

# 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	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Education Stabilization Fund .....	4		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	4		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	383		
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	392		
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-388		
1900 Budget authority (total) .....	-388		
1930 Total budgetary resources available .....	4		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	138,276	73,737	8,273
3010 New obligations, unexpired accounts .....	4		
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-64,530	-65,464	-8,273
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	73,737	8,273	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	138,276	73,737	8,273
3200 Obligated balance, end of year .....	73,737	8,273	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	19,363	7,549	
Mandatory:			
Budget authority, gross:			
4090 Outlays, gross:	-388		
4101 Outlays from mandatory balances .....	45,167	57,915	8,273
4180 Budget authority, net (total) .....	-388		
4190 Outlays, net (total) .....	64,530	65,464	8,273

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"), \$19,287,790,000, of which \$8,359,490,000 shall become available on July 1, 2025, and shall remain available through September 30, 2026, and of which \$10,841,177,000 shall become available on October 1, 2025, and shall remain available through September 30, 2026, for academic year 2025-2026: 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, 2024, 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 \$5,382,550,000 shall be for targeted grants under section 1125 of the ESEA: Provided further, That \$5,382,550,000 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 \$10,000,000 to pay the costs of voluntary State school funding equity commissions and the costs of voluntary local education agency equity

reviews: Provided further, That subsection (b) of section 1004 of the ESEA shall be applied by substituting the sum of the amounts appropriated for parts A, C, and D of title I of the ESEA by division H of Public Law 117-328 for each of the amounts specified in that subsection: Provided further, That subsection (a)(2) of section 1004 of the ESEA shall be applied by substituting "\$800,000" for "\$400,000" and by substituting "\$100,000" for "\$50,000": Provided further, That \$224,000,000 shall be for carrying out subpart 2 of part B of title II: Provided further, That, notwithstanding subsection (f)(1) of section 2222 of the ESEA, each State education agency that receives a grant under section 2222 of the ESEA may use up to 10 percent of its grant funds to evaluate the activities supported by such grant: Provided further, That \$52,123,000 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.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091-0900-0-1-501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	18,386	18,390	18,587
0002 State agency programs: Migrants .....	376	383	376
0003 State agency programs: Neglected, delinquent, and at risk children and youth .....	49	49	49
0004 Special programs for migrant students .....	52	52	52
0006 Comprehensive literacy development grants .....	197	197	194
0007 Innovative approaches to literacy .....	30	30	30
0900 Total new obligations, unexpired accounts .....	19,090	19,101	19,288
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	200	199	186
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	201	199	186
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8,247	8,247	8,447
Advance appropriations, discretionary:			
1170 Advance appropriation .....	10,841	10,841	10,841
1900 Budget authority (total) .....	19,088	19,088	19,288
1930 Total budgetary resources available .....	19,289	19,287	19,474
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	199	186	186
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15,093	16,250	14,649
3010 New obligations, unexpired accounts .....	19,090	19,101	19,288
3020 Outlays (gross) .....	-17,916	-20,702	-20,289
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-16		
3050 Unpaid obligations, end of year .....	16,250	14,649	13,648
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15,093	16,250	14,649
3200 Obligated balance, end of year .....	16,250	14,649	13,648
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Budget authority, gross:			
4000 Outlays, gross:	19,088	19,088	19,288
Outlays from new discretionary authority:			
4010 Outlays from discretionary balances .....	4,743	7,917	7,925
4011 Outlays from discretionary balances .....	13,173	12,785	12,364
4020 Outlays, gross (total) .....	17,916	20,702	20,289
4180 Budget authority, net (total) .....	19,088	19,088	19,288
4190 Outlays, net (total) .....	17,916	20,702	20,289

##### SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2023-24 Academic Year	2024-25 Academic Year	2025-26 Academic Year
New Budget Authority .....	\$8,247	\$8,247	\$8,447
Advance appropriation .....	10,841	10,841	10,841
Total program level .....	19,088	19,088	19,288

## EDUCATION FOR THE DISADVANTAGED—Continued

## SUMMARY OF PROGRAM LEVEL—Continued

	2023–24 Academic Year	2024–25 Academic Year	2025–26 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. A portion of the 2025 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	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.1 Advisory and assistance services .....	5	12	12
25.2 Other services from non-Federal sources .....	15	15	15
25.7 Operation and maintenance of equipment .....	6	6	6
41.0 Grants, subsidies, and contributions .....	19,064	19,068	19,255
99.9 Total new obligations, unexpired accounts .....	19,090	19,101	19,288

## SCHOOL READINESS

(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 091–0015–2–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Preschool Incentive Demonstration Program .....			25
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			25
1930 Total budgetary resources available .....			25
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			25
3050 Unpaid obligations, end of year .....			25
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			25
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			25
4180 Budget authority, net (total) .....			25

4190 Outlays, net (total) .....

*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	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			3
41.0 Grants, subsidies, and contributions .....			22
99.9 Total new obligations, unexpired accounts .....			25

## 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, 2026, 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 2024–2025, 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0102–0–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Basic support payments .....	1,468	1,468	1,468
0002 Payments for children with disabilities .....	49	49	49
0091 Direct program activities, subtotal .....	1,517	1,517	1,517
0101 Facilities maintenance .....			5
0201 Construction .....		36	
0301 Payments for Federal property .....	78	78	78
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,595	1,631	1,600
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	27	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,618	1,618	1,618
1930 Total budgetary resources available .....	1,622	1,645	1,632
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	14	32
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	441	302	467
3010 New obligations, unexpired accounts .....	1,595	1,631	1,600
3011 Obligations ("upward adjustments"), expired accounts .....	432		
3020 Outlays (gross) .....	–1,734	–1,466	–1,659
3041 Recoveries of prior year unpaid obligations, expired .....	–432		
3050 Unpaid obligations, end of year .....	302	467	408
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	441	302	467
3200 Obligated balance, end of year .....	302	467	408
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,618	1,618	1,618

Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,338	1,375	1,375
4011	Outlays from discretionary balances .....	396	91	284
4020	Outlays, gross (total) .....	1,734	1,466	1,659
4180	Budget authority, net (total) .....	1,618	1,618	1,618
4190	Outlays, net (total) .....	1,734	1,466	1,659

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 770,000 federally connected students enrolled in approximately 1,000 LEAs to assist them in meeting their operation and maintenance costs. Average per-student payments will be approximately \$1,900.

**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; and the Civil Rights Act of 1964, \$5,781,178,000, of which \$4,099,737,000 shall become available on July 1, 2025, and remain available through September 30, 2026, and of which \$1,681,441,000 shall become available on October 1, 2025, and shall remain available through September 30, 2026, for academic year 2025–2026: Provided, That \$390,000,000 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 \$50,000,000 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 \$215,000,000 shall be for part B of title V: Provided further, That \$1,380,000,000 shall be available for grants under subpart 1 of part A of title IV.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091–1000–0–1–501		2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
0001	Supporting effective instruction State grants .....	2,180	2,200	2,190
0002	21st century community learning centers .....	1,379	1,330	1,330
0003	State assessments .....	371	390	390
0004	Education for homeless children and youths .....	129	129	129
0005	Native Hawaiians education .....	72	46	46
0006	Alaska Native education .....	44	45	45
0007	Training and advisory services .....	7	7	7
0008	Rural education .....	215	215	218
0009	Supplemental education grants .....	25	24	.....
0010	Comprehensive centers .....	55	55	50
0011	Pooled evaluation .....	6	6	6
0012	Student support and academic enrichment .....	1,375	1,380	1,380

0900	Total new obligations, unexpired accounts .....	5,858	5,827	5,791
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### Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	143	95	78
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	117	.....	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	4,129	4,129	4,100
Advance appropriations, discretionary:				
1170	Advance appropriation .....	1,681	1,681	1,681
1900	Budget authority (total) .....	5,810	5,810	5,781
1930	Total budgetary resources available .....	5,953	5,905	5,859
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	95	78	68

### Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9,072	9,235	8,469
3010	New obligations, unexpired accounts .....	5,858	5,827	5,791
3011	Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020	Outlays (gross) .....	–5,664	–6,593	–5,609
3041	Recoveries of prior year unpaid obligations, expired .....	–33	.....	.....
3050	Unpaid obligations, end of year .....	9,235	8,469	8,651
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9,072	9,235	8,469
3200	Obligated balance, end of year .....	9,235	8,469	8,651

### Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	5,810	5,810	5,781
Outlays, gross:				
4010	Outlays from new discretionary authority .....	603	1,092	1,091
4011	Outlays from discretionary balances .....	5,012	5,494	4,514
4020	Outlays, gross (total) .....	5,615	6,586	5,605
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	49	7	4
4180	Budget authority, net (total) .....	5,810	5,810	5,781
4190	Outlays, net (total) .....	5,664	6,593	5,609

### SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2023–2024 Academic Year	2024–2025 Academic Year	2025–2026 Academic Year
New Budget Authority .....	\$4,130	\$4,130	\$4,100
Advance Appropriation .....	1,681	1,681	1,681
Total program level .....	5,811	5,811	5,781
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 for 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.

**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 the Interior.

## SCHOOL IMPROVEMENT PROGRAMS—Continued

*Comprehensive centers.*—Funds would support a new cohort of comprehensive centers that focus on building State capacity to help school districts and schools meet the requirements of the Elementary and Secondary Education Act (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	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.1 Advisory and assistance services .....	5	5	5
25.2 Other services from non-Federal sources .....	33	33	33
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	5,817	5,787	5,751
99.0 Direct obligations .....	5,857	5,827	5,791
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	5,858	5,827	5,791

## SAFE SCHOOLS AND CITIZENSHIP EDUCATION

*For carrying out activities authorized by subparts 2 and 3 of part F of title IV of the ESEA, \$507,000,000, to remain available through December 31, 2025: Provided, That \$216,000,000 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 \$200,000,000 shall be available for section 4625, and up to \$10,000,000 of such funds may be used for planning grants: Provided further, That \$91,000,000 shall be available for section 4624.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0203–0–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 School safety national activities .....	387	330	216
0002 Full-service community schools .....	76	149	200
0003 Promise neighborhoods .....	102	74	91
0500 Direct program activities, subtotal .....	565	553	507
0900 Total new obligations, unexpired accounts .....	565	553	507

## Budgetary resources:

1000 Unobligated balance brought forward, Oct 1 .....	468	560	664
<b>Budget authority:</b>			
1100 Appropriations, discretionary:			
Appropriation .....	457	457	507
Advance appropriations, discretionary:			
Advance appropriation .....	200	200	200
1900 Budget authority (total) .....	657	657	707
1930 Total budgetary resources available .....	1,125	1,217	1,371
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	560	664	864

## Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	338	641	431
3010 New obligations, unexpired accounts .....	565	553	507
3020 Outlays (gross) .....	–253	–763	–682
3041 Recoveries of prior year unpaid obligations, expired .....	–9		
3050 Unpaid obligations, end of year .....	641	431	256
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	338	641	431
3200 Obligated balance, end of year .....	641	431	256

## Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	657	657	707
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2	10	11

4011 Outlays from discretionary balances .....	251	753	671
4020 Outlays, gross (total) .....	253	763	682
4180 Budget authority, net (total) .....	657	657	707
4190 Outlays, net (total) .....	253	763	682

*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 \$16 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 significantly improve 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	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....		11	11
25.2 Other services from non-Federal sources .....	12		
25.7 Operation and maintenance of equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	550	540	494
99.0 Direct obligations .....	564	553	507
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	565	553	507

## Employment Summary

Identification code 091–0203–0–1–501	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment .....	7	11	11

## INDIAN EDUCATION

*For expenses necessary to carry out, to the extent not otherwise provided, title VI, part A of the ESEA, \$194,746,000, 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0101–0–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Grants to local educational agencies .....	117	110	110
0002 Special programs for Indian children .....	72	72	72
0003 National activities .....	12	12	12
0004 Tribal Education Agencies .....	7		
0900 Total new obligations, unexpired accounts .....	208	194	194

## Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	13		1

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	195	195
1900	Budget authority (total) .....	195	195
1930	Total budgetary resources available .....	208	195
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	2

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	258	278
3010	New obligations, unexpired accounts .....	208	194
3020	Outlays (gross) .....	-185	-262
3041	Recoveries of prior year unpaid obligations, expired .....	-3	
3050	Unpaid obligations, end of year .....	278	210
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	258	278
3200	Obligated balance, end of year .....	278	210

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	195	195
Outlays, gross:			
4010	Outlays from new discretionary authority .....	3	10
4011	Outlays from discretionary balances .....	178	211
4020	Outlays, gross (total) .....	181	221
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	4	41
4180	Budget authority, net (total) .....	195	195
4190	Outlays, net (total) .....	185	262

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 educational agencies through education administrative planning, development, and coordination.

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

Identification code 091-0101-0-1-501	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	72	72
25.7	Operation and maintenance of equipment .....	19	12
41.0	Grants, subsidies, and contributions .....	117	110
99.9	Total new obligations, unexpired accounts .....	208	194

### ACADEMIC ACCELERATION AND ACHIEVEMENT GRANTS

(Legislative proposal, subject to PAYGO)

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

Identification code 091-0253-4-1-501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001	Academic Acceleration Grants .....		8,000
0900	Total new obligations, unexpired accounts (object class 41.0) .....		8,000
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....		8,000
1930	Total budgetary resources available .....		8,000

#### Change in obligated balance:

Unpaid obligations:			
3010	New obligations, unexpired accounts .....		8,000
3020	Outlays (gross) .....		-480
3050	Unpaid obligations, end of year .....		7,520
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....		7,520

#### Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross .....		8,000
Outlays, gross:			
4100	Outlays from new mandatory authority .....		480
4180	Budget authority, net (total) .....		8,000
4190	Outlays, net (total) .....		480

**Academic acceleration and achievement grants.**—Funds would provide competitive grants to States and districts in support of a variety of evidence-based academic acceleration and achievement strategies. Projects would fall under one or more of three categories: (1) increasing student attendance and engagement; (2) providing high-quality tutoring and small-group instruction; and (3) providing summer learning and expanded or afterschool learning and enrichment programs.

## 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, \$1,208,000,000: Provided, That \$296,000,000 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 \$643,000,000 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 up to \$324,000,000 to carry out sections 4303, 4305(a)(2), and 4305(b), not less than \$60,000,000 to carry out section 4304, and not less than \$16,000,000 to carry out the activities in section 4305(a)(3): Provided further, That the funds provided for section 4305(b) shall remain available until March 31, 2026: 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), \$269,000,000 shall be available through December 31, 2025, for subpart 1 of part F of title IV.*

**Note.**—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091-0204-0-1-501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001	Education innovation and research .....	168	284
0002	Teacher and school leader incentive fund .....	173	173
0003	American history and civics .....	23	23
0004	Supporting effective educator development (SEED) .....	90	90
0005	Charter schools .....	440	440
0006	Magnet schools .....	139	139
0007	Ready to learn programming .....	31	31
0008	Arts in education .....	36	36
0009	Javits gifted and talented education .....	17	17
0010	Statewide family engagement centers .....	20	20
0012	Congressionally directed spending .....	200	200
0799	Total direct obligations .....	1,337	1,453
0801	DC schools/SOAR Act .....	53	53
0900	Total new obligations, unexpired accounts .....	1,390	1,506

#### Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	305	421

**INNOVATION AND IMPROVEMENT—Continued**  
**Program and Financing—Continued**

Identification code 091–0204–0–1–501	2023 actual	2024 est.	2025 est.
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	1,453	1,453	1,198
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	53	53	53
1900 Budget authority (total) .....	1,506	1,506	1,251
1930 Total budgetary resources available .....	1,811	1,927	1,672
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	421	421	366
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,999	3,252	2,513
3010 New obligations, unexpired accounts .....	1,390	1,506	1,306
3020 Outlays (gross) .....	–1,051	–2,245	–1,583
3041 Recoveries of prior year unpaid obligations, expired .....	–86		
3050 Unpaid obligations, end of year .....	3,252	2,513	2,236
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,999	3,252	2,513
3200 Obligated balance, end of year .....	3,252	2,513	2,236
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,506	1,506	1,251
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	82	77
4011 Outlays from discretionary balances .....	1,038	2,163	1,506
4020 Outlays, gross (total) .....	1,051	2,245	1,583
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	–53		
4033 Non-Federal sources .....		–53	–53
4040 Offsets against gross budget authority and outlays (total) ....	–53	–53	–53
4070 Budget authority, net (discretionary) .....	1,453	1,453	1,198
4080 Outlays, net (discretionary) .....	998	2,192	1,530
4180 Budget authority, net (total) .....	1,453	1,453	1,198
4190 Outlays, net (total) .....	998	2,192	1,530

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

	2023 actual	2024 est.	2025 est.
<b>Enacted/requested:</b>			
Budget Authority .....	1,453	1,453	1,198
Outlays .....	998	2,192	1,530
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....			10
<b>Total:</b>			
Budget Authority .....	1,453	1,453	1,208
Outlays .....	998	2,192	1,530

*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.*—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 technical assistance and 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.

