



APPENDICES  
(UNAUDITED)



## Appendix A: Selected Department Web Links and Education Resources

### College Completion Toolkit

The College Completion Toolkit provides information that governors and other state leaders can use to help colleges in their state increase student completion rates. It highlights key strategies and offers models to learn from, as well as other useful resources. <https://www.ed.gov/college-completion/completion-toolkit>

### College Cost Lists

The Department provides college affordability and transparency lists under the *Higher Education Opportunity Act of 2008*. Each list is broken out into nine different sectors to allow students to compare costs at similar types of institutions, including career and technical programs. <http://collegecost.ed.gov/>

### College Financing Plan

The College Financing Plan is a consumer tool that participating institutions use to notify students about their financial aid packages. It is a standardized form that is designed to simplify the information that prospective students receive about costs and financial aid so that they can easily compare institutions and make informed decisions about where to attend school. <https://www2.ed.gov/policy/highered/guid/aid-offer/index.html>

### College Navigator

College Navigator consists of the latest data from the Integrated Postsecondary Education Data System, and the core postsecondary education data collection program for the National Center for Education Statistics, as well as data from Federal Student Aid on cohort default rates, the Office of Postsecondary Education on campus safety and accreditation, and information on veterans from the Veterans Benefits Administration. <https://nces.ed.gov/collegenavigator/>

### College Preparation Checklist

This Department tool gives prospective college students step-by-step instructions on how to prepare academically and financially for education beyond high school. Each section is split into subsections for students and parents, explaining what needs to be done and which publications or websites might be useful to them. <http://studentaid.gov>

These additional resources within the checklist assist students in finding scholarships and grants:

<https://studentaid.gov/resources/prepare-for-college/checklists>

<https://studentaid.gov/sa/types/grants-scholarships/finding-scholarships>

### College Scorecard

The Department's College Scorecard makes it easier to find out more about a college's affordability and value. The College Scorecard continues to be a tool that provides clear, accessible, and reliable data on college cost, graduation, debt, and post-college earnings. The College Scorecard continues to move the field forward in informing college choices with the help of technology and open data, making it possible for anyone—a student, a school, a policymaker, or a researcher—to decide which factors to evaluate. <https://collegescorecard.ed.gov/>

### Condition of Education and Digest of Education Statistics

The Condition of Education is a congressionally mandated annual report that summarizes developments and trends in education using the latest available statistics. The report presents statistical indicators containing text, figures, and data from early learning through graduate-level education, as well as labor force outcomes and international comparisons. <https://nces.ed.gov/programs/coe/>

The primary purpose of the Digest of Education Statistics is to provide a compilation of statistical information covering the broad field of American education from prekindergarten through graduate school. The digest includes a selection of data from many sources, both government and private, and draws especially on the results of surveys and activities carried out by the National Center for Education Statistics. <https://nces.ed.gov/programs/digest/>

### Education Resources Information Center

The Department offers Education Resources Information Center (ERIC)—the world's largest free, digital library of education research. It is composed of 1.8 million bibliographic records and 400,000 full-text materials indexed from 1966 to the present.



Each ERIC bibliographic record contains an abstract of a journal article or grey literature document (for example, a technical report or conference paper), along with such indexed information as author, title, and publication date. <https://eric.ed.gov>

### Federal Program Inventory

The *GPRA Modernization Act of 2010, P.L. 111-352*, requires that the Office of Management and Budget (OMB) establish a single website with a central inventory of all federal programs, including the purpose of each program and its contribution to the mission and goals of the Department. The initial Federal Program Inventory was published in May 2013. The Department described each program within 27 budgetary accounts, as well as how the programs support the Department's broader strategic goals and objectives.

