

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.
Obligations by program activity:			
0001 Education Stabilization Fund	4		
0900 Total new obligations, unexpired accounts (object class 41.0)	4		
Budgetary resources:			
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		
Change in obligated balance:			
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	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	19,363	7,549	
Mandatory:			
4090 Budget authority, gross	-388		
Outlays, gross:			
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.
Obligations by program activity:			
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
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19,088	19,088	19,288
Outlays, gross:			
4010 Outlays from new discretionary authority	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.
Obligations by program activity:			
0001 Preschool Incentive Demonstration Program			25
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			25
1930 Total budgetary resources available			25
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Obligations by program activity:			
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
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.	
Obligations by program activity:				
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
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.
Obligations by program activity:			
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:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	468	560	664
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	457	457	507
Advance appropriations, discretionary:			
1170 Advance appropriation	200	200	200
1900 Budget authority (total)	657	657	707
1930 Total budgetary resources available	1,125	1,217	1,371
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	560	664	864

Change in obligated balance:

Unpaid obligations:			
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
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	338	641	431
3200 Obligated balance, end of year	641	431	256

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	657	657	707
Outlays, gross:			
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.
Obligations by program activity:			
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:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13		1

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	195	195	195
1900	Budget authority (total)	195	195	195
1930	Total budgetary resources available	208	195	196
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year		1	2

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	258	278	210
3010	New obligations, unexpired accounts	208	194	194
3020	Outlays (gross)	-185	-262	-212
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	278	210	192
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	258	278	210
3200	Obligated balance, end of year	278	210	192

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	195	195	195
Outlays, gross:				
4010	Outlays from new discretionary authority	3	10	10
4011	Outlays from discretionary balances	178	211	202
4020	Outlays, gross (total)	181	221	212
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	4	41	
4180	Budget authority, net (total)	195	195	195
4190	Outlays, net (total)	185	262	212

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	72
25.7	Operation and maintenance of equipment	19	12	12
41.0	Grants, subsidies, and contributions	117	110	110
99.9	Total new obligations, unexpired accounts	208	194	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.
Obligations by program activity:			
0001	Academic Acceleration Grants		8,000
0900	Total new obligations, unexpired accounts (object class 41.0)		8,000
Budgetary resources:			
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.	
Obligations by program activity:				
0001	Education innovation and research	168	284	284
0002	Teacher and school leader incentive fund	173	173	173
0003	American history and civics	23	23	23
0004	Supporting effective educator development (SEED)	90	90	90
0005	Charter schools	440	440	440
0006	Magnet schools	139	139	139
0007	Ready to learn programming	31	31	31
0008	Arts in education	36	36	36
0009	Javits gifted and talented education	17	17	17
0010	Statewide family engagement centers	20	20	20
0012	Congressionally directed spending	200	200	
0799	Total direct obligations	1,337	1,453	1,253
0801	DC schools/SOAR Act	53	53	53
0900	Total new obligations, unexpired accounts	1,390	1,506	1,306

Budgetary resources:

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

INNOVATION AND IMPROVEMENT—Continued
Program and Financing—Continued

Identification code 091-0204-0-1-501	2023 actual	2024 est.	2025 est.
Budget authority:			
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
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	421	421	366
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Enacted/requested:			
Budget Authority	1,453	1,453	1,198
Outlays	998	2,192	1,530
Legislative proposal, not subject to PAYGO:			
Budget Authority			10
Total:			
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.
Direct obligations:			
25.2 Other services from non-Federal sources	21	21	21
25.3 Other goods and services from Federal sources	1	1	1
25.5 Research and development contracts	1	1	1
25.7 Operation and maintenance of equipment	1	1	1
41.0 Grants, subsidies, and contributions	1,313	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.
Obligations by program activity:			
0001 Fostering diverse schools			10
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			10
1930 Total budgetary resources available			10

Change in obligated balance:

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

Budget authority and outlays, net:

