories, instructional equipment, and research instrumentation. The authorizing statute gives the Department authority to enter into insurance agreements with a private for-profit Designated Bonding Authority. The bonding authority issues the loans and maintains an escrow account in which five percent of each institution's principal is deposited.

The 2024 request continues to lift the restrictions that prevent Howard University from accessing the HBCU Capital Financing Program.

## Employment Summary

Identification code 091–0241–0–1–502	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	2	3	3

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	2	1	1
Financing disbursements:			
4110 Outlays, gross (total) .....	2	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	–3	.....
4123 Interest repayments .....	.....	–1	–1
4130 Offsets against gross budget authority and outlays (total) ....	.....	–4	–1
4160 Budget authority, net (mandatory) .....	2	–3	.....
4170 Outlays, net (mandatory) .....	2	–3	.....
4180 Budget authority, net (total) .....	2	–3	.....
4190 Outlays, net (total) .....	2	–3	.....

## Status of Direct Loans (in millions of dollars)

Identification code 091–4252–0–3–502	2022 actual	2023 est.	2024 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	3	3
1290 Outstanding, end of year .....	3	3	3

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the College Housing and Academic Facilities loan program. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091–4252–0–3–502	2021 actual	2022 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	3	3
1405 Allowance for subsidy cost (-) .....	.....	.....
1499 Net present value of assets related to direct loans .....	3	3
1999 Total assets .....	3	3
LIABILITIES:		
2103 Federal liabilities: Debt .....	3	3
4999 Total liabilities and net position .....	3	3

## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–4252–0–3–502	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury .....	.....	1	1
0743 Interest on downward reestimates .....	2	.....	.....
0900 Total new obligations, unexpired accounts .....	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	–2	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	2	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	4	1
1825 Spending authority from offsetting collections applied to repay debt .....	.....	–3	.....
1850 Spending auth from offsetting collections, mand (total) .....	.....	1	1
1900 Budget authority (total) .....	2	1	1
1930 Total budgetary resources available .....	2	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	1	1
3020 Outlays (gross) .....	–2	–1	–1

## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–0242–0–1–502	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury .....	.....	2	1
0900 Total new obligations, unexpired accounts (object class 43.0) .....	.....	2	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	6	.....
1022 Capital transfer of unobligated balances to general fund .....	–2	–6	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	9	1	.....
1236 Appropriations applied to repay debt .....	–9	.....	.....
1260 Appropriations, mandatory (total) .....	.....	1	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	6	8	7
1820 Capital transfer of spending authority from offsetting collections to general fund .....	.....	–5	–5
1825 Spending authority from offsetting collections applied to repay debt .....	.....	–2	–1
1850 Spending auth from offsetting collections, mand (total) .....	6	1	1
1900 Budget authority (total) .....	6	2	1
1930 Total budgetary resources available .....	6	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	.....	.....

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010	New obligations, unexpired accounts .....		2	1
3020	Outlays (gross) .....		-2	-1
3050	Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	1	1
3200	Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	6	2	1
Outlays, gross:				
4100	Outlays from new mandatory authority .....		2	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-6	-8	-7
4180	Budget authority, net (total) .....		-6	-6
4190	Outlays, net (total) .....	-6	-6	-6

**Status of Direct Loans** (in millions of dollars)

Identification code 091-0242-0-1-502		2022 actual	2023 est.	2024 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	17	12	10
1251	Repayments: Repayments and prepayments .....	-5	-2	-1
1290	Outstanding, end of year .....	12	10	9

As required by the Federal Credit Reform Act of 1990, the College Housing and Academic Facilities Loans Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. This account includes loans made under the College Housing and Academic Facilities Loans, College Housing Loans, and Higher Education Facilities Loans programs, which continue to be administered separately.

**Balance Sheet** (in millions of dollars)

Identification code 091-0242-0-1-502		2021 actual	2022 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	3	7
1601	Direct loans, gross .....	17	12
1602	Interest receivable .....	4	4
1603	Allowance for estimated uncollectible loans and interest (-) .....	-7	-7
1699	Value of assets related to direct loans .....	14	9
1999	Total assets .....	17	16
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	9	
2104	Resources payable to Treasury .....	15	16
2999	Total liabilities .....	24	16
NET POSITION:			
3100	Unexpended appropriations .....	3	4
3300	Cumulative results of operations .....	-10	-4
3999	Total net position .....	-7	
4999	Total liabilities and net position .....	17	16

**HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING DIRECT LOAN FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-4255-0-3-502	2022 actual	2023 est.	2024 est.	
<b>Obligations by program activity:</b>				
0004	Interest paid to Treasury (FFB) .....	7	4	11
Credit program obligations:				
0710	Direct loan obligations .....	185	494	270
0713	Payment of interest to Treasury .....	18		
0742	Downward reestimates paid to receipt accounts .....	203	32	
0743	Interest on downward reestimates .....	85	7	
0791	Direct program activities, subtotal .....	491	533	270
0900	Total new obligations, unexpired accounts .....	498	537	281

<b>Budgetary resources:</b>				
Unobligated balance:				
0	Unobligated balance brought forward, Oct 1 .....	446	234	531
8	Unobligated balances applied to repay debt .....	-153	.....	.....
		<hr/>	<hr/>	<hr/>
0	Unobligated balance (total) .....	293	234	531
Financing authority:				
Borrowing authority, mandatory:				
0	Borrowing authority .....	453	752	377
2	Borrowing authority applied to repay debt .....	-284	.....	.....
		<hr/>	<hr/>	<hr/>
	Borrowing authority, mandatory (total) .....	169	752	377
Spending authority from offsetting collections, mandatory:				
0	Collected .....	320	89	37
6	Spending authority from offsetting collections applied to repay debt .....	-50	-7	-10
		<hr/>	<hr/>	<hr/>
	Spending auth from offsetting collections, mand (total) .....	270	82	27
	Budget authority (total) .....	439	834	404
	Total budgetary resources available .....	732	1,068	935
Memorandum (non-add) entries:				
1	Unexpired unobligated balance, end of year .....	234	531	654

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	547	617	794
3010	New obligations, unexpired accounts .....	498	537	281
3020	Outlays (gross) .....	-428	-360	-327
		<hr/>	<hr/>	<hr/>
3050	Unpaid obligations, end of year .....	617	794	748
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	547	617	794
3200	Obligated balance, end of year .....	617	794	748

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	439	834	404
Financing disbursements:				
4110	Outlays, gross (total) .....	428	360	327
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources (subsidy) .....	-293	-78	-16
4122	Interest on uninvested funds .....	-18		
4123	Interest repayments .....	-3	-4	-11
4123	Principal repayments .....	-6	-7	-10
4130	Offsets against gross budget authority and outlays (total) ....	-320	-89	-37
4160	Budget authority, net (mandatory) .....	119	745	367
4170	Outlays, net (mandatory) .....	108	271	290
4180	Budget authority, net (total) .....	119	745	367
4190	Outlays, net (total) .....	108	271	290

**Status of Direct Loans** (in millions of dollars)

Identification code 091-4255-0-3-502		2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	185	494	270
1150	Total direct loan obligations .....	185	494	270
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	160	269	578
1231	Disbursements: Direct loan disbursements .....	115	316	316
1251	Repayments: Repayments and prepayments .....	-6	-7	-10
1290	Outstanding, end of year .....	269	578	884

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Federal Government resulting from direct loans obligated in 1996 and beyond. The Federal Financing Bank (FFB) purchases bonds issued by the Historically Black College and University (HBCU) Designated Bonding Authority. Under the policies governing Federal credit programs, bonds purchased by the FFB and supported by the Department of Education with a letter of credit create the equivalent of a Federal direct loan. HBCU bonds are also available for purchase by the private sector, and these will be treated as loan guarantees. However, the Department anticipates that all HBCU loans will be financed by the FFB. The amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet** (in millions of dollars)

Identification code 091-4255-0-3-502	2021 actual	2022 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	281	90
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	160	269
1402 Interest receivable .....	1	1

HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING DIRECT LOAN  
FINANCING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 091-4255-0-3-502	2021 actual	2022 actual
1405 Allowance for subsidy cost (-) .....	-25	-26
1499 Net present value of assets related to direct loans .....	136	244
1901 Other Federal assets: Other assets .....		1
1999 Total assets .....	417	335
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2102 Interest payable .....		
2103 Debt .....	417	335
2999 Total liabilities .....	417	335
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	417	335

## OFFICE OF FEDERAL STUDENT AID

## Federal Funds

## STUDENT FINANCIAL ASSISTANCE

For carrying out subparts 1, 3, and 10 of part A, and part C of title IV of the HEA, **[\$24,615,352,000]** \$26,415,352,000 which shall remain available through September 30, **[2024]** 2025.

The maximum Pell Grant for which a student shall be eligible during award year **[2023-2024]** 2024-2025 shall be **[\$6,335]** \$6,835. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091-0200-0-1-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Federal Pell grants .....	26,679	29,836	33,900
0201 Federal supplemental educational opportunity grants (SEOG) .....	897	914	910
0202 Federal work-study .....	1,186	1,255	1,230
0291 Campus-based activities - Subtotal .....	2,083	2,169	2,140
0900 Total new obligations, unexpired accounts (object class 41.0) .....	28,762	32,005	36,040
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14,226	14,121	12,573
1021 Recoveries of prior year unpaid obligations .....	66	109	
1070 Unobligated balance (total) .....	14,292	14,230	12,573
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	24,580	24,615	26,415
1100 Appropriation - Disc Award Inc CHIMP .....			62
1120 Appropriations transferred to other acct [091-0201] .....	-6		
1120 Appropriations transferred to other acct [091-0800] .....	-7		
1130 Appropriations permanently reduced .....			-62
1131 Unobligated balance of appropriations permanently reduced .....	-1,050	-360	
1160 Appropriation, discretionary (total) .....	23,517	24,255	26,415
Appropriations, mandatory:			
1200 Appropriation .....	5,182	6,168	6,553
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-85	-75	
1260 Appropriations, mandatory (total) .....	5,097	6,093	6,553
1900 Budget authority (total) .....	28,614	30,348	32,968
1930 Total budgetary resources available .....	42,906	44,578	45,541
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-23		
1941 Unexpired unobligated balance, end of year .....	14,121	12,573	9,501

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	19,947	18,792	23,867
3010 New obligations, unexpired accounts .....	28,762	32,005	36,040
3011 Obligations ("upward adjustments"), expired accounts .....	1,254		
3020 Outlays (gross) .....	-28,386	-26,821	-28,092
3040 Recoveries of prior year unpaid obligations, unexpired .....	-66	-109	

3041 Recoveries of prior year unpaid obligations, expired .....	-2,719		
3050 Unpaid obligations, end of year .....	18,792	23,867	31,815
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	19,947	18,792	23,867
3200 Obligated balance, end of year .....	18,792	23,867	31,815

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	23,517	24,255	26,415
Outlays, gross:			
4010 Outlays from new discretionary authority .....	876	2,708	3,876
4011 Outlays from discretionary balances .....	21,824	18,669	17,972
4020 Outlays, gross (total) .....	22,700	21,377	21,848
Mandatory:			
4090 Budget authority, gross .....	5,097	6,093	6,553
Outlays, gross:			
4100 Outlays from new mandatory authority .....	865	2,164	2,330
4101 Outlays from mandatory balances .....	4,821	3,280	3,914
4110 Outlays, gross (total) .....	5,686	5,444	6,244
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-272		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	272		
4160 Budget authority, net (mandatory) .....	5,097	6,093	6,553
4170 Outlays, net (mandatory) .....	5,414	5,444	6,244
4180 Budget authority, net (total) .....	28,614	30,348	32,968
4190 Outlays, net (total) .....	28,114	26,821	28,092

## Summary of Budget Authority and Outlays (in millions of dollars)

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	28,614	30,348	32,968
Outlays .....	28,114	26,821	28,092
Legislative proposal, subject to PAYGO:			
Budget Authority .....			1,712
Outlays .....			741
Total:			
Budget Authority .....	28,614	30,348	34,680
Outlays .....	28,114	26,821	28,833

## Status of Direct Loans (in millions of dollars)

Identification code 091-0200-0-1-502	2022 actual	2023 est.	2024 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	664	997	1,016
1251 Repayments: Repayments and prepayments .....	-19	-101	-101
1264 Other adjustments, net (+ or -) .....	352	120	120
1290 Outstanding, end of year .....	997	1,016	1,035

*Notes.*—Figures include, in all years, institutional matching share of defaulted notes assigned from institutions to the Education Department.

Funding from the Student Financial Assistance account and related matching funds would provide 9.1 million awards totaling more than \$40.6 billion in available aid in award year 2024-2025.

*Federal Pell grants.*—Pell Grants are the single largest source of grant aid for postsecondary education. Funding for this program is provided from two sources: discretionary and mandatory budget authority provided by the College Cost Reduction and Access Act, as amended, and changes to the Higher Education Act of 1965 made in the Department of Education Appropriations Act of 2021.

In 2024, nearly 6.8 million undergraduates will receive up to \$6,835 from the discretionary award and an additional \$1,380 from the mandatory add-on to help pay for postsecondary education. Undergraduate students establish eligibility for these grants under award and need determination rules set out in the authorizing statute and annual appropriations act.

The 2024 Budget request includes \$24.3 billion in discretionary funding for Pell Grants in 2024, which, when combined with mandatory funding, will support a projected maximum award of \$8,215.

*Federal supplemental educational opportunity grants (SEOG).*—Federal funds are awarded by formula to qualifying institutions, which use these funds to award grants to undergraduate students. While institutions have discretion in awarding these funds, they are required to give priority to Pell Grant recipients and other students with exceptional need. The Federal share of these grants cannot exceed 75 percent of the total grant. The 2024 Budget includes \$910 million for SEOG, which would generate \$1.29 billion in aid to more than 1.6 million students.

*Federal work-study.*—Federal funds are awarded by formula to qualifying institutions, which provide part-time jobs to eligible undergraduate and graduate students. Hourly earnings under this program must be at least the Federal minimum wage. Federal funding, in most cases, pays 75 percent of a student's hourly wages, with the remaining 25 percent paid by the employer.



The Federal Work-Study program also requires participating institutions to use at least seven percent of their total funds for students employed in community service jobs.

The 2024 Budget includes \$1.23 billion for Work-Study, which would generate \$1.25 billion in aid to 659,563 students.

**Iraq and Afghanistan service grants.**—This program provides non-need-based grants to students whose parent or guardian was a member of the Armed Forces and died in Iraq or Afghanistan as a result of performing military service after September 11, 2001. Beginning with the 2024–25 award year, eligibility for Iraq and Afghanistan Service Grants (IASG) will be folded into the Pell Grant program. This allows qualifying students to receive full maximum Pell Grants that are not subject to sequestration, as IASG was previously.

As part of the 2024 request, the Administration intends to work with Congress to ensure access to student financial aid for students who are Deferred Action for Childhood Arrivals recipients.

**Funding tables.**—The following tables display student aid funds available, the number of aid awards, average awards, and the unduplicated count of recipients from each Federal student aid program. Loan amounts reflect the amount actually loaned to borrowers, not the Federal cost of these loans. The data in these tables include matching funds wherever appropriate. The 2024 data in these tables reflect the Administration's Budget proposals.