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

Identification code 091–0204–0–1–501	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
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 .....	1,313	1,429	1,229
99.0 Direct obligations .....	1,337	1,453	1,253
99.0 Reimbursable obligations .....	53	53	53
99.9 Total new obligations, unexpired accounts .....	1,390	1,506	1,306

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

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

Identification code 091–0204–2–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Fostering diverse schools .....			10
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			10
1930 Total budgetary resources available .....			10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			10
3050 Unpaid obligations, end of year .....			10
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			10
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			10
4180 Budget authority, net (total) .....			10
4190 Outlays, net (total) .....			

*Fostering diverse schools.*—Funds would support competitive grants to local educational agencies and partner entities for activities to improve socioeconomic diversity in schools and, as permissible, to improve diversity as it relates to other factors, such as race, ethnicity, or disability status.

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

Identification code 091–0204–2–1–501	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....			1
41.0 Grants, subsidies, and contributions .....			9
99.9 Total new obligations, unexpired accounts .....			10

**OFFICE OF ENGLISH LANGUAGE ACQUISITION****Federal Funds****ENGLISH LANGUAGE ACQUISITION**

For carrying out part A of title III of the ESEA, \$940,000,000, which shall become available on July 1, 2025, and shall remain available through September 30, 2026, except that 8 percent of such amount shall be available on October 1, 2024, and shall remain available through September 30, 2026, to carry out activities under section 3111(c)(1)(C).

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091–1300–0–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 English language acquisition grants .....	887	889	940
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	17	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	890	890	940
1930 Total budgetary resources available .....	904	907	958
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	17	18	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,388	1,441	1,377
3010 New obligations, unexpired accounts .....	887	889	940
3020 Outlays (gross) .....	–833	–953	–890
3041 Recoveries of prior year unpaid obligations, expired .....	–1		
3050 Unpaid obligations, end of year .....	1,441	1,377	1,427
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,388	1,441	1,377
3200 Obligated balance, end of year .....	1,441	1,377	1,427
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	890	890	940
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	9	9
4011 Outlays from discretionary balances .....	830	944	881
4020 Outlays, gross (total) .....	833	953	890
4180 Budget authority, net (total) .....	890	890	940
4190 Outlays, net (total) .....	833	953	890

**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	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	2	2	2
25.5 Research and development contracts .....	1	4	4
41.0 Grants, subsidies, and contributions .....	884	883	934
99.0 Direct obligations .....	887	889	940
99.9 Total new obligations, unexpired accounts .....	887	889	940

**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, \$15,673,264,000, of which \$6,080,321,000 shall become available on July 1, 2025, and shall remain available through September 30, 2026, and of which \$9,283,383,000 shall become available on October 1, 2025, and shall remain available through September 30, 2026, for academic year 2025–2026: 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 2024, 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 2024: 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 early intervention service providers to carry out activities authorized by those sections: 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 early intervention service providers to carry out activities authorized by section 638 of IDEA: 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, with parental consent, 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 (regardless of whether or not the child has been deemed eligible for services under section 619 of the IDEA) without regard to the policies and procedures in section 635(c) of the IDEA: 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

## SPECIAL EDUCATION—Continued

of a comprehensive system of services and supports for children with disabilities from birth through age five: Provided further, That, notwithstanding sections 637 and 638 of the IDEA, any State receiving a grant under section 633 of the IDEA must submit, as part of its State application to the Secretary, a separate plan for ensuring equitable access to and participation in Part C services in the State, particularly for populations that have been traditionally under-represented in the program, and such plan must specify the minimum amount of grant funding the State proposes to reserve for such purposes.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0300–0–1–501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Grants to States .....	14,200	14,194	14,394
0002 Preschool grants .....	420	420	425
0003 Grants for infants and families .....	540	540	545
0091 Subtotal, State grants .....	15,160	15,154	15,364
0101 State personnel development .....	39	39	39
0102 Technical assistance and dissemination .....	45	45	45
0103 Personnel preparation .....	115	115	125
0104 Parent information centers .....	33	33	33
0105 Educational technology, media, and materials .....	32	31	31
0191 Subtotal, National activities .....	264	263	273
0201 Special Olympics education program .....	36	36	36
0900 Total new obligations, unexpired accounts .....	15,460	15,453	15,673
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7		
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	6,170	6,170	6,390
Advance appropriations, discretionary:			
1170 Advance appropriation .....	9,283	9,283	9,283
1900 Budget authority (total) .....	15,453	15,453	15,673
1930 Total budgetary resources available .....	15,460	15,453	15,673
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13,467	13,528	14,638
3010 New obligations, unexpired accounts .....	15,460	15,453	15,673
3020 Outlays (gross) .....	–15,347	–14,343	–14,437
3041 Recoveries of prior year unpaid obligations, expired .....	–52		
3050 Unpaid obligations, end of year .....	13,528	14,638	15,874
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13,467	13,528	14,638
3200 Obligated balance, end of year .....	13,528	14,638	15,874
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15,453	15,453	15,673
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,244	4,257	4,409
4011 Outlays from discretionary balances .....	9,744	9,317	9,966
4020 Outlays, gross (total) .....	13,988	13,574	14,375
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1,359	769	62
4180 Budget authority, net (total) .....	15,453	15,453	15,673
4190 Outlays, net (total) .....	15,347	14,343	14,437

## SUMMARY OF IDEA FORMULA GRANTS PROGRAM LEVELS

(in millions of dollars)

	2023–2024 Academic Year	2024–2025 Academic Year	2025–2026 Academic Year
Current Budget Authority .....	\$5,871	\$5,871	\$6,081
Advance appropriation .....	9,283	9,283	9,283
Total program level .....	15,154	15,154	15,364
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	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	7	7	
41.0 Grants, subsidies, and contributions .....	15,452	15,446	15,673
99.0 Direct obligations .....	15,459	15,453	15,673
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	15,460	15,453	15,673

## REHABILITATION SERVICES

For carrying out, to the extent not otherwise provided, the Rehabilitation Act of 1973 and the Helen Keller National Center Act, \$4,397,033,000, of which \$4,253,834,000 shall be for grants for vocational rehabilitation services under title I of the Rehabilitation Act: Provided, That, notwithstanding sections 100(b)(1) and 100(c)(2) of the Rehabilitation Act, each State shall be entitled to an allotment equal to the amount such State received pursuant to section 110(a) of the Rehabilitation Act for the fiscal year ending September 30, 2024, prior to any additions or reductions under section 110(b) or section 111(a)(2)(B): Provided further, That the Secretary may use amounts provided in this Act 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, for improving monitoring and oversight of grants for vocational rehabilitation services under title I of the Rehabilitation Act, for activities under section 14 of the Rehabilitation Act, and for information technology 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 second 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 any funds made available subsequent to reallocation for the purposes described in the second proviso may be provided to States and other public, private, and nonprofit entities, including Indian tribes and institutions of higher education, for carrying out such activities: Provided further, That States and other public, private and nonprofit entities, including Indian tribes and institutions of higher education, may award subgrants for a portion of the funds to other such eligible entities: Provided further, That any funds provided in this Act and made available subsequent to reallocation for the purposes described in the second proviso shall remain available until September 30, 2026.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0301–0–1–506	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Vocational rehabilitation State grants .....	3,681	4,012	4,012
0002 Client assistance State grants .....	13	13	13
0003 Supported employment State grants .....	23	23	23
0004 Training .....	29	29	23
0005 Demonstration and Training Programs .....	6	6	12
0006 Independent living services for older blind individuals .....	34	33	33
0007 Protection and advocacy of individual rights .....	20	20	20



0008	Helen Keller National Center .....	19	19	19
0010	Disability Innovation Fund .....		286	
0100	Total direct program .....	3,825	4,441	4,155
0900	Total new obligations, unexpired accounts .....	3,825	4,441	4,155

**Budgetary resources:**  
Unobligated balance:

1012	Unobligated balance transfers between expired and unexpired accounts .....	254	286	
<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	143	143	143
1100	Appropriation [CHIMP] .....			-136
1130	Change in sequestration reduction due to CHIMP .....			8
1160	Appropriation, discretionary (total) .....	143	143	15
<b>Appropriations, mandatory:</b>				
1200	Appropriation .....	3,950	4,254	4,390
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-225	-242	-250
1260	Appropriations, mandatory (total) .....	3,725	4,012	4,140
1900	Budget authority (total) .....	3,868	4,155	4,155
1930	Total budgetary resources available .....	4,122	4,441	4,155
<b>Memorandum (non-add) entries:</b>				
1940	Unobligated balance expiring .....	-297		

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	3,422	3,450	2,411
3010	New obligations, unexpired accounts .....	3,825	4,441	4,155
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3020	Outlays (gross) .....	-3,583	-5,480	-4,212
3041	Recoveries of prior year unpaid obligations, expired .....	-216		
3050	Unpaid obligations, end of year .....	3,450	2,411	2,354
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	3,422	3,450	2,411
3200	Obligated balance, end of year .....	3,450	2,411	2,354

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	143	143	15
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	65	72	8
4011	Outlays from discretionary balances .....	104	240	72
4020	Outlays, gross (total) .....	169	312	80
<b>Mandatory:</b>				
4090	Budget authority, gross .....	3,725	4,012	4,140
<b>Outlays, gross:</b>				
4100	Outlays from new mandatory authority .....	1,155	2,006	2,070
4101	Outlays from mandatory balances .....	2,259	3,162	2,062
4110	Outlays, gross (total) .....	3,414	5,168	4,132
4180	Budget authority, net (total) .....	3,868	4,155	4,155
4190	Outlays, net (total) .....	3,583	5,480	4,212

**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 2023, State VR agencies assisted 115,336 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 does not include 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.

**Disability Innovation Fund.**—From the amounts remaining available after the reallocation of funds to States under Section 110(b)(2) of the Rehabilitation Act, grants are awarded for innovative activities aimed at increasing competitive integrated employment for youth and other individuals with disabilities.

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

Identification code 091-0301-0-1-506	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
25.1 Advisory and assistance services .....	2	2	2
41.0 Grants, subsidies, and contributions .....	3,823	4,439	4,153
99.9 Total new obligations, unexpired accounts .....	3,825	4,441	4,155

**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.*

**Note.**—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091-0600-0-1-501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 American printing house for the blind .....	43	43	43
0900 Total new obligations, unexpired accounts (object class 41.0) .....	43	43	43
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	43	43	43
1930 Total budgetary resources available .....	43	43	43
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	16	17	11
3010 New obligations, unexpired accounts .....	43	43	43
3020 Outlays (gross) .....	-42	-49	-43
3050 Unpaid obligations, end of year .....	17	11	11
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	16	17	11
3200 Obligated balance, end of year .....	17	11	11
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	43	43	43
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	30	32	32
4011 Outlays from discretionary balances .....	12	17	11
4020 Outlays, gross (total) .....	42	49	43
4180 Budget authority, net (total) .....	43	43	43
4190 Outlays, net (total) .....	42	49	43

The 2025 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 2023, the portion of the Federal appropriation allocated to educational materials represented approximately 61 percent of the Printing House's total sales. The full 2023 appropriation

## AMERICAN PRINTING HOUSE FOR THE BLIND—Continued

represented approximately 73percent of the Printing House's total actual revenue. The 2025 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0601–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	93	93	93
0900 Total new obligations, unexpired accounts (object class 41.0) .....	93	93	93
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	93	93	93
1900 Budget authority (total) .....	93	93	93
1930 Total budgetary resources available .....	93	93	93
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	28	19	.....
3010 New obligations, unexpired accounts .....	93	93	93
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	–101	–112	–93
3041 Recoveries of prior year unpaid obligations, expired .....	–2	.....	.....
3050 Unpaid obligations, end of year .....	19	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	28	19	.....
3200 Obligated balance, end of year .....	19	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	93	93	93
Outlays, gross:			
4010 Outlays from new discretionary authority .....	83	92	92
4011 Outlays from discretionary balances .....	10	12	1
4020 Outlays, gross (total) .....	93	104	93
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8	8	.....
4180 Budget authority, net (total) .....	93	93	93
4190 Outlays, net (total) .....	101	112	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 2023, the Federal appropriation represented approximately 80 percent of the Institute's operating budget. The 2025 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0602–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Operations .....	165	165	165
0900 Total new obligations, unexpired accounts (object class 41.0) .....	165	165	165
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	165	165	165
1900 Budget authority (total) .....	165	165	165
1930 Total budgetary resources available .....	165	165	165
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	20	12
3010 New obligations, unexpired accounts .....	165	165	165
3020 Outlays (gross) .....	–157	–173	–173
3050 Unpaid obligations, end of year .....	20	12	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	20	12
3200 Obligated balance, end of year .....	20	12	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	165	165	165
Outlays, gross:			
4010 Outlays from new discretionary authority .....	148	163	163
4011 Outlays from discretionary balances .....	4	10	10
4020 Outlays, gross (total) .....	152	173	173
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	.....	.....
4180 Budget authority, net (total) .....	165	165	165
4190 Outlays, net (total) .....	157	173	173

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 2023, the appropriation for Gallaudet represented approximately 68 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 2025 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"), \$2,268,436,000, of which \$1,477,436,000 shall become available on July 1, 2025, and shall remain available through September 30, 2026, and of which \$791,000,000 shall become available on October 1, 2025, and shall remain available through September 30, 2026: Provided, That \$57,000,000 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, \$18,712,000 shall be for national leadership activities under section 242.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091-0400-0-1-501	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Career and Technical Education State Grants .....	1,409	1,430	1,470
0002 Career and Technical Education National Activities .....	32	32	64
0091 Subtotal, Career and Technical .....	1,441	1,462	1,534
0101 Adult Basic and Literacy Education State Grants .....	715	715	715
0102 Adult Education National Leadership Activities .....	13	14	19
0191 Subtotal, Adult Education .....	728	729	734
0900 Total new obligations, unexpired accounts .....	2,169	2,191	2,268
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	17	44	44
1021 Recoveries of prior year unpaid obligations .....	4	.....	.....
1070 Unobligated balance (total) .....	21	44	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,400	1,400	1,477
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) .....	2,192	2,191	2,268
1930 Total budgetary resources available .....	2,213	2,235	2,312
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	44	44	44
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,377	2,483	2,939
3010 New obligations, unexpired accounts .....	2,169	2,191	2,268
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-2,034	-1,735	-2,171
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-26	.....	.....
3050 Unpaid obligations, end of year .....	2,483	2,939	3,036
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	1	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,376	2,481	2,938
3200 Obligated balance, end of year .....	2,481	2,938	3,035
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,192	2,191	2,268
Outlays, gross:			
4010 Outlays from new discretionary authority .....	296	70	74
4011 Outlays from discretionary balances .....	1,738	1,665	2,097
4020 Outlays, gross (total) .....	2,034	1,735	2,171
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-1	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	1	.....
4070 Budget authority, net (discretionary) .....	2,191	2,191	2,268
4080 Outlays, net (discretionary) .....	2,034	1,734	2,171
4180 Budget authority, net (total) .....	2,191	2,191	2,268
4190 Outlays, net (total) .....	2,034	1,734	2,171

**SUMMARY OF PROGRAM LEVEL**

(in millions of dollars)

	2023-24 Academic Year	2024-2025 Academic Year	2025-2026 Academic Year
New Budget Authority .....	\$1,400	\$1,400	\$1,477
Advance Appropriation .....	791	791	791
Total program level .....	2,191	2,191	2,268
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 the 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 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 2025 request would support high-quality programs at correctional institutions that use Pell Grant funds to provide access to postsecondary offerings as part of an adult education program.