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.
Direct obligations:			
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.
Obligations by program activity:			
0001 English language acquisition grants	887	889	940
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Direct obligations:			
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.
Obligations by program activity:			
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
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Direct obligations:			
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.
Obligations by program activity:			
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	
Budget authority:				
Appropriations, discretionary:				
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
Appropriations, mandatory:				
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
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-297		
Change in obligated balance:				
Unpaid obligations:				
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
Memorandum (non-add) entries:				
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:				
Discretionary:				
4000	Budget authority, gross	143	143	15
Outlays, gross:				
4010	Outlays from new discretionary authority	65	72	8
4011	Outlays from discretionary balances	104	240	72
4020	Outlays, gross (total)	169	312	80
Mandatory:				
4090	Budget authority, gross	3,725	4,012	4,140
Outlays, gross:				
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.
Direct obligations:			
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.
Obligations by program activity:			
0001 American printing house for the blind	43	43	43
0900 Total new obligations, unexpired accounts (object class 41.0)	43	43	43
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	43	43
1930 Total budgetary resources available	43	43	43
Change in obligated balance:			
Unpaid obligations:			
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
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	17	11
3200 Obligated balance, end of year	17	11	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	43	43	43
Outlays, gross:			
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)

Table with 4 columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include Obligations by program activity, Budgetary resources, Change in obligated balance, and Budget authority and outlays, net.

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)

Table with 4 columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include Obligations by program activity, Budgetary resources, Change in obligated balance, and Budget authority and outlays, net.

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.
Obligations by program activity:			
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
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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)

Table with 4 columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include Obligation codes 0001-0111 and 0191-0201, detailing various institutional development and TRIO programs.

Table with 4 columns: Code, Description, 2023 actual, 2024 est., 2025 est. Rows include 0202-0306 and 0391-0900, detailing graduate assistance, fund for improvement of postsecondary education, and total new obligations.

Budgetary resources:

Table with 4 columns: Code, Description, 2023 actual, 2024 est., 2025 est. Rows include 1000-1941, detailing unobligated balance, budget authority, and unexpired unobligated balance.

Change in obligated balance:

Table with 4 columns: Code, Description, 2023 actual, 2024 est., 2025 est. Rows include 3000-3200, detailing unpaid obligations, outlays, and obligated balance.

Budget authority and outlays, net:

Table with 4 columns: Code, Description, 2023 actual, 2024 est., 2025 est. Rows include 4000-4190, detailing budget authority, outlays, and net total.

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.
Obligations by program activity:			
0001	Reducing the costs of college fund		12,000
0900	Total new obligations, unexpired accounts (object class 41.0)		12,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		12,000
1900	Budget authority (total)		12,000
1930	Total budgetary resources available		12,000
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Obligations by program activity:			
0001	General support	354	227
0002	Howard University Hospital		127
0900	Total new obligations, unexpired accounts (object class 41.0)	354	354
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Obligations by program activity:			
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.
Obligations by program activity:			
Credit program obligations:			
0713		1	1
0900		1	1
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	3	1	1
1825			
1850		1	1
1900		1	1
1930		1	1

Identification code 091-4252-0-3-502	2023 actual	2024 est.	2025 est.
Change in obligated balance:			
Unpaid obligations:			
3010		1	1
3020		-1	-1

Identification code 091-4252-0-3-502	2023 actual	2024 est.	2025 est.
Financing authority and disbursements, net:			
Mandatory:			
4090		1	1
4110		1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	-3		
4123		-1	-1
4130		-3	-1
4160		-3	
4170		-3	
4180		-3	
4190		-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	3	2	2
1264	-1		
1290	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
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401	3	2
1405		
1499	3	2
1999	3	2
LIABILITIES:		
2103	3	2

Identification code 091-0242-0-1-502	2023 actual	2024 est.	2025 est.
4999	3		2

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.
Obligations by program activity:			
Credit program obligations:			
0713		1	1
0900		1	1
Budgetary resources:			
Unobligated balance:			
1000	6	3	
1022	-6	-3	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	3	7	7
1820			
1825		-5	-5
1850		-1	-1
1850	3	1	1
1900	3	1	1
1930	3	1	1
Memorandum (non-add) entries:			
1941	3		

Identification code 091-0242-0-1-502	2023 actual	2024 est.	2025 est.
Change in obligated balance:			
Unpaid obligations:			
3000	1	1	1
3010		1	1
3020		-1	-1
3050	1	1	1
Memorandum (non-add) entries:			
3100	1	1	1
3200	1	1	1