### Aid Funds Available for Postsecondary Education and Training

	(in thousands of dollars)		
	2022	2023	2024
Pell grants .....	\$26,618,505	\$29,805,635	\$38,053,150
Student loans:			
Subsidized Stafford loans .....	15,655,674	15,695,861	15,777,239
Unsubsidized Stafford loans (Undergraduates) .....	17,882,159	18,210,351	18,554,591
Unsubsidized Stafford loans (Graduate students) .....	26,360,958	26,738,572	26,810,416
Unsubsidized Stafford loans (total) .....	44,243,116	44,948,923	45,365,007
Parent PLUS loans .....	10,777,019	10,903,716	11,155,618
Grad PLUS loans .....	12,831,835	13,062,298	13,464,917
PLUS loans (total) .....	23,608,854	23,966,014	24,620,534
Consolidation .....	35,826,082	42,939,454	36,523,179
Student loans, subtotal .....	119,333,726	127,550,252	122,285,960
Work-study .....	786,746	1,247,893	1,247,893
Supplemental educational opportunity grants .....	1,376,037	1,293,785	1,293,785
Iraq and Afghanistan service grants .....	569	611	0
TEACH grants .....	68,853	69,686	74,550
Total aid available .....	148,184,436	159,967,862	162,955,338

### Number of Aid Awards

	(in thousands)		
	2022	2023	2024
Pell grants .....	5,899	6,073	6,770
Subsidized Stafford loans .....	4,455	4,484	4,516
Unsubsidized Stafford loans (Undergraduates) .....	4,667	4,713	4,760
Unsubsidized Stafford loans (Graduate students) .....	1,682	1,699	1,686
Parent PLUS loans .....	656	646	651
Grad PLUS loans .....	614	622	615
Consolidation loans .....	581	748	532
Work-study .....	416	660	660
Supplemental educational opportunity grants .....	1,773	1,667	1,667
Iraq and Afghanistan service grants <sup>1</sup> .....	0	0	0
TEACH grants .....	27	28	28
Total awards .....	20,771	21,339	21,886

<sup>1</sup> Number of recipients is fewer than 1,000.

Note: Numbers may not add due to rounding.

### Average Aid Awards

	(in whole dollars)		
	2022	2023	2024
Pell grants .....	\$4,512	\$4,908	\$5,621
Subsidized Stafford loans .....	3,514	3,501	3,494
Unsubsidized Stafford loans (Undergraduates) .....	3,831	3,864	3,898
Unsubsidized Stafford loans (Graduate students) .....	15,668	15,736	15,900
Parent PLUS loans .....	16,429	16,876	17,136
Grad PLUS loans .....	20,893	21,016	21,879
Consolidation loans .....	61,706	57,416	68,651
Work-study .....	1,892	1,892	1,892
Supplemental educational opportunity grants .....	776	776	776
Iraq and Afghanistan service grants .....	5,809	6,230	0
TEACH grants .....	2,518	2,518	2,662

### Number of Students Aided

	(in thousands)		
	2022	2023	2024
Unduplicated student count .....	8,248	8,665	8,749

### Administrative Payments to Institutions

	(in thousands of dollars)		
	2022	2023	2024
Pell grants .....	\$29,495	\$30,365	\$33,850
Work-study .....	53,998	54,890	54,890

Supplemental educational opportunity grants .....	18,192	18,497	18,497
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### STUDENT FINANCIAL ASSISTANCE (Legislative proposal, subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 091–0200–4–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Federal Pell grants .....			1,712
0900 Total new obligations, unexpired accounts (object class 41.0) .....			1,712
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			1,712
1930 Total budgetary resources available .....			1,712
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,712
3020 Outlays (gross) .....			–741
3050 Unpaid obligations, end of year .....			971
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			971
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			1,712
Outlays, gross:			
4100 Outlays from new mandatory authority .....			741
4180 Budget authority, net (total) .....			1,712
4190 Outlays, net (total) .....			741

**Federal Pell Grants.**—The 2024 Budget proposes to increase the mandatory add-on to the maximum Pell Grant from \$1,060 to \$1,380. With the \$500 increase to the discretionary maximum award, the total increase will be \$820 and the total maximum Pell Grant will be \$8,215.

### FREE COMMUNITY COLLEGE AND TUITION SUBSIDIES (Legislative proposal, not subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 091–0250–2–1–502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Accelerated Success Free Community College .....			500
0900 Total new obligations, unexpired accounts (object class 41.0) .....			500
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			500
1930 Total budgetary resources available .....			500
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			500
3020 Outlays (gross) .....			–15
3050 Unpaid obligations, end of year .....			485
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			485
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			500
Outlays, gross:			
4010 Outlays from new discretionary authority .....			15
4180 Budget authority, net (total) .....			500
4190 Outlays, net (total) .....			15

To complement the mandatory free community college proposal, the Budget includes \$500 million in a new discretionary grant program to provide two-years of free community college for students enrolled in high-quality programs that lead to a four-year degree or good paying jobs.

## FREE COMMUNITY COLLEGE AND TUITION SUBSIDIES—Continued

## FREE COMMUNITY COLLEGE AND TUITION SUBSIDIES

(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 091–0250–4–1–502		2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>				
0002	Free Community College .....			90,000
0003	Advancing Affordability for Students .....			30,000
0900	Total new obligations, unexpired accounts (object class 41.0) .....			120,000
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Free Community College .....			90,000
1200	Advancing Affordability for Students .....			30,000
1260	Appropriations, mandatory (total) .....			120,000
1930	Total budgetary resources available .....			120,000
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			120,000
3050	Unpaid obligations, end of year .....			120,000
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....			120,000
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....			120,000
4180	Budget authority, net (total) .....			120,000
4190	Outlays, net (total) .....			

*Free community college.*—Funds are provided to create a new partnership with States, territories, and Tribes to make two years of community college free for first-time students and workers wanting to reskill. Students can use the benefit over three years and, if circumstances warrant, up to four years, recognizing that many students' lives and other responsibilities can make full-time enrollment difficult.

*Advancing affordability for students.*—Funds are provided to eligible four-year Historically Black Colleges and Universities, Tribal Colleges and Universities, and Minority-Serving Institutions to provide two years of subsidized tuition for students from families earning less than \$125,000.

## STUDENT AID ADMINISTRATION

For Federal administrative expenses to carry out part D of title I, and subparts 1, 3, 9, and 10 of part A, and parts B, C, D, and E of title IV of the HEA, and subpart 1 of part A of title VII of the Public Health Service Act, [\$2,033,943,000] \$2,654,034,000, to remain available through September 30, [2024: *Provided*, That the Secretary shall allocate new student loan borrower accounts to eligible student loan servicers on the basis of their past performance compared to all loan servicers utilizing established common metrics, and on the basis of the capacity of each servicer to process new and existing accounts: *Provided further*, That for student loan contracts awarded prior to October 1, 2017, the Secretary shall allow student loan borrowers who are consolidating Federal student loans to select from any student loan servicer to service their new consolidated student loan: *Provided further*, That in order to promote accountability and high-quality service to borrowers, the Secretary shall not award funding for any contract solicitation for a new Federal student loan servicing environment, including the solicitation for the Federal Student Aid (FSA) Next Generation Processing and Servicing Environment, unless such an environment provides for the participation of multiple student loan servicers that contract directly with the Department of Education to manage a unique portfolio of borrower accounts and the full life-cycle of loans from disbursement to pay-off with certain limited exceptions, and allocates student loan borrower accounts to eligible student loan servicers based on performance: *Provided further*, That the Department shall re-allocate accounts from servicers for recurring non-compliance with FSA guidelines, contractual requirements, and applicable laws, including for failure to sufficiently inform borrowers of available repayment options: *Provided further*, That such servicers shall be evaluated based on their ability to meet contract requirements (including an understanding of Federal and State law), future performance on the contracts, and history of compliance with applicable consumer protections laws: *Provided further*, That to the extent FSA permits student loan servicing subcontracting, FSA shall hold prime contractors accountable for meeting the requirements of the contract, and the performance and expectations of subcontractors shall be accounted for in the prime contract and in the overall performance of the prime contractor: *Provided further*, That FSA shall ensure that the Next Generation Processing and Servicing Environment, or any new Federal loan servicing environment, incentivize more support to borrowers at risk of delinquency or default: *Provided further*, That FSA shall ensure that in such environment contractors have the capacity to meet and are held accountable for performance on service levels; are held accountable for and have a history of compliance with applicable consumer protection laws; and have relevant experience and demonstrated effectiveness: *Provided*

*further*, That the Secretary shall provide quarterly briefings to the Committees on Appropriations and Education and Labor of the House of Representatives and the Committees on Appropriations and Health, Education, Labor, and Pensions of the Senate on general progress related to solicitations for Federal student loan servicing contracts: *Provided further*, That FSA shall strengthen transparency through expanded publication of aggregate data on student loan and servicer performance: *Provided further*, That not later than 60 days after enactment of this Act, FSA shall provide to the Committees on Appropriations of the House of Representatives and the Senate a detailed spend plan of anticipated uses of funds made available in this account for fiscal year 2023 and provide quarterly updates on this plan (including contracts awarded, change orders, bonuses paid to staff, reorganization costs, and any other activity carried out using amounts provided under this heading for fiscal year 2023): *Provided further*, That the FSA Next Generation Processing and Servicing Environment, or any new Federal student loan servicing environment, shall include accountability measures that account for the performance of the portfolio and contractor compliance with FSA guidelines: *Provided further*, That notwithstanding the requirements of the Federal Property and Administration Services Act of 1949, 41 U.S.C. 3101 et seq., as amended; parts 6, 16, and 37 of title 48, Code of Federal Regulations; or any other procurement limitation on the period of performance, the Secretary may extend the period of performance for any contract under section 456 of the HEA for servicing activities for up to one year from the current date of expiration] 2025. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–0202–0–1–502		2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>				
0001	Student aid administration .....	1,050	927	1,205
0002	Servicing activities .....	1,027	1,111	1,449
0900	Total new obligations, unexpired accounts .....	2,077	2,038	2,654
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	62	33	29
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	14		
1021	Recoveries of prior year unpaid obligations .....	46		
1070	Unobligated balance (total) .....	108	33	29
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2,034	2,034	2,654
1900	Budget authority (total) .....	2,034	2,034	2,654
1930	Total budgetary resources available .....	2,142	2,067	2,683
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	–32		
1941	Unexpired unobligated balance, end of year .....	33	29	29
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	888	912	1,021
3010	New obligations, unexpired accounts .....	2,077	2,038	2,654
3011	Obligations ("upward adjustments"), expired accounts .....	11		
3020	Outlays (gross) .....	–2,002	–1,929	–2,472
3040	Recoveries of prior year unpaid obligations, unexpired .....	–46		
3041	Recoveries of prior year unpaid obligations, expired .....	–16		
3050	Unpaid obligations, end of year .....	912	1,021	1,203
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–1	–1	–1
3090	Uncollected pymts, Fed sources, end of year .....	–1	–1	–1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	887	911	1,020
3200	Obligated balance, end of year .....	911	1,020	1,202
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,034	2,034	2,654
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,276	1,243	1,593
4011	Outlays from discretionary balances .....	695	686	879
4020	Outlays, gross (total) .....	1,971	1,929	2,472
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	31		
4180	Budget authority, net (total) .....	2,034	2,034	2,654
4190	Outlays, net (total) .....	2,002	1,929	2,472

The Department of Education manages Federal student aid programs that will provide \$126 billion in new Federal student aid grants and loans (excluding Direct Consolidation Loans) to nearly 9 million students and parents in 2024. The Offices of Postsecondary Education, the Under Secretary, and Federal Student Aid (FSA) are primarily responsible for administering the Federal student financial assistance programs. FSA was created by the Congress in 1998 as a partially independent Performance Based Organization (PBO) with a mandate to improve

service to students and other student aid program participants, reduce student aid administration costs, and improve accountability and program integrity.

### Object Classification (in millions of dollars)

Identification code 091-0202-0-1-502	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	196	218	234
11.3 Other than full-time permanent .....	6		
11.5 Other personnel compensation .....	4	5	6
11.9 Total personnel compensation .....	206	223	240
12.1 Civilian personnel benefits .....	72	80	86
21.0 Travel and transportation of persons .....		1	1
23.1 Rental payments to GSA .....	20	19	14
25.1 Advisory and assistance services .....	4		1
25.2 Other services from non-Federal sources .....	1,070	841	1,088
25.3 Other goods and services from Federal sources .....	46	41	61
25.7 Operation and maintenance of equipment .....	657	832	1,163
32.0 Land and structures .....	1		
99.0 Direct obligations .....	2,076	2,037	2,654
99.5 Adjustment for rounding .....	1	1	
99.9 Total new obligations, unexpired accounts .....	2,077	2,038	2,654

### Employment Summary

Identification code 091-0202-0-1-502	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	1,526	1,550	1,593

### TEACH GRANT PROGRAM ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 091-0206-0-1-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	35	34	40
0703 Subsidy for modifications of direct loans .....	71	9	
0705 Reestimates of direct loan subsidy .....	53	20	
0706 Interest on reestimates of direct loan subsidy .....	17	4	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	176	67	40
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) - Loan subsidy .....	37	36	42
1200 Appropriation (indefinite) - Upward reestimate .....	70	24	
1200 Appropriation (indefinite) Upward Modification .....	71	9	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	176	67	40
1930 Total budgetary resources available .....	176	67	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	8	10
3010 New obligations, unexpired accounts .....	176	67	40
3020 Outlays (gross) .....	-172	-62	-35
3041 Recoveries of prior year unpaid obligations, expired .....	-2	-3	-2
3050 Unpaid obligations, end of year .....	8	10	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	8	10
3200 Obligated balance, end of year .....	8	10	13
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	176	67	40
Outlays, gross:			
4100 Outlays from new mandatory authority .....	168	57	27
4101 Outlays from mandatory balances .....	4	5	8
4110 Outlays, gross (total) .....	172	62	35
4180 Budget authority, net (total) .....	176	67	40
4190 Outlays, net (total) .....	172	62	35

### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091-0206-0-1-502	2022 actual	2023 est.	2024 est.
Direct loan levels supportable by subsidy budget authority:			
115001 TEACH Grants .....	82	75	80
Direct loan subsidy (in percent):			
132001 TEACH Grants .....	42.57	45.65	49.56
132999 Weighted average subsidy rate .....	42.57	45.65	49.56
Direct loan subsidy budget authority:			
133001 TEACH Grants .....	35	34	40
Direct loan subsidy outlays:			
134001 TEACH Grants .....	101	38	35
Direct loan reestimates:			
135001 TEACH Grants .....	65	13	

The TEACH Grant program, authorized by the College Cost Reduction and Access Act of 2007, awards annual grants of up to \$4,000 to full- or part-time undergraduate and graduate students who agree to teach mathematics, science, foreign languages, bilingual education, special education, or reading at a high-poverty school for not less than four years within eight years of graduation. The program began awarding grants in the 2008-2009 award year. Students must have a grade point average of 3.25 or higher to be eligible to receive a grant. Students who fail to fulfill the service requirements must repay the grants, including interest accrued from the time of award.