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

Identification code 091-0400-0-1-501	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.1 Advisory and assistance services .....	14	14	14
25.3 Other goods and services from Federal sources .....	1	1	1
41.0 Grants, subsidies, and contributions .....	2,154	2,176	2,253
99.0 Direct obligations .....	2,169	2,191	2,268
99.9 Total new obligations, unexpired accounts .....	2,169	2,191	2,268

**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, \$3,343,247,000: 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 of the funds made available in this Act to carry out chapter 1 of subpart 2 of part A of title IV of the HEA, up to 1 percent may be used for technical assistance, 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, under the Fund for the Improvement of Postsecondary Education, \$100,000,000 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; \$100,000,000 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,*

## HIGHER EDUCATION—Continued

transfer, and completion rates and labor market outcomes; \$15,000,000 shall be used for grants to States and State agencies that govern, make policy, and coordinate on higher education matters to implement statewide improvements and reforms to improve postsecondary access, success, and outcomes; \$25,000,000 shall be used to support institutions of higher education to strengthen institutional statewide capacity to address student mental health needs and non-academic barriers to student success; \$10,000,000 shall be used to support a higher education advancement and success technical assistance center; and \$12,000,000 shall be used to support the Open Textbooks Pilot Program: Provided further, That funds made available in this Act to carry out part A of title II of the HEA may be used to support high school career programs in which high school students can earn postsecondary credit in an elementary and secondary education program of study, prepare for teacher and paraprofessional certification exams, and participate in other activities that prepare high school students for a career in elementary and secondary education: Provided further, That of the funds referred to in the preceding proviso, the Secretary may use up to 3 percent for technical assistance, national outreach, and information dissemination activities: Provided further, That funds made available in this Act to carry out sections 311 through 315 of the HEA may be used for national activities to advance the Strengthening Institutions program's goal of assisting institutions that provide educational opportunities to students from low-income backgrounds and students of color: Provided further, That of the funds referred to in the preceding proviso, the Secretary may, without affecting an institution's allocation under the preceding proviso, use up to 5 percent for technical assistance and training to implement interventions to increase program value, including increasing a community college's capacity for credit attainment, mobility, and seamless transfer agreements: Provided further, That funds made available in this Act to carry out section 317 and section 371(b)(2)(D)(ii) of the HEA shall be allotted to institutions in the same manner as under section 318(e) of the HEA but, for purposes of this proviso, section 318(e) shall be applied by substituting "Alaska Native and Native Hawaiian-serving Institution" for "Predominantly Black Institution" and by substituting "Alaska Native and Native Hawaiian" for "Black American": Provided further, That notwithstanding the preceding proviso, the amount allotted to each Alaska Native and Native Hawaiian-serving institution under section 317 and section 371(b)(2)(D)(ii) of the HEA shall not be less than \$250,000, subject to section 318(e)(4) and (5) of the HEA: Provided further, That funds made available by this Act to carry out section 319 and section 371(b)(2)(D)(iv) of the HEA shall be allotted to institutions in the same manner as under section 318(e) of the HEA but, for purposes of this proviso, section 318(e) of the HEA shall be applied by substituting "Native American-serving Nontribal institution" for "Predominantly Black Institution" and by substituting "Native American" for "Black American": Provided further, That notwithstanding the preceding proviso, the amount allotted to each Native American-serving Nontribal institution under section 319 and section 371(b)(2)(D)(iv) shall not be less than \$250,000, subject to section 318(e)(4) and (5) of the HEA: Provided further, That sections 399(b) and 528(b) of the HEA shall not apply to funds made available in this Act: Provided further, That the activities authorized under sections 317(c)(2)(B), 319(c)(2)(B), and 320(c)(2)(B) of the HEA shall include construction and maintenance in classrooms, libraries, laboratories, and other instructional facilities: Provided further, That section 714(d)(2) of the HEA shall not apply to funds made available in this Act.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code	091–0201–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
0001	Strengthening institutions .....	127	122	140
0002	Strengthening tribally controlled colleges and universities .....	80	82	86
0003	Strengthening Alaska Native and Native Hawaiian-serving institutions .....	32	39	41
0004	Strengthening historically Black colleges and universities (HBCUs) .....	476	481	517
0005	Strengthening historically Black graduate institutions .....	101	101	108
0007	Strengthening predominantly Black institutions .....	36	37	39
0008	Strengthening Asian American and Native American Pacific Islander-serving institutions .....	21	24	25
0009	Strengthening Native American-serving nontribal institutions .....	15	16	17
0010	Minority science and engineering improvement .....	16	16	16
0011	Strengthening historically Black masters programs .....	20	20	21
0091	Subtotal, aid for institutional development .....	924	938	1,010
0101	Developing Hispanic-serving institutions .....	227	228	247
0102	Developing Hispanic-serving institution STEM and articulation programs .....	94	100	100
0103	Promoting baccalaureate opportunities for Hispanic Americans .....	27	27	30
0104	International education and foreign language studies .....	85	86	82
0105	Model transition programs for students with intellectual disabilities .....		14	14
0106	Tribally controlled postsecondary career and technical institutions .....	12	12	12
0191	Subtotal, other aid for institutions .....	445	467	485
0201	Federal TRIO programs .....	1,185	1,191	1,211

0202	Gaining early awareness and readiness for undergraduate programs (GEAR UP) .....	386	388	398
0203	Graduate assistance in areas of national need .....	24	24	24
0204	Child care access means parents in school .....	75	75	80
0291	Subtotal, assistance for students .....	1,670	1,678	1,713
0301	Fund for the improvement of postsecondary education (FIPSE) .....	493	184	262
0302	Teacher quality partnerships .....	70	70	95
0303	Hawkins Centers of Excellence .....	29	15	30
0304	Community Project Funding .....		430	
0306	Graduate Fellowships to Prepare Faculty in High-need Areas at Colleges of Education .....			5
0391	Assistance for students, subtotal .....	592	699	392
0900	Total new obligations, unexpired accounts .....	3,631	3,782	3,600

## Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	45	176	292
1012	Unobligated balance transfers between expired and unexpired accounts .....	132	132	132
1070	Unobligated balance (total) .....	177	308	424
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	3,526	3,526	3,343
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) .....	3,766	3,766	3,583
1930	Total budgetary resources available .....	3,943	4,074	4,007
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	–136		
1941	Unexpired unobligated balance, end of year .....	176	292	407

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,892	5,487	5,343
3010	New obligations, unexpired accounts .....	3,631	3,782	3,600
3020	Outlays (gross) .....	–2,992	–3,926	–3,822
3041	Recoveries of prior year unpaid obligations, expired .....	–44		
3050	Unpaid obligations, end of year .....	5,487	5,343	5,121
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4,892	5,487	5,343
3200	Obligated balance, end of year .....	5,487	5,343	5,121

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	3,526	3,526	3,343
Outlays, gross:				
4010	Outlays from new discretionary authority .....	130	106	100
4011	Outlays from discretionary balances .....	2,643	3,567	3,500
4020	Outlays, gross (total) .....	2,773	3,673	3,600
Mandatory:				
4090	Budget authority, gross .....	240	240	240
Outlays, gross:				
4100	Outlays from new mandatory authority .....		8	8
4101	Outlays from mandatory balances .....	219	245	214
4110	Outlays, gross (total) .....	219	253	222
4180	Budget authority, net (total) .....	3,766	3,766	3,583
4190	Outlays, net (total) .....	2,992	3,926	3,822

## 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.

*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	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	4	2	2
25.3 Other goods and services from Federal sources .....	2	1	1

25.7 Operation and maintenance of equipment .....	2	6	6
41.0 Grants, subsidies, and contributions .....	3,623	3,772	3,589
99.0 Direct obligations .....	3,631	3,781	3,598
99.5 Adjustment for rounding .....		1	2
99.9 Total new obligations, unexpired accounts .....	3,631	3,782	3,600

**REDUCING THE COSTS OF COLLEGE FUND**  
(Legislative proposal, subject to PAYGO)

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

Identification code 091–0252–4–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Reducing the costs of college fund .....			12,000
0900 Total new obligations, unexpired accounts (object class 41.0) .....			12,000
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			12,000
1900 Budget authority (total) .....			12,000
1930 Total budgetary resources available .....			12,000
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			12,000
3020 Outlays (gross) .....			–240
3050 Unpaid obligations, end of year .....			11,760
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			11,760
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			12,000
Outlays, gross:			
4100 Outlays from new mandatory authority .....			240
4180 Budget authority, net (total) .....			12,000
4190 Outlays, net (total) .....			240

*Reducing the Costs of College Fund.*—Funds are provided to support three components related to reducing the costs of postsecondary education for students: Classroom to Career, which increases access to free career-connected dual enrollment programs by supporting State efforts to provide high school students with at least 12 credits worth of career-connected postsecondary coursework; Incentivizing Excellence, which provides competitive grant awards to public institutions that affordably deliver a quality education, to either share or expand those best practices; and Scaling Evidence-Based Strategies, which expands interventions that provide financial and other student support services, redesign developmental or remedial coursework policies, or support other evidence-based innovations, to increase completion rates, reduce cost burdens for students, and lower costs per graduate.

**HOWARD UNIVERSITY**

*For partial support of Howard University, \$297,018,000, 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091–0603–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 General support .....	354	227	227
0002 Howard University Hospital .....		127	70
0900 Total new obligations, unexpired accounts (object class 41.0) .....	354	354	297
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	354	354	297

HOWARD UNIVERSITY—Continued  
Program and Financing—Continued

Identification code 091–0603–0–1–502		2023 actual	2024 est.	2025 est.
1900	Budget authority (total) .....	354	354	297
1930	Total budgetary resources available .....	354	354	297
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	111	203	2
3010	New obligations, unexpired accounts .....	354	354	297
3020	Outlays (gross) .....	–262	–555	–298
3050	Unpaid obligations, end of year .....	203	2	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	111	203	2
3200	Obligated balance, end of year .....	203	2	1
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	354	354	297
Outlays, gross:				
4010	Outlays from new discretionary authority .....	251	350	294
4011	Outlays from discretionary balances .....	.....	205	4
4020	Outlays, gross (total) .....	251	555	298
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	11	.....	.....
4180	Budget authority, net (total) .....	354	354	297
4190	Outlays, net (total) .....	262	555	298

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 39 percent of the Hospital's revenue. For 2025, the Federal appropriation is expected to represent approximately 22 percent of the University's revenue and 17 percent of the Hospital's revenue.

The 2025 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, \$328,000.

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, 2026: 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 \$344,444,444: 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, \$581,000.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0241–0–1–502		2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0701	Direct loan subsidy .....	17	9	19
0705	Reestimates of direct loan subsidy .....	55	25	.....
0706	Interest on reestimates of direct loan subsidy .....	10	2	.....
0709	Administrative expenses .....	.....	1	1
0791	Direct program activities, subtotal .....	82	37	20
0900	Total new obligations, unexpired accounts (object class 41.0) .....	82	37	20

## Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	19	18	30
1021	Recoveries of prior year unpaid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	20	18	30
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	21	21	21
Appropriations, mandatory:				
1200	Appropriation .....	65	28	.....
1900	Budget authority (total) .....	86	49	21
1930	Total budgetary resources available .....	106	67	51
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	–6	.....	.....
1941	Unexpired unobligated balance, end of year .....	18	30	31

## Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	30	33	21
3010	New obligations, unexpired accounts .....	82	37	20
3020	Outlays (gross) .....	–74	–49	–14
3040	Recoveries of prior year unpaid obligations, unexpired .....	–1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired .....	–4	.....	.....
3050	Unpaid obligations, end of year .....	33	21	27
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	30	33	21
3200	Obligated balance, end of year .....	33	21	27

## Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	21	21	21
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	5	5
4011	Outlays from discretionary balances .....	8	16	9
4020	Outlays, gross (total) .....	9	21	14
Mandatory:				
4090	Budget authority, gross .....	65	28	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	65	28	.....
4180	Budget authority, net (total) .....	86	49	21
4190	Outlays, net (total) .....	74	49	14

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

Identification code 091–0241–0–1–502		2023 actual	2024 est.	2025 est.
Direct loan levels supportable by subsidy budget authority:				
115002	Historically Black Colleges and Universities .....	439	429	325
115999	Total direct loan levels .....	439	429	325
Direct loan subsidy (in percent):				
132002	Historically Black Colleges and Universities .....	3.74	1.98	5.85
132999	Weighted average subsidy rate .....	3.74	1.98	5.85
Direct loan subsidy budget authority:				
133002	Historically Black Colleges and Universities .....	16	9	19
133999	Total subsidy budget authority .....	16	9	19
Direct loan subsidy outlays:				
134002	Historically Black Colleges and Universities .....	8	20	13
134999	Total subsidy outlays .....	8	20	13
Direct loan reestimates:				
135001	College Housing and Academic Facilities Loans .....	3	.....	.....
135002	Historically Black Colleges and Universities .....	23	–14	.....
135999	Total direct loan reestimates .....	26	–14	.....

## 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 facil-

ities. 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.

## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4252-0-3-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....		1	1
0900 Total new obligations, unexpired accounts .....		1	1
<b>Budgetary resources:</b>			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	1	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) .....		1	1
1930 Total budgetary resources available .....		1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		1	1
3020 Outlays (gross) .....		-1	-1
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		1	1
Financing disbursements:			
4110 Outlays, gross (total) .....		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) ....	-3	-1	-1
4160 Budget authority, net (mandatory) .....	-3		
4170 Outlays, net (mandatory) .....	-3		
4180 Budget authority, net (total) .....	-3		
4190 Outlays, net (total) .....	-3		

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

Identification code 091-4252-0-3-502	2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	2	2
1264 Other adjustments, net (+ or -) .....	-1		
1290 Outstanding, end of year .....	2	2	2

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	2022 actual	2023 actual
<b>ASSETS:</b>		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	3	2
1405 Allowance for subsidy cost (-) .....		
1499 Net present value of assets related to direct loans .....	3	2
1999 Total assets .....	3	2
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	3	2

4999 Total liabilities and net position .....	3	2
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## COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0242-0-1-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....		1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	3	
1022 Capital transfer of unobligated balances to general fund .....	-6	-3	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	7	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 .....		-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	3	1	1
1900 Budget authority (total) .....	3	1	1
1930 Total budgetary resources available .....	3	1	1
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 .....	1	1	1
3010 New obligations, unexpired accounts .....		1	1
3020 Outlays (gross) .....		-1	-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 .....	3	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 .....	-3	-7	-7
4180 Budget authority, net (total) .....		-6	-6
4190 Outlays, net (total) .....	-3	-6	-6

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

Identification code 091-0242-0-1-502	2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	12	10	9
1251 Repayments: Repayments and prepayments .....	-2	-1	-1
1290 Outstanding, end of year .....	10	9	8

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	7	3
1601 Direct loans, gross .....	12	10
1602 Interest receivable .....	4	4
1603 Allowance for estimated uncollectible loans and interest (-) .....	-7	-6
1699 Value of assets related to direct loans .....	9	8
1999 Total assets .....	16	11

**COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS LIQUIDATING  
ACCOUNT—Continued  
Balance Sheet—Continued**

Identification code 091-0242-0-1-502	2022 actual	2023 actual
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		
2104 Resources payable to Treasury .....	16	15
2999 Total liabilities .....	16	15
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....	4	3
3300 Cumulative results of operations .....	-4	-7
3999 Total net position .....		-4
4999 Total liabilities and net position .....	16	11

**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	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0004 Interest paid to Treasury (FFB) .....	9	11	11
Credit program obligations:			
0710 Direct loan obligations .....	440	429	325
0713 Payment of interest to Treasury .....	2	4	4
0742 Downward reestimates paid to receipt accounts .....	32	40	
0743 Interest on downward reestimates .....	7	2	
0791 Direct program activities, subtotal .....	481	475	329
0900 Total new obligations, unexpired accounts .....	490	486	340
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	234	282	284
1021 Recoveries of prior year unpaid obligations .....	96		
1023 Unobligated balances applied to repay debt .....	-11		
1024 Unobligated balance of borrowing authority withdrawn .....	-96		
1070 Unobligated balance (total) .....	223	282	284
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	467	429	325
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	88	68	37
1825 Spending authority from offsetting collections applied to repay debt .....	-6	-9	-13
1850 Spending auth from offsetting collections, mand (total) .....	82	59	24
1900 Budget authority (total) .....	549	488	349
1930 Total budgetary resources available .....	772	770	633
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	282	284	293
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	617	855	986
3010 New obligations, unexpired accounts .....	490	486	340
3020 Outlays (gross) .....	-156	-355	-325
3040 Recoveries of prior year unpaid obligations, unexpired .....	-96		
3050 Unpaid obligations, end of year .....	855	986	1,001
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	617	855	986
3200 Obligated balance, end of year .....	855	986	1,001

**Financing authority and disbursements, net:**

Mandatory:			
4090 Budget authority, gross .....	549	488	349
Financing disbursements:			
4110 Outlays, gross (total) .....	156	355	325
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources (subsidy) .....	-70	-48	-13
4122 Interest on uninvested funds .....	-7		
4123 Interest repayments .....	-5	-11	-11
4123 Principal repayments .....	-6	-9	-13

4130 Offsets against gross budget authority and outlays (total) ....	-88	-68	-37
4160 Budget authority, net (mandatory) .....	461	420	312
4170 Outlays, net (mandatory) .....	68	287	288
4180 Budget authority, net (total) .....	461	420	312
4190 Outlays, net (total) .....	68	287	288

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

Identification code 091-4255-0-3-502	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	440	429	325
1150 Total direct loan obligations .....	440	429	325
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	269	372	707
1231 Disbursements: Direct loan disbursements .....	106	344	305
1251 Repayments: Repayments and prepayments .....	-6	-9	-13
1264 Other adjustments, net (+ or -) .....	3		
1290 Outstanding, end of year .....	372	707	999

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	90	138
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	269	372
1402 Interest receivable .....	1	3
1405 Allowance for subsidy cost (-) .....	-26	-58
1499 Net present value of assets related to direct loans .....	244	317
1901 Other Federal assets: Other assets .....	1	
1999 Total assets .....	335	455
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2102 Interest payable .....		1
2103 Debt .....	335	454
2999 Total liabilities .....	335	455
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	335	455

**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, \$26,716,352,000 which shall remain available through September 30, 2026.*

*The maximum Pell Grant for which a student shall be eligible during award year 2025–2026 shall be \$6,435.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091-0200-0-1-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0101 Federal Pell grants .....	31,426	35,498	35,782
0201 Federal supplemental educational opportunity grants (SEOG) .....	910	915	910



0202	Federal work-study .....	1,228	1,236	1,230
0291	Campus-based activities - Subtotal .....	2,138	2,151	2,140
0900	Total new obligations, unexpired accounts (object class 41.0) .....	33,564	37,649	37,922

