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ABSTRACT

This report provides a comprehensive picture of total federal financial support for education for fiscal years 1980 through 1988. Outlays were used in this report rather than obligations, with the exception of academic research at institutions of higher education. Federal support for education falls into three categories: on-budget support, off-budget support, and federal tax expenditures. This report also shows current and constant dollar comparisons, based on the composite deflator from the United States Office of Management and Budget. Nine text tables, three charts, and six detailed tables are included. (SI)

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NATIONAL CENTER FOR EDUCATION STATISTICS

Survey Report

February 1989

Federal Support for Education:

Fiscal Years 1980 to 1988

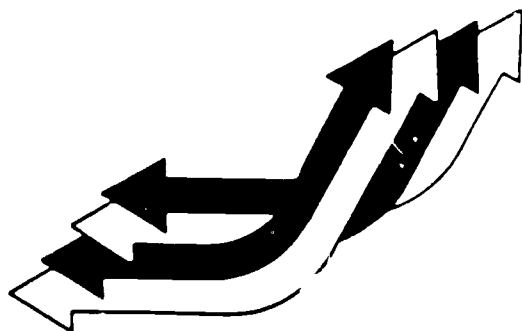
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Highlights

The Federal Government provides substantial support for education well beyond programs funded through the Department of Education. Federal support for education in fiscal year (FY) 1988 is estimated at \$72.2 billion, an increase of \$18.8 billion, or 35 percent, since 1980 (see table A).

- o For FY 88, estimated Federal support for education was \$43.3 billion for on-budget support—an increase of 26 percent since FY 80; \$13.1 billion, or an increase of 142 percent, for off-budget support (which goes exclusively for postsecondary education); and \$15.8 billion, or 15 percent for Federal tax expenditures.
- o Between FY 80 and FY 88, Federal program funds for elementary and secondary education increased 16 percent; postsecondary education funds increased 1 percent (for on-budget support only); other education support (which includes libraries, museums, cultural activities, and miscellaneous research), increased 101 percent; and support for academic research at institutions of higher education increased 81 percent.
- o Between FY 80 and FY 88, the Department of Education's (ED) outlays increased 44 percent from \$13.1 billion to \$18.9 billion. ED's share of total Federal on-budget support also rose from 38 percent for FY 80 to 44 percent for FY 88.
- o In FY 80, 87, and 88, Federal outlays were distributed across levels and other educational purposes as follows:

	<u>1980</u>	<u>1987</u>	<u>1988¹</u>
	[In billions]		
Federal program funds:			
elementary and secondary	\$16.0	\$17.3	\$18.6
postsecondary (on-budget)	10.9	10.1	11.1
libraries, museums, and other	1.5	2.8	3.1
research	5.8	9.7	10.5
Off-budget	5.4	10.6	13.1
Estimated Federal tax expenditures for education	<u>13.7</u>	<u>19.2</u>	<u>15.8</u>
Total	\$53.4	\$69.7	\$72.2

- o The Federal agencies providing the largest amount of education program funds in FY 1988 were:

	<u>1980</u>	<u>1987</u>	<u>1988¹</u>
	[In billions]		
Department of Education	\$13.1	\$16.9	\$18.9
Department of Health and Human Services	5.4	5.6	6.0
Department of Agriculture	4.6	5.2	5.6
Department of Defense	1.6	3.4	3.6
Department of Energy	1.6	2.2	2.2
Department of Labor	1.9	2.0	2.1
National Science Foundation .....	.8	1.3	1.5
Veterans Administration	2.4	1.0	1.0
National Aeronautics and Space Administration .	.3	.5	.7
Department of the Interior .....	.4	.5	.5

¹Estimated.

CONTENTS

	Page
Introduction	2
Federal Support for Education	4
Federal Program Support for Education, On-Budget	6
Off-Budget Support	11
Estimated Federal Tax Expenditures as Education Support	12
Recipients	13
Distribution of Federal Education Program Funds and Off-Budget Support	15
Federal Education Support for Education Institutions	16
Sources and Methodology	18

TEXT TABLES

1. Federal support for education, by category: Fiscal years 1980, 1987, and 1988	4
2. Federal program funds for education and related activities, by level: Fiscal years 1980, 1987, and 1988	6
3. Ten largest providers of Federal education program funding, by agency: Fiscal years 1980, 1987, and 1988	8
4. The largest education program activities: Fiscal years 1980, 1987, and 1988	10
5. Off-budget support for education generated by Federal programs: Fiscal years 1980, 1987, and 1988	11
6. Estimated Federal tax expenditures for education: Fiscal years 1980, 1987, and 1988	12
7. Combined Federal (on-budget and off-budget) support for education, by category of recipient: Fiscal years 1980, 1987, and 1988	13
8. Combined Federal programs and off-budget support for education, by level of recipient: Fiscal years 1980, 1987, and 1988	15
9. Estimated expenditures of education institutions and Federal support, by level: Fiscal years 1980, 1987, and 1988	16

CHARTS

1. Federal support for education, by category: Fiscal year 1988	5
2. Federal on-budget funds for education, by level: Fiscal years 1980 to 1988	7
3. Combined Federal (on-budget and off-budget) support for education: by category of recipient: Fiscal year 1980 and 1988	14

DETAILED TABLES

A. Support for education generated by Federal programs, by category: Fiscal years 1980 to 1988	20
B. Federal on-budget funds for education and related programs, by agency: Fiscal years 1980 to 1988	21

DETAILED TABLES (continued)

C. Federal on-budget funds for education and related programs, by level of education or activity, agency, and program: Fiscal years 1980 to 1988	22
D. Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1980	29
E. Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1987	30
F. Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1988	31

Federal Support for Education:

Fiscal Years 1980 to 1988

Introduction

This report attempts to provide a comprehensive picture of total Federal financial support for education for fiscal years 1980 through 1988.² In order to account for all Federal support for education, programs having significant educational components are included, even if they have additional purposes.

Assembling data on Federal funds for education is complex for a number of reasons. First, Federal education programs are found in dozens of Federal departments and agencies. Although some consolidation of education programs in one Federal agency was achieved with the establishment of the U.S. Department of Education (ED) in 1980, many large and significant Federal education programs are outside of ED. To get a more complete account of Federal support for education, the education support from all Federal agencies have been included.

A second complicating factor is that many Federal programs involving education have other primary concerns. For example, education-related programs range from cultural activities conducted in this country and abroad to some major training institutions, such as the Foreign Service Institute and the FBI Academy. Also, a variety of problems ranging from poverty to helping veterans are addressed, in part, through Federal education programs.

Third, is the off-budget support, which is often overlooked. These off-budget amounts are non-Federal funds which are raised as a result of Federal legislation (a more complete discussion appears below).

The fourth consideration is estimated Federal tax expenditures, which are losses in tax revenue incurred by the Federal government because of education deductions to income allowed by Federal tax provisions. Education programs can be supported either by direct funding or by indirect funding mechanisms such as tax expenditures.

It is also important to note that FY 88 data are all estimated and will be revised later this year for all Federal departments and agencies including the Department of Education. These estimated FY 88 outlays are from various Federal agencies and the U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix.

To the extent possible, outlays were used in this report rather than obligations, with the exception of academic research at institutions of higher education. Outlays are the actual amount of dollars spent. Obligations are spending commitments by the Federal government that will require outlays either immediately or in the near future.

²Some data for fiscal years 1980 through 1984 have been revised since U.S. Department of Education, National Center for Education Statistics, "Federal Support for Education, Fiscal years 1980 through 1984" was published.

Federal support for education falls into three categories: on-budget support, off-budget support, and Federal tax expenditures.

1. On-budget Federal support is provided through programs funded by annual Congressional appropriations.
2. Off-budget Federal support includes transactions of privately or Federally owned and controlled entities that are customarily defined as belonging in the budget (on-budget), but are excluded from the on-budget totals under special provisions of the law. All off-budget education support goes to postsecondary education. The off-budget funds are excluded from the budget because they generally do not result in Federal budget outlays except in the case of default. The primary source of off-budget education spending is the Federally-sponsored Student Loan Marketing Association. Additional off-budget support comes from college-loan revolving funds and from capital supplied by financial institutions for college student loans covered by Federal guarantees, which create a contingent Federal liability.
3. Federal tax expenditures are revenue losses attributable to provisions of the Federal tax laws that allow a special exclusion, exemption or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability. An example would be charitable contributions to educational institutions.

This report also shows current and constant dollar comparisons, based on the composite deflator from the U.S. Office of Management and Budget, Historical Tables, Budget of the U.S. Government, Fiscal Year 1989. The inflation index rose 43.6 percent between FY 80 and FY 88. Additional technical information appears in the Sources and Methodology section.

The National Center for Education Statistics (NCES) intends to publish an annual report on Federal funds for education. NCES also plans to publish historical data that will cover the 1970s. Other reports on Federal funds for education that have been published through the U.S. Department of Education are Estimating Federal Funds for Education: A New Approach Applied to Fiscal Year 1980, Office of Planning, Budget, and Evaluation; and 'Federal Support for Education, Fiscal Years 1980 to 1984' NCES, and Digest of Education Statistics, Chapter IV, various years, NCES.

Federal Support for Education

Total Federal support for education is estimated to be \$72.2 billion in FY 88, an increase of \$18.8 billion, or 35 percent, since FY 1980 (see table 1 and table A). This total comprises all types of Federal support for education, including on-budget Federal outlays, off-budget funds generated by Federal programs, and estimated Federal education tax expenditures created by U.S. tax policy. Total Federal support for education is estimated to have increased \$2.5 billion between FY 87 and FY 88. On-budget and off-budget Federal support for education increased between FY 87 and FY 88, but estimated Federal tax expenditures decreased. This \$3.4 billion decrease was due mainly to the Tax Reform Act of 1986, which curtailed tax subsidies by eliminating or restricting certain deductions and exemptions.

After adjustment for inflation, which was 44 percent, total Federal support for education shows a decline of almost 6 percent in real dollars between FY 80 and FY 88. Off-budget support was the only category that showed an increase in real dollars—almost 68 percent between FY 80 and FY 88.