Because TEACH Grants turn into loans in cases where the service requirements are not fulfilled, for budget and accounting purposes the program is operated consistent with the requirements of the Federal Credit Reform Act of 1990. This program account records subsidy costs reflecting the net present value of the estimated lifetime Federal program costs for grants awarded in a given fiscal year. Under this approach the subsidy cost reflects the cost of grant awards net of expected future repayments for grants that are converted to loans.

### TEACH GRANT FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 091-4290-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	82	75	80
0713 Payment of interest to Treasury .....	16	13	6
0741 Modification savings .....	2		
0742 Downward reestimates paid to receipt accounts .....	3	7	
0743 Interest on downward reestimates .....		4	
0791 Direct program activities, subtotal .....	103	99	86
0900 Total new obligations, unexpired accounts .....	103	99	86
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	9	
1021 Recoveries of prior year unpaid obligations .....	24	24	24
1023 Unobligated balances applied to repay debt .....	-11	-9	
1024 Unobligated balance of borrowing authority withdrawn .....	-14	-24	-24
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	1		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	61	54	43
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	195	114	112
1801 Change in uncollected payments, Federal sources .....	1	3	2
1820 Capital transfer of spending authority from offsetting collections for Negative MAT .....	-4		
1825 Spending authority from offsetting collections applied to repay debt .....	-142	-72	-71
1850 Spending auth from offsetting collections, mand (total) .....	50	45	43
1900 Budget authority (total) .....	112	99	86
1930 Total budgetary resources available .....	112	99	86
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	75	64	51
3010 New obligations, unexpired accounts .....	103	99	86
3020 Outlays (gross) .....	-90	-88	-79
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24	-24	-24
3050 Unpaid obligations, end of year .....	64	51	34
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-5	-8

TEACH GRANT FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-4290-0-3-502	2022 actual	2023 est.	2024 est.
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-3	-2
3090 Uncollected pymts, Fed sources, end of year .....	-5	-8	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	71	59	43
3200 Obligated balance, end of year .....	59	43	24
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	112	99	86
Financing disbursements:			
4110 Outlays, gross (total) .....	90	88	79
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward Reestimate .....	-70	-24	.....
4120 Subsidy from Program Account .....	-31	-29	-35
4120 Upward Modification .....	-71	-9	.....
4122 Interest on uninvested funds .....	-3	.....	.....
4123 Payment of Principal .....	-18	-51	-62
4123 Interest Received .....	-2	-1	-15
4130 Offsets against gross budget authority and outlays (total) ....	-195	-114	-112
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	-3	-2
4160 Budget authority, net (mandatory) .....	-84	-18	-28
4170 Outlays, net (mandatory) .....	-105	-26	-33
4180 Budget authority, net (total) .....	-84	-18	-28
4190 Outlays, net (total) .....	-105	-26	-33

## Status of Direct Loans (in millions of dollars)

Identification code 091-4290-0-3-502	2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	82	75	80
1150 Total direct loan obligations .....	82	75	80
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	783	790	804
1231 Disbursements: Direct loan disbursements .....	89	65	72
1251 Repayments: Repayments and prepayments .....	-20	-51	-62
1264 Other adjustments, net (+ or -) .....	-62	.....	.....
1290 Outstanding, end of year .....	790	804	814

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the TEACH Grant program. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4290-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	40	45
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	783	790
1402 Interest receivable .....	70	71
1405 Allowance for subsidy cost (-) .....	-256	-365
1499 Net present value of assets related to direct loans .....	597	496
1999 Total assets .....	637	541
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	.....	.....
2103 Debt .....	637	541
2999 Total liabilities .....	637	541
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	637	541

## STUDENT FINANCIAL ASSISTANCE DEBT COLLECTION

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 091-5557-0-2-502	2022 actual	2023 est.	2024 est.
0100 Balance, start of year .....	.....	.....	13
Receipts:			
Current law:			
1130 Offsetting receipts (proprietary) .....	3	16	16
2000 Total: Balances and receipts .....	3	16	29
Appropriations:			
Current law:			
2101 Appropriations .....	-3	-3	-11
2103 Appropriations .....	.....	.....	-1
2132 Appropriations .....	.....	.....	1
2199 Total current law appropriations .....	-3	-3	-11
2999 Total appropriations .....	-3	-3	-11
5099 Balance, end of year .....	.....	13	18

## Program and Financing (in millions of dollars)

Identification code 091-5557-0-2-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Student Financial Assistance Debt Collection .....	.....	3	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....	.....	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	6
1022 Capital transfer of unobligated balances to general fund .....	-3	-1	-3
1070 Unobligated balance (total) .....	4	6	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	3	11
1203 Appropriation (previously unavailable)(special or trust) ....	.....	.....	1
1232 Appropriations and/or unobligated balance of			
appropriations temporarily reduced .....	.....	.....	-1
1240 Capital transfer of appropriations to general fund .....	.....	.....	-1
1260 Appropriations, mandatory (total) .....	3	3	10
1930 Total budgetary resources available .....	7	9	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	6	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	3	3
3020 Outlays (gross) .....	.....	-3	-3

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	3	3	10
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	3	3
4180 Budget authority, net (total) .....	3	3	10
4190 Outlays, net (total) .....	.....	3	3

## FEDERAL STUDENT LOAN RESERVE FUND

## Program and Financing (in millions of dollars)

Identification code 091-4257-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0102 Obligations, non-Federal .....	1,193	1,730	1,114
0900 Total new obligations, unexpired accounts (object class 42.0) .....	1,193	1,730	1,114
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,913	725	800
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5	1,805	1,104
1930 Total budgetary resources available .....	1,918	2,530	1,904

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	725	800	790
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	1,193	1,730	1,114
3020	Outlays (gross) .....	-1,193	-1,730	-1,114
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	5	1,805	1,104
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1,730	1,104
4101	Outlays from mandatory balances .....	1,193		10
4110	Outlays, gross (total) .....	1,193	1,730	1,114
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....		-1,805	-1,104
4123	Non-Federal sources .....	-5		
4130	Offsets against gross budget authority and outlays (total) ....	-5	-1,805	-1,104
4170	Outlays, net (mandatory) .....	1,188	-75	10
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	1,188	-75	10

The Higher Education Amendments of 1998 clarified that reserve funds held by public and non-profit guaranty agencies participating in the Federal Family Education Loan (FFEL) program are Federal property. These reserves are used to pay default claims from FFEL lenders and fees to support agency efforts to avert defaults. The Federal Government reimburses these reserves for default claim payments. The Consolidated Appropriations Act, 2016, increased guaranty agency reinsurance payments from 95 percent of the face value of loans to 100 percent. The following schedule reflects the balances in these guaranty agency funds.

#### Balance Sheet (in millions of dollars)

Identification code 091-4257-0-3-502		2021 actual	2022 actual
<b>ASSETS:</b>			
1101	Federal assets: Fund balances with Treasury .....	1,943	1,943
1999	Total assets .....	1,943	1,943
<b>LIABILITIES:</b>			
2104	Federal liabilities: Resources payable to Treasury .....		
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	1,943	1,943
4999	Total liabilities and net position .....	1,943	1,943

#### FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT

##### Program and Financing (in millions of dollars)

Identification code 091-0243-0-1-502		2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0701	Direct loan subsidy .....	11,477	23,478	27,308
0703	Subsidy for modifications of direct loans .....	435,937	42,535	
0705	Reestimates of direct loan subsidy .....	22,331	3,371	
0706	Interest on reestimates of direct loan subsidy .....	4,376	4,761	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	474,121	74,145	27,308
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (indefinite) .....	474,121	74,145	27,308
1900	Budget authority (total) .....	474,121	74,145	27,308
1930	Total budgetary resources available .....	474,121	74,145	27,308
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,303	1,797	4,380
3010	New obligations, unexpired accounts .....	474,121	74,145	27,308
3020	Outlays (gross) .....	-473,446	-71,562	-24,803
3041	Recoveries of prior year unpaid obligations, expired .....	-181		
3050	Unpaid obligations, end of year .....	1,797	4,380	6,885
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,303	1,797	4,380
3200	Obligated balance, end of year .....	1,797	4,380	6,885

#### Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross .....	474,121	74,145	27,308
Outlays, gross:				
4100	Outlays from new mandatory authority .....	473,054	70,847	22,607
4101	Outlays from mandatory balances .....	392	715	2,196
4110	Outlays, gross (total) .....	473,446	71,562	24,803
4180	Budget authority, net (total) .....	474,121	74,145	27,308
4190	Outlays, net (total) .....	473,446	71,562	24,803

#### Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091-0243-0-1-502		2022 actual	2023 est.	2024 est.
Direct loan levels supportable by subsidy budget authority:				
115001	Stafford .....	17,564	17,955	18,057
115002	Unsubsidized Stafford .....	51,197	51,686	52,180
115003	PLUS .....	22,899	25,207	25,899
115004	Consolidation .....	38,247	44,724	39,255
115999	Total direct loan levels .....	129,907	139,572	135,391
Direct loan subsidy (in percent):				
132001	Stafford .....	7.99	14.17	21.52
132002	Unsubsidized Stafford .....	2.24	11.48	15.81
132003	PLUS .....	-14.14	-6.68	-2.76
132004	Consolidation .....	23.34	33.54	38.65
132999	Weighted average subsidy rate .....	6.34	15.62	19.64
Direct loan subsidy budget authority:				
133001	Stafford .....	1,403	2,544	3,886
133002	Unsubsidized Stafford .....	1,147	5,934	8,250
133003	PLUS .....	-3,238	-1,684	-715
133004	Consolidation .....	8,927	15,000	15,172
133999	Total subsidy budget authority .....	8,239	21,794	26,593
Direct loan subsidy outlays:				
134001	Stafford .....	1,253	1,937	3,061
134002	Unsubsidized Stafford .....	432	3,914	6,583
134003	PLUS .....	-3,263	-2,109	-987
134004	Consolidation .....	8,870	15,045	15,159
134005	Federal Direct Student Loans .....	425,814	42,534	
134999	Total subsidy outlays .....	433,106	61,321	23,816
Direct loan reestimates:				
135005	Federal Direct Student Loans .....	13,005	-1,917	
135999	Total direct loan reestimates .....	13,005	-1,917	

The Federal Government manages two major student loan programs: the Federal Family Education Loan (FFEL) program and the William D. Ford Federal Direct Loan (Direct Loan) program. The Student Aid and Fiscal Responsibility Act eliminated the authorization to originate new FFEL loans; as of July 1, 2010, the Direct Loan program originates all new loans. This narrative outlines the structure of these two programs and provides text tables displaying program cost data; loan volume, subsidy, default, and interest rates; and other descriptive information.

From its inception in 1965 through the end of June 2010, the FFEL program guaranteed almost \$899 billion in loans made to postsecondary students and their parents. Although no new FFEL loans have been originated since July 1, 2010, more than \$130 billion of outstanding FFEL loans continue to be serviced by lenders, the Department of Education, and guaranty agencies.

Under the Direct Loan program, the Federal Government provides loan capital through the Treasury while the Department of Education loan origination and servicing is handled by private and not-for-profit loan servicers under performance-based contracts with the Department. The Direct Loan program began operation in award year 1994-1995, originating 7 percent of overall loan volume. In 2024, excluding Consolidation Loans, the Direct Loan program will make \$85.76 billion in new loans.

The Direct Loan program currently offers four types of loans: Subsidized Stafford; Unsubsidized Stafford; PLUS; and Consolidation. Loans can be used for qualified educational expenses. Undergraduates with financial need may receive a Subsidized Stafford loan (graduate and professional students are not eligible). The other three loan programs are available to borrowers at all income levels. Interest rates are set annually for loans originated in the upcoming award year based on the 10-year Treasury note; those rates will remain fixed for the life of the loan. For Subsidized Stafford loans available to undergraduates, the interest rate will be equal to the 10-year Treasury note plus 2.05 percent and capped at 8.25 percent. Loans originated in award year 2022-2023 have an interest rate of 4.99 percent. Interest payments for these loans are fully subsidized by the Federal Government while a student is in school and during grace and deferment periods. The interest rate on new Unsubsidized Stafford loans for undergraduate borrowers is the same as that on Subsidized Stafford loans for undergraduates. The Unsubsidized Stafford loan interest rate for graduate and professional students is equal to the 10-year Treasury note plus 3.6 percent and capped at 9.5 percent. Loans originated in award year 2022-2023 have an interest rate of 6.54 percent. The borrower interest rate on PLUS loans to graduate and professional students and parents of undergraduate borrowers is equal to the 10-year Treasury note plus 4.6 percent and capped at 10.5 percent. PLUS loans originated in award year 2022-2023 have an interest rate of 7.54 percent.

Consolidation loans allow borrowers to combine FFEL, Direct Loans, and Perkins Loans, as well as some loans made under the Public Health Service Act. The interest rate for new Consolidation loans equals the weighted average of the interest rate on the loans consolidated, rounded

## FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT—Continued

up to the nearest one-eighth of a percent. For most types of Direct Loans, the origination fee is a base rate of 1 percent, but an additional surcharge for sequestration was added in years 2013 to 2022. The base origination fee for PLUS loans is 4 percent, but has included an additional surcharge in years 2013 to 2022. Borrowers may choose from four basic types of repayment plans: standard; graduated; extended (available for qualified borrowers who have outstanding loans of more than \$30,000); and income-driven. FFEL borrowers may change repayment plans annually. Direct Loan borrowers may switch between repayment plans at any time. The maximum repayment period is 10 years for standard and graduated plans, as well as the income-sensitive repayment plan that is available only for FFEL loans. Under the current income-driven administrative Pay As You Earn (PAYE) and statutory Income-Based-Repayment (IBR) plans, for new borrowers after 2014, the repayment period is 20 years. Under the current income-driven administrative REPAYE plan, the repayment period is 20 or 25 years depending on whether the borrower has any graduate school loans. And, under the extended, former IBR (for borrowers prior to 2014), and income-contingent repayment plans, the maximum time is 25 years. PAYE and IBR require partial financial hardship in order to qualify for reduced payments and borrowers in those plans have their monthly payments capped at the monthly payment of the 10-year Standard plan. At the end of the repayment term, the borrower's remaining balance is forgiven.

On April 19, 2022, the Department of Education announced several changes and updates that will bring borrowers closer to forgiveness under income-driven repayment (IDR) plans. These adjustments to borrower accounts include conducting a one-time adjustment of IDR payment, counters to address past inaccuracies and permanently fixing IDR payment counting by reforming the Department's IDR tracking procedures going forward.

Federal student loans have other benefits. For example, Federal student loans can be discharged when borrowers die, become totally and permanently disabled, or, under some circumstances, declare bankruptcy. In addition, there are several loan forgiveness programs. For example, new borrowers after October 1, 1998, who are employed as teachers in schools serving low-income populations for 5 consecutive, complete school years, qualify for up to \$5,000 in loan forgiveness; this benefit is increased to \$17,500 for mathematics, science, and special education teachers considered highly qualified under criteria established in the Elementary and Secondary Education Act. In addition, under the Public Service Loan Forgiveness Program, qualifying borrowers who have worked for 10 years full-time for an eligible public service employer, and made 120 qualifying monthly payments after October 1, 2007 in the standard or income-driven plans can have any remaining loan balance forgiven. This benefit is only available in the Direct Loan program, though FFEL borrowers may receive the benefit by taking out a Direct Consolidation Loan. Forgiveness is available for all Direct Loan borrowers, regardless of when they took out their loans.