Identification code 091-0242-0-1-502	2023 actual	2024 est.	2025 est.
Budget authority and outlays, net:			
Mandatory:			
4090	3	1	1
Outlays, gross:			
4100		1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	-3	-7	-7
4180		-6	-6
4190	-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	12	10	9
1251	-2	-1	-1
1290	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
ASSETS:		
1101	7	3
1601	12	10
1602	4	4
1603	-7	-6
1699	9	8
1999	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
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury	16	15
2999 Total liabilities	16	15
NET POSITION:		
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.
Obligations by program activity:			
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
Budgetary resources:			
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

Change in obligated balance:			
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
ASSETS:		
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
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2102 Interest payable		1
2103 Debt	335	454
2999 Total liabilities	335	455
NET POSITION:		
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.
Obligations by program activity:			
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:

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

Table with columns for 2023, 2024 Predicted, and 2025 Request. Rows include Total aid available, Pell grants, Subsidized Stafford loans, etc.

1 Number of recipients is fewer than 1,000.
Note: Numbers may not add due to rounding.

Average Aid Awards

Table with columns for 2023, 2024 Predicted, and 2025 Request. Rows include Pell grants, Subsidized Stafford loans, etc.

Number of Students Aided

Table with columns for 2023, 2024 Predicted, and 2025 Request. Row includes Unduplicated student count.

Administrative Payments to Institutions

Table with columns for 2023, 2024 Predicted, and 2025 Request. Rows include Pell grants, Work-study, Supplemental educational opportunity grants.

STUDENT FINANCIAL ASSISTANCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Table with columns for 2023 actual, 2024 est., and 2025 est. Rows include Obligations by program activity, Budgetary resources, Change in obligated balance.

Budget authority and outlays, net:

Table with columns for 2023 actual, 2024 est., and 2025 est. Rows include Mandatory: Budget authority, gross; Outlays, gross; Outlays from new mandatory authority; Budget authority, net (total); Outlays, net (total).

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)

Table with columns for 2023 actual, 2024 est., and 2025 est. Rows include Obligations by program activity, Budgetary resources, Change in obligated balance, Budget authority and outlays, net.

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)

Table with columns for 2023 actual, 2024 est., and 2025 est. Rows include Obligations by program activity: Student aid administration, Servicing activities.

0900	Total new obligations, unexpired accounts	2,163	2,087	2,659
Budgetary resources:				
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	.....	.....

Change in obligated balance:				
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

Budget authority and outlays, net:				
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.	
Obligations by program activity:				
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

Budgetary resources:				
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

Change in obligated balance:				
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

Budget authority and outlays, net:				
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)

Table with 4 columns: Identification code 091-4290-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include Obligations by program activity, Credit program obligations, and Budgetary resources.

Table with 4 columns: Identification code 091-4290-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include Budgetary resources, Unobligated balance, and Financing authority.

Table with 4 columns: Identification code 091-4290-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include Change in obligated balance, Unpaid obligations, and Uncollected payments.

Table with 4 columns: Identification code 091-4290-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include Financing authority and disbursements, net, Mandatory, and Offsets against gross budget authority and outlays.

Table with 4 columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include Budget authority, net (mandatory), Outlays, net (mandatory), Budget authority, net (total), and Outlays, net (total).

Status of Direct Loans (in millions of dollars)

Table with 4 columns: Identification code 091-4290-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include Position with respect to appropriations act limitation on obligations, Direct loan obligations from current-year authority, Total direct loan obligations, Cumulative balance of direct loans outstanding, and Outstanding, end of year.

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)

Table with 3 columns: Identification code 091-4290-0-3-502, 2022 actual, 2023 actual. Rows include ASSETS, Federal assets, Net value of assets related to post-1991 direct loans receivable, LIABILITIES, Federal liabilities, and NET POSITION.

STUDENT FINANCIAL ASSISTANCE DEBT COLLECTION

Special and Trust Fund Receipts (in millions of dollars)

Table with 4 columns: Identification code 091-5557-0-2-502, 2023 actual, 2024 est., 2025 est. Rows include Balance, start of year, Receipts, Current law, Student Financial Assistance Debt Collection, Total: Balances and receipts, Appropriations, Current law, Student Financial Assistance Debt Collection, Total current law appropriations, Total appropriations, and Balance, end of year.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code 091-5557-0-2-502, 2023 actual, 2024 est., 2025 est. Rows include Obligations by program activity, Student Financial Assistance Debt Collection, and Total new obligations, unexpired accounts.