Table 1.—Federal support for education, by category:
In current and constant dollars
fiscal years 1980, 1987, and 1988
[In billions of dollars]

Category of support	Constant 1988 dollars		Current dollars		Percent change, FY 1980 to FY 1988 in constant dollars
	FY 1980	FY 1988 ¹	FY 1980	FY 1988 ¹	
Total	\$76.7	\$72.2	\$53.4	\$72.2	-5.9
Federal education funds - on-budget	49.3	43.3	34.3	43.3	-12.2
Non-Federal funds generated by Federal programs - off-budget	7.8	13.1	5.4	13.1	67.9
Estimated Federal tax expenditures for education ²	19.6	15.8	13.7	15.8	-19.4

¹Estimated.

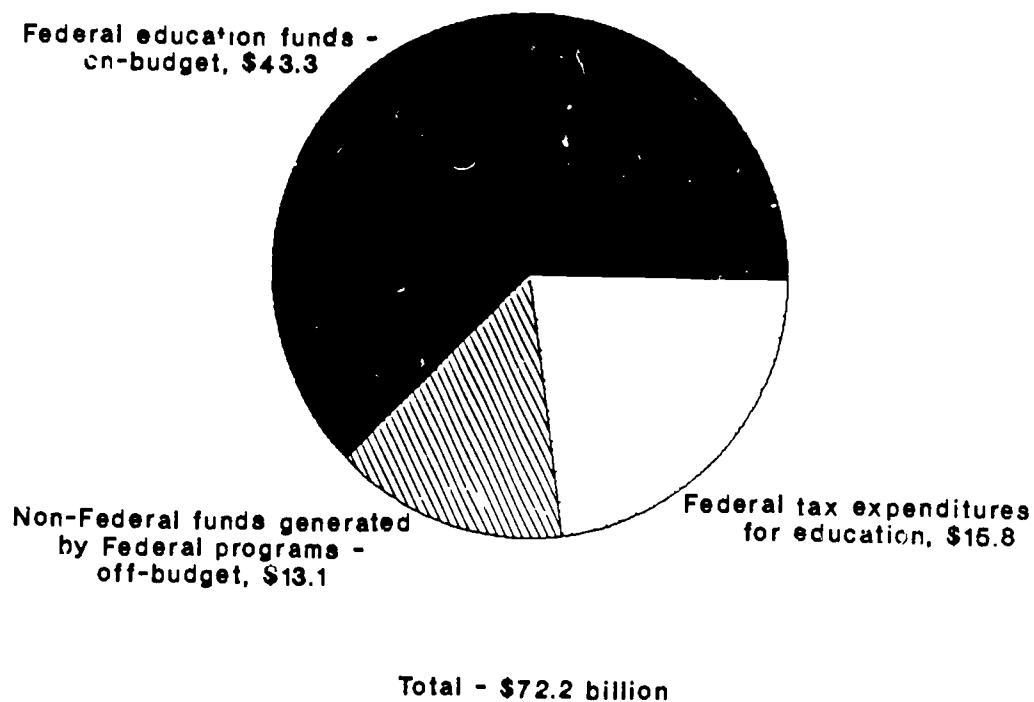
²Tax expenditures are the difference between current Federal tax receipts and what these receipts would be without existing deductions to income allowed by Federal tax provisions.

NOTE: Percentages based on unrounded numbers. Because of rounding, details may not add to totals. Constant dollars are based on the composite deflator used in the U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, 1989.

SOURCE: U.S. Department of Education, National Center for Education Statistics, contractor report by Stephen M. Earro, "Federal Tax Expenditures, FY 1980 to FY 1984" and "Federal Tax Expenditures, FY 1984 to FY 1988;" compilations from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies. (See table A.)

Chart 1-Federal support for education, by category: Fiscal year 1988

[In billions of dollars]



SOURCE: See table A.

Federal Program Support for Education, On-Budget

Total Federal education program funds are estimated to be \$43.3 billion for FY 88. This figure represents an increase of \$8.9 billion, or 26 percent, since FY 80 (see table 2 and table B). After adjustment for inflation, total Federal program funds showed an overall decline of 12 percent between FY 80 and FY 88 (see table 2 and table C).

Elementary and secondary education programs accounted for the largest share of Federal aid, \$18.6 billion or 43 percent in FY 88. Expenditures (current dollars) for elementary and secondary education programs increased 16 percent between FY 80 and FY 88, but in real dollars or constant dollars they declined 19 percent. Postsecondary education programs received the second largest share of Federal aid, amounting to \$11.1 billion, or 26 percent, in FY 88. In current dollars, postsecondary education programs increased 1 percent between FY 80 and FY 88, but after adjusting for inflation there was almost a 30 percent decline. Seven percent, or about \$3.1 billion, of Federal aid is estimated for "other" education programs, which includes libraries, museums, cultural activities, and miscellaneous research. Other education programs showed an increase of 101 percent since FY 80, which amounts to an increase of about 40 percent after adjustment for inflation. Federal support for research conducted at universities and at university-administered research and development centers accounted for the balance, \$10.5 billion, or 24 percent of the total. Federal support for research also showed an increase of Federal spending in current dollars of almost 81 percent, and in real dollars almost 26 percent between FY 80 and FY 88.

Table 2.—Federal program funds for education and related activities, by level:
In current and constant dollars
fiscal years 1980, 1987, and 1988
[In billions of dollars]

Type of Program	Constant 1988 dollars		Current dollars		Percent change FY 1980 to FY 1988 in constant dollars
	FY 1980	FY 1988*	FY 1980	FY 1988*	
Total	\$49.3	\$43.3	\$34.3	\$43.3	-12.2
Elementary and secondary	23.0	18.6	16.0	18.6	-19.2
Postsecondary education	15.7	11.1	10.9	11.1	-29.6
Other	2.2	3.1	1.5	3.1	40.2
University research	8.3	10.5	5.8	10.5	25.8

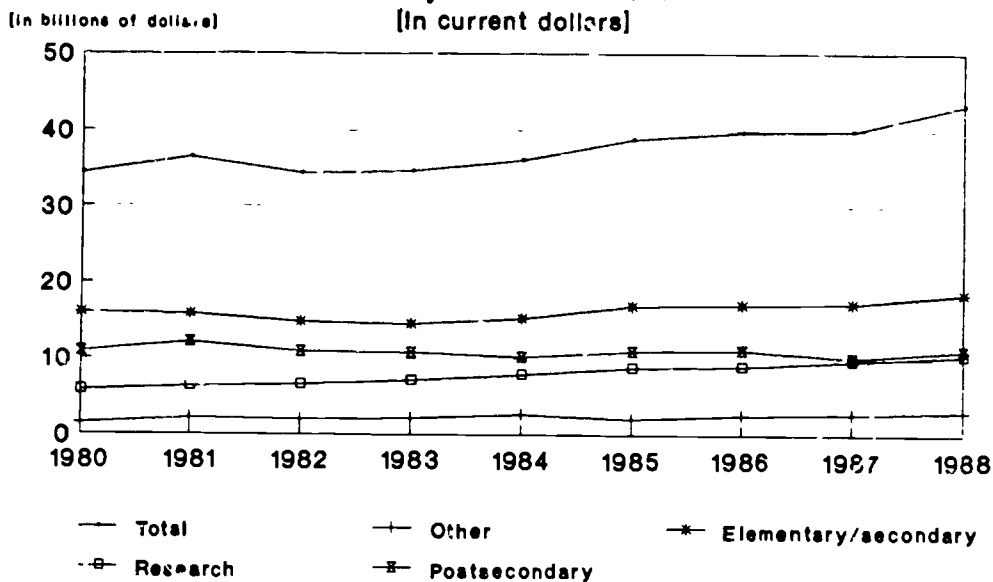
*Estimated.

NOTE: Percentages based on unrounded numbers. Because of rounding, details may not add to totals.

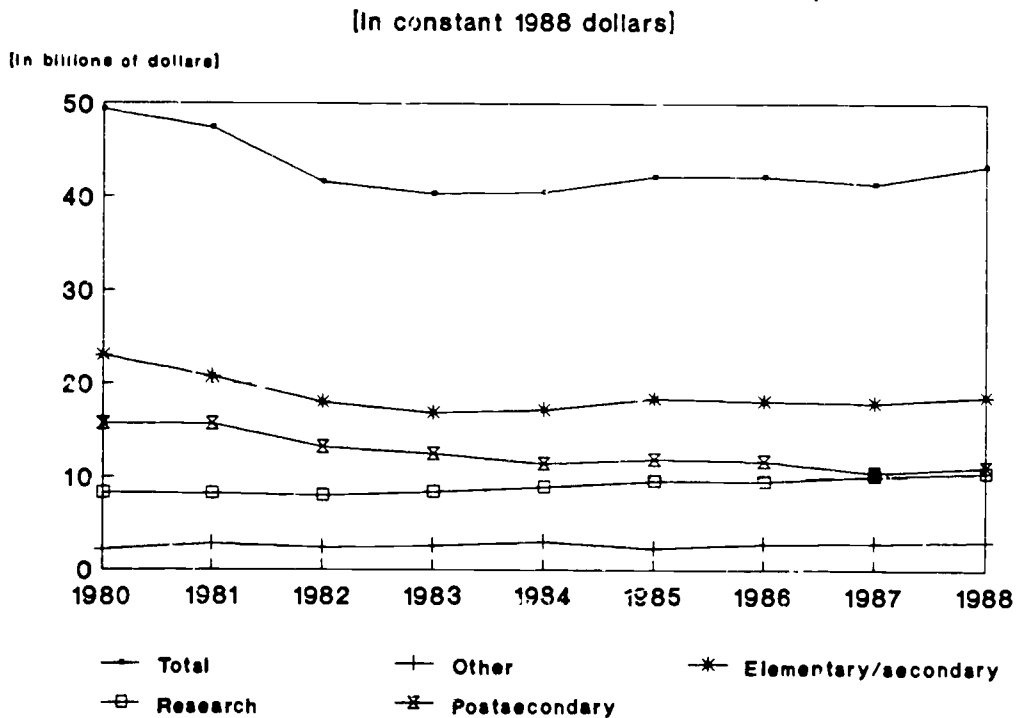
SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies. (See table A.)