Since that time, Congress passed the *Digital Accountability and Transparency Act of 2014* (DATA Act) requiring new public reporting requirements, which impact the definition of programs used in this guidance. OMB is currently working with agencies to merge the implementation of the DATA Act and the Federal Program Inventory requirements to the extent possible to avoid duplicate efforts. In December 2020, OMB launched an exploratory pilot as the next step towards creating a coherent and comprehensive inventory. This site provides the history of the Federal government's efforts to create an inventory as well as key insights, data from the pilot, and planned next steps. <https://fpi.omb.gov/>

### Government Accountability Office

The Government Accountability Office (GAO) supports Congress in meeting its constitutional responsibilities and helps improve the performance and accountability of the federal government for the benefit of the American people. <https://www.gao.gov/agencies/department-education>

### Grants Information and Resources

In addition to student loans and grants, the Department offers other discretionary grants. These are awarded using a competitive process, and formula grants use formulas determined by Congress with no application process. This site lists Department discretionary grant competitions previously announced, as well as those grant competitions planned for later announcement, for new awards organized according to the Department's principal program offices. <http://www2.ed.gov/fund/grant/find/edlite-forecast.html>

For more information on the Department's programs, see <http://www2.ed.gov/programs>

### National Assessment of Educational Progress

The National Assessment of Educational Progress (NAEP) assesses samples of students in grades 4, 8, and 12 and at ages 9, 13, and 17 in various academic subjects. Results of the assessments are reported for the nation and states in terms of comparable scale scores and achievement levels—*NAEP Basic*, *NAEP Proficient*, and *NAEP Advanced*. <https://nces.ed.gov/nationsreportcard/>

### Office of Inspector General

The Office of Inspector General (OIG) conducts independent and objective audits, investigations, inspections, and other activities to promote the efficiency, effectiveness, and integrity of the Department's programs and operations. <https://oig.ed.gov/>

For a list of recent reports, go to <https://oig.ed.gov/reports/list>

### One-Stop Shopping for Student Loans

The Department provides a site where students can manage their loans. <http://studentaid.gov/>

### Performance Data

*EDFacts* is a Department initiative to put performance data at the center of policy, management, and budget decisions for all K–12 educational programs. *EDFacts* centralizes performance data supplied by K–12 state educational agencies with other data assets within the Department, such as financial grant information, to enable better analysis and use in policy development, planning, and management. <http://www.ed.gov/about/inits/ed/edfacts/index.html>

### Projections of Education Statistics to 2028

For the 50 states, jurisdictions, and the District of Columbia, the tables, figures, and text in this report contain data on projections of public elementary and secondary enrollment and public high school graduates to the year 2028. The report includes a methodology section that describes the models and assumptions used to develop national and state-level projections. <https://nces.ed.gov/pubs2020/2020024.pdf>

### Regional Educational Laboratory Program

The Department administers the Regional Education Laboratory (REL) program to support the use of research and evidence to help states and school districts improve their education programs and, ultimately, student performance. To do this, each regional REL contractor works with teachers, administrators, and policy makers to identify “high-leverage” problems of practice and to build the research capacity of local stakeholders. Each REL develops partnerships with state- and local-level education agencies to gather and analyze data, conduct evaluations, and provide technical assistance that addresses these “high-leverage” problems. <https://ies.ed.gov/rels>

### Resources for Adult, Career, and Technical Education

The Department continues to support state and local efforts to implement high-quality secondary and postsecondary career and technical education programs under the nation's \$1.3 billion investment in funding under the *Carl D. Perkins Career and Technical Education Act* (Perkins V). Among the Department's efforts is hosting the Perkins Collaborative Resource Network (PCRN) website that provides a one-stop shop for information, resources, and data pertaining to Perkins V CTE programs. The PCRN website provides individual state profiles containing Perkins V State Plans, fiscal

information, and accountability data; tools and resources from Department-sponsored national activities investments; and a Perkins V data explorer where users can run reports on trends in student participation and outcomes in CTE programs. <http://cte.ed.gov>

To support the *Workforce Innovation and Opportunity Act* (WIOA), the Department offers professional development resources through the Literacy Information and Communication System (LINCS). This initiative seeks to expand evidence-based practice in the field of adult education and literacy. LINCS serves as the Office of Career, Technical, and Adult Education's (OCTAE) primary outreach and dissemination mechanism to adult educators and provides high-quality, on-demand educational opportunities to practitioners of adult education and literacy, so those practitioners can help adult learners successfully transition to postsecondary education and 21st-century jobs. LINCS is comprised of: the LINCS Resource Collection, which provides online access to high-quality, evidence-based materials and instructional resources; the LINCS Community, a virtual professional learning space where adult educators can engage in discussions focused on critical topics to the field of adult education; a Learning Portal that offers anytime, anywhere professional development courses; a Professional Development Center that provides technical assistance to states in meeting the state leadership requirements set forth in WIOA; and the Learner Center, which provides access to federally developed or federally reviewed resources to assist adult learners in reaching their learning goals.