Budgetary resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	7	9	13
1022	Capital transfer of unobligated balances to general fund	-1	-3	-3
1070	Unobligated balance (total)	6	6	10

Budget authority:

Appropriations, mandatory:

1201	Appropriation (special or trust fund)	3	11	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	10
1930	Total budgetary resources available	9	16	20

Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	9	13	17
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Change in obligated balance:

Unpaid obligations:

3010	New obligations, unexpired accounts		3	3
3020	Outlays (gross)		-3	-3

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	3	10	10
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Outlays, gross:

4101	Outlays from mandatory balances		3	3
4180	Budget authority, net (total)	3	10	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.	
Obligations by program activity:				
0102	Obligations, non-Federal	580	1,670	847
0900	Total new obligations, unexpired accounts (object class 42.0)	580	1,670	847
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	725	564	684
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	462	1,790	893
1820	Capital transfer of spending authority from offsetting collections to general fund	-43		
1850	Spending auth from offsetting collections, mand (total)	419	1,790	893
1930	Total budgetary resources available	1,144	2,354	1,577
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	564	684	730
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	580	1,670	847
3020	Outlays (gross)	-580	-1,670	-847
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	419	1,790	893
Outlays, gross:				
4100	Outlays from new mandatory authority	62	1,660	838
4101	Outlays from mandatory balances	518	10	9
4110	Outlays, gross (total)	580	1,670	847
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	-893
4160	Budget authority, net (mandatory)	-43		
4170	Outlays, net (mandatory)	118	-120	-46
4180	Budget authority, net (total)	-43		
4190	Outlays, net (total)	118	-120	-46

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
ASSETS:		
1101	Federal assets: Fund balances with Treasury	1,943
1901	Other Federal assets: Other assets	404
1999	Total assets	1,943
LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	565
NET POSITION:		
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.	
Obligations by program activity:				
Credit program obligations:				
0701	Direct loan subsidy	20,974	33,538	40,804
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	40,804
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation (indefinite)	145,914	99,381	40,804
1900	Budget authority (total)	145,914	99,381	40,804
1930	Total budgetary resources available	145,914	99,381	40,804
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,798	4,053	8,023
3010	New obligations, unexpired accounts	145,914	99,381	40,804
3020	Outlays (gross)	-143,332	-95,411	-36,765
3041	Recoveries of prior year unpaid obligations, expired	-327		
3050	Unpaid obligations, end of year	4,053	8,023	12,062
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,798	4,053	8,023
3200	Obligated balance, end of year	4,053	8,023	12,062
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	145,914	99,381	40,804
Outlays, gross:				
4100	Outlays from new mandatory authority	142,617	93,215	32,675
4101	Outlays from mandatory balances	715	2,196	4,090
4110	Outlays, gross (total)	143,332	95,411	36,765
4180	Budget authority, net (total)	145,914	99,381	40,804
4190	Outlays, net (total)	143,332	95,411	36,765

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

	2023 actual	2024 est.	2025 est.
Enacted/requested:			
Budget Authority	145,914	99,381	40,804
Outlays	143,332	95,411	36,765
Legislative proposal, subject to PAYGO:			
Budget Authority			1,463
Outlays			908
Total:			
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 ¹	\$34,376	(\$212,174)	(\$170,300)
Program:			
Net Reestimate of Prior Year Costs	2,025,733	9,637,242	0
Net Modification ²	(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 ³	(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 ¹	34,376	(212,174)	(170,300)
Program:			
Net Reestimate of Prior Year Costs	2,025,733	9,637,242	0
Net Modification ²	(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 ³	(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

¹ Liquidating account reflects loans made prior to 1992.

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

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

Summary of Default Rates¹

(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

¹ 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 ¹	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 ²	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)

¹ Includes Negative Special Allowance Payments.

² 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 ¹	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

¹ 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 ¹	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 ²	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 ¹	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 ²	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

¹ 2023 rates are current; these include actual executed rates for 2023 and the effects of re-estimates on those rates.