Chart 2.--Federal on-budget funds for education, by level:

Fiscal years 1980 to 1988



SOURCE: See table C.



SOURCE: U.S. Office of Management and Budget, Historical Tables, Budget of the U.S. Government, Fiscal Year 1989

Among Federal agencies, the Department of Education (ED) is the principal source of education funds in all levels except for academic research at educational institutions. ED's estimated FY 88 program funds were \$18.9 billion—44 percent of the total (see table 3 and table C). In terms of spending for research at universities, the Department of Health and Human Services (HHS) provides the most—\$4.1 billion, or 39 percent of the total.

While total Federal program support for education and related activities rose by 26 percent from FY 80 to FY 88, education spending declined at some Federal departments and agencies. For example, spending by the Veterans Administration declined from \$2.4 billion to \$1.0 billion, a drop of 57 percent between FY 80 and FY 1988 (see table C).

Of the ten largest providers of Federal education program funding, only three of the agencies had an increase in Federal spending, after adjusting for inflation between FY 80 and FY 88. The three agencies who showed increases in real dollars were the Department of Defense, National Science Foundation, and the National Aeronautics and Space Administration.

Table 3.—Ten largest providers of Federal education program funding, by agency:
Fiscal years 1980, 1987, and 1988
[In billions of dollars]

Agency	FY 1980		FY 1987		FY 1988*		Percent change, FY 1980 to FY 1988
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
Total	\$34.3	100.0	\$39.9	100.0	\$43.3	100.0	26.1
Department of Education (ED)	13.1	38.3	16.9	42.3	18.9	43.6	43.5
Department of Health and Human Services (HHS)	5.4	15.8	5.6	14.2	6.0	13.8	10.1
Department of Agriculture (AG) ...	4.6	13.3	5.2	13.0	5.6	12.8	21.7
Department of Defense (DOD)	1.6	4.7	3.4	8.4	3.6	8.4	132.6
Department of Energy (DOE)	1.6	4.7	2.2	5.5	2.2	5.1	38.7
Department of Labor (DOL)	1.9	5.4	2.0	5.0	2.1	4.7	10.1
National Science Foundation (NSF) .....	.8	2.4	1.3	3.2	1.5	3.4	82.0
Veterans Administration (VA)	2.4	6.9	1.0	2.5	1.0	2.3	-57.2
National Aeronautics and Space Administration (NASA) .....	.3	.7	.5	1.4	.7	1.6	169.2
Department of the Interior (DOI) .	.4	1.3	.5	1.2	.5	1.1	9.3
All other Federal agencies	2.2	6.7	1.3	3.3	1.2	3.2	-45.5

*Estimated.

NOTE: Percentages based on unrounded numbers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies (see table B).

Elementary and Secondary Programs

About half of the \$18.6 billion spent by the Federal Government on elementary and secondary education came from the Department of Education (ED). Some of ED's major programs in elementary and secondary education are "Chapter 1 grants for the disadvantaged," "Education for the handicapped," "Special programs," "Impact aid," and "Vocational and adult education." The Department of Agriculture (AG), the second largest provider for elementary and secondary education activities, funds the "Child nutrition" program, which is the largest single Federally funded elementary and secondary education program.

Among other Federal agencies with substantial outlays in elementary and secondary education is the Department of Defense (DOD), which operates a large number of schools for children whose parents are stationed overseas. This "Overseas dependents schools" program is DOD's largest elementary and secondary program. The Department of Health and Human Services (HHS) funds the "Head Start" program for children who are disadvantaged and also provides support to students under 19 who are covered by "Social security benefit" programs. The Department of Labor (DOL) provides for classroom training programs through the "Job Training and Partnership Act," including the "Job Corps" program. These programs provide basic literacy and vocational skills training for educationally and economically disadvantaged youths. The Department of the Interior provides funds for education and welfare services for Indians through the "Johnson O'Malley assistance" and the "Bureau of Indian Affairs schools" programs. The Veterans Administration funds vocational and job training programs for service persons and veterans and also provides services to children and spouses of veterans through the "Veterans Job Training Program" and "Readjustment Benefits" programs.

Postsecondary Programs—On-Budget

The Department of Education was the primary provider of aid to postsecondary education, spending \$8.4 billion, or 76 percent of the \$11.1 billion spent on postsecondary education in FY 88. The largest Federal programs in postsecondary education are ED's "Student financial assistance" and the "Guaranteed student loans" programs, which are also the largest programs in postsecondary education. The Department of Defense (DOD) is the second largest provider of aid to postsecondary education, in the form of tuition assistance for military personnel, operation of service academies, support for the Senior Reserve Officer Training Corps, and professional development. The third largest provider was the Veteran's Administration (VA), principally through its support program for college students. The Department of Health and Human Services also funded substantial sums through its "Health training programs."

Other Education Programs

Other education programs include support for special institutions, libraries, professional development conducted at specific institutes, and a variety of cultural activities conducted in this country and abroad. The Department of Education and Department of Agriculture (AG) together account for over three-fourths (77 percent) of the outlays for such programs in FY 88. The largest "other" education program in FY 88 was the "Rehabilitative services and handicapped research" program funded through the Department of Education. The Library of Congress, Agency for International Development, and the National Endowment for the Humanities also account for substantial outlays in other education-related programs.

Research at Educational Institutions

The Department of Health and Human Services (HHS) provides large amounts of funding for research at universities and university-sponsored research and development centers. In recent years, HHS has expended more research funds than other Federal departments, exceeding \$4 billion in FY 88.

The Department of Energy (DOE) is the second largest source of research funds. A steady growth in expenditures by the Department of Defense has made that agency the third largest provider of research funds for universities and related institutions. The National Science Foundation is the only other agency with estimated expenditures for university research exceeding \$1 billion in FY 88 (see table 4 and table C).

Table 4.—The largest education program activities:
Fiscal years 1980, 1987, and 1988
[In billions of dollars]

Program	Amount spent in FY 1980	Amount spent in FY 1987	Amount spent in FY 1988*	Percent change, FY 1980 to FY 1988
Elementary and secondary				
Total	\$16.0	\$17.3	\$18.6	16.0
Child nutrition programs (AG)	3.4	4.0	4.4	30.4
Grants for the disadvantaged (ED)	3.2	3.2	3.8	19.9
Education for the handicapped (ED) .....	.8	1.3	1.8	119.1
Job Training and Partnership Act (DOL) .	1.4	1.3	1.3	-3.6
Head Start (HHS) .....	.7	1.1	1.2	64.1
Vocational and adult education (ED) ....	.9	1.2	1.0	13.7
Impact aid program (ED) .....	.7	.7	.8	9.6
Overseas dependents schools (DOD) .....	.3	.7	.8	122.9
Special programs (ED) .....	.8	.9	.7	-5.0
Job Corps (DOL) .....	.5	.7	.7	52.4
Other elementary/secondary programs	3.3	2.2	2.1	-36.4
Postsecondary education				
Total (on-budget)	\$10.9	\$10.1	\$11.1	1.2
Student financial assistance (ED)	3.7	4.8	5.3	44.4
Guaranteed student loans (ED)	1.4	2.5	2.6	86.8
Other postsecondary programs	5.8	2.8	3.2	-44.8
Other				
Total	\$1.5	\$2.8	\$3.1	101.4
Rehabilitative services and handicapped research (ED) .....	.4	1.4	1.6	271.2
Other education programs	1.1	1.4	1.5	36.4
University research				
Total	\$5.8	\$9.7	\$10.5	80.7
Research (HHS) .....	.1	3.8	4.1	94.3
Research (DOE)	1.5	2.2	2.2	49.1
Research (DOD) .....	.6	1.4	1.6	146.9
Research (NSF) .....	.7	1.2	1.4	82.9
Other research programs .....	.9	1.1	1.2	33.3

*Estimated.

NOTE: Percentages based on unrounded numbers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies. (See table C.)

Off-Budget Support

Support for education comes from on-budget and off-budget sources. The off-budget funding is generated by Federal legislation that provides loan guarantees and subsidies to support loan capital raised through private sources. The capital for the Direct Student Loan program, on the other hand, is generated by Federal and student repayments of principal. Although off-budget programs are excluded from on-budget totals by law, they can create a contingent Federal liability. They may add to the Federal government deficit, which has to be financed by taxes, borrowing, or other means because of loan defaults and subsidies. All education-related off-budget support occurs in the area of postsecondary education.

Some \$13.1 billion in off-budget funds—dollars that are generated by Federal education programs but do not appear in the U.S. Budget—benefited postsecondary students and institutions of higher education in FY 88. This off-budget support amounted to over 18 percent of the total Federal support for education. Off-budget support combined with on-budget postsecondary education programs (excluding research) amounted to \$24.2 billion in FY 88, almost 34 percent of the total spent on education (see table 5 and table A).

Off-budget programs reflect student loans made with Federal interest subsidies paid to banks and other lending agencies. Under the Guaranteed Student Loan program, new student loans totaling \$12.2 billion were made in FY 88. The Direct Student Loan program accounted for an additional \$.7 billion worth of low-cost loans to financially needy students. The latter were made with revolving funds sustained by payments on outstanding student loans as well as by funds from institutions of higher education (IHEs) that match a portion of Federal contributions. The State Student Incentive Grant program also provided students with \$.1 billion in State matching grants in FY 88. Under the Work-Study program, employer contributions to student earnings amounted to over \$.1 billion.

Table 5.—Off-budget support for education generated by Federal programs:
Fiscal years 1980, 1987, and 1988
[In billions of dollars]

Off-budget programs	FY 1980	FY 1987	FY 1988*	Percent change, FY 1980 to FY 1988
Total	\$5.4	\$10.6	\$13.1	142.0
Guaranteed Student Loans	4.8	9.7	12.2	151.5
Direct Student Loans .....	.4	.7	.7	84.4
State Student Incentive Grants .	.1	.1	.1	-4.8
Work-Study program .....	.1	.1	.1	30.5

*Estimated.