**Budgetary resources:**

1000	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	14,121	11,056	4,521
1021	Recoveries of prior year unpaid obligations .....	97	135	.....
1070	Unobligated balance (total) .....	14,218	11,191	4,521
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation .....	24,615	24,615	26,716
1100	Appropriation discretionary increase award CHIMP .....	.....	.....	15
1120	Appropriations transferred to other acct [091–0202] .....	–61	.....	.....
1130	Appropriations permanently reduced .....	.....	–75	–15
1131	Unobligated balance of appropriations permanently reduced .....	–360	–360	.....
1160	Appropriation, discretionary (total) .....	24,194	24,180	26,716
	Appropriations, mandatory:			
1200	Appropriation .....	6,321	6,799	6,877
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	–75	.....	.....
1260	Appropriations, mandatory (total) .....	6,246	6,799	6,877
1900	Budget authority (total) .....	30,440	30,979	33,593
1930	Total budgetary resources available .....	44,658	42,170	38,114
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	–38	.....	.....
1941	Unexpired unobligated balance, end of year .....	11,056	4,521	192

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	18,792	22,462	39,305
3010	New obligations, unexpired accounts .....	33,564	37,649	37,922
3011	Obligations ("upward adjustments"), expired accounts .....	3,768	.....	.....
3020	Outlays (gross) .....	–31,276	–20,671	–34,795
3040	Recoveries of prior year unpaid obligations, unexpired .....	–97	–135	.....
3041	Recoveries of prior year unpaid obligations, expired .....	–2,289	.....	.....
3050	Unpaid obligations, end of year .....	22,462	39,305	42,432
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	18,792	22,462	39,305
3200	Obligated balance, end of year .....	22,462	39,305	42,432

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	24,194	24,180	26,716
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	4,133	3,275	4,256
4011	Outlays from discretionary balances .....	19,335	10,596	23,662
4020	Outlays, gross (total) .....	23,468	13,871	27,918
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources .....	–14	–28	–96
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts .....	14	28	96
4070	Budget authority, net (discretionary) .....	24,194	24,180	26,716
4080	Outlays, net (discretionary) .....	23,454	13,843	27,822
	Mandatory:			
4090	Budget authority, gross .....	6,246	6,799	6,877
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	3,012	5,629	5,707
4101	Outlays from mandatory balances .....	4,796	1,171	1,170
4110	Outlays, gross (total) .....	7,808	6,800	6,877
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources .....	–528	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts .....	528	.....	.....
4160	Budget authority, net (mandatory) .....	6,246	6,799	6,877
4170	Outlays, net (mandatory) .....	7,280	6,800	6,877
4180	Budget authority, net (total) .....	30,440	30,979	33,593
4190	Outlays, net (total) .....	30,734	20,643	34,699

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

	2023 actual	2024 est.	2025 est.
Enacted/requested:			
Budget Authority .....	30,440	30,979	33,593
Outlays .....	30,734	20,643	34,699

Legislative proposal, subject to PAYGO:

Budget Authority .....	.....	.....	3,021
Outlays .....	.....	.....	906
Total:			
Budget Authority .....	30,440	30,979	36,614
Outlays .....	30,734	20,643	35,605

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

Identification code	091–0200–0–1–502	2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	997	1,313	1,405
1251	Repayments: Repayments and prepayments .....	–4	–28	–96
1264	Other adjustments, net (+ or –) .....	320	120	120
1290	Outstanding, end of year .....	1,313	1,405	1,429

*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 9.4 million awards totaling more than \$41.8 billion in available aid in award year 2025–2026.

*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 2025, nearly 7.2 million undergraduates will receive up to \$6,435 from the discretionary award and an additional \$1,710 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 2025 Budget request includes \$24.6 billion in discretionary funding for Pell Grants in 2025, which, when combined with mandatory funding, will support a projected maximum award of \$8,145.

*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 2025 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 2025 Budget includes \$1.23 billion for Work-Study, which would generate \$1.25 billion in aid to 630,000 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 2025 request, the Administration intends to work with Congress to ensure access to student financial aid for students who are Deferred Action for Childhood Arrivals (DACA) 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 2025 data in these tables reflect the Administration's Budget proposals.

**Aid Funds Available for Postsecondary Education and Training**

	(in thousands of dollars)		
	2023	2024 Predicted	2025 Request
Pell grants .....	\$31,263,645	\$35,462,835	\$39,284,235
Student loans:			
Subsidized Stafford loans .....	16,329,114	16,867,187	16,994,696
Unsubsidized Stafford loans (Undergraduates) .....	18,567,446	19,434,312	19,611,851
Unsubsidized Stafford loans (Graduate students) .....	26,987,398	27,794,453	28,060,238
Unsubsidized Stafford loans (total) .....	45,554,845	47,228,765	47,672,089
Parent PLUS loans .....	12,217,895	12,836,033	13,442,846
Grad PLUS loans .....	14,280,244	14,647,766	14,990,406
PLUS loans (total) .....	26,498,138	27,483,799	28,433,252
Consolidation .....	40,784,748	42,136,933	41,464,355
Student loans, subtotal .....	129,166,845	133,716,683	134,564,392
Work-study .....	1,247,893	1,247,893	1,247,893
Supplemental educational opportunity grants .....	1,293,785	1,293,785	1,293,785
Iraq and Afghanistan service grants .....	679	0	0
TEACH grants .....	70,892	71,749	72,618

## STUDENT FINANCIAL ASSISTANCE—Continued

## Aid Funds Available for Postsecondary Education and Training—Continued

	2023	2024 Predicted	2025 Request
Total aid available .....	163,043,739	171,792,946	176,462,923
<b>Number of Aid Awards</b>			
(in thousands)			
Pell grants .....	6,471	7,033	7,153
Subsidized Stafford loans .....	4,673	4,834	4,856
Unsubsidized Stafford loans (Undergraduates) .....	4,863	5,065	5,097
Unsubsidized Stafford loans (Graduate students) .....	1,693	1,748	1,750
Parent PLUS loans .....	713	733	753
Grad PLUS loans .....	647	663	660
Consolidation loans .....	860	888	875
Work-study .....	630	630	630
Supplemental educational opportunity grants .....	1,615	1,615	1,615
Iraq and Afghanistan service grants <sup>1</sup> .....	0	0	0
TEACH grants .....	23	24	24
Total awards .....	22,189	23,232	23,413

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

Note: Numbers may not add due to rounding.

## Average Aid Awards

	2023	2024 Predicted	2025 Request
(in whole dollars)			
Pell grants .....	\$4,831	\$5,042	\$5,492
Subsidized Stafford loans .....	3,494	3,489	3,500
Unsubsidized Stafford loans (Undergraduates) .....	3,818	3,837	3,847
Unsubsidized Stafford loans (Graduate students) .....	15,937	15,897	16,035
Parent PLUS loans .....	17,138	17,513	17,845
Grad PLUS loans .....	22,086	22,094	22,713
Consolidation loans .....	47,397	47,462	47,397
Work-study .....	1,980	1,980	1,980
Supplemental educational opportunity grants .....	801	801	801
Iraq and Afghanistan service grants .....	6,230	0	0
TEACH grants .....	3,025	3,025	3,025

## Number of Students Aided

	2023	2024 Predicted	2025 Request
(in thousands)			
Unduplicated student count .....	8,766	9,224	9,307

## Administrative Payments to Institutions

	2023	2024 Predicted	2025 Request
(in thousands of dollars)			
Pell grants .....	\$32,355	\$35,165	\$35,765
Work-study .....	60,375	60,375	60,375
Supplemental educational opportunity grants .....	18,543	18,543	18,543

STUDENT FINANCIAL ASSISTANCE  
(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 091–0200–4–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0101 Federal Pell grants .....			3,021
0900 Total new obligations, unexpired accounts (object class 41.0) .....			3,021
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			3,021
1930 Total budgetary resources available .....			3,021
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			3,021
3020 Outlays (gross) .....			–906
3050 Unpaid obligations, end of year .....			2,115
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,115

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....			3,021
Outlays, gross:			
4100 Outlays from new mandatory authority .....			906
4180 Budget authority, net (total) .....			3,021
4190 Outlays, net (total) .....			906

*Federal Pell Grants.*—The 2025 Budget proposes to increase the mandatory add-on to the maximum Pell Grant from \$1,060 to \$1,710. With the \$100 increase to the discretionary maximum award, the total increase will be \$750 and the total maximum Pell Grant will be \$8,145. Students attending public and non-profit institutions will be eligible to receive the increased mandatory add-on. The maximum award for students at proprietary institutions will be \$7,495.

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	2023 actual	2024 est.	2025 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, \$2,659,126,000, to remain available through September 30, 2026.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091–0202–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Student aid administration .....	1,030	995	1,335
0002 Servicing activities .....	1,133	1,092	1,324

0900	Total new obligations, unexpired accounts .....	2,163	2,087	2,659
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	33	16	.....
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	29	.....	.....
1021	Recoveries of prior year unpaid obligations .....	52	37	.....
1070	Unobligated balance (total) .....	85	53	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2,034	2,034	2,659
1121	Appropriations transferred from other acct [091–0200] ....	61	.....	.....
1160	Appropriation, discretionary (total) .....	2,095	2,034	2,659
1900	Budget authority (total) .....	2,095	2,034	2,659
1930	Total budgetary resources available .....	2,180	2,087	2,659
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	–1	.....	.....
1941	Unexpired unobligated balance, end of year .....	16	.....	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	913	915	1,195
3010	New obligations, unexpired accounts .....	2,163	2,087	2,659
3011	Obligations ("upward adjustments"), expired accounts .....	28	.....	.....
3020	Outlays (gross) .....	–2,085	–1,770	–2,674
3040	Recoveries of prior year unpaid obligations, unexpired .....	–52	–37	.....
3041	Recoveries of prior year unpaid obligations, expired .....	–52	.....	.....
3050	Unpaid obligations, end of year .....	915	1,195	1,180
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired .....	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	912	915	1,195
3200	Obligated balance, end of year .....	915	1,195	1,180
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,095	2,034	2,659
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,356	1,253	1,607
4011	Outlays from discretionary balances .....	682	517	1,067
4020	Outlays, gross (total) .....	2,038	1,770	2,674
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	47	.....	.....
4180	Budget authority, net (total) .....	2,095	2,034	2,659
4190	Outlays, net (total) .....	2,085	1,770	2,674

The Department of Education manages Federal student aid programs that will provide \$135 billion in new Federal student aid grants and loans (excluding Direct Consolidation Loans) to nearly 9 million students and parents in 2025. 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		2023 actual	2024 est.	2025 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	209	235	253
11.3	Other than full-time permanent .....	2	.....	1
11.5	Other personnel compensation .....	5	5	6
11.9	Total personnel compensation .....	216	240	260
12.1	Civilian personnel benefits .....	77	87	94
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	19	14	11
25.1	Advisory and assistance services .....	.....	1	1
25.2	Other services from non-Federal sources .....	847	737	988
25.3	Other goods and services from Federal sources .....	36	39	28
25.7	Operation and maintenance of equipment .....	966	967	1,278
99.0	Direct obligations .....	2,162	2,086	2,661
99.5	Adjustment for rounding .....	1	1	–2
99.9	Total new obligations, unexpired accounts .....	2,163	2,087	2,659

#### Employment Summary

Identification code 091–0202–0–1–502	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment .....	1,521	1,615	1,691

#### TEACH GRANT PROGRAM ACCOUNT

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

Identification code 091–0206–0–1–502		2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0701	Direct loan subsidy .....	34	39	39
0703	Subsidy for modifications of direct loans .....	13	.....	.....
0705	Reestimates of direct loan subsidy .....	20	15	.....
0706	Interest on reestimates of direct loan subsidy .....	4	8	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	71	62	39
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (indefinite) - Loan subsidy .....	36	41	41
1200	Appropriation (indefinite) - Upward reestimate .....	24	23	.....
1200	Appropriation (indefinite) Upward Modification .....	13	.....	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	–2	–2	–2
1260	Appropriations, mandatory (total) .....	71	62	39
1930	Total budgetary resources available .....	71	62	39
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	8	11	14
3010	New obligations, unexpired accounts .....	71	62	39
3020	Outlays (gross) .....	–65	–57	–37
3041	Recoveries of prior year unpaid obligations, expired .....	–3	–2	–3
3050	Unpaid obligations, end of year .....	11	14	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	8	11	14
3200	Obligated balance, end of year .....	11	14	13
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	71	62	39
Outlays, gross:				
4100	Outlays from new mandatory authority .....	60	49	27
4101	Outlays from mandatory balances .....	5	8	10
4110	Outlays, gross (total) .....	65	57	37
4180	Budget authority, net (total) .....	71	62	39
4190	Outlays, net (total) .....	65	57	37

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

Identification code 091–0206–0–1–502		2023 actual	2024 est.	2025 est.
Direct loan levels supportable by subsidy budget authority:				
115001	TEACH Grants .....	75	77	78
Direct loan subsidy (in percent):				
132001	TEACH Grants .....	45.65	50.44	50.18
132999	Weighted average subsidy rate .....	45.65	50.44	50.18
Direct loan subsidy budget authority:				
133001	TEACH Grants .....	34	39	39
Direct loan subsidy outlays:				
134001	TEACH Grants .....	–11	34	36
Direct loan reestimates:				
135001	TEACH Grants .....	13	8	.....

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. To be eligible for a TEACH Grant award, students must meet certain academic achievement requirements, scoring above the 75th percentile on one or more portions of a college admissions test or maintaining a cumulative grade point average of at least 3.25. Students who fail to fulfill the service requirements must repay the grants, including interest accrued from the time of award.

## TEACH GRANT PROGRAM ACCOUNT—Continued

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	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	75	77	78
0713 Payment of interest to Treasury .....	15	6	6
0741 Modification savings .....	52		
0742 Downward reestimates paid to receipt accounts .....	7	14	
0743 Interest on downward reestimates .....	4	2	
0791 Direct program activities, subtotal .....	153	99	84
0900 Total new obligations, unexpired accounts .....	153	99	84
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	9	
1021 Recoveries of prior year unpaid obligations .....	23	23	23
1023 Unobligated balances applied to repay debt .....	-21	-9	
1024 Unobligated balance of borrowing authority withdrawn .....	-10	-23	-23
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	108	57	42
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	89	143	114
1801 Change in uncollected payments, Federal sources .....	3	1	
1820 Capital transfer of spending authority from offsetting collections for Negative MAT .....	-1		
1825 Spending authority from offsetting collections applied to repay debt .....	-39	-102	-72
1850 Spending auth from offsetting collections, mand (total) .....	52	42	42
1900 Budget authority (total) .....	162	99	84
1930 Total budgetary resources available .....	162	99	84
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 .....	64	46	30
3010 New obligations, unexpired accounts .....	153	99	84
3020 Outlays (gross) .....	-148	-92	-79
3040 Recoveries of prior year unpaid obligations, unexpired .....	-23	-23	-23
3050 Unpaid obligations, end of year .....	46	30	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-9	-10
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	-1	
3090 Uncollected pymts, Fed sources, end of year .....	-9	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	58	37	20
3200 Obligated balance, end of year .....	37	20	2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	162	99	84
Financing disbursements:			
4110 Outlays, gross (total) .....	148	92	79
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward Reestimate .....	-24	-23	
4120 Subsidy from Program Account .....	-29	-35	-36
4120 Upward Modification .....	-13		
4122 Interest on uninvested funds .....	-2		
4123 Payment of Principal .....	-19	-69	-63
4123 Interest Received .....	-2	-16	-15
4130 Offsets against gross budget authority and outlays (total) ....	-89	-143	-114
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-3	-1	

4160 Budget authority, net (mandatory) .....	70	-45	-30
4170 Outlays, net (mandatory) .....	59	-51	-35
4180 Budget authority, net (total) .....	70	-45	-30
4190 Outlays, net (total) .....	59	-51	-35

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

Identification code 091-4290-0-3-502	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	75	77	78
1150 Total direct loan obligations .....	75	77	78
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	790	809	811
1231 Disbursements: Direct loan disbursements .....	82	71	73
1251 Repayments: Repayments and prepayments .....	-19	-69	-63
1264 Other adjustments, net (+ or -) .....	-44		
1290 Outstanding, end of year .....	809	811	821

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	45	27
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	790	809
1402 Interest receivable .....	71	67
1405 Allowance for subsidy cost (-) .....	-365	-322
1499 Net present value of assets related to direct loans .....	496	554
1999 Total assets .....	541	581
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	541	581
2999 Total liabilities .....	541	581
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	541	581

## STUDENT FINANCIAL ASSISTANCE DEBT COLLECTION

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

Identification code 091-5557-0-2-502	2023 actual	2024 est.	2025 est.
0100 Balance, start of year .....			5
Receipts:			
Current law:			
1130 Student Financial Assistance Debt Collection .....	3	16	16
2000 Total: Balances and receipts .....	3	16	21
Appropriations:			
Current law:			
2101 Student Financial Assistance Debt Collection .....	-3	-11	-11
2103 Student Financial Assistance Debt Collection .....		-1	-1
2132 Student Financial Assistance Debt Collection .....		1	1
2199 Total current law appropriations .....	-3	-11	-11
2999 Total appropriations .....	-3	-11	-11
5099 Balance, end of year .....		5	10