On Oct. 31, 2022, the Department of Education announced permanent improvements to the Public Service Loan Forgiveness program through updated regulations. These regulations eliminate many unnecessary barriers to obtaining PSLF credit, helping many more borrowers working in public service reach forgiveness in the future.

The following tables display performance indicators and program data, including projected overall Direct Loan and FFEL costs.

## Federal Budget Authority and Outlays

	(in thousands of dollars)		
	2022 actual	2023 est.	2024 est.
<b>PROGRAM COST:</b>			
<b>FFEL:</b>			
Liquidating <sup>1</sup> .....	(\$2,297)	\$0	(\$218,169)
Program:			
Net Reestimate of Prior Year Costs .....	9,797,237	2,025,733	0
Net Modification <sup>2</sup> .....	24,553,242	2,623,076	0
Subtotal, Program .....	34,350,479	4,648,809	0
Total, FFEL .....	34,348,182	4,648,809	(218,169)
<b>Direct Loans:</b>			
Program:			
New Net Loan Subsidies .....	8,239,325	21,794,343	26,592,828
Net Reestimate of Prior Year Costs .....	13,004,854	(1,917,480)	0
Net Modification <sup>3</sup> .....	425,839,951	42,534,312	0
Total, Direct Loans .....	447,084,131	62,411,175	26,592,828
Total, FFEL and Direct Loans .....	481,432,313	67,059,984	26,374,659
<b>PROGRAM COST OUTLAYS:</b>			
<b>FFEL:</b>			
Liquidating <sup>1</sup> .....	(2,297)	0	(218,169)
Program:			
Net Reestimate of Prior Year Costs .....	9,797,237	2,025,733	0
Net Modification <sup>2</sup> .....	24,553,242	2,623,076	0
Subtotal, Program .....	34,350,479	4,648,809	0
Total, FFEL .....	34,348,182	4,648,809	(218,169)
<b>Direct Loans:</b>			
Program:			
Regular .....	7,291,316	18,786,600	23,815,493
Net Reestimate of Prior Year Costs .....	13,004,854	(1,917,480)	0
Net Modification <sup>3</sup> .....	425,839,951	42,534,312	0
Total, Direct Loans .....	446,136,121	59,403,432	23,815,493
Total, FFEL and Direct Loans .....	480,484,303	64,052,241	23,597,324

<sup>1</sup> Liquidating account reflects loans made prior to 1992.

<sup>2</sup> FFEL modifications in FY 2022 reflect costs related to the extension of COVID-19 emergency relief measures on Federal student loans through August 30, 2023, Student Debt Relief, and the shift to the Business Process Operations contracts for collecting on defaulted loans.

<sup>3</sup> Direct Loan modifications in FY 2022 reflect costs related to the extension of COVID-19 emergency relief measures on Federal student loans through August 30, 2023, Student Debt Relief, and the shift to the Business Process Operations

contracts for collecting on defaulted loans. Direct Loan modifications in FY 2023 reflect costs related to final regulations that streamline and improve the rules for a major targeted debt relief program.

Summary of Default Rates<sup>1</sup>

	(expressed as percentages)		
	2022 actual	2023 est.	2024 est.
<b>Direct Loans:</b>			
Stafford .....	28.06	28.05	29.54
<b>Unsubsidized Stafford</b>			
Undergraduate .....	33.23	33.04	35.36
Graduate/Professional .....	14.64	14.01	15.40
<b>PLUS</b>			
Parent PLUS .....	14.89	15.48	15.54
Grad PLUS .....	12.15	10.69	12.25
Consolidation .....	16.90	15.97	18.21
Weighted Average, Direct Loans .....	19.58	18.86	20.70

<sup>1</sup> Default rates displayed in this table, which reflect projected defaults over the life of a loan cohort, are used in developing program cost estimates. The Department uses other rates based on defaults occurring in the first two years of repayment to determine institutional eligibility to participate in Federal loan programs. (The Higher Education Opportunity Act of 2008 changed this requirement to a three-year rate.) These two- and three-year rates tend to be lower than those included in this table.

## Selected Program Costs and Offsets

	(in thousands of dollars)		
	2022 actual	2023 est.	2024 est.
<b>FFEL:</b>			
Payments to lenders:			
Interest benefits .....	\$230,195	\$12,296	\$5,303
Special allowance payments <sup>1</sup> .....	(1,686,917)	148,584	40,602
Default claims .....	3,839,282	403,943	235,823
Loan discharges .....	1,432,164	898,285	822,130
Teacher loan forgiveness .....	29,753	27,375	21,350
Administrative payments to guaranty agencies <sup>2</sup> .....	1,071,344	516,352	53,649
Fees paid to the Department of Education:			
Loan holder fees .....	(820,746)	(61,096)	(24,457)
<b>Other Major Transactions:</b>			
Net default collections .....	(1,736,675)	(596,378)	(1,809,242)
Contract collection costs .....	363	12,347	12,832
Federal administrative costs .....	39,000	39,000	47,609
Net Cash Flow, FFEL .....	2,397,763	1,400,709	(594,399)
<b>Ensuring Continued Access to Student Loans (ECASLA):</b>			
Inflows .....	(16,931,458)	(2,479,744)	(7,077,495)
Outflows .....	12,810,580	3,219,239	7,079,102
Federal administrative costs .....	117,000	117,000	142,827
Net Cash Flow, ECASLA .....	(4,003,878)	856,494	144,434
<b>Direct Loans:</b>			
Loan disbursements to borrowers .....	120,389,606	129,244,991	124,659,823
Borrower interest payments .....	(2,417,063)	(3,574,074)	(22,764,004)
Borrower principal payments .....	(40,523,736)	(18,233,228)	(88,440,139)
Borrower origination fees .....	(1,610,594)	(1,649,403)	(1,675,445)
Net default collections .....	(917,637)	(3,186,922)	(6,303,579)
Contract collection costs .....	12,969	97,838	207,950
Federal administrative costs .....	836,814	843,253	1,024,042
Net operating cash flows .....	75,770,360	103,542,454	6,708,648
Loan capital borrowings from Treasury .....	(120,389,606)	(129,244,991)	(124,659,823)
Net interest payments to Treasury .....	22,958,427	21,587,327	23,226,812
Principal payments to Treasury .....	465,098,004	56,739,634	95,715,534
Subtotal, Treasury activity .....	367,666,825	(50,918,030)	(5,717,476)
Net Cash Flow, Direct Loans .....	443,437,185	52,624,424	991,171

<sup>1</sup> Includes Negative Special Allowance Payments.

<sup>2</sup> Includes GA reimbursements related to the COVID Dear Colleague guidance to Guaranty Agencies

## Student Loan Program Costs: Analysis of Direct Loans Including Program and Administrative Expenses

	(expressed as percentages)		
	2022 actual <sup>1</sup>	2023 est.	2024 est.
<b>Direct Loans:</b>			
<b>New Loans:</b>			
Stafford .....	30.18	14.17	21.52
<b>Unsubsidized Stafford</b>			
Undergraduate .....	31.48	8.41	14.15
Graduate/Professional .....	18.16	13.58	16.97
<b>PLUS</b>			
Parent PLUS .....	-17.15	-34.49	-27.13
Grad PLUS .....	21.54	16.50	17.39
Subtotal, new loan subsidy .....	19.74	7.29	11.99
Federal administrative costs .....	1.70	1.70	1.70
Subtotal, new loans .....	21.44	8.99	13.69

Consolidation Loans			
Loan subsidy .....	34.60	33.54	38.65
Federal administrative costs .....	0.38	0.38	0.38
Subtotal, consolidation loans .....	34.98	33.92	39.03
New and Consolidation Loans			
Loan subsidy .....	23.99	15.70	19.72
Federal administrative costs .....	1.45	1.45	1.45
Total, Direct Loans .....	25.44	17.15	21.17

<sup>1</sup> For 2022, the rates are current; these include actual executed rates for 2022 and the effects of re-estimates on those rates.

The table above describes Direct Loan costs on a subsidy rate basis: program costs calculated under the Federal Credit Reform Act of 1990 and comparably projected estimates of Federal administrative costs. As with any long-term projection, the comparison is based on assumed future interest rates, borrower characteristics, administrative costs, and other factors over the life of the loan cohort. To the degree actual conditions differ from projections, estimated subsidy rates will change.

The Federal Credit Reform Act of 1990 requires the cost of existing loan cohorts to be re-estimated to reflect changes in actual and assumed borrower behavior, interest rates, and other factors. The following table shows the impact of these reestimates in FFEL and Direct Loans.

### Loan Disbursement and Subsidy Costs

(in billions of dollars)

	FFEL	Direct Loans
Original Subsidy Costs .....	+\$77.1	-\$105.7
Cumulative Reestimates .....	-45.3	+159.4
Net Subsidy Costs .....	+31.8	+53.7
Total Disbursements .....	+898.7	+1,970.1

For Direct Loans, the net downward reestimate reflects several assumption updates, including changes to the Income-Driven Repayment plan model. Model assumptions affecting the 2022 cohort were also updated.

### Direct Loan Repayment Options

(expressed as percentages)

Subsidies by Repayment Option	2022 actual <sup>1</sup>	2023 est.	2024 est.
Stafford:			
Standard .....	31.78	4.71	12.61
Extended .....	21.11	-4.58	4.60
Graduated .....	28.23	0.42	8.71
IDR <sup>2</sup> .....	28.61	37.47	45.91
Unsubsidized Stafford:			
Standard .....	19.66	-11.28	-4.44
Extended .....	11.05	-20.81	-11.56
Graduated .....	20.13	-13.18	-5.19
IDR .....	27.96	38.89	44.59
PLUS:			
Standard .....	-7.26	-29.78	-23.48
Extended .....	-9.28	-43.22	-32.81
Graduated .....	-15.91	-46.13	-32.69
IDR .....	29.53	39.45	43.23
Consolidated:			
Standard .....	4.87	-6.50	5.21
Extended .....	-12.66	-24.00	-4.40
Graduated .....	-17.62	-29.45	-7.16
IDR .....	52.19	48.46	51.88

### Direct Loan Repayment Options

(gross volumes in millions of dollars)

Volumes by Repayment Option	2022 actual <sup>1</sup>	2023 est.	2024 est.
Stafford:			
Standard .....	\$10,079	\$9,645	\$10,189
Extended .....	380	397	380
Graduated .....	2,289	2,323	2,302
IDR <sup>2</sup> .....	5,147	5,591	5,186
Unsubsidized Stafford:			
Standard .....	21,791	20,324	22,427
Extended .....	1,757	1,751	1,794
Graduated .....	5,972	5,697	6,127
IDR .....	21,349	23,914	21,832
PLUS:			
Standard .....	13,637	12,438	14,188
Extended .....	867	1,007	901
Graduated .....	2,106	2,408	2,181
IDR .....	8,226	9,354	8,629
Consolidated:			
Standard .....	90	57	85
Extended .....	7,868	6,424	7,236
Graduated .....	2,068	2,555	1,832

IDR .....	27,449	35,689	30,103
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<sup>1</sup> 2022 rates are current; these include actual executed rates for 2022 and the effects of re-estimates on those rates.

<sup>2</sup> All income-driven plans are included in the IDR category.

### FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT

#### Program and Financing (in millions of dollars)

Identification code 091-4253-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0301 Consolidation loans-Payment of Orig. Services .....	24	39	33
0401 Payment of contract collection costs .....	13	98	208
Credit program obligations:			
0710 Direct loan obligations .....	129,907	139,572	135,390
0713 Payment of interest to Treasury .....	30,589	21,587	23,227
0740 Negative subsidy obligations .....	3,238	1,684	715
0741 Modification savings .....	10,098	1	.....
0742 Downward reestimates paid to receipt accounts .....	13,104	8,291	.....
0743 Interest on downward reestimates .....	598	1,758	.....
0791 Direct program activities, subtotal .....	187,534	172,893	159,332
0900 Total new obligations, unexpired accounts .....	187,571	173,030	159,573
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,080	25,721	526
1021 Recoveries of prior year unpaid obligations .....	14,462	14,679	14,890
1023 Unobligated balances applied to repay debt .....	-2,480	-25,721	-526
1024 Unobligated balance of borrowing authority withdrawn .....	-11,982	-14,679	-14,890
1033 Recoveries of prior year paid obligations .....	14	.....	.....
1070 Unobligated balance (total) .....	2,094	.....	.....
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2,483	1,154	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	175,201	129,447	136,080
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	526,531	98,206	143,986
1801 Change in uncollected payments, Federal sources .....	323	2,008	-1,786
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-28,242	-519	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-465,098	-56,740	-95,716
1850 Spending auth from offsetting collections, mand (total) .....	33,514	42,955	46,484
1900 Budget authority (total) .....	211,198	173,556	182,564
1930 Total budgetary resources available .....	213,292	173,556	182,564
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25,721	526	22,991
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	60,334	55,881	53,211
3010 New obligations, unexpired accounts .....	187,571	173,030	159,573
3020 Outlays (gross) .....	-177,562	-161,021	-148,128
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14,462	-14,679	-14,890
3050 Unpaid obligations, end of year .....	55,881	53,211	49,766
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-392	-715	-2,723
3070 Change in uncollected pymts, Fed sources, unexpired .....	-323	-2,008	1,786
3090 Uncollected pymts, Fed sources, end of year .....	-715	-2,723	-937
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	59,942	55,166	50,488
3200 Obligated balance, end of year .....	55,166	50,488	48,829
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	211,198	173,556	182,564
Financing disbursements:			
4110 Outlays, gross (total) .....	177,562	161,021	148,128
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-22,330	-3,371	.....
4120 Upward reestimate, interest .....	-4,376	-4,761	.....
4120 Upward FY22 Mods .....	-435,912	-42,535	.....
4120 Program Subsidy .....	-10,827	-20,896	-24,803
4122 Interest on uninvested funds .....	-7,631	.....	.....
4123 Repayment of principal, Stafford .....	-7,425	-1,960	-19,082
4123 Interest received on loans, Stafford .....	-175	-313	-2,129
4123 Origination Fees, Stafford .....	-171	-166	-167

FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-4253-0-3-502	2022 actual	2023 est.	2024 est.
4123 Other fees, Stafford .....	-5		
4123 Repayment of principal, Unsubsidized Stafford .....	-18,428	-6,547	-38,509
4123 Interest received on loans, Unsubsidized Stafford .....	-1,050	-978	-6,278
4123 Origination Fees, Unsubsidized Stafford .....	-488	-475	-479
4123 Other fees, Unsubsidized Stafford .....	-6		
4123 Repayment of principal, PLUS .....	-8,853	-5,821	-23,772
4123 Interest received on loans, PLUS .....	-835	-303	-4,233
4123 Origination Fees, PLUS .....	-951	-1,008	-1,030
4123 Other fees, PLUS .....	-2		
4123 Payment of principal, Consolidation .....	-6,575	-7,092	-13,380
4123 Interest received on loans, Consolidation .....	-500	-1,980	-10,124
4123 Other fees, Consolidation .....	-5		
4130 Offsets against gross budget authority and outlays (total) ....	-526,545	-98,206	-143,986
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-323	-2,008	1,786
4143 Recoveries of prior year paid obligations, unexpired accounts .....	14		
4150 Additional offsets against budget authority only (total) .....	-309	-2,008	1,786
4160 Budget authority, net (mandatory) .....	-315,656	73,342	40,364
4170 Outlays, net (mandatory) .....	-348,983	62,815	4,142
4180 Budget authority, net (total) .....	-315,656	73,342	40,364
4190 Outlays, net (total) .....	-348,983	62,815	4,142