NOTE: Percentages based on unrounded numbers. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies; and U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished data. (See table A.)

Estimated Federal Tax Expenditures as Education Support

Federal support for education also comes indirectly, with the U.S. tax code serving as the vehicle. For example, deductions allowed for State and local taxes—major sources of local education funding—on Federal income tax returns affect Federal revenues and are known as tax expenditures by the Federal Government. At the same time, they reduce the burden of school support on individual taxpayers. Other forms of Federal education tax expenditures include deductions of charitable contributions to educational institutions; exclusions of scholarships, fellowships, and GI Bill benefits from taxable income; personal exemption status on parents' Federal income taxes for dependent students over 19 years of age; and exemption from Federal taxes of interest income from State and local school bonds and student loan bonds.

Altogether, Federal tax expenditures are estimated at \$15.8 billion in FY 88, over \$2 billion, or 15 percent more than in FY 80; however, Federal tax expenditures for education in FY 88 showed a decline of \$3.4 billion, or 18 percent from FY 87 (see table 6 and table A). The reason for the decline was the Tax Reform Act of 1986, which curtailed tax subsidies in several ways. First, it eliminated or restricted certain deductions and exemptions. Second, increases in the standard deduction have turned many itemizers into nonitemizers, reducing the subsidy value of such items as the deductibility of local school property taxes. And third and most important, marginal tax rates have been reduced, shifting taxpayers into lower brackets and lowering the value of all remaining deductions, exclusions, and exemptions.³

The reason for referring to these subsidies as "tax expenditures" is that the benefits provided by the Federal Government through tax preferences are equivalent to benefits that could be provided in the form of direct Federal outlays for education. This is why Federal expenditures or tax subsidies should be taken into account when assessing the Federal financial support in education.

Table 6.—Estimated Federal tax expenditures for education:
Fiscal years 1980, 1987, and 1988
[In billions of dollars]

	FY 1980	FY 1987	FY 1988	Percent change, FY 1980 to FY 1988	Percent change, FY 1987 to FY 1988
Estimated tax expenditures					
Federal Tax Expenditures ...	\$13.7	\$19.2	\$15.8	15.4	-17.7

NOTE: Percentages based on unrounded numbers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, contractor report by Stephen M. Barro, "Federal Tax Expenditures, FY 1980 to 1984" and "Federal Tax Expenditures, FY 1984 to FY 1988."

³A more detailed report on tax expenditures will be released through the National Center for Education Statistics (NCES) for publication later this year.

Recipients

Not all Federal education support goes to schools, colleges, universities or other traditional educational institutions. Some goes directly to students (for out-of-pocket expenses), some to banks (to pay interest subsidies on guaranteed loans), some for direct Federal services (such as military academies or overseas dependents' schools), and some for other institutions such as libraries or museums.

Recipients of Federal education support include "local education agencies" (LEAs), "State education agencies" (SEAs), "students," "institutions of higher education" (IHEs), and the "Federal Government" (FED), which itself is a recipient of Federal education funds when it spends directly for education and related activities, such as military academies, Federal libraries, and Federal schools. Also tabulated are "mixed" recipients, which is a category used when Federal program funds are available to more than one type of eligible recipient, and "other" recipients, which include Indian tribes, private nonprofit agencies, State and local governments, and banks.

Note that the initial recipient of Federal education funds is frequently not the ultimate recipient of the funds. For example, SEAs apply for and get Federal aid that they pass on to their LEAs, while much Federal student assistance is channeled through colleges to students who then use it for paying tuition at the same IHEs.

Table 7.—Combined Federal (on-budget and off-budget) support for education, by category of recipient: Fiscal years 1980, 1987, and 1988
[In billions of dollars]

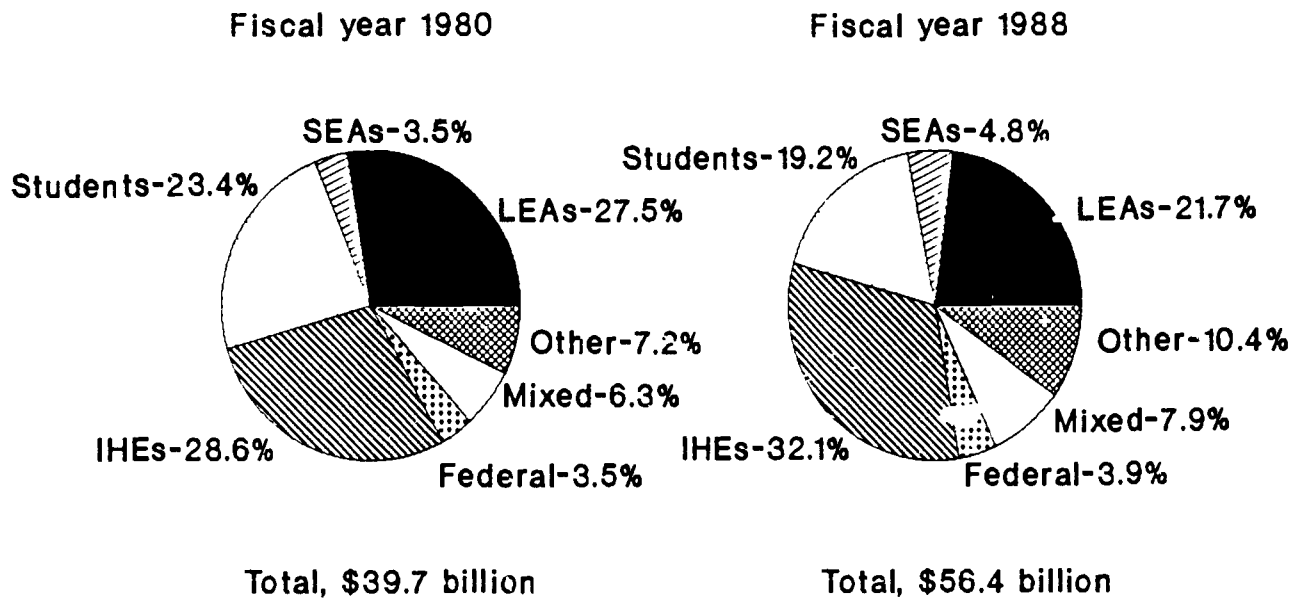
Ultimate recipient	FY 1980		FY 1987		FY 1988*		Percent change, FY 1980 to FY 1988
	Amount	Percent	Amount	Percent	Amount	Percent	
Total	\$39.7	100.0	\$50.5	100.0	\$56.4	100.0	34.2
Local education agencies .	10.9	27.5	11.2	22.2	12.3	21.7	12.1
State education agencies .	1.4	3.5	2.5	4.9	2.7	4.8	93.9
Students	9.3	23.4	9.4	18.6	10.8	19.2	16.4
Institutions of higher education	11.4	28.6	15.9	31.6	18.1	32.1	59.0
Federal	1.4	3.5	2.0	3.9	2.2	3.9	58.4
Mixed	2.5	6.3	4.3	8.5	4.5	7.9	78.1
Other	2.9	7.2	5.2	10.4	5.9	10.4	105.6

*Estimated.

NOTE: Percentages based on unrounded numbers. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies; and U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished data. (See tables D, E, and F.)

Chart 3.--Combined Federal (on-budget and off-budget) support for education, by category of recipient:



SOURCE: See tables D, E, and F.

Distribution of Federal Education Program Funds and Off-Budget Support

Total Federal education program funds and off-budget support amounted to \$56.4 billion in FY 88. The IHEs received the largest share, followed by LEAs, Students, Other, Mixed, SEAs, and the Federal Government. Between FY 80 and FY 88, all types of recipients of Federal education funds received increased support (see table 8 and tables D and F).

In FY 88 (see table 8), LEAs were the largest recipients at the elementary and secondary education level. At the higher education level, it was students; at the "other" education level, SEAs; and for research, IHEs were the only recipients. For off-budget support, students were the largest recipients.

In FY 88 (see table F), ED was the largest provider of funds for LEAs, SEAs, and "other" recipients. The largest providers for "students" were off-budget support and the Department of Education. The largest provider for IHEs were off-budget support and the Department of Health and Human Services; for the Federal Government, the Department of Defense; and for the mixed category of recipients, the Department of Labor.

Table 8.—Combined Federal programs and off-budget support for education, by level of recipient: Fiscal years 1980, 1987, and 1988
[In billions of dollars]

Level	Total	LEA	SEA	Student	IHE	FED	Mixed	Other
1980 total	\$39.7	\$10.9	\$1.4	\$9.3	\$11.4	\$1.4	\$2.5	\$2.9
Elementary and secondary	16.0	10.9	.9	1.6	(1/)	.7	1.9	(1/)
Postsecondary	10.9	—	.1	5.3	3.7	.2	.3	1.3
Other	1.5	(1/)	.3	(1/)	—	.5	.3	.4
Research	5.8	—	—	—	5.8	—	—	—
Off-budget	5.4	—	(1/)	2.4	1.8	—	—	1.1
1987 total	\$50.5	\$11.2	\$2.5	\$9.4	\$15.9	\$2.0	\$4.3	\$5.2
Elementary and secondary	17.3	11.2	1.0	.7	(1/)	1.1	3.2	.1
Postsecondary	10.1	—	.2	4.0	2.6	.3	.7	2.4
Other	2.8	(1/)	1.1	(1/)	—	.6	.4	.6
Research	9.7	—	—	—	9.7	—	—	—
Off-budget	10.6	—	.2	4.7	3.6	—	—	2.2
1988 total ² ..	\$56.4	\$12.3	\$2.7	\$10.8	\$18.1	\$2.2	\$4.5	\$5.9
Elementary and secondary	18.6	12.3	1.0	.7	(1/)	1.2	3.3	.1
Postsecondary	11.1	—	.2	4.3	3.1	.3	.7	2.5
Other	3.1	(1/)	1.3	(1/)	—	.7	.5	.7
Research	10.5	—	—	—	10.5	—	—	—
Off-budget	13.1	—	.2	5.8	4.4	—	—	2.7

¹Less than \$50 million.