## Program and Financing (in millions of dollars)

Identification code 091-5557-0-2-502	2023 actual	2024 est.	2025 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	9
1022	Capital transfer of unobligated balances to general fund .....	-1	-3
1070	Unobligated balance (total) .....	6	6
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	3	11
1203	Appropriation (previously unavailable)(special or trust) ....	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1
1240	Capital transfer of appropriations to general fund .....	-1	-1
1260	Appropriations, mandatory (total) .....	3	10
1930	Total budgetary resources available .....	9	16
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	9	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	3	3
3020	Outlays (gross) .....	-3	-3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	3	10
Outlays, gross:			
4101	Outlays from mandatory balances .....	3	3
4180	Budget authority, net (total) .....	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	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0102	Obligations, non-Federal .....	580	1,670
0900	Total new obligations, unexpired accounts (object class 42.0) .....	580	1,670
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	725	564
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	462	1,790
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-43	
1850	Spending auth from offsetting collections, mand (total) .....	419	1,790
1930	Total budgetary resources available .....	1,144	2,354
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	564	684
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	580	1,670
3020	Outlays (gross) .....	-580	-1,670
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	419	1,790
Outlays, gross:			
4100	Outlays from new mandatory authority .....	62	1,660
4101	Outlays from mandatory balances .....	518	10
4110	Outlays, gross (total) .....	580	1,670
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-1,790	-893
4123	Non-Federal sources .....	-462	
4130	Offsets against gross budget authority and outlays (total) ....	-462	-1,790
4160	Budget authority, net (mandatory) .....	-43	
4170	Outlays, net (mandatory) .....	118	-120
4180	Budget authority, net (total) .....	-43	
4190	Outlays, net (total) .....	118	-120

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101	Federal assets: Fund balances with Treasury .....	1,943
1901	Other Federal assets: Other assets .....	404
1999	Total assets .....	1,943
<b>LIABILITIES:</b>		
2104	Federal liabilities: Resources payable to Treasury .....	565
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	1,943
4999	Total liabilities and net position .....	1,943

## FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0243-0-1-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701	Direct loan subsidy .....	20,974	33,538
0703	Subsidy for modifications of direct loans .....	116,808	
0705	Reestimates of direct loan subsidy .....	3,371	52,758
0706	Interest on reestimates of direct loan subsidy .....	4,761	13,085
0900	Total new obligations, unexpired accounts (object class 41.0) .....	145,914	99,381
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation (indefinite) .....	145,914	99,381
1900	Budget authority (total) .....	145,914	99,381
1930	Total budgetary resources available .....	145,914	99,381
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,798	4,053
3010	New obligations, unexpired accounts .....	145,914	99,381
3020	Outlays (gross) .....	-143,332	-95,411
3041	Recoveries of prior year unpaid obligations, expired .....	-327	
3050	Unpaid obligations, end of year .....	4,053	8,023
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,798	4,053
3200	Obligated balance, end of year .....	4,053	8,023
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	145,914	99,381
Outlays, gross:			
4100	Outlays from new mandatory authority .....	142,617	93,215
4101	Outlays from mandatory balances .....	715	2,196
4110	Outlays, gross (total) .....	143,332	95,411
4180	Budget authority, net (total) .....	145,914	99,381
4190	Outlays, net (total) .....	143,332	95,411

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

	2023 actual	2024 est.	2025 est.
<b>Enacted/requested:</b>			
Budget Authority .....	145,914	99,381	40,804
Outlays .....	143,332	95,411	36,765
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			1,463
Outlays .....			908
<b>Total:</b>			
Budget Authority .....	145,914	99,381	42,267
Outlays .....	143,332	95,411	37,673

## FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT—Continued

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

Identification code 091-0243-0-1-502	2023 actual	2024 est.	2025 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Stafford .....	17,955	19,314	19,448
115002 Unsubsidized Stafford .....	51,686	54,368	54,856
115003 PLUS .....	25,207	28,889	29,878
115004 Consolidation .....	37,180	42,161	41,469
115999 Total direct loan levels .....	132,028	144,732	145,651
Direct loan subsidy (in percent):			
132001 Stafford .....	14.17	26.22	36.71
132002 Unsubsidized Stafford .....	11.48	19.95	25.28
132003 PLUS .....	-6.68	-1.91	-1.97
132004 Consolidation .....	33.61	41.81	47.74
132999 Weighted average subsidy rate .....	14.61	22.79	27.61
Direct loan subsidy budget authority:			
133001 Stafford .....	2,544	5,064	7,139
133002 Unsubsidized Stafford .....	5,934	10,846	13,867
133003 PLUS .....	-1,684	-552	-589
133004 Consolidation .....	12,496	17,627	19,797
133999 Total subsidy budget authority .....	19,290	32,985	40,214
Direct loan subsidy outlays:			
134001 Stafford .....	1,937	3,799	5,715
134002 Unsubsidized Stafford .....	3,914	8,165	11,263
134003 PLUS .....	-2,109	-885	-547
134004 Consolidation .....	12,541	17,604	19,787
134005 Federal Direct Student Loans .....	-203,063	.....	.....
134999 Total subsidy outlays .....	-186,780	28,683	36,218
Direct loan reestimates:			
135005 Federal Direct Student Loans .....	-1,917	64,160	.....
135999 Total direct loan reestimates .....	-1,917	64,160	.....

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 \$117 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 2025, excluding Consolidation Loans, the Direct Loan program will make \$93.10 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 2023–2024 have an interest rate of 5.50 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 2023–2024 have an interest rate of 7.05 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 2023–2024 have an interest rate of 8.05 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 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 2023. The base origination fee for PLUS loans is 4 percent, but has included an additional surcharge in years 2013 to 2023. The 2025 Budget proposes to eliminate origination fees for all new Federal student loans.

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.

On June 30, 2023, the Department of Education finalized the Saving on a Valuable Education (SAVE) plan. The SAVE plan, which is available to student borrowers with a Direct Loan in good standing, will replace the existing Revised Pay-As-You-Earn (REPAYE) plan. Under the SAVE plan, single borrowers who earn less than \$32,800 per year or those in a family of four making less than \$67,000 have a \$0 monthly payment. In addition, borrowers whose original principal balances were \$12,000 or less will receive forgiveness after 120 payments (the equivalent of 10 years in repayment), with an additional 12 payments added for each additional \$1,000 borrowed above that level, up to a maximum of 20 years for borrowers with only undergraduate student debt or 25 years for borrowers with graduate debt. And, 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.

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.

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)		2023 actual	2024 est.	2025 est.
PROGRAM COST:				
FFEL:				
Liquidating <sup>1</sup> .....		\$34,376	(\$212,174)	(\$170,300)
Program:				
Net Reestimate of Prior Year Costs .....		2,025,733	9,637,242	0
Net Modification <sup>2</sup> .....		(4,565,106)	0	0
Subtotal, Program .....		(2,539,373)	9,637,242	0
Total, FFEL .....		(2,504,997)	9,425,068	(170,300)
Direct Loans:				
Program:				
New Net Loan Subsidies .....		19,290,143	32,986,256	42,266,917
Net Reestimate of Prior Year Costs .....		(1,917,480)	64,160,384	0
Net Modification <sup>3</sup> .....		(202,558,349)	0	0
Total, Direct Loans .....		(185,185,686)	97,146,641	42,266,917
Total, FFEL and Direct Loans .....		(187,690,683)	106,571,709	42,096,617
PROGRAM COST OUTLAYS:				
FFEL:				
Liquidating <sup>1</sup> .....		34,376	(212,174)	(170,300)
Program:				
Net Reestimate of Prior Year Costs .....		2,025,733	9,637,242	0
Net Modification <sup>2</sup> .....		(4,565,106)	0	0
Subtotal, Program .....		(2,539,373)	9,637,242	0
Total, FFEL .....		(2,504,997)	9,425,068	(170,300)
Direct Loans:				
Program:				
Regular .....		16,282,955	28,682,859	37,496,782
Net Reestimate of Prior Year Costs .....		(1,917,480)	64,160,384	0
Net Modification <sup>3</sup> .....		(202,558,349)	0	0
Total, Direct Loans .....		(188,192,875)	92,843,243	37,496,782
Total, FFEL and Direct Loans .....		(190,697,872)	102,268,311	37,326,482

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

<sup>2</sup> FFEL modifications in FY 2023 reflect costs related to Student Debt Relief reversal and Fresh Start.

<sup>3</sup> Direct Loan modifications in FY 2023 reflect costs related to Student Debt Relief reversal and Fresh Start.

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

(expressed as percentages)		2023 actual	2024 est.	2025 est.
Direct Loans:				
Stafford .....		28.28	28.80	23.58
Unsubsidized Stafford				
Undergraduate .....		34.56	35.03	28.53
Graduate/Professional .....		14.82	15.16	15.41

PLUS			
Parent PLUS .....	15.22	15.39	15.52
Grad PLUS .....	13.13	12.71	13.71
Consolidation .....	14.44	17.01	15.37
Weighted Average, Direct Loans .....	19.09	20.10	18.16

<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 three years of repayment to determine institutional eligibility to participate in Federal loan programs.

### Selected Program Costs and Offsets

	(in thousands of dollars)		
	2023 actual	2024 est.	2025 est.
FFEL:			
Payments to lenders:			
Interest benefits .....	\$144,520	\$15,047	\$7,754
Special allowance payments <sup>1</sup> .....	1,737,705	88,907	4,729
Default claims .....	4,665,055	258,594	140,786
Loan discharges .....	1,145,060	530,530	511,094
Teacher loan forgiveness .....	69,229	0	0
Administrative payments to guaranty agencies <sup>2</sup> .....	608,048	738,050	45,351
Fees paid to the Department of Education:			
Loan holder fees .....	(656,187)	(25,047)	(6,293)
Other Major Transactions:			
Net default collections .....	(678,977)	(544,052)	(2,633,083)
Contract collection costs .....	8,201	30,109	29,703
Federal administrative costs .....	39,000	39,000	59,354
Net Cash Flow, FFEL .....	7,081,655	1,131,139	(1,840,604)
Ensuring Continued Access to Student Loans (ECASLA):			
Inflows .....	(5,675,763)	(11,336,699)	(3,800,215)
Outflows .....	14,871,927	11,338,305	3,800,215
Federal administrative costs .....	117,000	117,000	178,063
Net Cash Flow, ECASLA .....	9,313,164	118,607	178,063
Direct Loans:			
Loan disbursements to borrowers .....	120,393,606	132,987,998	133,931,654
Borrower interest payments .....	(2,113,012)	(29,040,061)	(30,217,501)
Borrower principal payments .....	(42,087,997)	(95,282,279)	(89,418,241)
Borrower origination fees .....	(1,660,407)	(1,821,550)	0
Net default collections .....	(77,461)	(4,406,124)	(8,959,003)
Contract collection costs .....	42,345	300,412	460,533
Federal administrative costs .....	843,269	845,809	1,285,146
Net operating cash flows .....	75,340,343	3,584,205	5,797,443
Loan capital borrowings from Treasury .....	(120,393,606)	(132,987,998)	(133,931,654)
Net interest payments to Treasury .....	21,967,793	30,279,994	29,768,945
Principal payments to Treasury .....	131,529,886	165,785,735	98,326,561
Subtotal, Treasury activity .....	33,104,073	63,077,731	(5,836,147)
Net Cash Flow, Direct Loans .....	108,444,416	66,661,936	(38,704)

<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)		
	2023 actual <sup>1</sup>	2024 est.	2025 est.
Direct Loans:			
New Loans:			
Stafford .....	17.42	26.22	37.77
Unsubsidized Stafford			
Undergraduate .....	8.01	17.46	29.49
Graduate/Professional .....	12.26	21.69	24.14
PLUS			
Parent PLUS .....	-41.14	-26.20	-22.23
Grad PLUS .....	8.68	19.34	24.17
Subtotal, new loan subsidy .....	4.98	15.09	21.72
Federal administrative costs .....	1.70	1.70	1.70
Subtotal, new loans .....	6.68	16.79	23.42
Consolidation Loans			
Loan subsidy .....	49.26	41.81	47.74
Federal administrative costs .....	0.38	0.38	0.38
Subtotal, consolidation loans .....	49.64	42.19	48.12
New and Consolidation Loans			
Loan subsidy .....	17.90	22.87	29.13
Federal administrative costs .....	1.45	1.45	1.45
Total, Direct Loans .....	19.35	24.32	30.58

<sup>1</sup> For 2023, the rates are current; these include actual executed rates for 2023 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	-\$89.4	
Cumulative Reestimates .....	-42.7	+211.2	
Net Subsidy Costs .....	+34.4	+121.8	
Total Disbursements .....	+898.7	+2,099.2	

For Direct Loans, the net upward reestimate reflects several assumption updates, including changes to the Income-Driven Repayment plan model. Model assumptions affecting the 2023 cohort were also updated.

### Direct Loan Repayment Options

	(expressed as percentages)		
	2023 actual <sup>1</sup>	2024 est.	2025 est.
Subsidies by Repayment Option			
Stafford:			
Standard .....	4.03	13.17	17.66
Extended .....	-11.94	5.71	8.32
Graduated .....	-3.38	9.55	13.16
IDR <sup>2</sup> .....	55.05	60.68	63.73
Unsubsidized Stafford:			
Standard .....	-13.05	-3.51	-0.58
Extended .....	-28.14	-10.17	-9.20
Graduated .....	-17.16	-4.04	-1.97
IDR .....	45.12	53.11	55.39
PLUS:			
Standard .....	-34.84	-22.68	-18.24
Extended .....	-52.73	-31.67	-27.48
Graduated .....	-54.79	-31.65	-27.01
IDR .....	35.68	45.87	50.18
Consolidated:			
Standard .....	20.66	3.43	7.74
Extended .....	13.15	-5.88	-0.60
Graduated .....	8.81	-8.85	-3.10
IDR .....	62.90	59.61	62.29

### Direct Loan Repayment Options

	(gross volumes in millions of dollars)		
	2023 actual <sup>1</sup>	2024 est.	2025 est.
Volumes by Repayment Option			
Stafford:			
Standard .....	\$10,551	\$10,898	\$8,503
Extended .....	394	407	315
Graduated .....	2,383	2,462	1,912
IDR <sup>2</sup> .....	5,370	5,547	8,719
Unsubsidized Stafford:			
Standard .....	22,538	23,392	20,659
Extended .....	1,804	1,869	1,739
Graduated .....	6,155	6,389	5,711
IDR .....	21,959	22,719	26,746
PLUS:			
Standard .....	15,381	16,026	16,668
Extended .....	971	1,012	1,048
Graduated .....	2,362	2,464	2,553
IDR .....	9,155	9,387	9,609
Consolidated:			
Standard .....	99	102	90
Extended .....	8,637	8,917	7,540
Graduated .....	2,275	2,349	1,901
IDR .....	29,798	30,793	31,937

<sup>1</sup> 2023 rates are current; these include actual executed rates for 2023 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 ACCOUNT

(Legislative proposal, subject to PAYGO)

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

	2023 actual	2024 est.	2025 est.
Identification code 091-0243-4-1-502			
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy .....			1,463

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

Identification code 091–0243–4–1–502	2023 actual	2024 est.	2025 est.
0900 Total new obligations, unexpired accounts (object class 41.0) .....			1,463
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) .....			1,463
1930 Total budgetary resources available .....			1,463
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,463
3020 Outlays (gross) .....			–908
3050 Unpaid obligations, end of year .....			555
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			555
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			1,463
Outlays, gross:			
4100 Outlays from new mandatory authority .....			908
4180 Budget authority, net (total) .....			1,463
4190 Outlays, net (total) .....			908

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

Identification code 091–0243–4–1–502	2023 actual	2024 est.	2025 est.
Direct loan subsidy (in percent):			
132001 Stafford .....	0.00	0.00	1.06
132002 Unsubsidized Stafford .....	0.00	0.00	1.06
132003 PLUS .....	0.00	0.00	4.23
Direct loan subsidy budget authority:			
133001 Stafford .....			206
133002 Unsubsidized Stafford .....			581
133003 PLUS .....			1,264
133999 Total subsidy budget authority .....			2,051
Direct loan subsidy outlays:			
134001 Stafford .....			129
134002 Unsubsidized Stafford .....			355
134003 PLUS .....			617
134999 Total subsidy outlays .....			1,101

## FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–4253–0–3–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0301 Consolidation loans–Payment of Orig. Services .....	24	27	39
0401 Payment of contract collection costs .....	42	300	460
Credit program obligations:			
0710 Direct loan obligations .....	135,772	144,733	145,651
0713 Payment of interest to Treasury .....	28,234	30,280	29,769
0740 Negative subsidy obligations .....	1,684	552	589
0741 Modification savings .....	319,871		
0742 Downward reestimates paid to receipt accounts .....	8,291	903	
0743 Interest on downward reestimates .....	1,758	779	
0791 Direct program activities, subtotal .....	495,610	177,247	176,009
0900 Total new obligations, unexpired accounts .....	495,676	177,574	176,508

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25,721	29,743	123,798
1021 Recoveries of prior year unpaid obligations .....	9,443	14,679	14,900
1023 Unobligated balances applied to repay debt .....	–23,937		
1024 Unobligated balance of borrowing authority withdrawn .....	–6,859	–14,679	–14,900
1033 Recoveries of prior year paid obligations .....	10		
1070 Unobligated balance (total) .....	4,378	29,743	123,798

