



Appendices

Appendix A: Selected Department Web Links and Education Resources

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 career sectors to allow students to compare costs at similar types of institutions, including career and technical programs. <http://collegecost.ed.gov/catc/>

College Navigator

The Department provides a multidimensional review of higher education options for students and provides links to other sites. <http://nces.ed.gov/collegenavigator/>

Open Government Initiative

The Department's Open Government Initiative is designed to improve the way the Department shares information, learns from others, and collaborates to develop the best solutions for America's students. <http://www2.ed.gov/about/open.html>

College Scorecards

College Scorecards in the Department's College Affordability and Transparency Center make it easier to find out more about a college's affordability and value. The College Scorecard has been redesigned as a tool that further commits to the Administration's Open Data Initiative and incorporates direct input from students, families, and their advisers to provide the clearest, most accessible, and most reliable national data on college cost, graduation, debt, and postcollege earnings. The old way of assessing college choices relied on static ratings lists compiled by someone who was deciding what value to place on different factors. The new way of assessing college choices, with the help of technology and open data, makes it possible for anyone—a student, a school, a policymaker, or a researcher—to decide which factors to evaluate. <http://collegecost.ed.gov/scorecard/index.aspx>

One-Stop Shopping for Student Loans

The Department provides a site from which students can manage their loans. <http://studentloans.gov/>

College Preparation Checklist

This Departmental 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.ed.gov>

Additional resources within the checklist assist students in finding scholarships and grants.

<http://studentaid.ed.gov/students/publications/checklist/main.html>

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

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.

<http://www.ed.gov/sites/default/files/cc-toolkit.pdf>

Resources for Adult and Career and Technical Education

The Department, through the Perkins Collaborative Resource Network, offers resources and tools for the development and implementation of comprehensive career guidance programs. This includes guides for students, parents, teachers, counselors, and administrators across relevant topics, such as planning and exploring careers, selecting institutions, finances, and guidance evaluation. This source is an example of interdepartmental cooperation between the Department and the U.S. Department of Labor.

http://cte.ed.gov/nationalinitiatives/gandctools.cfm?&pass_dis=1

The Literacy Information and Communication System (LINCS) is a Department Initiative that seeks to expand evidence-based practice in the field of adult literacy. LINCS provides high-quality, on-demand educational opportunities to practitioners of adult education in order to help adult learners successfully transition to postsecondary education and employment. LINCS is comprised of three components: 1) the LINCS Resource Collection provides free online access to high-quality, evidence-based materials and self-access courses to help practitioners and state and local staff improve programs, services, instruction, and teacher quality; 2) LINCS Regional Professional Development Centers work with states to offer practitioners training and professional development activities; and 3) LINCS Community provides an online social learning space (a community of practice) for networking, information sharing, and collaboration among adult education leadership, professional developers, administrative staff, and practitioners across the country.

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

Program Inventory

The *GPR Modernization Act of 2010*, P.L. 111-352, requires that 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 Data Accountability and Transparency Act (DATA Act) requiring new public reporting requirements, which impact the definition of program 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 duplicative efforts. While OMB and agencies determine the right implementation strategy, the initial Federal Program Inventory remains available on Performance.gov or at <http://www2.ed.gov/programs/inventory.pdf>.

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, which use formulas determined by Congress with no application process. This site lists Department discretionary grant competitions previously announced, as well as those 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>.

Practice Guides for Educators

The Department offers guides 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, strategies for overcoming potential roadblocks, and an 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. http://ies.ed.gov/ncee/wwc/publications_reviews.aspx

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. <http://www.ed.gov/about/inits/ed/edfacts/index.html>

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. <http://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. <http://nces.ed.gov/programs/digest/>

Projections of Education Statistics to 2021

For the 50 states 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 2021. The report includes a methodology section that

describes the models and assumptions used to develop national and state-level projections. <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2013008>

National Assessment of Educational Progress

The National Assessment of Educational Progress assesses samples of students in grades 4, 8, and 12 in various academic subjects. Results of the assessments are reported for the nation and states in terms of achievement levels—*Basic*, *Proficient*, and *Advanced*.

<http://nationsreportcard.gov/>

Government Accountability Office

The Government Accountability Office 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.

<http://www.gao.gov/docsearch/agency.php>

Office of Inspector General

The Office of Inspector General conducts independent and objective audits, investigations, inspections, and other activities to promote the efficiency, effectiveness, and integrity of the Department's programs and operations. <http://www.ed.gov/about/offices/list/oig/index.html>

For a list of recent reports, go to: <http://www2.ed.gov/about/offices/list/oig/reports.html>.