²Estimated.

—Category not applicable.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics (NCES), unpublished tabulations.

Federal Education Support for Education Institutions

Total expenditures by public and private elementary and secondary schools and institutions of higher education from all sources (Federal, State, and local governments, and private) rose from \$165.6 billion in FY 80 to an estimated \$308.8 billion in FY 88,⁴ an increase of 86 percent (see table 9). Federal education support going to these institutions, including off-budget aid and support for research, rose by 39 percent during this period, from \$23.7 billion to \$33.0 billion⁵. Although the total amount of Federal funding rose, the proportion of educational institution funding from Federal sources declined from 14 percent in FY 80 to almost 11 percent in FY 88. Between FY 87 and FY 88, however, there was a small increase in the share of Federal support.

Estimated institutional expenditures for public and private elementary and secondary schools increased 79 percent between FY 80 and FY 88. During this time period Federal support rose by 20 percent, which included LEAs and on-budget SEAs. The Department of Education (ED) was the largest source of all Federal support for LEAs and SEAs. SEAs received 75 percent of their Federal education aid from ED, while LEAs received 57 percent. Most of the rest of the Federal support for LEAs (40 percent) came from the Department of Agriculture (AG).

Estimated institutional expenditures for IHEs increased 98 percent between FY 80 and FY 88. During this period, Federal program support for IHEs, increased almost 60 percent and off-budget support for IHEs and SEAs, increased 142 percent. The off-budget support (including only estimated share of student loans going to IHEs) and Department of Health and Human Services were the largest provider of Federal support for IHEs, accounting for 24 percent and 23 percent, of the Federal education aid in FY 88. Other major sources of Federal education aid for IHEs were ED, almost 16 percent; Department of Energy, 12 percent; Department of Defense, 10 percent; and the National Science Foundation, with almost 8 percent. IHEs also received their Federal funds from the largest number of different departments and agencies, minimizing their dependence on any one.

⁴U.S. Department of Education, NCES, Digest of Education Statistics, 1988.

⁵These Federal amounts differ from those reported in other NCES reports from the "Common Core of Data" and "Financial Statistics of Institutions of Higher Education" surveys. An example would be in FY 1980 the "Common Core of Data" (CCD) survey had reported \$9.5 billion, whereas this report has \$12.2 billion. The "Financial Statistics of Institutions of Higher Education" survey reported \$8.9 billion, where this report has \$11.5 billion. There are a large number of reasons for the discrepancies. The institutional surveys count Federal revenues received during the fiscal year of the educational institution (July 1 to June 30) which do not generally correspond exactly to the Federal fiscal year (October 1 to September 30). State Education Agencies are not included in the CCD and the "Financial Statistics of Institutions of Higher Education" survey; however, they are included in this report. Some Federal programs are forward funded: funds are appropriated in one fiscal year for spending by educational institutions in following years. In some cases, institutions do not identify Federal money passed through State governments as "Federal" receipts. At the elementary and secondary education level, nonpublic elementary and secondary schools and State government-operated institutions such as those for the handicapped are not included in the CCD survey. Some types of Federal financial aid programs, such as GSL and NDSL, are specifically excluded from the "Financial Statistics of Institutions of Higher Education" survey. For these reasons and a variety of other factors, Federal support data in this report will differ from figures in NCES survey reports. Federal support data appearing in this report are more comprehensive in scope than totals from institutionally based surveys.

Table 9.—Estimated expenditures of education institutions and Federal support,¹ by level: Fiscal years 1980, 1987, and 1988
[In billions of dollars]

Level of institution and type of Federal support	FY 1980		FY 1987		FY 1988 ²		Percent change, FY 1980 to FY 1988
	Amount	Percent	Amount	Percent	Amount	Percent	
		of total		of total		of total	
All levels							
Total expenditures	\$165.6	100.0	\$289.5	100.0	\$308.8	100.0	86.5
Federal support	23.7	14.3	29.6	10.2	33.0	10.7	39.2
On-budget support	21.8	13.2	25.8	8.9	28.4	9.2	30.3
Dept. of Education ..	8.7	5.2	10.5	3.6	11.9	3.9	37.1
Off-budget support ³ ..	1.9	1.2	3.7	1.3	4.6	1.5	142.0
Elementary/secondary institutions							
Total expenditures	\$103.2	100.0	\$173.6	100.0	\$184.8	100.0	79.1
Federal support	12.2	11.9	13.5	7.8	14.7	8.0	20.4
Dept. of Education ..	6.4	6.2	8.2	4.7	9.0	4.9	41.0
Higher education institutions							
Total expenditures	\$62.5	100.0	\$115.9	100.0	\$123.9	100.0	98.2
Federal support	11.5	18.3	16.1	13.9	18.3	14.8	59.6
On-budget support	9.6	15.3	12.4	10.7	13.7	11.0	43.1
Dept. of Education ..	2.3	3.6	2.3	2.0	2.9	2.3	26.0
Off-budget support ³ ..	1.9	3.1	3.7	3.2	4.6	3.7	142.0

¹Excludes Federal tax expenditures.

²Estimated.

³Non-Federal support generated by Federal programs.

NOTE: This table includes only the Federal support passed through local education agencies, State education agencies, elementary and secondary institutions, and postsecondary institutions. Federal programs that do not support regular educational institutions are not included. Examples would be Federal support for libraries, museums, military schools, and cultural activities. Additionally, the Federal contributions to education through tax expenditures are not included on this table. Such payments would add substantial amounts and several percentage points to the Federal share. Percentages based on unrounded numbers. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, derived from Common Core of Data and Financial Statistics of Institutions of Higher Education surveys; and compilations from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies; and U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished data. (See tables D, E, and F.)

Sources and Methodology

Data for U.S. Department of Education programs came from the Appendix to the Budget of the U.S. Government, FY 1982 to 1989 editions. Budget offices of other Federal agencies provided information for all other Federal program support except for research funds, which are obligations reported by the National Science Foundation in Federal Funds for Research and Development, fiscal years 1980 to 1988. All FY 88 data are estimated, including the Department of Education. These estimates were from the Federal agencies contacted and the Appendix to the Budget of the U.S. Government, 1989.

Except for money spent on research, outlays were used to report program funds to the extent possible. (ED totals exclude deductions for offsetting receipts.) Some Federal program funds not commonly recognized as education assistance are also included in the totals reported. For example, portions of Federal funds paid to some States and counties as shared revenues resulting from the sale of timber and minerals from public lands have been estimated as funds used for education purposes. Parts of the funds received by States (in 1980) and localities (throughout the period) under the General Revenue Sharing Program are also included, as are portions of Federal funds received by the District of Columbia. The share of these funds allocated to education was assumed equal to the share of general fund expenditures for elementary and secondary education by States and localities in the same year as reported by the U.S. Bureau of the Census in its annual publication, Governmental Finances.

All State intergovernmental expenditures for education were assumed earmarked for elementary/secondary education. Contributions of parent governments of dependent school systems to their public schools amounted to approximately 9 percent of local government revenues and local government revenue sharing in each year. Therefore, 9 percent of local government revenue sharing funds were assumed allocated each fiscal year to elementary and secondary education. Parent government contributions to public school systems were obtained from the U.S. Bureau of the Census, Finances of Public School Systems. The amount of State revenue sharing funds allocated for postsecondary education in 1980 was assumed to be 13 percent, the proportion of direct State expenditures for institutions of higher education reported in Governmental Finances for that year.

The share of Federal funds for the District of Columbia assigned to education was assumed equal to the share of the city's general fund expenditures for each level of education.

For the job training programs conducted by the Department of Labor, only estimated sums spent on classroom training have been reported as educational program support.

During the 1970s, (OMB) prepared annual reports on Federal education program support. These were published in Special Analyses, Budget of the United States Government. The information presented in this report is not, however, a continuation of the OMB series. A number of differences in the two series should be noted. OMB required all Federal agencies to report outlays for education-related programs using a standardized form, thereby assuring agency compliance in reporting. The scope of education programs reported here differs from OMB. Off-budget items such as the annual volume of guaranteed student loans were not included in OMB's reports. Finally, while some mention is made of an annual estimate of Federal tax expenditures, OMB did not include them in its annual analysis of Federal education support. Estimated Federal tax expenditures for education are the difference between current Federal tax receipts and what these receipts would

be without existing education deductions to income allowed by Federal tax provisions. Federal tax expenditures data are from reports prepared under contract, "Federal Tax Expenditures, FY 1980 to FY 1984, and "Federal Tax Expenditures, FY 1984 to FY 1988," for the National Center for Education Statistics (NCES), U.S. Department of Education.

Recipients' data are estimated based on Victor Miller and Jay Noell's Estimating Federal Funds for Education: A New Approach Applied to Fiscal Year 1980, U.S. Department of Education, and Esther Tron's, "Federal Support for Education, Fiscal Years 1980 to 1984" and Office of Management and Budget, Catalog of Federal Domestic Assistance. The recipients' data are estimated and tend to undercount IHEs, students, and LEAs. This is because some of the Federal programs have more than one recipient receiving funds. In these cases the recipients were put into a "mixed recipients" category, because there was no way to disaggregate the amount each recipient received.