## Financing authority:

Appropriations, mandatory:			
1200 Appropriation .....	6,591		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	456,646	146,935	146,201
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	195,537	225,961	167,226
1801 Change in uncollected payments, Federal sources .....	1,481	–1,258	–541
1820 Capital transfer of spending authority from offsetting collections to general fund .....	–7,684		
1825 Spending authority from offsetting collections applied to repay debt .....	–131,530	–100,009	–100,193
1850 Spending auth from offsetting collections, mand (total) .....	57,804	124,694	66,492
1900 Budget authority (total) .....	521,041	271,629	212,693
1930 Total budgetary resources available .....	525,419	301,372	336,491
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29,743	123,798	159,983

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	55,880	59,067	56,683
3010 New obligations, unexpired accounts .....	495,676	177,574	176,508
3020 Outlays (gross) .....	–483,046	–165,279	–164,200
3040 Recoveries of prior year unpaid obligations, unexpired .....	–9,443	–14,679	–14,900
3050 Unpaid obligations, end of year .....	59,067	56,683	54,091
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–715	–2,196	–938
3070 Change in uncollected pymts, Fed sources, unexpired .....	–1,481	1,258	541
3090 Uncollected pymts, Fed sources, end of year .....	–2,196	–938	–397
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	55,165	56,871	55,745
3200 Obligated balance, end of year .....	56,871	55,745	53,694

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	521,041	271,629	212,693
Financing disbursements:			
4110 Outlays, gross (total) .....	483,046	165,279	164,200
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	–3,371	–52,758	
4120 Upward reestimate, interest .....	–4,761	–13,085	
4120 Upward FY22 Mods .....	–116,808		
4120 Program Subsidy .....	–18,392	–29,568	–36,765
4122 Interest on uninvested funds .....	–6,266		
4123 Repayment of principal, Stafford .....	–5,097	–21,065	–19,572
4123 Interest received on loans, Stafford .....	–87	–3,579	–3,559
4123 Origination Fees, Stafford .....	–157	–177	–179
4123 Other fees, Stafford .....	–1		
4123 Repayment of principal, Unsubsidized Stafford .....	–19,014	–43,106	–42,515
4123 Interest received on loans, Unsubsidized Stafford .....	–1,077	–9,732	–9,967
4123 Origination Fees, Unsubsidized Stafford .....	–450	–496	–502
4123 Other fees, Unsubsidized Stafford .....	–4		
4123 Repayment of principal, PLUS .....	–12,293	–25,521	–23,555
4123 Interest received on loans, PLUS .....	–846	–5,885	–6,155
4123 Origination Fees, PLUS .....	–1,054	–1,148	–1,185
4123 Other fees, PLUS .....	–2		
4123 Payment of principal, Consolidation .....	–5,719	–9,997	–12,735
4123 Interest received on loans, Consolidation .....	–136	–9,844	–10,537
4123 Other fees, Consolidation .....	–12		
4130 Offsets against gross budget authority and outlays (total) ....	–195,547	–225,961	–167,226
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	–1,481	1,258	541
4143 Recoveries of prior year paid obligations, unexpired accounts .....	10		
4150 Additional offsets against budget authority only (total) .....	–1,471	1,258	541
4160 Budget authority, net (mandatory) .....	324,023	46,926	46,008
4170 Outlays, net (mandatory) .....	287,499	–60,682	–3,026
4180 Budget authority, net (total) .....	324,023	46,926	46,008
4190 Outlays, net (total) .....	287,499	–60,682	–3,026

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

Identification code 091–4253–0–3–502	2023 actual	2024 est.	2025 est.
<b>STAFFORD</b>			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	17,955	19,315	19,448
1150 Total direct loan obligations .....	17,955	19,315	19,448
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	254,130	248,463	242,998



1231	Disbursements: Direct loan disbursements .....	15,431	16,743	16,943
1251	Repayments: Repayments and prepayments .....	-4,995	-21,065	-19,572
1261	Adjustments: Capitalized interest .....		24	14
1264	Other adjustments, net (+ or -) .....	-16,103	-1,167	-1,424
1290	Outstanding, end of year .....	248,463	242,998	238,959

**UNSUBSIDIZED STAFFORD**

Position with respect to appropriations act limitation on obligations:

1111	Direct loan obligations from current-year authority .....	51,686	54,368	54,856
1150	Total direct loan obligations .....	51,686	54,368	54,856

Cumulative balance of direct loans outstanding:

1210	Outstanding, start of year .....	465,764	461,003	464,190
1231	Disbursements: Direct loan disbursements .....	43,753	46,950	47,507
1251	Repayments: Repayments and prepayments .....	-18,635	-43,106	-32,718
1261	Adjustments: Capitalized interest .....		2,029	4,215
1264	Other adjustments, net (+ or -) .....	-29,879	-2,686	-2,415
1290	Outstanding, end of year .....	461,003	464,190	480,779

**PLUS**

Position with respect to appropriations act limitation on obligations:

1111	Direct loan obligations from current-year authority .....	25,207	28,889	29,878
1150	Total direct loan obligations .....	25,207	28,889	29,878

Cumulative balance of direct loans outstanding:

1210	Outstanding, start of year .....	177,990	179,596	180,693
1231	Disbursements: Direct loan disbursements .....	25,293	27,160	28,024
1251	Repayments: Repayments and prepayments .....	-12,047	-25,521	-23,555
1261	Adjustments: Capitalized interest .....		704	1,619
1264	Other adjustments, net (+ or -) .....	-11,640	-1,246	-1,473
1290	Outstanding, end of year .....	179,596	180,693	185,308

**CONSOLIDATION**

Position with respect to appropriations act limitation on obligations:

1111	Direct loan obligations from current-year authority .....	40,924	42,161	41,469
1150	Total direct loan obligations .....	40,924	42,161	41,469

Cumulative balance of direct loans outstanding:

1210	Outstanding, start of year .....	443,886	447,096	476,612
1231	Disbursements: Direct loan disbursements .....	37,791	42,135	41,458
1251	Repayments: Repayments and prepayments .....	-5,604	-9,997	-12,736
1264	Other adjustments, net (+ or -) .....	-28,977	-2,622	-3,149
1290	Outstanding, end of year .....	447,096	476,612	502,185

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	2022 actual	2023 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	39,256	40,235
Investments in U.S. securities:		
1106 Receivables, net .....	8,431	59,231
1206 Non-Federal assets: Receivables, net .....	158	268
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,341,770	1,336,158
1402 Interest receivable .....	86,663	83,437
1405 Allowance for subsidy cost (-) .....	-611,919	-388,684
1499 Net present value of assets related to direct loans .....	816,514	1,030,911
1901 Other Federal assets: Other assets .....		2
1999 Total assets .....	864,359	1,130,647
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	837,440	1,127,011
2105 Other .....	23,101	586
2201 Non-Federal liabilities: Accounts payable .....	3,818	3,050
2999 Total liabilities .....	864,359	1,130,647
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	864,359	1,130,647

**FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT**

(Legislative proposal, subject to PAYGO)

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

Identification code 091-4253-4-3-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0740 Negative subsidy obligations .....			-589
0791 Direct program activities, subtotal .....			-589
0900 Total new obligations, unexpired accounts .....			-589
<b>Budgetary resources:</b>			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....			-589
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-1,135
1825 Spending authority from offsetting collections applied to repay debt .....			1,135
1900 Budget authority (total) .....			-589
1930 Total budgetary resources available .....			-589
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-589
3050 Unpaid obligations, end of year .....			-589
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-589
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-589
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Program Subsidy .....			-731
4123 Origination Fees, Stafford .....			179
4123 Origination Fees, Unsubsidized Stafford .....			502
4123 Origination Fees, PLUS .....			1,185
4130 Offsets against gross budget authority and outlays (total) ....			1,135
4160 Budget authority, net (mandatory) .....			546
4170 Outlays, net (mandatory) .....			1,135
4180 Budget authority, net (total) .....			546
4190 Outlays, net (total) .....			1,135

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

Identification code 091-4253-4-3-502	2023 actual	2024 est.	2025 est.
STAFFORD			
UNSUBSIDIZED STAFFORD			
PLUS			
CONSOLIDATION			

**FEDERAL FAMILY EDUCATION LOAN PROGRAM ACCOUNT****Program and Financing (in millions of dollars)**

Identification code 091-0231-0-1-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0703 Subsidy for modifications of direct loans .....	3,929		
0704 Subsidy for modifications of loan guarantees .....	5,153		
0705 Reestimates of direct loan subsidy .....	450	3,160	
0706 Interest on reestimates of direct loan subsidy .....	224	1,797	
0707 Reestimates of loan guarantee subsidy .....	899	3,184	
0708 Interest on reestimates of loan guarantee subsidy .....	1,351	3,835	
0715 Rounding for Reestimate Outlays .....	1		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	12,007	11,976	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	12,007	11,976	

FEDERAL FAMILY EDUCATION LOAN PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 091–0231–0–1–502	2023 actual	2024 est.	2025 est.
1930 Total budgetary resources available .....	12,007	11,976	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	12,007	11,976	.....
3020 Outlays (gross) .....	–12,007	–11,976	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	12,007	11,976	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	12,007	11,976	.....
4180 Budget authority, net (total) .....	12,007	11,976	.....
4190 Outlays, net (total) .....	12,007	11,976	.....

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

Identification code 091–0231–0–1–502	2023 actual	2024 est.	2025 est.
Direct loan subsidy outlays:			
134010 Direct Participation Agreement Reestimates .....	–3,435	.....	.....
134012 Direct Standard Put Reestimates .....	–1,847	.....	.....
134999 Total subsidy outlays .....	–5,282	.....	.....
Direct loan reestimates:			
135010 Direct Participation Agreement Reestimates .....	–378	3,220	.....
135012 Direct Standard Put Reestimates .....	656	1,737	.....
135999 Total direct loan reestimates .....	278	4,957	.....
Guaranteed loan subsidy outlays:			
234006 FFEL Guarantees .....	717	.....	.....
234999 Total subsidy outlays .....	717	.....	.....
Guaranteed loan reestimates:			
235006 FFEL Guarantees .....	1,748	4,680	.....
235999 Total guaranteed loan reestimates .....	1,748	4,680	.....

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	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0101 Default claims .....	921	95	50
0102 Special allowance .....	11	6	.....
0103 Interest benefits .....	72	12	5
0104 Death, disability, and bankruptcy claims .....	280	33	36
0105 Teacher loan forgiveness, other write-offs .....	10	.....	.....
0107 Contract collection costs .....	2	4	4
0109 Rehab purchase fee .....	.....	5	5
0110 Guaranty Agency account maintenance fees .....	5	3	.....
0191 Subtotal, Stafford loans .....	1,301	158	100
0202 Default claims .....	957	139	74
0203 Special allowance .....	12	7	.....
0204 Death, disability, and bankruptcy claims .....	403	50	50
0205 Teacher loan forgiveness, other write-offs .....	18	.....	.....
0207 Contract collection costs .....	2	4	4
0209 Rehab purchase fee .....	.....	3	4
0210 Guaranty Agency account maintenance fees .....	5	1	.....
0291 Subtotal, Unsubsidized Stafford loans .....	1,397	204	132
0301 Default claims .....	52	11	5
0304 Death, disability, and bankruptcy claims .....	28	8	7
0307 Contract Collection Costs .....	.....	1	1
0309 Rehab purchase fee .....	.....	.....	1
0391 Subtotal, PLUS loans .....	80	20	14
0403 Default claims .....	1	.....	.....

0491 Subtotal, SLS loans .....	1	.....	.....
0501 Default claims .....	2,735	2	.....
0502 Special allowance .....	1,976	78	12
0503 Interest benefits .....	73	.....	.....
0504 Death, disability, and bankruptcy claims .....	433	429	406
0505 Teacher loan forgiveness, other write-offs .....	41	.....	.....
0507 Contract collection costs .....	5	7	7
0509 Rehab purchase fee .....	.....	5	5
0510 Guaranty Agency account maintenance fees .....	44	53	45
0511 Guaranty Agency Covid Reimbursement .....	554	681	.....
0591 Subtotal, Consolidations loans .....	5,861	1,255	475
Credit program obligations:			
0713 Payment of interest to Treasury .....	2,103	746	.....
0715 Temporary obs to be recovered .....	611	.....	.....
0741 Modification savings .....	4,437	.....	.....
0742 Downward reestimates paid to receipt accounts .....	230	593	.....
0743 Interest on downward reestimates .....	272	1,746	.....
0791 Direct program activities, subtotal .....	7,653	3,085	.....
0900 Total new obligations, unexpired accounts .....	16,293	4,722	721

## Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36,613	22,971	28,167
1021 Recoveries of prior year unpaid obligations .....	612	.....	.....
1023 Unobligated balances applied to repay debt .....	–14,268	.....	.....
1033 Recoveries of prior year paid obligations .....	192	.....	.....
1070 Unobligated balance (total) .....	23,149	22,971	28,167
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	457	.....	.....
Borrowing authority, mandatory:			
1400 Borrowing authority .....	4,989	2,339	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10,824	7,579	2,700
1820 Capital transfer of spending authority from offsetting collections to general fund .....	–155	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	10,669	7,579	2,700
1900 Budget authority (total) .....	16,115	9,918	2,700
1930 Total budgetary resources available .....	39,264	32,889	30,867
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	22,971	28,167	30,146

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	638	1,112	1,112
3010 New obligations, unexpired accounts .....	16,293	4,722	721
3020 Outlays (gross) .....	–15,207	–4,722	–721
3040 Recoveries of prior year unpaid obligations, unexpired .....	–612	.....	.....
3050 Unpaid obligations, end of year .....	1,112	1,112	1,112
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	638	1,112	1,112
3200 Obligated balance, end of year .....	1,112	1,112	1,112

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	16,115	9,918	2,700
Financing disbursements:			
4110 Outlays, gross (total) .....	15,207	4,722	721
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	–899	–3,184	.....
4120 Interest on upward reestimate .....	–1,351	–3,835	.....
4120 Upward Mods .....	–5,153	.....	.....
4122 Interest on uninvested funds .....	–2,015	.....	–223
4123 Stafford recoveries on defaults .....	–136	–136	–585
4123 Stafford special allowance rebate .....	–59	–1	–1
4123 Unsubsidized Stafford recoveries on default .....	–151	–132	–717
4123 Unsubsidized Stafford special allowance rebate .....	–82	.....	–6
4123 PLUS recoveries on defaults .....	–23	–21	–227
4123 PLUS special allowance rebate .....	–27	–1	–1
4123 Consolidation recoveries on defaults .....	–368	–244	–934
4123 Consolidation loan holders fee .....	–656	–25	–6
4123 Consolidation special allowance rebate .....	–96	.....	.....
4130 Offsets against gross budget authority and outlays (total) ....	–11,016	–7,579	–2,700
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	192	.....	.....
4160 Budget authority, net (mandatory) .....	5,291	2,339	.....
4170 Outlays, net (mandatory) .....	4,191	–2,857	–1,979
4180 Budget authority, net (total) .....	5,291	2,339	.....
4190 Outlays, net (total) .....	4,191	–2,857	–1,979

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

Identification code 091-4251-0-3-502		2023 actual	2024 est.	2025 est.
<b>STAFFORD</b>				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	12,038	10,007	9,342
2251	Repayments and prepayments .....	-377	-537	-502
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-921	-95	-50
2263	Terminations for default that result in claim payments .....	-280	-33	-36
2264	Other adjustments, net .....	-453	.....	.....
2290	Outstanding, end of year .....	10,007	9,342	8,754
<b>Memorandum:</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	10,007	9,342	8,754
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	3,575	4,155	4,081
2331	Disbursements for guaranteed loan claims .....	921	95	50
2351	Repayments of loans receivable .....	-136	-136	-585
2361	Write-offs of loans receivable .....	-280	-33	-36
2364	Other adjustments, net .....	75	.....	.....
2390	Outstanding, end of year .....	4,155	4,081	3,510
<b>UNSUBSIDIZED STAFFORD</b>				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	15,243	13,008	12,179
2251	Repayments and prepayments .....	-467	-640	-595
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-957	-139	-74
2263	Terminations for default that result in claim payments .....	-403	-50	-50
2264	Other adjustments, net .....	-408	.....	.....
2290	Outstanding, end of year .....	13,008	12,179	11,460
<b>Memorandum:</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	13,008	12,179	11,460
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	9,782	10,373	10,330
2331	Disbursements for guaranteed loan claims .....	957	139	74
2351	Repayments of loans receivable .....	-151	-132	-717
2361	Write-offs of loans receivable .....	-403	-50	-50
2364	Other adjustments, net .....	188	.....	.....
2390	Outstanding, end of year .....	10,373	10,330	9,637
<b>PLUS</b>				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	2,171	1,873	1,696
2251	Repayments and prepayments .....	-74	-102	-93
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-52	-67	-51
2263	Terminations for default that result in claim payments .....	-28	-8	-7
2264	Other adjustments, net .....	-144	.....	.....
2290	Outstanding, end of year .....	1,873	1,696	1,545
<b>Memorandum:</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	1,873	1,696	1,545
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	82	84	182
2331	Disbursements for guaranteed loan claims .....	52	67	51
2351	Repayments of loans receivable .....	-23	-21	-127
2361	Write-offs of loans receivable .....	-28	-8	-7
2364	Other adjustments, net .....	1	60	60
2390	Outstanding, end of year .....	84	182	159
<b>SLS</b>				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	59	29	26
2251	Repayments and prepayments .....	-3	-3	-3
Adjustments:				
2261	Terminations for default that result in loans receivable .....	.....	.....	.....
2263	Terminations for default that result in claim payments .....	.....	.....	.....