<http://lincs.ed.gov/>

### What Works Clearinghouse Practice Guides for Educators

The Department offers practice guides and other resources that help educators address everyday challenges faced in classrooms and schools. Developed by a panel of nationally recognized experts, practice guides consist of actionable recommendations and strategies for overcoming potential roadblocks. The practice guides also provide indication of the strength of evidence supporting each recommendation. The guides themselves are subjected to rigorous external peer review. Users can sort by subject area, academic level, and intended audience to find the most recent, relevant, and useful guides.

<https://whatworks.ed.gov>

## Appendix B: Glossary of Acronyms and Abbreviations

<b>ABCP</b>	Asset-Backed Commercial Paper
<b>AFR</b>	<i>Agency Financial Report</i>
<b>AGA</b>	Association of Government Accountants
<b>AP</b>	Acquisition Plan
<b>APGs</b>	Agency Priority Goals
<b>APR</b>	Annual Performance Report
<b>ARP</b>	<i>American Rescue Plan Act of 2021</i>
<b>ARP ESSER</b>	American Rescue Plan Elementary and Secondary School Emergency Relief
<b>BIE</b>	Bureau of Indian Education
<b>BOD</b>	Binding Operational Directive
<b>BPO</b>	Business Process Operations
<b>CARES</b>	<i>Coronavirus Aid, Relief, and Economic Security Act of 2020</i>
<b>CISA</b>	Cybersecurity and Infrastructure Security Agency
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CPSS</b>	Contracts and Purchasing Support System
<b>CRRSAA</b>	<i>Coronavirus Response and Relief Supplemental Appropriations Act of 2021</i>
<b>CSF</b>	Cyber Security Framework
<b>CSRS</b>	Civil Service Retirement System
<b>CTE</b>	Career and Technical Education
<b>DATA Act</b>	<i>Digital Accountability and Transparency Act of 2014</i>
<b>DCC</b>	Digital and Customer Care
<b>DCIA</b>	<i>Debt Collection Improvement Act of 1996</i>
<b>DDB</b>	Death, Disability, and Bankruptcy
<b>Department</b>	U.S. Department of Education
<b>DGB</b>	Data Governance Board
<b>DHS</b>	U.S. Department of Homeland Security
<b>Direct Loan</b>	William D. Ford Federal Direct Loan
<b>DL</b>	Direct Loan
<b>DLP</b>	Data Loss Prevention
<b>DMA</b>	Data Maturity Assessment
<b>DOL</b>	U.S. Department of Labor
<b>DQP</b>	Data Quality Plan
<b>EAI</b>	Emergency Assistance to Institutions of Higher Education
<b>EANS</b>	Emergency Assistance to