Table A.--Support for education generated by Federal programs, by category: Fiscal years 1980 to 1988
[In millions of dollars]

Category of support	Fiscal year								
	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Total	\$53,406.3	\$61,079.3	\$57,298.7	\$59,068.7	\$61,845.3	\$66,491.0	\$68,585.2	\$69,672.5	\$72,161.2
Federal education funds2/	34,316.9	36,445.4	34,304.6	34,719.0	36,104.3	38,755.7	39,719.0	39,877.4	43,265.5
Elementary and secondary education ..	16,027.7	15,903.4	14,840.5	14,529.2	15,293.8	16,907.3	17,050.6	17,252.1	18,599.3
Postsecondary education ..	10,941.8	12,086.8	10,873.0	10,753.4	10,165.0	10,956.3	11,063.5	10,077.2	11,068.1
Other education	1,546.2	2,179.7	1,993.6	2,202.6	2,707.0	2,106.1	2,619.6	2,817.0	3,114.2
Research education at educational institutions	5,801.2	6,275.5	6,597.4	7,233.8	7,938.6	8,785.9	8,985.4	9,731.1	10,484.0
Non-Federal funds generated by Federal programs3/	5,419.4	8,253.9	6,814.1	7,624.7	8,651.0	9,705.3	9,396.2	10,615.1	13,115.7
Guaranteed student loans4/	4,840.0	7,824.0	6,238.0	6,928.0	7,916.0	8,913.0	8,570.0	9,736.0	12,175.0
Direct loans5/	392.7	279.4	401.8	536.2	563.0	613.8	655.4	700.6	724.1
State student incentive grants6/ ..	76.5	76.5	72.0	60.0	76.0	76.0	72.7	76.6	72.8
Work-study programs7/	110.2	74.0	102.3	100.5	96.0	102.5	98.1	102.5	143.8
Estimated Federal tax expenditures for education8/	13,670.0	16,380.0	16,180.0	16,725.0	17,090.0	18,030.0	19,470.0	19,180.0	15,780.0

1/Estimated.

2/On-budget support are Federal funds for education programs tied to appropriations.

3/Off-budget support all goes to postsecondary education. A primary source of off-budget spending is the Federally-sponsored Student Loan Marketing Association whose outlays are excluded from on-budget totals by law even though they add to the Federal government deficit that has to be financed by taxes, borrowing, or other means. Additional off-budget support comes from college-loan revolving funds and from capital supplied by financial institutions for college student loans covered by Federal guarantees, which create a contingent liability.

4/New student loans guaranteed by the Federal Government.

5/Student loans created with revolving funds derived from repayments of outstanding loans.

6/State matching grants.

7/Estimated employer contributions to student earnings (amount of aid for students less appropriations).

8/Tax expenditures are the difference between current Federal tax receipts and what these receipts would be without existing education deductions to income allowed by Federal tax provisions.

NOTE: To the extent possible, Federal education funds data represent outlays rather than obligations. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; "Federal Tax Expenditures, FY 1980 to FY 1984" and "Federal Tax Expenditures, FY 1984 to FY 1988," by Stephen M. Barro, prepared for the National Center for Education Statistics (NCES); and unpublished data.

Table B.--Federal on-budget funds for education and related programs, by agency Fiscal years 1980 to 1988
[In thousands of dollars]

Agency	1980	1981	1982	1983	1984	1985	1986	1987	1988*
1	2	3	4	5	6	7	8	9	10
Total	\$34,316,910	\$36,445,359	\$34,304,590	\$34,718,986	\$36,104,279	\$38,755,718	\$39,718,953	\$39,877,409	\$43,265,533
Department of Education	13,137,785	15,081,802	14,109,272	14,585,825	15,534,737	16,701,065	17,740,051	16,879,827	18,854,560
Department of Agriculture	4,562,467	4,552,071	4,107,473	4,340,869	4,616,372	4,782,322	5,034,419	5,201,736	5,550,401
Department of Commerce	135,561	61,869	60,150	55,090	55,163	55,163	58,907	62,061	19,541
Department of Defense	1,560,301	1,795,042	2,097,256	2,487,597	2,625,146	3,119,225	3,342,393	3,352,161	3,628,742
Department of Energy	1,605,558	1,796,314	1,751,803	1,933,068	2,042,881	2,247,786	2,139,096	2,203,006	2,226,541
Department of Health and Human Services	5,437,542	5,979,973	5,453,996	4,804,004	4,735,554	5,048,015	5,090,802	5,649,463	5,984,157
Department of Housing and Urban Development	5,314	4,808	969	2,158	2,000	400	500	500	600
Department of the Interior	440,547	424,588	476,030	484,314	576,779	549,457	454,533	488,069	481,558
Department of Justice	60,721	59,310	57,890	68,700	62,282	66,834	71,696	74,824	80,415
Department of Labor	1,862,938	2,129,864	1,799,315	1,833,392	1,755,839	1,948,668	1,978,919	1,989,850	2,050,835
Department of State	25,188	27,239	21,181	23,813	23,086	23,791	23,371	23,856	24,421
Department of Transportation	54,712	80,928	75,404	82,139	83,931	79,614	69,399	69,776	85,920
Department of Treasury	1,247,463	287,468	286,980	287,300	287,905	290,288	41,367	19,210	26,940
Other agencies and programs:									
ACTION programs	2,833	2,752	1,720	1,830	4,975	7,371	2,431	4,220	3,000
Agency for International Development	176,770	155,542	205,177	173,629	236,983	198,847	202,327	272,075	277,846
Appalachian Regional Commission	18,878	15,639	7,626	4,929	4,919	4,095	4,012	2,940	2,940
Estimated education share of Federal aid to the District of Columbia	81,847	81,473	91,765	97,526	97,395	107,340	101,844	126,942	122,047
Environmental Protection Agency	41,083	52,210	67,798	43,557	43,700	60,600	58,500	70,900	71,200
Federal Emergency Management Agency	1,696	1,951	2,445	895	71	1,500	---	---	---
General Services Administration	34,800	38,400	37,300	44,200	50,854	---	---	---	---
Harry S. Truman scholarship fund	(1,895)	699	1,627	1,795	1,929	1,332	2,441	2,717	2,958
Japanese-United States Friendship Commission	2,294	(44)	1,807	2,364	1,611	2,236	235	3,225	2,608
Library of Congress	151,871	144,131	144,911	154,198	164,080	169,310	166,130	160,835	176,097
National Aeronautics and Space Administration	255,511	251,184	369,105	367,763	354,528	487,600	539,700	547,050	687,950
National Archives and Records Administration	---	---	---	---	---	---	52,118	55,252	63,216
National Commission on Libraries and Information Science	2,090	741	638	681	733	723	781	512	799
National Endowment for the Arts	5,220	5,302	4,823	4,701	5,197	5,536	5,188	5,394	5,500
National Endowment for the Humanities	142,586	144,366	115,818	123,315	127,571	125,671	121,125	124,407	125,190
National Science Foundation	808,392	839,554	854,665	907,917	1,055,746	1,147,069	1,153,551	1,258,394	1,471,417
Nuclear Regulatory Commission	32,590	41,309	38,150	37,987	36,400	30,200	28,000	27,100	29,100
Smithsonian Institution	5,153	4,853	5,215	6,073	5,758	7,886	6,191	6,545	6,538
United States Arms Control Agency	661	367	184	157	---	400	200	3,300	1,000
United States Information Agency	66,210	73,020	77,185	85,556	83,768	143,007	169,014	179,652	189,021
United States Institute of Peace	---	---	---	---	---	---	230	4,083	4,520
Veterans Administration	2,351,233	2,308,895	1,978,872	1,672,348	1,445,049	1,289,849	1,055,948	1,002,658	1,007,455
Other agencies	990	1,739	40	296	1,300	400	400	600	500

*Estimated.

---Data not available or not applicable.

NOTE: To the extent possible, amounts reported represent outlays, rather than obligations. Negative numbers are indicated in parentheses.

SOURCE: U. S. Department of Education, National Center for Education Statistics, compiled from data appearing in U. S. Office of Management and Budget, Budget of the U. S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from various Federal agencies.

Table C.--Federal on-budget funds for education and related programs, by level of education or activity, agency, and program. Fiscal years 1980 to 1988
[In thousands of dollars]

Level, agency, and program	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Total, all programs	\$34,316,910	\$36,445,359	\$34,304,590	\$34,718,986	\$36,104,279	\$38,755,718	\$39,718,953	\$39,877,409	\$43,265,533
Elementary/secondary education programs	\$16,027,732	\$15,903,429	\$14,840,546	\$14,529,167	\$15,293,766	\$16,907,345	\$17,050,563	\$17,252,075	\$18,599,253
Department of Education	6,629,095	6,835,006	6,456,322	5,986,633	6,220,820	7,296,702	7,551,973	7,554,487	8,319,990
Grants for the disadvantaged	3,204,664	3,353,595	2,954,438	2,645,688	3,077,304	4,206,754	3,404,687	3,209,923	3,840,830
Impact aid program	690,170	753,057	546,299	548,205	577,676	647,402	684,311	704,197	756,188
Special programs ..	788,918	735,321	751,130	552,590	631,537	526,401	618,850	889,478	749,142
Indian education	93,365	56,419	78,353	69,603	71,588	82,328	62,067	39,638	30,929
Bilingual education	169,540	172,833	167,114	163,268	167,400	157,539	119,601	141,483	163,454
Education for the handicapped	821,777	1,035,353	1,141,444	1,289,710	952,778	1,017,964	1,627,894	1,339,241	1,800,716
Vocational and adult education	860,661	728,428	817,544	717,569	742,537	658,314	1,034,563	1,230,527	978,731
Department of Agriculture	4,064,497	4,008,962	3,528,208	3,727,171	3,992,808	4,134,906	4,428,143	4,562,093	4,936,504
Child nutrition programs	3,377,057	3,438,238	3,019,724	3,278,133	3,536,378	3,664,561	3,819,734	4,044,830	4,404,692
Agricultural Marketing Service--commodities2/	388,000	345,731	363,883	362,297	338,764	336,502	344,350	350,118	350,900
Special milk program	159,293	104,384	22,884	14,912	16,000	15,993	15,267	15,446	23,721
Estimated education share of Forest Service permanent appropriations	140,148	120,609	121,717	71,829	101,666	117,850	248,792	151,699	157,191
Department of Commerce	54,816	12,788	5,399	1,348	337	---	---	---	---
Local public works program--school facilities3/	54,816	12,788	5,399	1,348	337	---	---	---	---
Department of Defense	370,846	414,630	514,993	564,885	694,946	831,625	903,493	861,393	986,352
Junior ROTC	32,000	32,200	42,300	50,400	44,300	55,600	58,600	57,440	56,280
Overseas dependents schools	338,846	382,430	386,693	414,485	546,072	613,437	691,437	664,941	755,207
Section VI schools4/	---	---	86,000	100,000	104,574	162,588	153,456	139,012	174,865
Department of Energy	77,633	55,063	19,985	40,798	22,469	23,031	21,385	12,061	12,061
Energy conservation for school buildings	77,240	54,634	19,765	40,634	22,269	22,731	21,000	11,761	11,761
Pre-engineering program	393	429	220	164	200	300	385	300	300
Department of Health and Human Services	1,077,000	1,257,700	1,385,700	1,265,000	1,472,750	1,531,059	1,455,315	1,543,542	1,595,324
Head Start5/	735,000	819,700	911,700	912,000	995,750	1,075,059	1,040,315	1,130,542	1,206,324
Social Security student benefits6/	342,000	439,000	474,000	353,000	477,000	456,000	415,000	413,000	389,000
Department of the Interior	318,170	297,420	328,584	346,242	393,529	389,810	308,089	344,183	340,981
Mineral Leasing Act and other funds:									
Payments to States--estimated education share	62,636	77,408	124,480	123,670	170,645	127,369	98,606	87,437	95,907
Payments to counties--estimated education share	48,953	49,561	49,108	20,220	24,221	59,016	5,615	36,455	34,690
Indian Education:									
Bureau of Indian Affairs schools	178,112	142,837	114,093	176,878	173,141	177,265	181,235	195,994	189,443
Johnson-O'Malley assistance7/	28,081	27,276	40,497	25,077	25,029	25,675	22,053	22,824	20,351
Education expenses for children of employees, Yellowstone National Park	388	338	406	397	493	485	580	1,473	590