2264	Other adjustments, net .....	-27	.....	.....
2290	Outstanding, end of year .....	29	26	23
<b>Memorandum:</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	29	26	23
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	287	293	293
2331	Disbursements for guaranteed loan claims .....	.....	.....	.....
2351	Repayments of loans receivable .....	.....	.....	.....
2361	Write-offs of loans receivable .....	.....	.....	.....
2364	Other adjustments, net .....	6	.....	.....
2390	Outstanding, end of year .....	293	293	293
<b>CONSOLIDATION</b>				
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	66,210	54,859	51,704
2251	Repayments and prepayments .....	-2,049	-2,724	-2,554
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-2,735	-2	.....
2263	Terminations for default that result in claim payments .....	-433	-429	-406
2264	Other adjustments, net .....	-6,134	.....	.....
2290	Outstanding, end of year .....	54,859	51,704	48,744
<b>Memorandum:</b>				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	54,859	51,704	48,744
<b>Addendum:</b>				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	20,572	22,924	22,253
2331	Disbursements for guaranteed loan claims .....	2,735	2	.....
2351	Repayments of loans receivable .....	-368	-244	-934
2361	Write-offs of loans receivable .....	-433	-429	-406
2364	Other adjustments, net .....	418	.....	.....
2390	Outstanding, end of year .....	22,924	22,253	20,913

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		2022 actual	2023 actual
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	37,251	24,083
Investments in U.S. securities:			
1106	Receivables, net .....	1,063	2,793
1206	Non-Federal assets: Receivables, net .....	6	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	34,298	37,829
1502	Interest receivable .....	8,227	8,046
1505	Allowance for subsidy cost (-) .....	-32,928	-34,253
1599	Net present value of assets related to defaulted guaranteed loans .....	9,597	11,622
1901	Other Federal assets: Other assets .....	.....	.....
1999	Total assets .....	47,917	38,501
<b>LIABILITIES:</b>			
Federal liabilities:			
2101	Accounts payable .....	.....	.....
2103	Debt .....	36,165	26,885
2105	Other .....	1,320	515
Non-Federal liabilities:			
2201	Accounts payable .....	24	16
2204	Liabilities for loan guarantees .....	10,408	11,085
2999	Total liabilities .....	47,917	38,501
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	47,917	38,501

## TEMPORARY STUDENT LOAN PURCHASE AUTHORITY FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4453-0-3-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0006 Contract collection costs .....	4	9	27
Credit program obligations:			
0713 Payment of interest to Treasury .....	730	524	420
0741 Modification savings .....	5,822		
0742 Downward reestimates paid to receipt accounts .....	252		
0743 Interest on downward reestimates .....	145		
0791 Direct program activities, subtotal .....	6,949	524	420
0900 Total new obligations, unexpired accounts .....	6,953	533	447
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	888	199	
1023 Unobligated balances applied to repay debt .....	-888	-199	
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	198		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	6,777		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,914	7,224	2,685
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-134		
1825 Spending authority from offsetting collections applied to repay debt .....	-2,603	-6,691	-2,238
1850 Spending auth from offsetting collections, mand (total) .....	177	533	447
1900 Budget authority (total) .....	7,152	533	447
1930 Total budgetary resources available .....	7,152	533	447
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	199		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	6	6
3010 New obligations, unexpired accounts .....	6,953	533	447
3020 Outlays (gross) .....	-6,952	-533	-447
3050 Unpaid obligations, end of year .....	6	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	6	6
3200 Obligated balance, end of year .....	6	6	6
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	7,152	533	447
Financing disbursements:			
4110 Outlays, gross (total) .....	6,952	533	447
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate .....	-13	-2,041	
4120 Upward reestimate interest .....	-6	-1,179	
4120 FY23 Mods .....	-2,388		
4122 Interest on uninvested funds .....	-118		
4123 Principal repayments .....	-195	-3,467	-2,152
4123 Interest repayments .....	-194	-537	-533
4130 Offsets against gross budget authority and outlays (total) ....	-2,914	-7,224	-2,685
4160 Budget authority, net (mandatory) .....	4,238	-6,691	-2,238
4170 Outlays, net (mandatory) .....	4,038	-6,691	-2,238
4180 Budget authority, net (total) .....	4,238	-6,691	-2,238
4190 Outlays, net (total) .....	4,038	-6,691	-2,238

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

Identification code 091-4453-0-3-502	2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	27,181	23,673	20,084
1251 Repayments: Repayments and prepayments .....	-195	-3,467	-2,152
1264 Other adjustments, net (+ or -) .....	-3,313	-122	-164
1290 Outstanding, end of year .....	23,673	20,084	17,768

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	2022 actual	2023 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	893	203
Investments in U.S. securities:		
1106 Receivables, net .....		3,356
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	27,181	23,673
1402 Interest receivable .....	5,461	4,941
1405 Allowance for subsidy cost (-) .....	-12,952	-9,881
1499 Net present value of assets related to direct loans .....	19,690	18,733
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	20,583	22,292
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	19,006	22,292
2105 Other .....	1,577	
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	20,583	22,292
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	20,583	22,292

## STUDENT LOAN ACQUISITION ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4449-0-3-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0005 Contract collection costs .....	2	5	15
Credit program obligations:			
0713 Payment of interest to Treasury .....	387	531	261
0741 Modification savings .....	3,389		
0791 Direct program activities, subtotal .....	3,776	531	261
0900 Total new obligations, unexpired accounts .....	3,778	536	276
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,081	1,190	
1023 Unobligated balances applied to repay debt .....	-2,081	-1,190	
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation .....	108		
Borrowing authority, mandatory:			
1400 Borrowing authority .....	3,641		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,975	4,071	1,065
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-69		
1825 Spending authority from offsetting collections applied to repay debt .....	-1,687	-3,535	-789
1850 Spending auth from offsetting collections, mand (total) .....	1,219	536	276
1900 Budget authority (total) .....	4,968	536	276
1930 Total budgetary resources available .....	4,968	536	276
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,190		

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	4
3010 New obligations, unexpired accounts .....	3,778	536	276
3020 Outlays (gross) .....	-3,778	-537	-276
3050 Unpaid obligations, end of year .....	5	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	4
3200 Obligated balance, end of year .....	5	4	4

## Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	4,968	536	276
Financing disbursements:			
4110 Outlays, gross (total) .....	3,778	537	276

Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Upward reestimate .....	-438	-1,119	.....
4120	Upward reestimate interest .....	-218	-618	.....
4120	Upward FY23 Mods .....	-1,541	.....	.....
4122	Interest on uninvested funds .....	-142	.....	.....
4123	Principal repayments .....	-558	-1,495	-641
4123	Borrower interest repayments .....	-78	-839	-424
4130	Offsets against gross budget authority and outlays (total) ....	-2,975	-4,071	-1,065
4160	Budget authority, net (mandatory) .....	1,993	-3,535	-789
4170	Outlays, net (mandatory) .....	803	-3,534	-789
4180	Budget authority, net (total) .....	1,993	-3,535	-789
4190	Outlays, net (total) .....	803	-3,534	-789

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

Identification code 091-4449-0-3-502		2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	14,189	13,083	11,522
1251	Repayments: Repayments and prepayments .....	-558	-1,495	-641
1264	Other adjustments, net (+ or -) .....	-548	-66	-92
1290	Outstanding, end of year .....	13,083	11,522	10,789

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		2022 actual	2023 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	2,086	1,194
Investments in U.S. securities:			
1106	Receivables, net .....	3	1,781
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	14,189	13,083
1402	Interest receivable .....	2,592	2,489
1405	Allowance for subsidy cost (-) .....	-7,944	-8,203
1499	Net present value of assets related to direct loans .....	8,837	7,369
1901	Other Federal assets: Other assets .....	.....	.....
1999	Total assets .....	10,926	10,344
LIABILITIES:			
Federal liabilities:			
2101	Accounts payable .....	.....	.....
2103	Debt .....	10,472	10,344
2105	Other .....	454	.....
2201	Non-Federal liabilities: Accounts payable .....	.....	.....
2999	Total liabilities .....	10,926	10,344
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	10,926	10,344

**TEMPORARY STUDENT LOAN PURCHASE AUTHORITY CONDUIT FINANCING ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 091-4459-0-3-502		2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
0003	Contract collection costs .....	.....	2	2
Credit program obligations:				
0713	Payment of interest to Treasury .....	42	40	40
0900	Total new obligations, unexpired accounts .....	42	42	42

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	9	5	.....
1023	Unobligated balances applied to repay debt .....	-9	-5	.....
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	31	.....	.....
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	16	47	47

1825	Spending authority from offsetting collections applied to repay debt .....	.....	-5	-5
1850	Spending auth from offsetting collections, mand (total) .....	16	42	42
1900	Budget authority (total) .....	47	42	42
1930	Total budgetary resources available .....	47	42	42
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	.....	.....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010	New obligations, unexpired accounts .....	42	42	42
3020	Outlays (gross) .....	-42	-42	-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

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	47	42	42
Financing disbursements:				
4110	Outlays, gross (total) .....	42	42	42
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Principal repayments .....	-13	-30	-30
4123	Interest repayments .....	-3	-17	-17
4130	Offsets against gross budget authority and outlays (total) ....	-16	-47	-47
4160	Budget authority, net (mandatory) .....	31	-5	-5
4170	Outlays, net (mandatory) .....	26	-5	-5
4180	Budget authority, net (total) .....	31	-5	-5
4190	Outlays, net (total) .....	26	-5	-5

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

Identification code 091-4459-0-3-502		2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	1,284	1,198	1,168
1251	Repayments: Repayments and prepayments .....	-13	-30	-30
1264	Other adjustments, net (+ or -) .....	-73	.....	.....
1290	Outstanding, end of year .....	1,198	1,168	1,138

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		2022 actual	2023 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	9	6
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	1,284	1,198
1402	Interest receivable .....	356	344
1405	Allowance for subsidy cost (-) .....	-296	-173
1499	Net present value of assets related to direct loans .....	1,344	1,369
1901	Other Federal assets: Other assets .....	.....	.....
1999	Total assets .....	1,353	1,375
LIABILITIES:			
2103	Federal liabilities: Debt .....	1,353	1,375
2201	Non-Federal liabilities: Accounts payable .....	.....	.....
2999	Total liabilities .....	1,353	1,375
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	1,353	1,375

## FEDERAL FAMILY EDUCATION LOAN LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091–0230–0–1–502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0101 Interest benefits, net of origination fees .....	14	2	2
0103 Default claims .....	3	14	14
0104 Death, disability, and bankruptcy claims .....	5	15	15
0105 Contract collection costs .....	11	5	5
0191 Subtotal, Stafford loans .....	33	36	36
0201 Default claims .....	1	2	2
0202 Death, disability, and bankruptcy claims .....	1	1	1
0205 Contract collection costs .....	2		
0291 Subtotal, PLUS/SLS loans .....	4	3	3
0900 Total new obligations, unexpired accounts .....	37	39	39
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	33	
1021 Recoveries of prior year unpaid obligations .....	2	4	
1022 Capital transfer of unobligated balances to general fund .....	–3	–37	
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	4		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	50		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	16	50	209
1820 Capital transfer of spending authority from offsetting collections to general fund .....		–11	–170
1850 Spending auth from offsetting collections, mand (total) .....	16	39	39
1900 Budget authority (total) .....	66	39	39
1930 Total budgetary resources available .....	70	39	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	
3010 New obligations, unexpired accounts .....	37	39	39
3020 Outlays (gross) .....	–34	–39	–39
3040 Recoveries of prior year unpaid obligations, unexpired .....	–2	–4	
3050 Unpaid obligations, end of year .....	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	
3200 Obligated balance, end of year .....	4		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	66	39	39
Outlays, gross:			
4100 Outlays from new mandatory authority .....	34	39	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Fed collections on defaulted loans, Stafford .....	–16	–40	–184
4123 Federal collections on defaulted loans, PLUS/SLS .....	–2	–10	–25
4130 Offsets against gross budget authority and outlays (total) ....	–18	–50	–209
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160 Budget authority, net (mandatory) .....	50	–11	–170
4170 Outlays, net (mandatory) .....	16	–11	–170
4180 Budget authority, net (total) .....	50	–11	–170
4190 Outlays, net (total) .....	16	–11	–170

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

Identification code 091–0230–0–1–502	2023 actual	2024 est.	2025 est.
<b>STAFFORD LOANS</b>			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	528	285	246
2251 Repayments and prepayments .....	–16	–13	–13
Adjustments:			
2261 Terminations for default that result in loans receivable .....	–3	–18	–18
2263 Terminations for default that result in claim payments .....	–5	–8	–8
2264 Other adjustments, net .....	–219		

2290 Outstanding, end of year .....	285	246	207
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## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	285	246	207
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## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	2,853	2,656	2,629
2331 Disbursements for guaranteed loan claims .....	3	18	18
2351 Repayments of loans receivable .....	–11	–37	–171
2361 Write-offs of loans receivable .....	–5	–8	–8
2364 Other adjustments, net .....	–184		
2390 Outstanding, end of year .....	2,656	2,629	2,468

## PLUS/SLS LOANS

Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	72	26	21
2251 Repayments and prepayments .....	–3	–2	–2
Adjustments:			
2261 Terminations for default that result in loans receivable .....	–1	–2	–2
2263 Terminations for default that result in claim payments .....	–1	–1	–1
2264 Other adjustments, net .....	–41		
2290 Outstanding, end of year .....	26	21	16

## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	26	21	16
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## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	458	552	545
2331 Disbursements for guaranteed loan claims .....	1	2	2
2351 Repayments of loans receivable .....	–2	–8	–23
2361 Write-offs of loans receivable .....	–1	–1	–1
2364 Other adjustments, net .....	96		
2390 Outstanding, end of year .....	552	545	523

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	6	37
1701 Defaulted guaranteed loans, gross .....	3,311	3,208
1702 Interest receivable .....	4,966	5,028
1703 Allowance for estimated uncollectible loans and interest (-) .....	–7,940	–8,014
1799 Value of assets related to loan guarantees .....	337	222
1999 Total assets .....	343	259
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	342	213
<b>Non-Federal liabilities:</b>		
2201 Accounts payable .....		
2204 Liabilities for loan guarantees .....	1	
2999 Total liabilities .....	343	213
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		50
3300 Cumulative results of operations .....		–4
3999 Total net position .....		46
4999 Total liabilities and net position .....	343	259

## Object Classification (in millions of dollars)

Identification code 091–0230–0–1–502	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
33.0 Investments and loans .....	13	20	20
41.0 Grants, subsidies, and contributions .....	15	2	2
42.0 Insurance claims and indemnities .....	10	17	17
99.0 Direct obligations .....	38	39	39
99.5 Adjustment for rounding .....	–1		

99.9 Total new obligations, unexpired accounts ..... 37 39 39

## HEALTH EDUCATION ASSISTANCE LOANS PROGRAM ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-0247-0-1-502 2023 actual 2024 est. 2025 est.

## Obligations by program activity:

Credit program obligations:  
0704 Subsidy for modifications of loan guarantees ..... 2 .....  
0707 Reestimates of loan guarantee subsidy ..... 2 .....  
0708 Interest on reestimates of loan guarantee subsidy ..... 8 .....  
0900 Total new obligations, unexpired accounts (object class 41.0) ..... 12 .....

## Budgetary resources:

Budget authority:  
Appropriations, mandatory:  
1200 Appropriation ..... 12 .....  
1930 Total budgetary resources available ..... 12 .....

## Change in obligated balance:

Unpaid obligations:  
3010 New obligations, unexpired accounts ..... 12 .....  
3020 Outlays (gross) ..... -12 .....

## Budget authority and outlays, net:

Mandatory:  
4090 Budget authority, gross ..... 12 .....  
Outlays, gross:  
4100 Outlays from new mandatory authority ..... 12 .....  
4180 Budget authority, net (total) ..... 12 .....  
4190 Outlays, net (total) ..... 12 .....

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

Identification code 091-0247-0-1-502 2023 actual 2024 est. 2025 est.

Guaranteed loan levels supportable by subsidy budget authority:  
215001 HEAL Loan Guarantee ..... 1 .....  
Guaranteed loan subsidy (in percent):  
232001 HEAL Loan Guarantee ..... 0.00 .....  
Guaranteed loan subsidy outlays:  
234001 HEAL Loan Guarantee ..... 1 .....  
Guaranteed loan reestimates:  
235001 HEAL Loan Guarantee ..... 11 -13 .....

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 2023 actual 2024 est. 2025 est.