Appendix B: FY 2015 List of Applicable Department Financial Statement Laws and Regulations

Financial Management Legislation

- *Sarbanes-Oxley Act of 2002*
- *Accountability of Tax Dollars Act of 2002*
- *Improper Payments Information Act of 2002*
- *Reports Consolidation Act of 2000*
- *Federal Financial Assistance Management Improvement Act of 1999*
- *Clinger-Cohen Act of 1996*
- *Federal Financial Management Improvement Act of 1996*
- *Debt Collection Improvement Act of 1996*
- *Government Management Reform Act of 1994*
- *Inspector General Reform Act of 1994*
- *Government Performance and Results Act of 1993*
- *Debt Collection Act Amendments of 1993*
- *Cash Management Improvement Act Amendments of 1992*
- *Chief Financial Officers Act of 1990*
- *Cash Management Improvement Act of 1990*
- *Federal Credit Reform Act of 1990*
- *Federal Information Security Management Act of 2002 (FISMA)*
- *Prompt Payment Act of 1982 (amended 1988)*
- *Federal Managers Financial Integrity Act of 1982*
- *Debt Collection Act of 1982*
- Title 31 U.S.C. Chapters 13 and 15
- *Government Corporation Control Act 31 U.S.C. 9109 et seq*
- *Ensuring Continued Access to Student Loans Act of 2008 (ECASLA)*
- *College Cost Reduction and Access Act (CCRAA)*
- *American Recovery and Reinvestment Act of 2009*
- *Health Care and Education Reconciliation Act of 2010*
- *Student Aid and Fiscal Responsibility Act*
- *Digital Accountability and Transparency Act (Data Act)*
- *Uniform Administrative Procedures, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)—2 CFR 200*

Federal Financial Management Regulations

OMB Circulars:

- OMB Circular A-11—Preparation and Submission of Budget Estimates; Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports; and, Planning, Budgeting, and Acquisition of Capital Assets
- OMB Circular A-21—Cost Principles for Educational Institutions
- OMB Circular A-50—Audit Follow-up
- OMB Circular A-87—Cost Principles for State, Local and Indian Tribal Governments
- OMB Circular A-102—Grants and Cooperative Agreements with State and Local Governments
- OMB Circular A-110—Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
- OMB Circular A-122—Cost Principles for Nonprofit Organizations
- OMB Circular A-123—Management’s Responsibility for Internal Control
- OMB Circular A-129—Managing Federal Credit Programs
- OMB Circular A-130—Management of Federal Information Resources
- OMB Circular A-133—Audits of States, Local Governments, and Non-Profit Organizations
- OMB Circular A-136—Financial Reporting Requirements

Central Agency Regulations:

- GSA Federal Acquisition Regulation, Parts 30, 31, and 32
- U.S. Treasury Financial Manual (TFM)

Department of Education Regulations:

- Code of Federal Regulations (CFR) 34, Education

Appendix C: Glossary of Acronyms and Abbreviations

AARTS	Audit Accountability and Resolution Tracking System
ABCP	Asset-Backed Commercial Paper
ADA	<i>Anti-Deficiency Act</i>
AFR	<i>Agency Financial Report</i>
APG	Agency Priority Goals
APR	<i>Annual Performance Report</i>
CAP	Corrective Action Plan
CAP Goals	Cross-Agency Priority Goals
CAT	Core Assessment Team
CCMS	Continuous Controls Monitoring System
CCRA	<i>College Cost and Reduction and Access Act of 2007</i>
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CHAFL	College Housing and Academic Facilities Loan Program
CPSS	Contract and Purchasing Support System
CRDC	Civil Rights Data Collection
CSRS	Civil Service Retirement System
DATA	<i>Digital Accountability and Transparency Act of 2014</i>
DCIA	<i>Debt Collection Improvement Act of 1996</i>
DMCS	Data Management Collection System
DMF	Death Master File
DNP	Do Not Pay
DOI	U.S. Department of Interior
DOL	U.S. Department of Labor
DSS	Decision Support System
EAG	Enhanced Assessment Grants
ECASLA	<i>Ensuring Continued Access to Student Loans Act of 2008</i>