## Status of Direct Loans (in millions of dollars)

Identification code 091-4253-0-3-502	2022 actual	2023 est.	2024 est.
<b>STAFFORD</b>			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	17,564	17,955	18,057
1150 Total direct loan obligations .....	17,564	17,955	18,057
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	251,477	254,130	173,481
1231 Disbursements: Direct loan disbursements .....	15,674	15,706	15,763
1251 Repayments: Repayments and prepayments .....	-7,425	-1,959	-19,082
1261 Adjustments: Capitalized interest .....			24
1264 Other adjustments, net (+ or -) .....	-5,596	-94,396	-929
1290 Outstanding, end of year .....	254,130	173,481	169,257
<b>UNSUBSIDIZED STAFFORD</b>			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	51,197	51,686	52,180
1150 Total direct loan obligations .....	51,197	51,686	52,180
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	450,191	465,764	290,252
1231 Disbursements: Direct loan disbursements .....	44,260	44,938	45,310
1251 Repayments: Repayments and prepayments .....	-18,428	-6,547	-38,509
1261 Adjustments: Capitalized interest .....		641	2,101
1264 Other adjustments, net (+ or -) .....	-10,259	-214,544	-2,415
1290 Outstanding, end of year .....	465,764	290,252	296,739
<b>PLUS</b>			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	22,899	25,207	25,898
1150 Total direct loan obligations .....	22,899	25,207	25,898
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	167,247	177,990	132,029
1231 Disbursements: Direct loan disbursements .....	23,516	23,850	24,359
1251 Repayments: Repayments and prepayments .....	-8,853	-5,821	-23,772
1261 Adjustments: Capitalized interest .....		143	709
1264 Other adjustments, net (+ or -) .....	-3,920	-64,133	-1,270
1290 Outstanding, end of year .....	177,990	132,029	132,055
<b>CONSOLIDATION</b>			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	38,247	44,724	39,255
1150 Total direct loan obligations .....	38,247	44,724	39,255
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	423,299	443,886	380,785
1231 Disbursements: Direct loan disbursements .....	36,939	44,751	39,228

1251 Repayments: Repayments and prepayments .....	-6,575	-7,092	-13,381
1264 Other adjustments, net (+ or -) .....	-9,777	-100,760	-2,685
1290 Outstanding, end of year .....	443,886	380,785	403,947

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Direct Student Loans. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4253-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	20,788	39,256
Investments in U.S. securities:		
1106 Receivables, net .....	20,575	8,431
1206 Non-Federal assets: Receivables, net .....	217	158
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,292,214	1,341,770
1402 Interest receivable .....	86,486	86,663
1405 Allowance for subsidy cost (-) .....	-273,866	-611,919
1499 Net present value of assets related to direct loans .....	1,104,834	816,514
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	1,146,414	864,359
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	1,142,195	837,440
2105 Other .....	303	23,101
2201 Non-Federal liabilities: Accounts payable .....	3,916	3,818
2999 Total liabilities .....	1,146,414	864,359
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1,146,414	864,359

## FEDERAL FAMILY EDUCATION LOAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0231-0-1-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0703 Subsidy for modifications of direct loans .....	14,193	941	
0704 Subsidy for modifications of loan guarantees .....	10,906	1,682	
0705 Reestimates of direct loan subsidy .....	897	450	
0706 Interest on reestimates of direct loan subsidy .....	428	224	
0707 Reestimates of loan guarantee subsidy .....	3,866	899	
0708 Interest on reestimates of loan guarantee subsidy .....	4,606	1,351	
0715 Rounding for Reestimate Outlays .....		1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	34,896	5,548	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	34,896	5,548	
1930 Total budgetary resources available .....	34,896	5,548	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	34,896	5,548	
3020 Outlays (gross) .....	-34,896	-5,548	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	34,896	5,548	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	34,896	5,548	
4180 Budget authority, net (total) .....	34,896	5,548	
4190 Outlays, net (total) .....	34,896	5,548	

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091-0231-0-1-502	2022 actual	2023 est.	2024 est.
Direct loan subsidy outlays:			
134010 Direct Participation Agreement Reestimates .....	9,286	526	



134012	Direct Standard Put Reestimates .....	4,453	415	.....
134999	Total subsidy outlays .....	13,739	941	.....
	Direct loan reestimates:			
135010	Direct Participation Agreement Reestimates .....	859	-378	.....
135012	Direct Standard Put Reestimates .....	467	656	.....
135999	Total direct loan reestimates .....	1,326	278	.....
	Guaranteed loan subsidy outlays:			
234006	FFEL Guarantees .....	10,812	1,682	.....
234999	Total subsidy outlays .....	10,812	1,682	.....
	Guaranteed loan reestimates:			
235006	FFEL Guarantees .....	8,472	1,748	.....
235999	Total guaranteed loan reestimates .....	8,472	1,748	.....

As required by the Federal Credit Reform Act of 1990, this program account records the subsidy costs associated with Federal Family Education Loans (FFEL), formerly guaranteed student loans, committed in 1992 and beyond. Beginning with the 1993 cohort of loans, mandatory administrative costs, specifically contract collection costs, are included in the FFEL subsidy estimates of each year's cohort. Subsidy amounts are estimated on a net present value basis.

A description of the FFEL program and accompanying tables are included under the Federal Direct Student Loan program account.

## FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4251-0-3-502		2022 actual	2023 est.	2024 est.
Obligations by program activity:				
0101	Default claims .....	730	155	90
0102	Special allowance .....	96	4	.....
0103	Interest benefits .....	93	12	6
0104	Death, disability, and bankruptcy claims .....	130	44	38
0105	Teacher loan forgiveness, other write-offs .....	5	.....	.....
0107	Contract collection costs .....	.....	3	3
0109	Rehab purchase fee .....	.....	5	5
0110	Guaranty Agency account maintenance fees .....	6	5	.....
0191	Subtotal, Stafford loans .....	1,060	228	142
0202	Default claims .....	865	221	133
0203	Special allowance .....	91	3	1
0204	Death, disability, and bankruptcy claims .....	217	66	58
0205	Teacher loan forgiveness, other write-offs .....	6	.....	.....
0207	Contract collection costs .....	.....	3	3
0209	Rehab purchase fee .....	.....	4	4
0210	Guaranty Agency account maintenance fees .....	7	3	.....
0291	Subtotal, Unsubsidized Stafford loans .....	1,186	300	199
0301	Default claims .....	174	19	10
0304	Death, disability, and bankruptcy claims .....	52	15	13
0307	Contract Collection Costs .....	.....	1	1
0309	Rehab purchase fee .....	.....	1	1
0391	Subtotal, PLUS loans .....	226	36	25
0403	Default claims .....	1	.....	.....
0405	Death, disability, and bankruptcy claims .....	.....	3	.....
0491	Subtotal, SLS loans .....	1	3	.....
0501	Default claims .....	2,057	8	2
0502	Special allowance .....	15	152	49
0503	Interest benefits .....	134	.....	.....
0504	Death, disability, and bankruptcy claims .....	1,022	769	713
0505	Teacher loan forgiveness, other write-offs .....	18	.....	.....
0507	Contract collection costs .....	.....	8	6
0509	Rehab purchase fee .....	.....	5	5
0510	Guaranty Agency account maintenance fees .....	58	55	53
0511	Guaranty Agency Covid Reimbursement .....	1,001	453	.....
0591	Subtotal, Consolidations loans .....	4,305	1,450	828
Credit program obligations:				
0713	Payment of interest to Treasury .....	1,869	872	184
0741	Modification savings .....	93	.....	.....
0742	Downward reestimates paid to receipt accounts .....	.....	230	.....
0743	Interest on downward reestimates .....	.....	272	.....
0791	Direct program activities, subtotal .....	1,962	1,374	184
0900	Total new obligations, unexpired accounts .....	8,740	3,391	1,378
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	19,594	36,614	37,789
1033	Recoveries of prior year paid obligations .....	227	.....	.....
1070	Unobligated balance (total) .....	19,821	36,614	37,789

	Financing authority:			
	Appropriations, mandatory:			
1200	Appropriation .....	14	.....	.....
	Borrowing authority, mandatory:			
1400	Borrowing authority .....	1,458	.....	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	25,054	4,601	1,843
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-993	-35	.....
1850	Spending auth from offsetting collections, mand (total) .....	24,061	4,566	1,843
1900	Budget authority (total) .....	25,533	4,566	1,843
1930	Total budgetary resources available .....	45,354	41,180	39,632
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	36,614	37,789	38,254

## Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	378	638	638
3010	New obligations, unexpired accounts .....	8,740	3,391	1,378
3020	Outlays (gross) .....	-8,480	-3,391	-1,378
3050	Unpaid obligations, end of year .....	638	638	638
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	378	638	638
3200	Obligated balance, end of year .....	638	638	638

## Financing authority and disbursements, net:

	Mandatory:			
4090	Budget authority, gross .....	25,533	4,566	1,843
	Financing disbursements:			
4110	Outlays, gross (total) .....	8,480	3,391	1,378
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Upward reestimate .....	-3,866	-899	.....
4120	Interest on upward reestimate .....	-4,606	-1,351	.....
4120	Upward Mods .....	-10,906	-1,682	.....
4122	Interest on uninvested funds .....	-1,645	.....	.....
4123	Stafford recoveries on defaults .....	-314	-137	-407
4123	Stafford special allowance rebate .....	-424	-2	-1
4123	Unsubsidized Stafford recoveries on default .....	-370	-138	-467
4123	Unsubsidized Stafford special allowance rebate .....	-592	-7	-6
4123	PLUS recoveries on defaults .....	-52	-42	-282
4123	PLUS special allowance rebate .....	-192	-2	-1
4123	Consolidation recoveries on defaults .....	-853	-279	-654
4123	Consolidation loan holders fee .....	-821	-61	-24
4123	Consolidation special allowance rebate .....	-640	-1	-1
4130	Offsets against gross budget authority and outlays (total) .....	-25,281	-4,601	-1,843
	Additional offsets against financing authority only (total):			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	227	.....	.....
4160	Budget authority, net (mandatory) .....	479	-35	.....
4170	Outlays, net (mandatory) .....	-16,801	-1,210	-465
4180	Budget authority, net (total) .....	479	-35	.....
4190	Outlays, net (total) .....	-16,801	-1,210	-465

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4251-0-3-502		2022 actual	2023 est.	2024 est.
STAFFORD				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	14,605	12,038	11,192
2251	Repayments and prepayments .....	-711	-646	-601
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-730	-155	-90
2263	Terminations for default that result in claim payments .....	-130	-45	-38
2264	Other adjustments, net .....	-996	.....	.....
2290	Outstanding, end of year .....	12,038	11,192	10,463
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	12,038	11,192	10,463
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	3,199	3,575	3,549
2331	Disbursements for guaranteed loan claims .....	730	155	90
2351	Repayments of loans receivable .....	-314	-137	-407
2361	Write-offs of loans receivable .....	-130	-44	-38
2364	Other adjustments, net .....	90	.....	.....
2390	Outstanding, end of year .....	3,575	3,549	3,194

## UNSUBSIDIZED STAFFORD

FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT—Continued  
Status of Guaranteed Loans—Continued

Identification code 091-4251-0-3-502	2022 actual	2023 est.	2024 est.
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year	18,301	15,243	14,137
2251 Repayments and prepayments	-899	-819	-759
<b>Adjustments:</b>			
2261 Terminations for default that result in loans receivable	-865	-222	-133
2263 Terminations for default that result in claim payments	-217	-65	-58
2264 Other adjustments, net	-1,077		
2290 Outstanding, end of year	15,243	14,137	13,187
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	15,243	14,137	13,187
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year	9,254	9,782	9,800
2331 Disbursements for guaranteed loan claims	865	222	133
2351 Repayments of loans receivable	-370	-139	-467
2361 Write-offs of loans receivable	-217	-65	-58
2364 Other adjustments, net	250		
2390 Outstanding, end of year	9,782	9,800	9,408
<b>PLUS</b>			
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year	2,686	2,171	1,954
2251 Repayments and prepayments	-100	-119	-107
<b>Adjustments:</b>			
2261 Terminations for default that result in loans receivable	-174	-83	-83
2263 Terminations for default that result in claim payments	-52	-15	-15
2264 Other adjustments, net	-189		
2290 Outstanding, end of year	2,171	1,954	1,749
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	2,171	1,954	1,749
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year	15	82	188
2331 Disbursements for guaranteed loan claims	174	103	62
2351 Repayments of loans receivable	-52	-42	-182
2361 Write-offs of loans receivable	-52	-15	-13
2364 Other adjustments, net	-3	60	60
2390 Outstanding, end of year	82	188	115
<b>SLS</b>			
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year	59	59	53
2251 Repayments and prepayments	-2	-3	-3
<b>Adjustments:</b>			
2261 Terminations for default that result in loans receivable	-1		
2263 Terminations for default that result in claim payments		-3	
2264 Other adjustments, net	3		
2290 Outstanding, end of year	59	53	50
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	59	53	50
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year	280	287	284
2331 Disbursements for guaranteed loan claims	1		
2351 Repayments of loans receivable			
2361 Write-offs of loans receivable		-3	
2364 Other adjustments, net	6		
2390 Outstanding, end of year	287	284	284
<b>CONSOLIDATION</b>			
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year	81,610	66,210	61,877
2251 Repayments and prepayments	-4,010	-3,555	-3,323
<b>Adjustments:</b>			
2261 Terminations for default that result in loans receivable	-2,057	-8	-8
2263 Terminations for default that result in claim payments	-1,022	-770	-713

2264 Other adjustments, net	-8,311		
2290 Outstanding, end of year	66,210	61,877	57,833
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	66,210	61,877	57,833
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year	19,865	20,572	19,531
2331 Disbursements for guaranteed loan claims	2,057	8	8
2351 Repayments of loans receivable	-853	-279	-653
2361 Write-offs of loans receivable	-1,022	-770	-713
2364 Other adjustments, net	525		
2390 Outstanding, end of year	20,572	19,531	18,173

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Family Education Loans, formerly guaranteed student loans, committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4251-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101 Fund balances with Treasury	19,972	37,251
<b>Investments in U.S. securities:</b>		
1106 Receivables, net	6,842	1,063
1206 Non-Federal assets: Receivables, net	5	6
<b>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</b>		
1501 Defaulted guaranteed loans receivable, gross	32,613	34,298
1502 Interest receivable	9,298	8,227
1505 Allowance for subsidy cost (-)	-26,735	-32,928
1599 Net present value of assets related to defaulted guaranteed loans	15,176	9,597
1901 Other Federal assets: Other assets		
1999 Total assets	41,995	47,917
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2101 Accounts payable		
2103 Debt	34,707	36,165
2105 Other	1	1,320
<b>Non-Federal liabilities:</b>		
2201 Accounts payable	35	24
2204 Liabilities for loan guarantees	7,252	10,408
2999 Total liabilities	41,995	47,917
<b>NET POSITION:</b>		
3300 Cumulative results of operations		
4999 Total liabilities and net position	41,995	47,917