## Obligations by program activity:

Credit program obligations:  
0711 Default claim payments on principal ..... 1 4  
0713 Payment of interest to Treasury ..... 2 2  
0715 Default Collection Costs ..... 1 1  
0742 Downward reestimates paid to receipt accounts ..... 3 .....  
0743 Interest on downward reestimates ..... 11 .....  
0900 Total new obligations, unexpired accounts ..... 2 18 7

## Budgetary resources:

Unobligated balance:  
1000 Unobligated balance brought forward, Oct 1 ..... 25 25 12

## Financing authority:

Spending authority from offsetting collections, mandatory:  
1800 Collected ..... 15 5 5  
1825 Spending authority from offsetting collections applied to repay debt ..... -13 .....  
1850 Spending auth from offsetting collections, mand (total) ..... 2 5 5  
1900 Budget authority (total) ..... 2 5 5  
1930 Total budgetary resources available ..... 27 30 17  
Memorandum (non-add) entries:  
1941 Unexpired unobligated balance, end of year ..... 25 12 10

## Change in obligated balance:

Unpaid obligations:  
3000 Unpaid obligations, brought forward, Oct 1 ..... 14  
3010 New obligations, unexpired accounts ..... 2 18 7  
3020 Outlays (gross) ..... -2 -4 -6  
3050 Unpaid obligations, end of year ..... 14 15  
Memorandum (non-add) entries:  
3100 Obligated balance, start of year ..... 14  
3200 Obligated balance, end of year ..... 14 15

## Financing authority and disbursements, net:

Mandatory:  
4090 Budget authority, gross ..... 2 5 5  
Financing disbursements:  
4110 Outlays, gross (total) ..... 2 4 6  
Offsets against gross financing authority and disbursements:  
Offsetting collections (collected) from:  
4120 Federal sources ..... -12 .....  
4122 Interest on uninvested funds ..... -2 -2 -2  
4123 Non-Federal sources ..... -1 -3 -3  
4130 Offsets against gross budget authority and outlays (total) .... -15 -5 -5  
4160 Budget authority, net (mandatory) ..... -13 .....  
4170 Outlays, net (mandatory) ..... -13 -1 1  
4180 Budget authority, net (total) ..... -13 .....  
4190 Outlays, net (total) ..... -13 -1 1

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

Identification code 091-4300-0-3-502 2023 actual 2024 est. 2025 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 ..... 51 25 15  
2251 Repayments and prepayments ..... -6 -6 -6  
Adjustments:  
2261 Terminations for default that result in loans receivable ..... -3 -3  
2263 Terminations for default that result in claim payments ..... -1 -1  
2264 Other adjustments, net ..... -20 .....  
2290 Outstanding, end of year ..... 25 15 5

## Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year ..... 25 15 5

## Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:  
2310 Outstanding, start of year ..... 132 128 127  
2331 Disbursements for guaranteed loan claims ..... 3 3  
2351 Repayments and prepayments ..... -3 -3  
2361 Write-offs of loans receivable ..... -1 -1  
2364 Other adjustments, net ..... -4 .....  
2390 Outstanding, end of year ..... 128 127 126

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 2022 actual 2023 actual

ASSETS:  
1101 Federal assets: Fund balances with Treasury ..... 25 25

## HEALTH EDUCATION ASSISTANCE LOANS FINANCING ACCOUNT—Continued

## Balance Sheet—Continued

Identification code 091-4300-0-3-502	2022 actual	2023 actual
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	132	128
1502 Interest receivable .....	18	17
1505 Allowance for subsidy cost (-) .....	64	58
1599 Net present value of assets related to defaulted guaranteed loans .....	214	203
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	239	228
LIABILITIES:		
2103 Federal liabilities: Debt .....	30	17
Non-Federal liabilities:		
2203 Debt .....		
2204 Liabilities for loan guarantees .....	209	211
2999 Total liabilities .....	239	228
NET POSITION:		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	239	228

## HEALTH EDUCATION ASSISTANCE LOANS LIQUIDATING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 091-4299-0-3-502	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0715 Default Collections Costs .....		1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....		1	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	
1022 Capital transfer of unobligated balances to general fund .....	-1	-1	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	3	3
1820 Capital transfer of spending authority from offsetting collections to general fund .....		-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	1	1	1
1900 Budget authority (total) .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<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 .....	1	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 .....	-1	-3	-3
4180 Budget authority, net (total) .....		-2	-2
4190 Outlays, net (total) .....	-1	-2	-2

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

Identification code 091-4299-0-3-502	2023 actual	2024 est.	2025 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	3	3	2
2251 Repayments and prepayments .....		-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 .....	3	1	1
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	248	240	237
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....		-3	-3
2361 Write-offs of loans receivable .....			
2364 Other adjustments, net .....	-8		
2390 Outstanding, end of year .....	240	237	234

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	2022 actual	2023 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	1	1
1701 Defaulted guaranteed loans, gross .....	248	240
1702 Interest receivable .....	8	8
1703 Allowance for estimated uncollectible loans and interest (-) .....	-70	-63
1799 Value of assets related to loan guarantees .....	186	185
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	187	186
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	156	163
Non-Federal liabilities:		
2204 Liabilities for loan guarantees .....	38	39
2207 Other .....	3	
2999 Total liabilities .....	197	202
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	-10	-16
4999 Total liabilities and net position .....	187	186

## 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, \$815,455,000, which shall remain available through September 30, 2026: 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.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091-1100-0-1-503	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Research, development, and dissemination .....	214	255	305
0002 Statistics .....	127	145	125
0003 Regional educational laboratories .....	63	58	61
0004 National Assessment .....	162	247	185
0005 National Assessment Governing Board .....	7	7	7
0006 Research in special education .....	84	73	64
0007 Statewide longitudinal data systems .....	46	40	35
0008 Special education studies and evaluations .....	15	14	22



0009	Direct program activity [Program Administration] .....	62	66	69
0100	Total direct program .....	780	905	873
0799	Total direct obligations .....	780	905	873
0801	Reimbursable program activity .....	1		
0900	Total new obligations, unexpired accounts .....	781	905	873

**Budgetary resources:**  
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1 .....	243	239	142
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	180		
1021	Recoveries of prior year unpaid obligations .....	13		
1070	Unobligated balance (total) .....	256	239	142
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	808	808	815
1131	Unobligated balance of appropriations permanently reduced .....			-25
1160	Appropriation, discretionary (total) .....	808	808	790
Appropriations, mandatory:				
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-44		
1900	Budget authority (total) .....	764	808	790
1930	Total budgetary resources available .....	1,020	1,047	932
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	239	142	59

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	736	769	937
3010	New obligations, unexpired accounts .....	781	905	873
3020	Outlays (gross) .....	-731	-737	-755
3040	Recoveries of prior year unpaid obligations, unexpired .....	-13		
3041	Recoveries of prior year unpaid obligations, expired .....	-4		
3050	Unpaid obligations, end of year .....	769	937	1,055
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 .....	735	768	936
3200	Obligated balance, end of year .....	768	936	1,054

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	808	808	790
Outlays, gross:				
4010	Outlays from new discretionary authority .....	179	178	179
4011	Outlays from discretionary balances .....	538	559	576
4020	Outlays, gross (total) .....	717	737	755
Mandatory:				
4090	Budget authority, gross .....	-44		
Outlays, gross:				
4101	Outlays from mandatory balances .....	14		
4180	Budget authority, net (total) .....	764	808	790
4190	Outlays, net (total) .....	731	737	755

**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		2023 actual	2024 est.	2025 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	28	30	31
11.3	Other than full-time permanent .....	4	5	5
11.9	Total personnel compensation .....	32	35	36
12.1	Civilian personnel benefits .....	10	12	13
23.1	Rental payments to GSA .....	3	3	3
25.1	Advisory and assistance services .....	47	43	41
25.2	Other services from non-Federal sources .....	314	379	350
25.3	Other goods and services from Federal sources .....	4	33	
25.5	Research and development contracts .....	78	76	84
25.7	Operation and maintenance of equipment .....	18	19	19
41.0	Grants, subsidies, and contributions .....	275	305	327
99.0	Direct obligations .....	781	905	873
99.9	Total new obligations, unexpired accounts .....	781	905	873

**Employment Summary**

Identification code 091–1100–0–1–503		2023 actual	2024 est.	2025 est.
1001	Direct civilian full-time equivalent employment .....	212	236	252

**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, \$476,846,000: Provided, 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.*

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

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

Identification code 091–0800–0–1–503	2023 actual	2024 est.	2025 est.
0100	Balance, start of year .....		1
0198	Reconciliation adjustment .....		
0199	Balance, start of year .....		1
Receipts:			
Current law:			
1130	Contributions .....	1	1
2000	Total: Balances and receipts .....	1	2
5099	Balance, end of year .....	1	2

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

Identification code 091–0800–0–1–503		2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>				
0001	Program administration .....	438	427	477

PROGRAM ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 091-0800-0-1-503	2023 actual	2024 est.	2025 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	9	9
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
1011 Unobligated balance transfer from other acct [047-0616] ....	5		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	19	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	427	427	477
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-3		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	4		
1900 Budget authority (total) .....	428	427	477
1930 Total budgetary resources available .....	447	436	486
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	9	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	187	162	107
3010 New obligations, unexpired accounts .....	438	427	477
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-458	-482	-464
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	162	107	120
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	182	155	100
3200 Obligated balance, end of year .....	155	100	113
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	431	427	477
Outlays, gross:			
4010 Outlays from new discretionary authority .....	323	352	387
4011 Outlays from discretionary balances .....	118	130	77
4020 Outlays, gross (total) .....	441	482	464
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 .....	-3		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	427	427	477
4080 Outlays, net (discretionary) .....	440	482	464
Mandatory:			
4090 Budget authority, gross .....	-3		
Outlays, gross:			
4101 Outlays from mandatory balances .....	17		
4180 Budget authority, net (total) .....	424	427	477
4190 Outlays, net (total) .....	457	482	464

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.

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.

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	2023 actual	2024 est.	2025 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	186	211	227
11.3 Other than full-time permanent .....	25	10	10
11.5 Other personnel compensation .....	5	5	6
11.9 Total personnel compensation .....	216	226	243
12.1 Civilian personnel benefits .....	78	80	85
21.0 Travel and transportation of persons .....	3	4	4
23.1 Rental payments to GSA .....	25	23	21
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	3
25.2 Other services from non-Federal sources .....	25	22	29
25.3 Other goods and services from Federal sources .....	19	15	16
25.7 Operation and maintenance of equipment .....	64	49	70
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	2		
99.0 Direct obligations .....	436	425	474
99.5 Adjustment for rounding .....	2	2	3
99.9 Total new obligations, unexpired accounts .....	438	427	477

## Employment Summary

Identification code 091-0800-0-1-503	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment .....	1,536	1,549	1,612

## DEPARTMENT OF EDUCATION NONRECURRING EXPENSES FUND

## Program and Financing (in millions of dollars)

Identification code 091-0249-0-1-503	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	23	125	43
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		6	
1012 Unobligated balance transfers between expired and unexpired accounts .....	29	119	43
1070 Unobligated balance (total) .....	29	125	43
1930 Total budgetary resources available .....	29	125	43
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 .....	4	23	125
3010 New obligations, unexpired accounts .....	23	125	43
3020 Outlays (gross) .....	-4	-23	
3050 Unpaid obligations, end of year .....	23	125	168
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	23	125
3200 Obligated balance, end of year .....	23	125	168
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	4	23	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	4	23	

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	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.7 Operation and maintenance of equipment .....	15	111	25
31.0 Equipment .....	1	3	3
32.0 Land and structures .....	7	11	15
99.9 Total new obligations, unexpired accounts .....	23	125	43

## 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, \$162,359,000.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091-0700-0-1-751	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Civil rights .....	140	140	162
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	140	140	162
1900 Budget authority (total) .....	140	140	162
1930 Total budgetary resources available .....	140	140	162
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	39	36	23
3010 New obligations, unexpired accounts .....	140	140	162
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-141	-153	-156
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	36	23	29
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	38	36	23
3200 Obligated balance, end of year .....	36	23	29
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	140	140	162
Outlays, gross:			
4010 Outlays from new discretionary authority .....	111	118	138
4011 Outlays from discretionary balances .....	30	35	18
4020 Outlays, gross (total) .....	141	153	156
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	140	140	162
4080 Outlays, net (discretionary) .....	140	153	156
4180 Budget authority, net (total) .....	140	140	162
4190 Outlays, net (total) .....	140	153	156

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), Title II of the Americans with Disabilities Act of 1990 (whether or not the public entity receives Federal Financial Assistance), the Age Discrimination Act of 1975, and the Boy Scouts of America Equal Access Act of 2002.

## Object Classification (in millions of dollars)

Identification code 091-0700-0-1-751	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	73	75	89
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	76	78	92
12.1 Civilian personnel benefits .....	27	29	34
23.1 Rental payments to GSA .....	10	9	8
25.2 Other services from non-Federal sources .....	4	1	1
25.3 Other goods and services from Federal sources .....	2	3	3
25.7 Operation and maintenance of equipment .....	20	20	23
99.0 Direct obligations .....	139	140	161
99.5 Adjustment for rounding .....	1		1
99.9 Total new obligations, unexpired accounts .....	140	140	162

## Employment Summary

Identification code 091-0700-0-1-751	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment .....	576	557	643

## 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, \$77,497,000, of which \$3,000,000 shall remain available until expended.

Note.—A full-year 2024 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 091-1400-0-1-751	2023 actual	2024 est.	2025 est.
<b>Obligations by program activity:</b>			
0001 Inspector General .....	70	73	78
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	11	9	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	68	68	77
1900 Budget authority (total) .....	68	68	77
1930 Total budgetary resources available .....	79	77	81
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	4	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21	19	14
3010 New obligations, unexpired accounts .....	70	73	78
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-72	-78	-79
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	19	14	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21	19	14
3200 Obligated balance, end of year .....	19	14	13
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	68	68	77
Outlays, gross:			
4010 Outlays from new discretionary authority .....	52	56	63
4011 Outlays from discretionary balances .....	20	22	15
4020 Outlays, gross (total) .....	72	78	78
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 091–1400–0–1–751	2023 actual	2024 est.	2025 est.
4070 Budget authority, net (discretionary) .....	68	68	77
4080 Outlays, net (discretionary) .....	71	78	78
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....			1
4180 Budget authority, net (total) .....	68	68	77
4190 Outlays, net (total) .....	71	78	79

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	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	30	33	37
11.3 Other than full-time permanent .....	1	2	.....
11.5 Other personnel compensation .....	3	1	1
11.9 Total personnel compensation .....	34	36	38
12.1 Civilian personnel benefits .....	14	15	16
21.0 Travel and transportation of persons .....	.....	1	1
23.1 Rental payments to GSA .....	6	5	5
25.1 Advisory and assistance services .....	1	.....	.....
25.2 Other services from non-Federal sources .....	3	3	4
25.3 Other goods and services from Federal sources .....	2	1	2
25.7 Operation and maintenance of equipment .....	9	10	10
31.0 Equipment .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	70	73	78

## Employment Summary

Identification code 091–1400–0–1–751	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment .....	236	232	238

## DISASTER EDUCATION RECOVERY

## Federal Funds

## DISASTER EDUCATION RECOVERY

## Program and Financing (in millions of dollars)

Identification code 091–0013–0–1–500	2023 actual	2024 est.	2025 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	250	199	17
3020 Outlays (gross) .....	–35	–182	–1
3041 Recoveries of prior year unpaid obligations, expired .....	–16	.....	.....
3050 Unpaid obligations, end of year .....	199	17	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	250	199	17
3200 Obligated balance, end of year .....	199	17	16
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	35	182	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	35	182	1

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)

	2023 actual	2024 est.	2025 est.
Offsetting receipts from the public:			
091–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	.....	2	2
091–271810 Federal Family Education Loan Program, Negative Subsidies .....	13,647	.....	.....
091–271830 Federal Family Education Loan Program, Downward Reestimates of Subsidies .....	899	2,339	.....
091–274130 College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies .....	39	42	.....
091–278110 Federal Direct Student Loan Program, Negative Subsidies .....	321,980	885	547
091–278130 Federal Direct Student Loan Program, Downward Reestimates of Subsidies .....	10,049	1,683	.....
091–279410 TEACH Grant Program, Negative Subsidies .....	52	.....	.....
091–279430 TEACH Grant Program, Downward Reestimates of Subsidies .....	11	15	.....
091–279830 Health Education Assistance Loans, Downward Reestimates of Subsidies .....	.....	13	.....
091–291500 Repayment of Loans, Capital Contributions, Higher Education Activities .....	548	454	285
091–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	447	8	8
091–278110 Federal Direct Student Loan Program, Negative Subsidies: Legislative proposal, subject to PAYGO .....	.....	.....	–370
General Fund Offsetting receipts from the public .....	347,672	5,441	472
Intragovernmental payments:			
091–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	–62	.....	.....
General Fund Intragovernmental payments .....	–62	.....	.....

## 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, 2025, through September 30, 2026.

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 2025 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 "2025" for "2021".

SEC. 306. Section 458(a)(4) of the HEA (20 U.S.C. 1087h(a)(4)) shall be applied by substituting "2025" 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 2025, \$15,000,000 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 may be 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, 2027: 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.*

## (INCLUDING TRANSFER OF FUNDS)

SEC. 312. *Of the amounts appropriated in this Act for "Institute of Education Sciences", \$21,390,000 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. *Of the amounts appropriated in this Act for part C and part D of title I of the Elementary and Secondary Education Act of 1965, and for subtitle B of title VII of the McKinney-Vento Homeless Assistance Act, the Secretary may use not more than 0.5 percent for a single program of competitive grant awards to State educational agencies for demonstration projects (including by subgrants) to improve service delivery and coordination for at-risk student groups.*

## (CANCELLATION)

SEC. 314. *Of the unobligated balances from amounts made available in this or prior Acts under the heading "Institute of Education Sciences", \$25,000,000 are hereby permanently cancelled.*