22

30

51

Table C.--Federal on-budget funds for education and related programs, by level of education or activity, agency, and program: Fiscal years 1980 to 1988--Continued
 [In thousands of dollars]

Level, agency, and program	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Department of Justice	23,890	25,664	25,620	30,462	31,759	36,117	39,684	44,531	49,331
Vocational training expenses for prisoners in									
Federal prison	4,966	5,016	5,066	8,230	7,377	8,292	8,744	8,744	9,365
Inmate programs ^{8/}	18,924	20,648	20,554	22,232	24,382	27,825	30,940	35,787	39,966
Department of Labor	1,850,000	2,120,100	1,790,400	1,827,000	1,751,039	1,945,268	1,976,619	1,986,350	2,046,135
Job Corps	470,000	540,000	570,000	563,000	595,772	604,748	632,619	656,350	716,135
Job Training and Partnership Act--estimated funds for									
education programs ^{9/}	1,380,000	1,580,100	1,220,400	1,264,000	1,155,267	1,340,520	1,344,000	1,330,000	1,330,000
Department of Transportation	60	62	57	65	105	60	60	55	60
Tuition assistance for educational accreditation--									
Coast Guard personnel	60	62	57	65	105	60	60	55	60
Department of Treasury	935,903	273,923	273,728	273,728	273,278	273,728	25,085	---	---
Estimated education share of general									
revenue sharing-- ^{10/}									
State ^{11/}	525,019	---	---	---	---	---	---	---	---
Local	410,884	273,923	273,728	273,728	273,278	273,728	25,085	---	---
Other agencies:									
23 Appalachian Regional Commission	9,003	7,636	4,936	2,831	4,589	3,982	4,012	2,570	2,570
National Endowment for the Arts	4,989	4,402	4,099	4,069	4,378	4,399	4,060	4,099	4,400
National Endowment the Humanities	330	600	418	510	462	321	460	352	355
Veterans Administration	545,786	524,953	427,065	378,663	351,940	344,758	251,782	235,297	211,895
Noncollegiate and job training programs ^{12/}	439,993	391,421	291,818	244,060	227,991	224,035	137,805	119,702	99,473
Vocational rehabilitation for									
disabled veterans ^{13/}	87,980	113,876	116,285	117,598	110,187	107,480	103,159	105,947	104,141
Dependents' education ^{14/}	17,813	19,656	16,962	17,005	13,762	13,243	10,818	9,648	8,281
Other programs:									
Estimated education share of Federal aid to the									
District of Columbia	65,714	64,208	73,847	78,483	77,200	84,918	79,160	98,092	91,295
ACTION--Young Volunteers in Action	0	312	1,185	1,279	1,357	6,661	1,243	2,970	2,000

Table C.--Federal on-budget funds for education and related programs, by level of education or activity, agency, and program. Fiscal years 1980 to 1988--Continued
[In thousands of dollars]

Level, agency, and program	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Postsecondary education programs	10,941,811	12,086,796	10,872,976	10,753,445	10,164,986	10,956,332	11,063,456	10,077,223	11,068,085
Department of Education	5,682,242	6,824,959	6,418,740	7,213,341	7,341,239	8,202,499	8,444,924	7,438,674	8,391,202
Student financial assistance	3,682,789	3,906,265	2,732,467	4,043,597	3,743,262	4,162,695	4,585,210	4,779,817	5,319,252
Guaranteed student loans	1,407,977	2,258,723	3,023,463	2,555,539	3,245,226	3,534,795	3,322,734	2,548,179	2,629,639
Higher education	399,787	419,561	379,281	364,422	419,200	404,511	402,035	419,105	528,955
Facilities--loans and insurance15/	(19,031)	13,262	25,201	21,148	(945)	5,307	1,920	(84,866)	(64,717)
College housing loans15/	14,082	18,106	36,531	(16,510)	(238,818)	(164,061)	(1,992)	(558,178)	(312,082)
Educational activities overseas15/	3,561	2,797	1,322	1,243	1,259	1,838	(1,413)	(8)	1,324
Gallaudet College and Howard University	176,829	184,888	196,748	216,782	148,600	229,938	171,729	299,085	256,475
National Technical Institute for the Deaf	16,248	21,337	23,727	27,120	23,455	27,476	36,701	35,540	32,356
Department of Agriculture	10,453	11,250	12,241	16,241	17,241	17,741	16,877	16,877	18,291
Agriculture Extension Service, Second Morrill Act payments to agriculture and mechanical colleges and Tuskegee Institute	10,453	11,250	12,241	16,241	17,241	17,741	16,877	16,877	18,291
Department of Commerce	29,971	2,412	2,533	2,282	2,223	2,163	2,207	2,061	1,941
Sea Grant Program16/	3,123	2,412	2,533	2,282	2,223	2,163	2,207	2,061	1,941
Merchant Marine Academy17/	14,809	---	---	---	---	---	---	---	---
State marine schools17/	12,039	---	---	---	---	---	---	---	---
Department of Defense	545,000	621,700	692,400	810,500	857,700	1,041,700	1,068,300	1,079,768	1,051,390
Tuition assistance for military personnel	(18/)	43,500	50,800	61,300	68,900	77,100	89,700	111,368	101,500
Service academies19/	106,100	128,100	142,500	151,900	160,700	196,400	214,500	223,700	224,000
Senior ROTC	(18/)	290,900	304,500	345,700	395,100	354,000	362,000	382,440	361,190
Professional development education20/	(18/)	159,200	194,600	251,600	233,000	414,200	402,100	362,260	364,700
Department of Energy	57,701	40,877	16,039	31,158	19,012	19,355	17,811	18,745	22,680
University laboratory cooperative program	2,800	3,500	3,600	4,284	3,467	6,500	5,714	9,859	13,800
Teacher development projects21/	1,400	1,760	1,200	---	---	---	---	---	---
Graduate traineeship programs15/22/	---	---	1,000	---	---	---	52	(4)	---
Energy conservation for buildings--higher education	53,501	35,677	10,239	26,874	15,395	12,705	11,815	8,500	8,500
Minority honors vocational training23/	---	---	---	---	150	150	230	390	380
Department of Health and Human Services	2,235,670	2,475,874	1,826,949	1,045,206	463,228	298,161	274,581	283,551	264,872
Health professions training programs	460,736	255,928	174,887	172,004	180,715	212,200	198,004	202,710	208,893
Indian health manpower	7,167	3,350	5,676	5,692	5,471	5,577	4,750	7,018	7,646
National Health Service Corps scholarships	70,667	88,207	59,767	32,016	14,526	2,268	2,130	2,277	186
National Institute of Occupational Safety and Health training grants	12,899	7,602	5,760	5,760	8,760	8,760	8,383	9,900	10,100
Alcohol, drug abuse, and mental health training programs	122,103	115,747	100,676	59,380	27,607	43,617	46,216	61,075	37,496
Health teaching facilities24/	3,078	4,040	4,183	40,354	6,149	739	15,098	571	551
Social Security postsecondary students' benefits25/	1,559,000	2,001,000	1,476,000	730,000	220,000	25,000	---	---	---

Table C.--Federal on-budget funds for education and related programs by level of education or activity, agency, and program. Fiscal years 1980 to 1988--Continued
 (In thousands of dollars)