EDCAPS	Education Central Automated Processing System
EFC	Expected Family Contribution
ERM	Enterprise Risk Management
ERR	Entity Risk Reviews
ESEA	<i>Elementary and Secondary Education Act of 1965</i>
FAFSA	Free Application for Federal Student Aid
FASAB	Federal Accounting Standards Advisory Board
FCRA	<i>Federal Credit Reform Act of 1990</i>
FECA	<i>Federal Employees' Compensation Act</i>
FERS	Federal Employees Retirement System
FFB	Federal Financing Bank
FFEL	Federal Family Education Loan
FFMIA	<i>Federal Financial Management Improvement Act of 1996</i>
FISMA	<i>Federal Information Security Management Act of 2002</i>
FMFIA	<i>Federal Managers' Financial Integrity Act of 1982</i>
FMSS	Financial Management Support System
FSA	Federal Student Aid
FSEOG	Federal Supplemental Educational Opportunity Grant
FTF	Freeze the Footprint
FY	Fiscal Year
G5	Grants Management System
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GEPA	<i>General Education Provisions Act</i>
GPRA	<i>Government Performance and Results Act of 1993</i>
GPRAMA	<i>GPRAMA Modernization Act of 2010</i>
GSA	General Services Administration
HBCUs	Historically Black Colleges and Universities

HCERA	<i>Health Care and Education Reconciliation Act of 2010</i>
HEA	<i>Higher Education Act of 1965</i>
HEAL	Health Education Assistance Loans
HHS	U.S. Department of Health and Human Services
HR	Hurricane Education Recovery
ICAM	Identify, Credentialing and Access Management
IDEA	<i>Individuals with Disabilities Education Act</i>
IES	Institute of Education Sciences
IFAP	Information for Financial Aid Professionals
IHE	Institutes of Higher Education
IPERA	<i>Improper Payments Elimination and Recovery Act of 2010</i>
IPERIA	<i>Improper Payments Elimination and Recovery Improvement Act of 2012</i>
IPIA	<i>Improper Payments Information Act of 2002</i>
IRS	Internal Revenue Service
IRS DRT	IRS Data Retrieval Tool
ISCM	Information Security Continuous Monitoring
IT	Information Technology
KEA	Kindergarten Entry Assessment
LEA	Local Educational Agency
LINCS	Literacy Information and Communication Systems
NAEP	National Assessment of Educational Progress
NCES	National Center for Educational Statistics
NCLB	<i>No Child Left Behind Act of 2001</i>
NFP	Not-for-profit
NIEER	National Institute for Early Education Research
OA	Occupancy Agreement
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer

OCR	Office for Civil Rights
OCTAE	Office of Career, Technical, and Adult Education
OELA	Office of English Language Acquisition
OESE	Office of Elementary and Secondary Education
OIG	Office of Inspector General
OII	Office of Innovation and Improvement
OM	Office of Management
OMB	Office of Management and Budget
OPE	Office of Postsecondary Education
OPM	Office of Personnel Management
OSEP	Office of Special Education Programs
OSERS	Office of Special Education and Rehabilitative Services
PAYE	Pay as You Earn
PDF	Portable Document Format
PEPS	Postsecondary Education Participants System
PIC	Performance Improvement Council
PIV	Personal Identity Verification
POC	Principal Office Component
RDA	Results Driven Accountability
RELS	Regional Educational Laboratories
RMS	Risk Management Service
ROE	Regional Office of Education
RSSI	Required Supplementary Stewardship Information
RTT	Race to the Top
RTTA	Race to the Top-Assessment
RTT-ELC	Race to the Top-Early Learning Challenge
SAFRA	<i>SAFRA Act</i>
SAM	System for Award Management

SAP	Special Allowance Payments
SAT	Senior Assessment Team
SBR	Statement of Budgetary Resources
SEA	State Educational Agency
SF	Square Feet
SFA	Student Financial Assistance
SFFAS	Statement of Federal Financial Accounting Standards
SIG	School Improvement Grant
SMC	Senior Management Council
SOC	Security Operations Council
SOS	Schedule of Spending
SPFI	<i>Summary of Performance and Financial Information</i>
SSIP	State System
SSP	System Security Plan
STEM	Science, Technology, Engineering, and Mathematics
TEACH	Teacher Education Assistance for College and Higher Education Grant
TFM	Treasury Financial Manual
TIVAS	Title IV Additional Servicers
TOP	Treasury's Offset Program
Treasury	U.S. Department of Treasury
TRIO	Federal TRIO Programs
U.S.	United States
USSGL	U.S. Standard General Ledger