## TEMPORARY STUDENT LOAN PURCHASE AUTHORITY FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4453-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0006 Contract collection costs	1	4	6
<b>Credit program obligations:</b>			
0713 Payment of interest to Treasury	885	632	582
0741 Modification savings	290		
0742 Downward reestimates paid to receipt accounts		252	
0743 Interest on downward reestimates		145	
0791 Direct program activities, subtotal	1,175	1,029	582
0900 Total new obligations, unexpired accounts	1,176	1,033	588
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	66	888	
1023 Unobligated balances applied to repay debt	-66	-888	
<b>Financing authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation	172	12	

Borrowing authority, mandatory:				
1400	Borrowing authority .....	1,111	593	.....
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	12,164	987	4,437
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-776	-2	.....
1825	Spending authority from offsetting collections applied to repay debt .....	-10,607	-557	-3,849
1850	Spending auth from offsetting collections, mand (total) .....	781	428	588
1900	Budget authority (total) .....	2,064	1,033	588
1930	Total budgetary resources available .....	2,064	1,033	588
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	888	.....	.....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5	5	5
3010	New obligations, unexpired accounts .....	1,176	1,033	588
3020	Outlays (gross) .....	-1,176	-1,033	-589
3050	Unpaid obligations, end of year .....	5	5	4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5	5	5
3200	Obligated balance, end of year .....	5	5	4

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	2,064	1,033	588
Financing disbursements:				
4110	Outlays, gross (total) .....	1,176	1,033	589
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Upward reestimate .....	-579	-13	.....
4120	Upward reestimate interest .....	-280	-6	.....
4120	FY22 Mods .....	-9,576	-526	.....
4122	Interest on uninvested funds .....	-195	.....	.....
4123	Principal repayments .....	-1,332	-336	-3,916
4123	Interest repayments .....	-202	-106	-521
4130	Offsets against gross budget authority and outlays (total) ....	-12,164	-987	-4,437
4160	Budget authority, net (mandatory) .....	-10,100	46	-3,849
4170	Outlays, net (mandatory) .....	-10,988	46	-3,848
4180	Budget authority, net (total) .....	-10,100	46	-3,849
4190	Outlays, net (total) .....	-10,988	46	-3,848

**Status of Direct Loans (in millions of dollars)**

Identification code 091-4453-0-3-502				
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	29,178	27,181	21,582
1251	Repayments: Repayments and prepayments .....	-1,332	-335	-3,916
1264	Other adjustments, net (+ or -) .....	-665	-5,264	-120
1290	Outstanding, end of year .....	27,181	21,582	17,546

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the participation interest program authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

**Balance Sheet (in millions of dollars)**

Identification code 091-4453-0-3-502				
ASSETS:				
Federal assets:				
1101	Fund balances with Treasury .....	71	893	.....
Investments in U.S. securities:				
1106	Receivables, net .....	860	.....	.....
Net value of assets related to post-1991 direct loans receivable:				
1401	Direct loans receivable, gross .....	29,178	27,181	.....
1402	Interest receivable .....	5,774	5,461	.....
1405	Allowance for subsidy cost (-) .....	-7,315	-12,952	.....
1499	Net present value of assets related to direct loans .....	27,637	19,690	.....
1901	Other Federal assets: Other assets .....	1	.....	.....
1999	Total assets .....	28,569	20,583	.....
LIABILITIES:				
Federal liabilities:				
2101	Accounts payable .....	.....	.....	.....
2103	Debt .....	28,569	19,006	.....
2105	Other .....	.....	1,577	.....
2201	Non-Federal liabilities: Accounts payable .....	.....	.....	.....
2999	Total liabilities .....	28,569	20,583	.....

**NET POSITION:**

3300	Cumulative results of operations .....	.....	.....	.....
4999	Total liabilities and net position .....	28,569	20,583	.....

**STUDENT LOAN ACQUISITION ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 091-4449-0-3-502				
2022 actual				
2023 est.				
2024 est.				
<b>Obligations by program activity:</b>				
0005	Contract collection costs .....	2	4	.....
Credit program obligations:				
0713	Payment of interest to Treasury .....	408	522	337
0741	Modification savings .....	164	.....	.....
0791	Direct program activities, subtotal .....	572	522	337
0900	Total new obligations, unexpired accounts .....	572	524	341

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	52	2,082	.....
1023	Unobligated balances applied to repay debt .....	-52	-2,082	.....
Financing authority:				
Appropriations, mandatory:				
1200	Appropriation .....	92	6	.....
Borrowing authority, mandatory:				
1400	Borrowing authority .....	701	149	.....
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	6,082	1,446	2,600
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-410	.....	.....
1825	Spending authority from offsetting collections applied to repay debt .....	-3,811	-1,077	-2,259
1850	Spending auth from offsetting collections, mand (total) .....	1,861	369	341
1900	Budget authority (total) .....	2,654	524	341
1930	Total budgetary resources available .....	2,654	524	341
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2,082	.....	.....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5	5	188
3010	New obligations, unexpired accounts .....	572	524	341
3020	Outlays (gross) .....	-572	-341	-262
3050	Unpaid obligations, end of year .....	5	188	267
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5	5	188
3200	Obligated balance, end of year .....	5	188	267

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	2,654	524	341
Financing disbursements:				
4110	Outlays, gross (total) .....	572	341	262
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Upward reestimate .....	-319	-437	.....
4120	Upward reestimate interest .....	-148	-218	.....
4120	Upward FY22 Mods .....	.....	-415	.....
4120	Upward FY22 Mods .....	-4,617	.....	.....
4122	Interest on uninvested funds .....	-95	.....	.....
4123	Principal repayments .....	-802	-188	-1,655
4123	Borrower interest repayments .....	-101	-188	-944
4123	Fees and other refunds .....	.....	.....	-1
4130	Offsets against gross budget authority and outlays (total) ....	-6,082	-1,446	-2,600
4160	Budget authority, net (mandatory) .....	-3,428	-922	-2,259
4170	Outlays, net (mandatory) .....	-5,510	-1,105	-2,338
4180	Budget authority, net (total) .....	-3,428	-922	-2,259
4190	Outlays, net (total) .....	-5,510	-1,105	-2,338

**Status of Direct Loans (in millions of dollars)**

Identification code 091-4449-0-3-502				
2022 actual				
2023 est.				
2024 est.				
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	15,238	14,189	10,936
1251	Repayments: Repayments and prepayments .....	-802	-188	-1,655

## STUDENT LOAN ACQUISITION ACCOUNT—Continued

## Status of Direct Loans—Continued

Identification code 091-4449-0-3-502	2022 actual	2023 est.	2024 est.
1264 Other adjustments, net (+ or -) .....	-247	-3,065	-67
1290 Outstanding, end of year .....	14,189	10,936	9,214

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the standard and short-term Put programs authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4449-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	57	2,086
Investments in U.S. securities:		
1106 Receivables, net .....	443	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	15,238	14,189
1402 Interest receivable .....	2,715	2,592
1405 Allowance for subsidy cost (-) .....	-4,821	-7,944
1499 Net present value of assets related to direct loans .....	13,132	8,837
1901 Other Federal assets: Other assets .....	1	
1999 Total assets .....	13,633	10,926
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	13,633	10,472
2105 Other .....		454
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	13,633	10,926
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	13,633	10,926

## TEMPORARY STUDENT LOAN PURCHASE AUTHORITY CONDUIT FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4459-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0003 Contract collection costs .....			2
Credit program obligations:			
0713 Payment of interest to Treasury .....	41	40	40
0900 Total new obligations, unexpired accounts .....	41	40	42

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	9	
1023 Unobligated balances applied to repay debt .....	-7	-9	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	14		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	36	47	47
1825 Spending authority from offsetting collections applied to repay debt .....		-7	-5
1850 Spending auth from offsetting collections, mand (total) .....	36	40	42
1900 Budget authority (total) .....	50	40	42
1930 Total budgetary resources available .....	50	40	42
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9		

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	41	40	42
3020 Outlays (gross) .....	-41	-40	-42
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1

3200 Obligated balance, end of year .....	1	1	1
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## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	50	40	42
Financing disbursements:			
4110 Outlays, gross (total) .....	41	40	42
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds .....	-1		
4123 Principal repayments .....	-30	-30	-30
4123 Interest repayments .....	-5	-17	-17
4130 Offsets against gross budget authority and outlays (total) ....	-36	-47	-47
4160 Budget authority, net (mandatory) .....	14	-7	-5
4170 Outlays, net (mandatory) .....	5	-7	-5
4180 Budget authority, net (total) .....	14	-7	-5
4190 Outlays, net (total) .....	5	-7	-5

## Status of Direct Loans (in millions of dollars)

Identification code 091-4459-0-3-502	2022 actual	2023 est.	2024 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,343	1,284	1,012
1251 Repayments: Repayments and prepayments .....	-30	-30	-30
1264 Other adjustments, net (+ or -) .....	-29	-242	
1290 Outstanding, end of year .....	1,284	1,012	982

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the asset-backed commercial paper conduit authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4459-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	7	9
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,343	1,284
1402 Interest receivable .....	371	356
1405 Allowance for subsidy cost (-) .....	-375	-296
1499 Net present value of assets related to direct loans .....	1,339	1,344
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	1,346	1,353
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	1,346	1,353
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	1,346	1,353
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1,346	1,353

## FEDERAL FAMILY EDUCATION LOAN LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0230-0-1-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Interest benefits, net of origination fees .....	1	3	3
0103 Default claims .....	22	20	18
0104 Death, disability, and bankruptcy claims .....	10	9	8
0105 Contract collection costs .....			1
0191 Subtotal, Stafford loans .....	33	32	30
0201 Default claims .....		2	2
0202 Death, disability, and bankruptcy claims .....		1	1
0291 Subtotal, PLUS/SLS loans .....		3	3
0900 Total new obligations, unexpired accounts .....	33	35	33

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	74	3	
1021 Recoveries of prior year unpaid obligations .....		3	

1022	Capital transfer of unobligated balances to general fund .....	-74	-6	.....
1033	Recoveries of prior year paid obligations .....	2	.....	.....
1070	Unobligated balance (total) .....	2	.....	.....
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	34	35	251
1820	Capital transfer of spending authority from offsetting collections to general fund .....	.....	.....	-218
1850	Spending auth from offsetting collections, mand (total) .....	34	35	33
1930	Total budgetary resources available .....	36	35	33
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	3	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4	3	.....
3010	New obligations, unexpired accounts .....	33	35	33
3020	Outlays (gross) .....	-34	-35	-33
3040	Recoveries of prior year unpaid obligations, unexpired .....	.....	-3	.....
3050	Unpaid obligations, end of year .....	3	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4	3	.....
3200	Obligated balance, end of year .....	3	.....	.....

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	34	35	33
Outlays, gross:				
4100	Outlays from new mandatory authority .....	33	35	33
4101	Outlays from mandatory balances .....	1	.....	.....
4110	Outlays, gross (total) .....	34	35	33
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Fed collections on defaulted loans, Stafford .....	-16	-16	-226
4123	Reimbursements from guaranty agencies, Stafford .....	-15	-14	.....
4123	Other collections, Stafford .....	-1	-1	.....
4123	Federal collections on defaulted loans, PLUS/SLS .....	-1	-3	-25
4123	Reimbursements from guaranty agencies, PLUS/SLS .....	-3	-1	.....
4130	Offsets against gross budget authority and outlays (total) ....	-36	-35	-251
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4160	Budget authority, net (mandatory) .....	.....	.....	-218
4170	Outlays, net (mandatory) .....	-2	.....	-218
4180	Budget authority, net (total) .....	.....	.....	-218
4190	Outlays, net (total) .....	-2	.....	-218

**Status of Guaranteed Loans** (in millions of dollars)

Identification code 091-0230-0-1-502		2022 actual	2023 est.	2024 est.
STAFFORD LOANS				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	568	528	486
2251	Repayments and prepayments .....	-13	-13	-13
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-18	-20	-18
2263	Terminations for default that result in claim payments .....	-9	-9	-8
2264	Other adjustments, net .....	.....	.....	.....
2290	Outstanding, end of year .....	528	486	447
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	528	486	447
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	3,138	2,853	2,793
2331	Disbursements for guaranteed loan claims .....	18	20	18
2351	Repayments of loans receivable .....	-25	-71	-71
2361	Write-offs of loans receivable .....	-9	-9	-8
2364	Other adjustments, net .....	-269	.....	.....
2390	Outstanding, end of year .....	2,853	2,793	2,732
PLUS/SLS LOANS				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	79	72	67
2251	Repayments and prepayments .....	-2	-2	-2
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-4	-2	-2

2263	Terminations for default that result in claim payments .....	-1	-1	-1
2264	Other adjustments, net .....	.....	.....	.....
2290	Outstanding, end of year .....	72	67	62
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	72	67	62
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	502	458	451
2331	Disbursements for guaranteed loan claims .....	4	2	2
2351	Repayments of loans receivable .....	-4	-8	-8
2361	Write-offs of loans receivable .....	-1	-1	-1
2364	Other adjustments, net .....	-43	.....	.....
2390	Outstanding, end of year .....	458	451	444

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed student loans committed prior to 1992. This account is shown on a cash basis. All new loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

**Balance Sheet** (in millions of dollars)

Identification code 091-0230-0-1-502		2021 actual	2022 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	78	6
1701	Defaulted guaranteed loans, gross .....	3,640	3,311
1702	Interest receivable .....	5,738	4,966
1703	Allowance for estimated uncollectible loans and interest (-) .....	-8,418	-7,940
1799	Value of assets related to loan guarantees .....	960	337
1999	Total assets .....	1,038	343
LIABILITIES:			
2104	Federal liabilities: Resources payable to Treasury .....	1,038	342
Non-Federal liabilities:			
2201	Accounts payable .....		
2204	Liabilities for loan guarantees .....		1
2999	Total liabilities .....	1,038	343
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	1,038	343

**Object Classification** (in millions of dollars)

Identification code 091-0230-0-1-502		2022 actual	2023 est.	2024 est.
Direct obligations:				
33.0	Investments and loans .....	22	22	21
41.0	Grants, subsidies, and contributions .....	1	3	3
42.0	Insurance claims and indemnities .....	10	10	9
99.0	Direct obligations .....	33	35	33
99.9	Total new obligations, unexpired accounts .....	33	35	33

**HEALTH EDUCATION ASSISTANCE LOANS PROGRAM ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-0247-0-1-502		2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0704	Subsidy for modifications of loan guarantees .....	2	1	.....
0707	Reestimates of loan guarantee subsidy .....	3	2	.....
0708	Interest on reestimates of loan guarantee subsidy .....	11	8	.....
0716	Adjustment for rounding issue .....	.....	1	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	16	12	.....
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	16	12	.....
1930	Total budgetary resources available .....	16	12	.....