² 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
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite)			1,463
1930 Total budgetary resources available			1,463
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Obligations by program activity:			
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
Budgetary resources:			
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.
STAFFORD			
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
ASSETS:			
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
LIABILITIES:			
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
NET POSITION:			
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.
Obligations by program activity:				
Credit program obligations:				
0740	Negative subsidy obligations			-589
0791	Direct program activities, subtotal			-589
0900	Total new obligations, unexpired accounts			-589
Budgetary resources:				
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
Change in obligated balance:				
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
Financing authority and disbursements, net:				
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.
Obligations by program activity:				
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	
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	12,007	11,976	

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

Table with columns: Identification code 091-0231-0-1-502, 2023 actual, 2024 est., 2025 est. Rows include: 1930 Total budgetary resources available, Change in obligated balance, Budget authority and outlays, net.

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

Table with columns: Identification code 091-0231-0-1-502, 2023 actual, 2024 est., 2025 est. Rows include: Direct loan subsidy outlays, Direct loan reestimates, Guaranteed loan subsidy outlays, Total direct loan reestimates, Total guaranteed loan reestimates.

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)

Table with columns: Identification code 091-4251-0-3-502, 2023 actual, 2024 est., 2025 est. Rows include: Obligations by program activity, Subtotal, Stafford loans, Subtotal, PLUS loans.

Table with columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include: 0491 Subtotal, SLS loans, 0501 Default claims, 0502 Special allowance, 0503 Interest benefits, 0504 Death, disability, and bankruptcy claims, 0505 Teacher loan forgiveness, other write-offs, 0507 Contract collection costs, 0509 Rehab purchase fee, 0510 Guaranty Agency account maintenance fees, 0511 Guaranty Agency Covid Reimbursement, 0591 Subtotal, Consolidations loans, 0713 Payment of interest to Treasury, 0715 Temporary obs to be recovered, 0741 Modification savings, 0742 Downward reestimates paid to receipt accounts, 0743 Interest on downward reestimates, 0791 Direct program activities, subtotal, 0900 Total new obligations, unexpired accounts.

Table with columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include: Budgetary resources, Unobligated balance, Financing authority, Appropriations, mandatory, Borrowing authority, mandatory, Spending authority from offsetting collections, mandatory, 1800 Collected, 1820 Capital transfer of spending authority from offsetting collections to general fund, 1850 Spending auth from offsetting collections, mand (total), 1900 Budget authority (total), 1930 Total budgetary resources available, Memorandum (non-add) entries, 1941 Unexpired unobligated balance, end of year.

Table with columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include: Change in obligated balance, Unpaid obligations, 3000 Unpaid obligations, brought forward, Oct 1, 3010 New obligations, unexpired accounts, 3020 Outlays (gross), 3040 Recoveries of prior year unpaid obligations, unexpired, 3050 Unpaid obligations, end of year, Memorandum (non-add) entries, 3100 Obligated balance, start of year, 3200 Obligated balance, end of year.

Table with columns: Identification code, 2023 actual, 2024 est., 2025 est. Rows include: Financing authority and disbursements, net, Mandatory, 4090 Budget authority, gross, Financing disbursements, 4110 Outlays, gross (total), Offsets against gross financing authority and disbursements, Offsetting collections (collected) from, 4120 Upward reestimate, 4120 Interest on upward reestimate, 4120 Upward Mods, 4122 Interest on uninvested funds, 4123 Stafford recoveries on defaults, 4123 Stafford special allowance rebate, 4123 Unsubsidized Stafford recoveries on default, 4123 Unsubsidized Stafford special allowance rebate, 4123 PLUS recoveries on defaults, 4123 PLUS special allowance rebate, 4123 Consolidation recoveries on defaults, 4123 Consolidation loan holders fee, 4123 Consolidation special allowance rebate, 4130 Offsets against gross budget authority and outlays (total), Additional offsets against financing authority only (total), 4143 Recoveries of prior year paid obligations, unexpired accounts, 4160 Budget authority, net (mandatory), 4170 Outlays, net (mandatory), 4180 Budget authority, net (total), 4190 Outlays, net (total).