	Non-Public Schools
<b>ECASLA</b>	<i>Ensuring Continued Access to Student Loans Act of 2008</i>
<b>EDARM</b>	Division of Enterprise Data Analytics and Risk Management
<b>EDCAPS</b>	Education Central Automated Processing System
<b>EGP</b>	Education Grants Platform
<b>EIA</b>	Emergency Impact Aid
<b>ELG</b>	Evidence Leadership Group
<b>Emergency Impact Aid</b>	Temporary Emergency Impact Aid for Displaced Students
<b>EO</b>	Executive Order
<b>ERIC</b>	Education Resources Information Center
<b>ERM</b>	Enterprise Risk Management
<b>ERMWG</b>	Enterprise Risk Management Working Group
<b>ESEA</b>	<i>Elementary and Secondary Education Act</i>
<b>ESF</b>	Education Stabilization Fund
<b>ESSA</b>	<i>Every Student Succeeds Act</i>
<b>ESSER</b>	Elementary and Secondary School Emergency Relief
<b>FAFSA®</b>	Free Application for Federal Student Aid
<b>FASAB</b>	Federal Accounting Standards Advisory Board
<b>FCRA</b>	<i>Federal Credit Reform Act of 1990</i>
<b>FECA</b>	<i>Federal Employees' Compensation Act</i>
<b>FERS</b>	Federal Employees Retirement System
<b>FFB</b>	Federal Financing Bank
<b>FFEL</b>	Federal Family Education Loan
<b>FFMIA</b>	<i>Federal Financial Management Improvement Act of 1996</i>
<b>FIPSE</b>	Fund for the Improvement of Postsecondary Education
<b>FISMA 2014</b>	<i>Federal Information Security Modernization Act of 2014</i>
<b>FMFIA</b>	<i>Federal Managers' Financial Integrity Act of 1982</i>
<b>FMSS</b>	Financial Management Support System
<b>FR</b>	Financial Report of the U.S. Government
<b>FSA</b>	Federal Student Aid
<b>FUTURE Act</b>	<i>Fostering Undergraduate Talent by Unlocking Resources for Education Act</i>
<b>FY</b>	Fiscal Year
<b>G5</b>	Grants Management System
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GAO</b>	Government Accountability Office
<b>GEER</b>	Governor's Emergency Education Relief
<b>GONE Act</b>	<i>Grants Oversight and New Efficiency Act of 2016</i>
<b>GPO</b>	Grants Policy Office



<b>GPRA</b>	<i>Government Performance and Results Act of 1993</i>
<b>GSA</b>	General Services Administration
<b>HBCUs</b>	Historically Black Colleges and Universities
<b>HEA</b>	<i>Higher Education Act of 1965</i>
<b>HEAL</b>	Health Education Assistance Loan
<b>HEERF</b>	Higher Education Emergency Relief Fund
<b>HHS</b>	U.S. Department of Health and Human Services
<b>HTTPS</b>	Hypertext Transfer Protocol Secure
<b>IDEA</b>	<i>Individuals with Disabilities Education Act</i>
<b>IDR</b>	Income-Driven Repayment
<b>IEP</b>	Individualized Education Program
<b>IES</b>	Institute of Education Sciences
<b>IHE</b>	Institutions of Higher Education
<b>IPP</b>	Invoice Processing Platform
<b>IPERA</b>	<i>Improper Payments Elimination and Recovery Act of 2010</i>
<b>IPERIA</b>	<i>Improper Payments Elimination and Recovery Improvement Act of 2012</i>
<b>IQA</b>	Information Quality Act
<b>IRS</b>	Internal Revenue Service
<b>IT</b>	Information Technology
<b>LEAs</b>	Local Educational Agencies
<b>LINCS</b>	Literacy Information and Communication System
<b>MSIs</b>	Minority Serving Institutions
<b>NAEP</b>	National Assessment of Educational Progress
<b>NCES</b>	National Center for Education Statistics
<b>Next Gen FSA</b>	Next Generation Federal Student Aid
<b>NIST</b>	National Institute of Standards and Technology
<b>NSLDS®</b>	National Student Loan Data System
<b>OAGRM</b>	Office of Acquisition, Grants, and Risk Management
<b>OCDO</b>	Office of the Chief Data Officer
<b>OCIO</b>	Office of the Chief Information Officer
<b>OCR</b>	Office for Civil Rights
<b>OCTAE</b>	Office of Career, Technical, and Adult Education
<b>ODP</b>	Open Data Platform
<b>OELA</b>	Office of English Language Acquisition
<b>OESE</b>	Office of Elementary and Secondary Education
<b>OFM</b>	Office of Financial Management
<b>OFO</b>	Office of Finance and Operations
<b>OGC</b>	Office of the General Counsel