HEALTH EDUCATION ASSISTANCE LOANS PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091-0247-0-1-502	2022 actual	2023 est.	2024 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	16	12	.....
3020 Outlays (gross) .....	-16	-12	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	16	12	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	12	.....
4180 Budget authority, net (total) .....	16	12	.....
4190 Outlays, net (total) .....	16	12	.....

## Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091-0247-0-1-502	2022 actual	2023 est.	2024 est.
Guaranteed loan subsidy outlays:			
234001 HEAL Loan Guarantee .....	2	1	.....
Guaranteed loan reestimates:			
235001 HEAL Loan Guarantee .....	14	11	.....

Consistent with the Consolidated Appropriations Act, 2014 (P.L. 113-76), the Health Education Assistance Loans (HEAL) program was transferred to the Department of Education from the Department of Health and Human Services in 2014. The Department of Education assumed responsibility for the program and the authority to administer, service, collect, and enforce the program.

The HEAL program guarantees loans from private lenders to health professions students to pay for the costs of their training. As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with HEAL loan guarantees committed in 1992 and beyond (including modifications of HEAL loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the program.

## HEALTH EDUCATION ASSISTANCE LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4300-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	.....	4	4
0713 Payment of interest to Treasury .....	2	2	2
0715 Default Collection Costs .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	2	7	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	25	35
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	19	17	5
1900 Budget authority (total) .....	19	17	5
1930 Total budgetary resources available .....	27	42	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	25	35	33
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	2	7	7
3020 Outlays (gross) .....	-2	-6	-6
3050 Unpaid obligations, end of year .....	.....	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	1
3200 Obligated balance, end of year .....	.....	1	2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	19	17	5
Financing disbursements:			
4110 Outlays, gross (total) .....	2	6	6
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-15	-12	.....

4122 Interest on uninvested funds .....	-2	-2	-2
4123 Non-Federal sources .....	-2	-3	-3
4130 Offsets against gross budget authority and outlays (total) ....	-19	-17	-5
4170 Outlays, net (mandatory) .....	-17	-11	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-17	-11	1

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4300-0-3-502	2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on commitments:			
2143 Uncommitted limitation carried forward .....	.....	.....	.....
2150 Total guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	58	51	41
2251 Repayments and prepayments .....	-3	-6	-6
Adjustments:			
2261 Terminations for default that result in loans receivable .....	-3	-3	-3
2263 Terminations for default that result in claim payments .....	-1	-1	-1
2264 Other adjustments, net .....	.....	.....	.....
2290 Outstanding, end of year .....	51	41	31
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	51	41	31
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	136	132	131
2331 Disbursements for guaranteed loan claims .....	.....	3	3
2351 Repayments and prepayments .....	-2	-3	-3
2361 Write-offs of loans receivable .....	.....	-1	-1
2364 Other adjustments, net .....	-2	.....	.....
2390 Outstanding, end of year .....	132	131	130

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the Health Education Assistance Loan program. Amounts in this account are a means of financing and are not included in the budget totals.

## Balance Sheet (in millions of dollars)

Identification code 091-4300-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	8	25
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	136	132
1502 Interest receivable .....	19	18
1505 Allowance for subsidy cost (-) .....	74	64
1599 Net present value of assets related to defaulted guaranteed loans .....	229	214
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	237	239
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	30	30
Non-Federal liabilities:		
2203 Debt .....	.....	.....
2204 Liabilities for loan guarantees .....	206	209
2999 Total liabilities .....	236	239
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	1	.....
4999 Total liabilities and net position .....	237	239

## HEALTH EDUCATION ASSISTANCE LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4299-0-3-502	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0715 Default Collections Costs .....		1	1
0900 Total new obligations, unexpired accounts (object class 42.0) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	
1022 Capital transfer of unobligated balances to general fund .....	-2	-2	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	3	3
1820 Capital transfer of spending authority from offsetting collections to general fund .....		-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	2	1	1
1900 Budget authority (total) .....	2	1	1
1930 Total budgetary resources available .....	2	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		1	1
3020 Outlays (gross) .....		-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-2	-3	-3
4180 Budget authority, net (total) .....		-2	-2
4190 Outlays, net (total) .....	-2	-2	-2

## Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4299-0-3-502	2022 actual	2023 est.	2024 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	4	3	2
2251 Repayments and prepayments .....	-1	-1	-1
Adjustments:			
2261 Terminations for default that result in loans receivable .....			
2264 Other adjustments, net .....			
2290 Outstanding, end of year .....	3	2	1
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	2	2	1
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	252	248	245
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....	-2	-3	-3
2361 Write-offs of loans receivable .....			
2364 Other adjustments, net .....	-2		
2390 Outstanding, end of year .....	248	245	242

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed Health Education Assistance Loans loans committed prior to 1992. This account is shown on a cash basis. All loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

## Balance Sheet (in millions of dollars)

Identification code 091-4299-0-3-502	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	2	1
1701 Defaulted guaranteed loans, gross .....	252	248
1702 Interest receivable .....	8	8

1703 Allowance for estimated uncollectible loans and interest (-) .....	-76	-70
1799 Value of assets related to loan guarantees .....	184	186
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	186	187
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	158	156
<b>Non-Federal liabilities:</b>		
2204 Liabilities for loan guarantees .....	36	38
2207 Other .....		3
2999 Total liabilities .....	194	197
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	-8	-10
4999 Total liabilities and net position .....	186	187

## INSTITUTE OF EDUCATION SCIENCES

## Federal Funds

## INSTITUTE OF EDUCATION SCIENCES

For necessary expenses for the Institute of Education Sciences as authorized by section 208 of the Department of Education Organization Act and carrying out activities authorized by the National Assessment of Educational Progress Authorization Act, section 208 of the Educational Technical Assistance Act of 2002, and section 664 of the Individuals with Disabilities Education Act, **[\$807,605,000] \$870,868,000**, which shall remain available through September 30, **[2024] 2025: Provided**, That funds available to carry out section 208 of the Educational Technical Assistance Act may be used to link Statewide elementary and secondary data systems with early childhood, postsecondary, and workforce data systems, or to further develop such systems: *Provided further*, That up to \$6,000,000 of the funds available to carry out section 208 of the Educational Technical Assistance Act may be used for awards to public or private organizations or agencies to support activities to improve data coordination, quality, and use at the local, State, and national levels. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091-1100-0-1-503	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Research, development, and dissemination .....	230	245	292
0002 Statistics .....	111	121	127
0003 Regional educational laboratories .....	49	59	61
0004 National Assessment .....	198	185	189
0005 National Assessment Governing Board .....	10	8	9
0006 Research in special education .....	60	64	64
0007 Statewide longitudinal data systems .....	32	39	39
0008 Special education studies and evaluations .....	9	13	13
0009 Direct program activity [Program Administration] .....	63	74	77
0100 Total direct program .....	762	808	871
0799 Total direct obligations .....	762	808	871
0900 Total new obligations, unexpired accounts .....	762	808	871
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	265	242	242
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	177		
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	268	242	242
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	736	808	871
1900 Budget authority (total) .....	736	808	871
1930 Total budgetary resources available .....	1,004	1,050	1,113
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	242	242	242
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	643	736	906
3010 New obligations, unexpired accounts .....	762	808	871
3020 Outlays (gross) .....	-659	-638	-774
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	736	906	1,003
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1

INSTITUTE OF EDUCATION SCIENCES—Continued  
Program and Financing—Continued

Identification code 091–1100–0–1–503	2022 actual	2023 est.	2024 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	641	735	905
3200 Obligated balance, end of year .....	735	905	1,002
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	736	808	871
Outlays, gross:			
4010 Outlays from new discretionary authority .....	189	173	192
4011 Outlays from discretionary balances .....	468	437	561
4020 Outlays, gross (total) .....	657	610	753
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	28	21
4180 Budget authority, net (total) .....	736	808	871
4190 Outlays, net (total) .....	659	638	774

*Research, Statistics, and Assessment:*

*Research, development, and dissemination.*—Funds support a diverse portfolio of research, development, and dissemination activities that provide parents, teachers, and schools with evidence-based information on effective educational practices.

*Statistics.*—Funds support the Department's statistical data collection activities, which are conducted by the National Center for Education Statistics (NCES). NCES collects, analyzes, and disseminates education statistics at all levels, from preschool through postsecondary and adult education, including statistics on international education activities.

*Regional educational laboratories.*—Funds support a network of 10 regional laboratories that provide expert advice, including training and technical assistance, to help States and school districts apply proven research findings in their school improvement efforts.

*Assessment.*—Funds support the ongoing National Assessment of Educational Progress (NAEP) and the National Assessment Governing Board (NAGB). NAEP administers assessments to samples of students in order to gather reliable information about educational attainment in important academic areas. NAGB is responsible for formulating NAEP policy; developing student achievement levels; and selecting, consistent with the requirements of the statute, the subjects to be assessed.

*Research in special education.*—Funds support research to build the evidence base on improving special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

*Statewide longitudinal data systems.*—Funds support competitive grant awards to States to foster the design, development, implementation, and use of longitudinal data systems. In addition, funds would support awards to public and private agencies to improve data coordination, quality, and use at the local, State, and national levels.

*Special education studies and evaluations.*—Funds support studies, evaluations, and assessments related to the implementation of the Individuals with Disabilities Education Act in order to improve special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

*Program Administration.*—Funds support the salaries and expenses required to administer grants, contracts, and programs for the Institute of Education Sciences.

## Object Classification (in millions of dollars)

Identification code 091–1100–0–1–503	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	27	34	35
11.3 Other than full-time permanent .....	4	5	5
11.9 Total personnel compensation .....	31	39	40
12.1 Civilian personnel benefits .....	9	11	12
23.1 Rental payments to GSA .....	4	4	3
25.1 Advisory and assistance services .....	21	22	22
25.2 Other services from non-Federal sources .....	352	361	370
25.3 Other goods and services from Federal sources .....	4	6	5
25.5 Research and development contracts .....	64	69	74
25.7 Operation and maintenance of equipment .....	18	18	18
31.0 Equipment .....	3	3	2
41.0 Grants, subsidies, and contributions .....	257	275	325
99.0 Direct obligations .....	763	808	871
99.5 Adjustment for rounding .....	–1	.....	.....
99.9 Total new obligations, unexpired accounts .....	762	808	871

## Employment Summary

Identification code 091–1100–0–1–503	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	212	247	248

## DEPARTMENTAL MANAGEMENT

## Federal Funds

## PROGRAM ADMINISTRATION

For carrying out, to the extent not otherwise provided, the Department of Education Organization Act, including rental of conference rooms in the District of Columbia and hire of three passenger motor vehicles, **[\$426,907,000] \$527,609,000**, of which up to **[\$7,000,000] \$19,250,000**, to remain available until expended, shall be available for relocation expenses, and for the renovation and repair of leased buildings: *Provided, That, of the amount provided under this heading, the Secretary may use up to \$2,000,000 to support a commission on the future of the teaching profession that addresses the pressing needs of the field, including by recommending state, federal, and local actions that will strengthen the recruitment, preparation, and retention of diverse and talented educators in order to address long-standing shortages in and challenges to the profession: Provided further, That, notwithstanding any other provision of law, none of the funds provided by this Act or provided by previous Appropriations Acts to the Department of Education available for obligation or expenditure in the current fiscal year may be used for any activity relating to implementing a reorganization that decentralizes, reduces the staffing level, or alters the responsibilities, structure, authority, or functionality of the Budget Service of the Department of Education, relative to the organization and operation of the Budget Service as in effect on January 1, 2018. (Department of Education Appropriations Act, 2023.)*

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 091–0800–0–1–503	2022 actual	2023 est.	2024 est.
0100 Balance, start of year .....	1	.....	.....
0198 Adjustments .....	–1	.....	.....
0199 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Offsetting receipts (proprietary) .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
Appropriations:			
Current law:			
2101 Appropriations .....	–1	–1	–1
5099 Balance, end of year .....	.....	.....	.....

## Program and Financing (in millions of dollars)

Identification code 091–0800–0–1–503	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Program administration .....	428	443	528
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	13	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10	.....	.....
1011 Unobligated balance transfer from other acct [047–0616] ....	15	5	.....
1070 Unobligated balance (total) .....	38	18	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	395	427	528
1121 Appropriations transferred from other acct [091–0200] ....	7	.....	.....
1160 Appropriation, discretionary (total) .....	402	427	528
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	.....	.....
1701 Change in uncollected payments, Federal sources .....	2	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	4	.....	.....
1900 Budget authority (total) .....	407	428	529
1930 Total budgetary resources available .....	445	446	532
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–4	.....	.....
1941 Unexpired unobligated balance, end of year .....	13	3	4

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	179	187	119
3010 New obligations, unexpired accounts .....	428	443	528



3011	Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020	Outlays (gross) .....	-415	-511	-495
3041	Recoveries of prior year unpaid obligations, expired .....	-9	.....	.....
3050	Unpaid obligations, end of year .....	187	119	152
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	176	182	114
3200	Obligated balance, end of year .....	182	114	147

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	406	427	528
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	297	343	407
4011	Outlays from discretionary balances .....	111	168	88
4020	Outlays, gross (total) .....	408	511	495
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-2	-2	.....
4040	Offsets against gross budget authority and outlays (total) ....	-2	-2	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
4052	Offsetting collections credited to expired accounts .....	.....	2	.....
4060	Additional offsets against budget authority only (total) .....	-2	2	.....
4070	Budget authority, net (discretionary) .....	402	427	528
4080	Outlays, net (discretionary) .....	406	509	495
	Mandatory:			
4090	Budget authority, gross .....	1	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances .....	7	.....	.....
4180	Budget authority, net (total) .....	403	428	529
4190	Outlays, net (total) .....	413	509	495

The Program Administration account includes the direct Federal costs of providing grants and administering early, elementary, and secondary education; Indian education; English language acquisition; higher education; career, technical, and adult education; special education programs; and programs for persons with disabilities. It also supports assessment, statistics, and research activities.

In addition, this account includes the cost of providing centralized support and administrative services, overall policy development, and strategic planning for the Department. Included in the centralized activities are rent and mail services; telecommunications; contractual services; financial management and accounting, including payments to schools, education agencies and other grant recipients, and preparation of auditable financial statements; information technology services and security; personnel management; personnel security; budget formulation and execution; legal services; congressional and public relations; and intergovernmental affairs. Included in this account is the Department of Education's cost to relocate staff and renovate buildings occupied by Department staff.

Also included in this account are contributions from the public. Contributions not designated for a specific purpose are in the account's Gifts and Bequests Miscellaneous Fund.

*Reimbursable program.*—Reimbursements to this account are for providing administrative services to other agencies.