Status of Guaranteed Loans (in millions of dollars)

Identification code 091-4251-0-3-502	2023 actual	2024 est.	2025 est.
STAFFORD			
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
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	10,007	9,342	8,754
Addendum:			
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
UNSUBSIDIZED STAFFORD			
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
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	13,008	12,179	11,460
Addendum:			
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
PLUS			
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
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,873	1,696	1,545
Addendum:			
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
SLS			
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
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	29	26	23
Addendum:			
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
CONSOLIDATION			
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
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	54,859	51,704	48,744
Addendum:			
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
ASSETS:		
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
LIABILITIES:		
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
NET POSITION:		
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.
Obligations by program activity:			
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
Budgetary resources:			
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		
Change in obligated balance:			
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
Financing authority and disbursements, net:			
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
ASSETS:		
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
LIABILITIES:		
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
NET POSITION:		
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.
Obligations by program activity:			
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
Budgetary resources:			
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
4123	Borrower interest repayments	-78	-839
4130	Offsets against gross budget authority and outlays (total)	-2,975	-4,071
4160	Budget authority, net (mandatory)	1,993	-3,535
4170	Outlays, net (mandatory)	803	-3,534
4180	Budget authority, net (total)	1,993	-3,535
4190	Outlays, net (total)	803	-3,534

Status of Direct Loans (in millions of dollars)

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

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.
Obligations by program activity:			
0003	Contract collection costs		2
Credit program obligations:			
0713	Payment of interest to Treasury	42	40
0900	Total new obligations, unexpired accounts	42	42

Budgetary resources:

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

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.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1,284	1,198
1251	Repayments: Repayments and prepayments	-13	-30
1264	Other adjustments, net (+ or -)	-73	
1290	Outstanding, end of year	1,198	1,168

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.
Obligations by program activity:			
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
Budgetary resources:			
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		
Change in obligated balance:			
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		
Budget authority and outlays, net:			
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.
STAFFORD LOANS			
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
ASSETS:		
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
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	342	213
Non-Federal liabilities:		
2201 Accounts payable		
2204 Liabilities for loan guarantees	1	
2999 Total liabilities	343	213
NET POSITION:		
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.
Direct obligations:			
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
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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.
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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.
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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.
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Obligations by program activity:

Credit program obligations:				
0711	Default claim payments on principal	1	4
0713	Payment of interest to Treasury	2	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.
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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
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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.
Obligations by program activity:			
Credit program obligations:			
0715 Default Collections Costs		1	1
0900 Total new obligations, unexpired accounts (object class 99.5)		1	1
Budgetary resources:			
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		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Budget authority and outlays, net:			
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
ASSETS:		
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
LIABILITIES:		
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
NET POSITION:		
3300 Cumulative results of operations	-10	-16
4999 Total liabilities and net position	187	186

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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.
Obligations by program activity:			
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.	
Obligations by program activity:				
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.
Budgetary resources:			
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
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Direct obligations:			
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.
Obligations by program activity:			
0001 Direct program activity	23	125	43
Budgetary resources:			
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		
Change in obligated balance:			
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
Budget authority and outlays, net:			
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.
Obligations by program activity:			
0001 Civil rights	140	140	162
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	140	140	162
1900 Budget authority (total)	140	140	162
1930 Total budgetary resources available	140	140	162

Change in obligated balance:

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

Budget authority and outlays, net:

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.
Obligations by program activity:			
0001 Inspector General	70	73	78
Budgetary resources:			
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

Change in obligated balance:

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

Budget authority and outlays, net:

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

Table with 4 columns: Identification code, Description, 2023 actual, 2024 est., 2025 est. Rows include budget authority, outlays, and total figures for various codes.

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.

Object Classification (in millions of dollars)

Table with 4 columns: Identification code, Description, 2023 actual, 2024 est., 2025 est. Rows include direct obligations for personnel compensation, travel, rental, and equipment.

Employment Summary

Table with 4 columns: Identification code, Description, 2023 actual, 2024 est., 2025 est. Row includes direct civilian full-time equivalent employment.

DISASTER EDUCATION RECOVERY

Federal Funds

DISASTER EDUCATION RECOVERY

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, Description, 2023 actual, 2024 est., 2025 est. Rows include change in obligated balance and budget authority and outlays.

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)

Table with 4 columns: Description, 2023 actual, 2024 est., 2025 est. Rows include offsetting receipts from the public, intragovernmental payments, and general fund offsetting receipts.

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.*