<b>OHR</b>	Office of Human Resources
<b>OIG</b>	Office of Inspector General
<b>OMB</b>	Office of Management and Budget
<b>OPE</b>	Office of Postsecondary Education
<b>OPEN</b>	Open, Public, Electronic and Necessary
<b>OPEPD</b>	Office of Planning, Evaluation, and Policy Development
<b>OPM</b>	Office of Personnel Management
<b>OS</b>	Office of the Secretary
<b>OSERS</b>	Office of Special Education and Rehabilitative Services
<b>P-12</b>	Prekindergarten Through 12th Grade
<b>Pell</b>	Federal Pell Grant
<b>PEPS</b>	Postsecondary Education Participants System
<b>PIIA</b>	<i>Payment Integrity Information Act of 2019</i>
<b>PIMA</b>	Payment Integrity Monitoring Application
<b>PIV</b>	Personal Identity Verification
<b>PLUS</b>	Parent Loan for Undergraduate Students
<b>POC</b>	Principal Office Component
<b>POA&amp;M</b>	Plan of Actions & Milestones
<b>President's Budget</b>	<i>Budget of the United States Government</i>
<b>PSLF</b>	Public Service Loan Forgiveness
<b>REL</b>	Regional Educational Laboratory
<b>Report and Plan</b>	Annual Performance Report and Annual Performance Plan
<b>RESTART</b>	Immediate Aid to Restart School Operations
<b>SBR</b>	Statement of Budgetary Resources
<b>SEAs</b>	State Educational Agencies
<b>SSA</b>	Social Security Administration
<b>STEM</b>	Science, Technology, Engineering, and Mathematics
<b>TCUs</b>	Tribal Colleges and Universities
<b>TCCUs</b>	Tribally Controlled Colleges and Universities
<b>TEACH</b>	Teacher Education Assistance for College and Higher Education Grant
<b>TEPSLF</b>	Temporary Expanded Public Service Loan Forgiveness
<b>Title I</b>	Title I, Part A
<b>Title IV</b>	Title IV of the Higher Education Act of 1965
<b>TOP</b>	Treasury Offset Program
<b>TPD</b>	Total and Permanent Disability
<b>Treasury</b>	U.S. Department of Treasury
<b>USDS</b>	Unified Servicing and Data Solution

<b>VDP</b>	Vulnerability Disclosure Policy
<b>VM</b>	Vulnerability Management
<b>WIOA</b>	<i>Workforce Innovation and Opportunity Act</i>

## Acknowledgments

This *Agency Financial Report* was produced with the energies and talents of our employees and contract partners.

Within the Office of Finance and Operations (OFO), the Office of Financial Management is responsible for certifying, processing, reconciling, evaluating, and reporting all agency financial transactions; preparing annual financial statements and related notes and schedules; and coordinating the external audit of the agency's financial statements.

The Office of Budget Service has lead responsibility for multiple functions, including developing and implementing the Department's Budget. The Office of Acquisition, Grants, and Risk Management (OAGRM) is responsible for developing, managing, and providing policy guidance and oversight of the Department's acquisition, grant, and risk management activities and operations.

The Contracts and Acquisitions Management Division, within OAGRM, is responsible for the solicitation, award, administration, and closeout of all contracts and other acquisition instruments for the Department.

We offer our sincerest thanks and acknowledgment to staff of all participating principal offices. In particular, we recognize the following organizations for their contribution:

### Other Contributors

Federal Student Aid  
 Office of Communications and Outreach  
 Office of Planning, Evaluation, and Policy Development  
 Office of the Chief Information Officer  
 Office of the Inspector General  
 Office of the Secretary

### Partners

Department of Treasury  
 Government Accountability Office  
 Office of Management and Budget

The following companies were contracted to assist in the preparation of the U.S. Department of Education *FY 2023 Agency Financial Report*:

### For General Layout and Web Design

Fathom Creative

### For Accounting Services

Cotton & Company Assurance and Advisory LLC  
 FMR Consulting Inc.  
 OptumServe Technology Services Inc.

*The FY 2023 Agency Financial Report*

U.S. Department of Education  
 Office of Finance and Operations

An electronic version is available  
 on the World Wide Web at

<http://www2.ed.gov/about/reports/annual/index.html>

U.S. Department of Education, November 2023