**Object Classification (in millions of dollars)**

Identification code 091-0800-0-1-503	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	176	200	223
11.3 Other than full-time permanent .....	22	13	10
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	203	218	238
12.1 Civilian personnel benefits .....	75	75	83
21.0 Travel and transportation of persons .....	2	4	4
23.1 Rental payments to GSA .....	26	27	28
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	1	3	6
25.2 Other services from non-Federal sources .....	27	25	36
25.3 Other goods and services from Federal sources .....	17	15	15
25.7 Operation and maintenance of equipment .....	67	68	93
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	3	1	6
32.0 Land and structures .....	4	4	16
99.0 Direct obligations .....	428	443	528
99.9 Total new obligations, unexpired accounts .....	428	443	528

**Employment Summary**

Identification code 091-0800-0-1-503	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	1,542	1,566	1,625

**DEPARTMENT OF EDUCATION NONRECURRING EXPENSES FUND****Program and Financing (in millions of dollars)**

Identification code 091-0249-0-1-503	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	4	29	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts .....	4	29	.....
1930 Total budgetary resources available .....	4	29	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	4	29
3010 New obligations, unexpired accounts .....	4	29	.....
3020 Outlays (gross) .....	.....	-4	-29
3050 Unpaid obligations, end of year .....	4	29	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	4	29
3200 Obligated balance, end of year .....	4	29	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	.....	4	29
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	4	29

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts (appropriated in fiscal year 2021 or later) prior to cancellation. The Fund is used for information technology modernization projects and facilities infrastructure improvements.

**Object Classification (in millions of dollars)**

Identification code 091-0249-0-1-503	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.7 Operation and maintenance of equipment .....	4	15	.....
31.0 Equipment .....	.....	1	.....
32.0 Land and structures .....	.....	13	.....
99.9 Total new obligations, unexpired accounts .....	4	29	.....

**OFFICE FOR CIVIL RIGHTS**

For expenses necessary for the Office for Civil Rights, as authorized by section 203 of the Department of Education Organization Act, **[\$140,000,000] \$177,600,000.** (*Department of Education Appropriations Act, 2023.*)

**Program and Financing (in millions of dollars)**

Identification code 091-0700-0-1-751	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Civil rights .....	136	140	178
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	136	140	178
1900 Budget authority (total) .....	136	140	178
1930 Total budgetary resources available .....	136	140	178
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	32	40	31
3010 New obligations, unexpired accounts .....	136	140	178

OFFICE FOR CIVIL RIGHTS—Continued  
Program and Financing—Continued

Identification code 091–0700–0–1–751	2022 actual	2023 est.	2024 est.
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	–127	–149	–174
3041 Recoveries of prior year unpaid obligations, expired .....	–2		
3050 Unpaid obligations, end of year .....	40	31	35
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–1	–1	–1
3090 Uncollected pymts, Fed sources, end of year .....	–1	–1	–1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	31	39	30
3200 Obligated balance, end of year .....	39	30	34
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	136	140	178
Outlays, gross:			
4010 Outlays from new discretionary authority .....	104	117	151
4011 Outlays from discretionary balances .....	23	32	23
4020 Outlays, gross (total) .....	127	149	174
4180 Budget authority, net (total) .....	136	140	178
4190 Outlays, net (total) .....	127	149	174

The Office for Civil Rights is responsible for ensuring that no person is unlawfully discriminated against on the basis of race, color, national origin, sex, disability, or age in the delivery of services or the provision of benefits in programs or activities of schools and institutions receiving financial assistance from the Department of Education. The authorities under which the Office for Civil Rights operates are Title VI of the Civil Rights Act of 1964 (race, color, or national origin discrimination), Title IX of the Education Amendments of 1972 (sex discrimination), Section 504 of the Rehabilitation Act of 1973 (disability discrimination), the Age Discrimination Act of 1975, Title II of the Americans with Disabilities Act of 1990 (whether or not the public entity receives Federal Financial Assistance), and the Boy Scouts of America Equal Access Act of 2002.

## Object Classification (in millions of dollars)

Identification code 091–0700–0–1–751	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	70	73	97
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	73	76	100
12.1 Civilian personnel benefits .....	26	28	37
21.0 Travel and transportation of persons .....			1
23.1 Rental payments to GSA .....	11	10	10
25.2 Other services from non-Federal sources .....	3	2	2
25.3 Other goods and services from Federal sources .....	2	3	3
25.7 Operation and maintenance of equipment .....	21	20	24
99.0 Direct obligations .....	136	139	177
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....	136	140	178

## Employment Summary

Identification code 091–0700–0–1–751	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	559	571	721

## OFFICE OF INSPECTOR GENERAL

For expenses necessary for the Office of Inspector General, as authorized by section 212 of the Department of Education Organization Act, [ \$67,500,000 ] \$87,497,000, of which \$3,000,000 shall remain available until expended. (*Department of Education Appropriations Act, 2023.*)

## Program and Financing (in millions of dollars)

Identification code 091–1400–0–1–751	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Inspector General .....	71	67	87

## Budgetary resources:

1000 Unobligated balance brought forward, Oct 1 .....	19	11	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	64	67	87
1900 Budget authority (total) .....	64	67	87
1930 Total budgetary resources available .....	83	78	98
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–1		
1941 Unexpired unobligated balance, end of year .....	11	11	11

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	22	12
3010 New obligations, unexpired accounts .....	71	67	87
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	–67	–77	–85
3041 Recoveries of prior year unpaid obligations, expired .....	–1		
3050 Unpaid obligations, end of year .....	22	12	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	22	12
3200 Obligated balance, end of year .....	22	12	14

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	64	67	87
Outlays, gross:			
4010 Outlays from new discretionary authority .....	46	55	69
4011 Outlays from discretionary balances .....	21	22	15
4020 Outlays, gross (total) .....	67	77	84
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....			1
4180 Budget authority, net (total) .....	64	67	87
4190 Outlays, net (total) .....	67	77	85

The Office of Inspector General (OIG) is an independent entity within the Department of Education responsible for identifying fraud, waste, abuse, and criminal activity involving the Department's funds, programs, and operations. The OIG conducts independent audits and other reviews to ensure the effectiveness and efficiency of the Department's programs and operations, recommends actions to address systemic weaknesses and improve the Department's programs and operations, and recommends changes needed in Federal laws and regulations.

## Object Classification (in millions of dollars)

Identification code 091–1400–0–1–751	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	29	33	39
11.3 Other than full-time permanent .....	2		
11.5 Other personnel compensation .....	3	1	1
11.9 Total personnel compensation .....	34	34	40
12.1 Civilian personnel benefits .....	14	14	17
21.0 Travel and transportation of persons .....	1		2
23.1 Rental payments to GSA .....	7	6	6
25.1 Advisory and assistance services .....	1		1
25.2 Other services from non-Federal sources .....	3	4	5
25.3 Other goods and services from Federal sources .....	1	1	3
25.7 Operation and maintenance of equipment .....	9	7	10
31.0 Equipment .....	1	1	3
99.9 Total new obligations, unexpired accounts .....	71	67	87

## Employment Summary

Identification code 091–1400–0–1–751	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	246	232	263

**DISASTER EDUCATION RECOVERY****Federal Funds****DISASTER EDUCATION RECOVERY****Program and Financing** (in millions of dollars)

Identification code 091-0013-0-1-500	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Hurricane Education Recovery .....	49		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	49		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,359		
1021 Recoveries of prior year unpaid obligations .....	23		
1070 Unobligated balance (total) .....	1,382		
1930 Total budgetary resources available .....	1,382		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1,333		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	319	250	44
3010 New obligations, unexpired accounts .....	49		
3020 Outlays (gross) .....	-94	-206	-27
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	250	44	17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	319	250	44
3200 Obligated balance, end of year .....	250	44	17
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	94	206	27
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	94	206	27

Funds support the following six programs authorized under Public Law 115-123: Awards to Eligible Entities for Immediate Aid to Restart School Operations; Temporary Emergency Impact Aid for Displaced Students; Assistance to Local Educational Agencies Serving Homeless Children and Youth enrolled as a result of displacement by a covered disaster or emergency; Project School Emergency Response to Violence activities authorized under section 4631(b) of the Elementary and Secondary Education Act, as amended; Emergency Assistance to Institutions of Higher Education (IHEs) and Students Attending IHEs from an area directly affected by a covered disaster or emergency; and payments to IHEs to help defray the unexpected expenses associated with enrolling students from IHEs at which operations have been disrupted by a covered disaster or emergency. Amounts in this schedule reflect balances that are spending out from prior-year appropriations.

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2022 actual	2023 est.	2024 est.
<b>Offsetting receipts from the public:</b>			
091-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	1	2	2
091-271810 Federal Family Education Loan Program, Negative Subsidies .....	546		
091-271830 Federal Family Education Loan Program, Downward Reestimates of Subsidies .....		899	
091-274130 College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies .....	291	39	
091-278110 Federal Direct Student Loan Program, Negative Subsidies .....	13,632	2,110	987
091-278130 Federal Direct Student Loan Program, Downward Reestimates of Subsidies .....	13,702	10,049	
091-279410 TEACH Grant Program, Negative Subsidies .....	2		
091-279430 TEACH Grant Program, Downward Reestimates of Subsidies .....	4	11	
091-291500 Repayment of Loans, Capital Contributions, Higher Education Activities .....	707	580	385
091-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	213	8	8
General Fund Offsetting receipts from the public .....	29,098	13,698	1,382

Intragovernmental payments:

091-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	-15		
General Fund Intragovernmental payments .....	-15		

**GENERAL PROVISIONS**

SEC. 301. No funds appropriated in this Act may be used to prevent the implementation of programs of voluntary prayer and meditation in the public schools.

**(TRANSFER OF FUNDS)**

SEC. 302. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the Department of Education in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: *Provided*, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: *Provided further*, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

SEC. 303. Funds appropriated in this Act and consolidated for evaluation purposes under section 8601(c) of the ESEA shall be available from July 1, [2023] 2024, through September 30, [2024] 2025.

SEC. 304. (a) An institution of higher education that maintains an endowment fund supported with funds appropriated for title III or V of the HEA for fiscal year [2023] 2024 may use the income from that fund to award scholarships to students, subject to the limitation in section 331(c)(3)(B)(i) of the HEA. The use of such income for such purposes, prior to the enactment of this Act, shall be considered to have been an allowable use of that income, subject to that limitation.

(b) Subsection (a) shall be in effect until titles III and V of the HEA are reauthorized.

SEC. 305. Section 114(f) of the HEA (20 U.S.C. 1011c(f)) shall be applied by substituting [2023] 2024 for "2021".

SEC. 306. Section 458(a)(4) of the HEA (20 U.S.C. 1087h(a)(4)) shall be applied by substituting [2023] 2024 for "2021".

SEC. 307. Funds appropriated in this Act under the heading "Student Aid Administration" may be available for payments for student loan servicing to an institution of higher education that services outstanding Federal Perkins Loans under part E of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087aa et seq.).

**( CANCELLATION )**

[SEC. 308. Of the amounts appropriated under section 401(b)(7)(A)(iv)(XI) of the Higher Education Act of 1965 (20 U.S.C. 1070a(b)(7)(A)(iv)(XI)) for fiscal year 2023, \$75,000,000 are hereby rescinded.]

SEC. 308. Of the amounts appropriated under section 401(b)(7)(A)(iv)(XI) of the Higher Education Act of 1965 (20 U.S.C. 1070a(b)(7)(A)(iv)(XI)) for fiscal year 2024, \$62,000,000 are hereby permanently cancelled.

SEC. 309. Of the amounts made available in this title under the heading "Student Aid Administration", up to \$2,300,000 [shall] may be [used by] available to the Secretary of Education to conduct outreach to borrowers of loans made under part D of title IV of the Higher Education Act of 1965 who may intend to qualify for loan cancellation under section 455(m) of such Act (20 U.S.C. 1087e(m)), to ensure that borrowers are meeting the terms and conditions of such loan cancellation: *Provided*, That the Secretary shall specifically conduct outreach to assist borrowers who would qualify for loan cancellation under section 455(m) of such Act except that the borrower has made some, or all, of the 120 required payments under a repayment plan that is not described under section 455(m)(A) of such Act, to encourage borrowers to enroll in a qualifying repayment plan: *Provided further*, That the Secretary shall also communicate to all Direct Loan borrowers the full requirements of section 455(m) of such Act and improve the filing of employment certification by providing improved outreach and information such as outbound calls, electronic communications, ensuring prominent access to program requirements and benefits on each servicer's website, and creating an option for all borrowers to complete the entire payment certification process electronically and on a centralized website.

SEC. 310. The Secretary may reserve not more than 0.5 percent from any amount made available in this Act for an HEA program, except for any amounts made available for subpart 1 of part A of title IV of the HEA, to carry out rigorous and independent evaluations and to collect and analyze outcome data for any program authorized by the HEA: *Provided*, That no funds made available in this Act for the "Student Aid Administration" account shall be subject to the reservation under this section: *Provided further*, That any funds reserved under this section shall be available through September 30, [2025] 2026: *Provided further*, That if, under any other provision of law, funds are authorized to be reserved or used for evaluation

activities with respect to a program or project, the Secretary may also reserve funds for such program or project for the purposes described in this section so long as the total reservation of funds for such program or project does not exceed any statutory limits on such reservations: *Provided further*, That not later than 30 days prior to the initial obligation of funds reserved under this section, the Secretary shall submit to the Committees on Appropriations of the Senate and the House of Representatives, the Committee on Health, Education, Labor and Pensions of the Senate, and the Committee on Education and Labor of the House of Representatives a plan that identifies the source and amount of funds reserved under this section, the impact on program grantees if funds are withheld for the purposes of this section, and the activities to be carried out with such funds.

【SEC. 311. In addition to amounts otherwise appropriated by this Act under the heading "Innovation and Improvement" for purposes authorized by the Elementary and Secondary Education Act of 1965, there are hereby appropriated an additional \$200,443,000 which shall be used for the projects, and in the amounts, specified in the table titled "Community Project Funding/Congressionally Directed Spending" included for this division in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That none of the funds made available for such projects shall be subject to section 302 of this Act.】

(INCLUDING TRANSFER OF FUNDS)

SEC. 312. Of the amounts appropriated in this Act for "Institute of Education Sciences", 【\$19,000,000】 \$19,648,000 shall be available for the Secretary of Education ("the Secretary") to provide support services to the Institute of Education Sciences (including, but not limited to information technology services, lease or procurement

of office space, human resource services, financial management services, financial systems support, budget formulation and execution, legal counsel, equal employment opportunity services, physical security, facilities management, acquisition and contract management, grants administration and policy, and enterprise risk management): *Provided*, That the Secretary shall calculate the actual amounts obligated and expended for such support services by using a standard Department of Education methodology for allocating the cost of all such support services: *Provided further*, That the Secretary may transfer any amounts available for IES support services in excess of actual amounts needed for IES support services, as so calculated, to the "Program Administration" account from the "Institute of Education Sciences" account: *Provided further*, That in order to address any shortfall between amounts available for IES support services and amounts needed for IES support services, as so calculated, the Secretary may transfer necessary amounts to the "Institute of Education Sciences" account from the "Program Administration" account: *Provided further*, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 14 days in advance of any transfer made pursuant to this section.

【SEC. 313. The Education Amendments Act of 1972 is amended by striking section 802.】

【(RESCISSION)】

【SEC. 314. Of the unobligated balances available under the heading "Student Financial Assistance" for carrying out subpart 1 of part A of title IV of the HEA, \$360,000,000 are hereby rescinded.】 (*Department of Education Appropriations Act, 2023.*)