Level, agency, and program	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Department of the Interior	80,202	86,182	113,275	109,456	146,750	125,247	109,744	108,386	115,677
Shared revenues, Mineral Leasing Act and other receipts--estimated education share	35,403	43,752	70,358	69,900	96,451	71,991	55,733	49,421	54,208
Indian programs:									
Continuing education26/	16,909	15,140	16,636	14,951	25,299	24,338	24,167	25,986	30,789
Higher education scholarships	27,890	27,290	26,281	24,605	25,000	28,918	29,844	32,979	30,680
Department of Transportation	12,530	40,114	46,709	46,177	57,245	55,569	44,074	47,226	63,209
Merchant Marine Academy27/	---	17,094	21,507	23,211	18,739	19,898	19,505	20,476	21,009
State marine schools27/	---	10,374	12,351	9,383	23,733	19,777	8,363	12,073	27,400
Coast Guard Academy	10,000	10,100	10,200	10,329	11,364	11,857	11,845	10,086	10,000
Postgraduate training for Coast Guard officers28/	2,230	2,242	2,360	2,891	2,959	3,499	3,807	3,978	4,500
Tuition assistance to Coast Guard military personnel	300	304	291	363	450	538	554	613	300
Department of the Treasury10/	296,750	---	---	---	---	---	---	---	---
General revenue sharing--estimated State share to higher education11/	296,750	---	---	---	---	---	---	---	---
Other agencies:									
25 Appalachian Regional Commission29/	1,751	293	1,039	---	---	---	---	278	278
National Endowment for the Humanities	56,451	59,463	46,979	48,457	52,359	49,098	42,346	48,679	48,985
National Science Foundation:									
Science and engineering education programs	64,583	66,246	67,637	50,126	29,746	60,069	74,151	85,494	110,917
United States Information Agency30/	51,095	58,649	60,933	69,298	64,394	124,041	148,483	162,896	166,688
Educational and cultural affairs	49,546	55,995	59,966	68,041	17,414	21,079	23,008	24,312	23,609
Educational and cultural exchange programs31/	---	---	---	---	45,570	101,529	125,246	138,039	142,241
Educational exchange activities, international	1,549	1,654	967	1,257	1,410	1,433	229	545	838
Veterans Administration	1,803,847	1,781,845	1,550,161	1,292,885	1,092,609	944,091	803,166	764,561	792,660
Vietnam-era veterans32/	1,579,974	1,548,502	1,319,081	1,077,391	861,310	694,217	514,476	411,967	317,508
College student support	1,560,081	1,524,783	1,294,698	1,052,859	839,135	679,953	504,290	403,527	310,876
Work-study	19,893	23,719	24,383	24,532	22,175	14,264	10,186	8,440	6,632
Service persons college support33/	46,617	43,617	38,978	35,054	38,896	35,530	30,707	28,410	26,966
Post-Vietnam veterans34/	922	4,603	14,438	24,871	52,241	82,554	121,929	171,752	201,325
All-volunteer-force educational assistance35/	---	---	---	---	---	196	24,171	45,688	152,100
Veterans36/	---	---	---	---	---	---	2	107	35,400
Reservists37/	---	---	---	---	---	196	24,169	45,581	116,700
Veteran dependents' education38/	176,334	185,123	177,664	154,569	140,162	131,494	111,883	106,744	94,761
Other programs:									
Estimated education share of Federal aid to the District of Columbia	13,143	14,269	15,547	16,523	17,523	15,266	14,351	17,310	16,337
Harry S. Truman scholarship fund15/	(1,895)	699	1,627	1,795	1,929	1,332	2,441	2,717	2,958
University year for ACTION39/	2,317	1,964	167	0	1,788	---	---	---	---

Table C.--Federal on-budget funds for education and related programs, by level of education or activity, agency, and program: Fiscal years 1980 to 1988--Continued
[In thousands of dollars]

Level, agency, and program	1980	1981	1982	1983	1984	1985	1986	1987	1988 1/
1	2	3	4	5	6	7	8	9	10
Research programs at universities and related institutions4/	5,801,204	6,275,455	6,597,423	7,233,806	7,938,550	8,785,909	8,985,383	9,731,112	10,483,977
Department of Education50/	78,742	60,480	82,201	59,580	159,550	28,809	68,983	60,912	85,877
Department of Agriculture	216,405	242,717	255,075	275,027	279,200	293,300	266,800	291,900	244,100
Department of Commerce	48,295	46,669	52,218	51,460	52,600	53,000	56,700	60,000	17,600
Department of Defense	644,455	758,712	889,863	1,112,212	1,072,500	1,245,900	1,370,600	1,411,000	1,591,000
Department of Energy	1,470,224	1,700,374	1,715,779	1,861,112	2,001,400	2,205,400	2,099,900	2,172,200	2,191,800
Department of Health and Human Services	2,087,053	2,199,921	2,194,707	2,448,899	2,750,700	3,171,600	3,301,600	3,762,600	4,054,400
Department of Housing and Urban Development	5,314	4,808	969	2,158	2,000	400	500	500	600
Department of the Interior	42,175	40,986	34,171	28,616	36,500	34,400	36,700	35,500	24,900
Department of Justice	9,189	8,818	5,966	7,156	6,800	5,200	4,600	4,000	4,000
Department of Labor	12,938	9,764	8,915	6,392	4,800	3,400	2,300	3,500	4,700
Department of State	188	55	7	29	---	---	---	---	---
Department of Transportation	31,910	32,491	22,608	29,722	21,800	20,200	23,400	20,600	20,400
Department of the Treasury	226	39	5	238	300	400	300	100	200
Agency for International Development	77,063	46,362	69,597	43,372	109,600	57,000	47,700	85,900	93,600
Environmental Protection Agency	41,083	52,210	67,798	43,557	43,700	60,600	58,500	70,900	71,200
Federal Emergency Management Agency	1,665	1,913	2,347	805	---	1,500	---	---	---
National Aeronautics and Space Administration	254,629	250,316	368,149	366,440	352,900	485,800	537,800	544,800	685,600
National Science Foundation	743,809	773,308	787,028	857,791	1,006,000	1,087,000	1,079,400	1,172,900	1,360,500
Nuclear Regulatory Commission	32,590	41,309	38,150	37,987	36,400	30,200	28,000	27,100	29,100
U.S. Arms Control and Disarmament Agency	661	367	184	157	---	400	200	3,300	1,000
Veterans Administration	1,600	2,097	1,646	800	500	1,000	1,000	2,800	2,900
Other agencies	990	1,739	40	296	1,300	400	400	600	500

1/Estimated.

2/These commodities are purchased under Section 32 of the Child Nutrition Act of August 24, 1935 for use in the child nutrition programs.

3/This program assisted in the construction of public facilities, such as vocational schools, through grants or loans. No funds have been appropriated for this account since fiscal year 1977, and were completely phased out in fiscal year 1984 after the monitoring of closeouts of projects was completed.

4/This program was funded by the Department of Education in fiscal year 1980 and 1981 in "Impact Aid" program. This program provides an education for dependents of Federal employees residing on Federal property in cases where an appropriate free public education is unavailable in the nearby community.

5/Head Start is currently serving approximately one out of six of the eligible low income preschool children.

6/After age 18, benefits terminate at the end of the school term or 3 months, whichever is less.

7/This program provides funding for supplemental programs for eligible Indian students in public schools.

8/This program finances the cost of academic, social, and occupational education courses for inmates in Federal prisons.

9/Programs were funded through fiscal year 1982 under the "Comprehensive Employment and Training Act."

10/This program closed in fiscal year 1986.

11/The States' share of revenue sharing funds were not spent on education in fiscal years 1981 through 1986.

12/This program provides educational assistance allowances in order to restore lost educational opportunities to those individuals whose careers were interrupted or impeded by reason of active military service after January 31, 1955, and before January 1, 1977. Includes "Readjustment Benefits," (GI Bill) Chapter 34, for education other than college and also includes the "Veterans Job Training Program" for service persons and veterans.

13/This program is in "Readjustment Benefits" program, (GI Bill) Chapter 31, and covers the costs of subsistence, tuition, books, supplies, and equipment for disabled veterans requiring vocational rehabilitation.

14/This program is in the "Readjustment Benefits" program, (GI Bill) Chapter 35, and provides benefits to children and spouses of veterans.

15/Negative amounts occur when program receipts exceed outlays. Negative numbers are indicated in parentheses.

16/The Sea Grant Program Act of 1966 established a matching fund grant program that provides for the establishment of a network of programs in fields related to development and preservation of the coastal and marine resources of the Nation. One of the objectives is to provide trained personnel to utilize and manage these resources.

17/This program was transferred to the Department of Transportation in fiscal year 1981 by Public Law 97-31.

- 18/Included in total above.
- 19/Instructional costs only are included. These include academics, audio visual, academic computing center, faculty training, military training, physical education, and libraries.
- 20/Includes special education programs (military and civilian); legal education program; flight training; advanced degree program; college degree program (officers); and "Armed Forces Health Professions Scholarship" program.
- 21/No funds have been appropriated for this program since fiscal year 1982.
- 22/This program receives funds periodically.
- 23/The first year for this program was fiscal year 1984.
- 24/The amount reported in fiscal year 1983 was large because of a loan default.
- 25/Postsecondary student benefits were ended by the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) and were completely phased out by August 1985.
- 26/Includes adult education, tribally controlled community colleges, and other postsecondary schools.
- 27/This program was in the Department of Commerce in fiscal year 1980.
- 28/Also includes flight training.
- 29/No funds were spent on "higher education" in fiscal years 1983 through 1986.
- 30/Called the "International Communication Agency" in fiscal years 1980 and 1981.
- 31/This program was in the "Educational and Cultural Affairs" program in fiscal years 1980 through 1983, and became an independent program in fiscal year 1984.
- 32/Includes Vietnam-era veterans under Chapter 34 (GI Bill) of the "Readjustment Benefits" education and training program. This program provides educational assistance allowances, primarily on a monthly basis, in order to restore lost educational opportunities to those individuals whose careers were interrupted or impeded by reason of active military service after January 31, 1955 and before January 1, 1977.
- 33/Includes service persons under Chapter 34 (GI Bill) of the "Readjustment Benefits" education and training program. Service persons with over 180 days of active duty, any part of which was before January 1, 1977, are eligible to participate in this program.
- 34/Includes post-Vietnam-era veterans, under Chapter 34, of the post-Vietnam-era "Veterans Education Account." Provides education and training assistance payments to veterans and service persons with no active duty time before January 1, 1977. Funding is provided through participants' contributions while on active duty and transfers from the Department of Defense (DOD). Participants' contributions, up to a maximum of \$2,700, are deposited to the fund prior to discharge. When the participant enters training, the monthly disbursement from his or her account is matched two for one from funds provided by DOD. Additional amounts in the form of incentive bonuses may also be provided by DOD funds. As Veterans Administration funds are not appropriated for this program, these data represent obligations.
- 35/Public Law 98-525, enacted October 19, 1984 (New GI Bill), established two new peacetime educational programs: An assistance program for veterans who enter active duty during the period beginning July 1, 1985, and ending on June 30, 1988, and an assistance program for certain members of the Selected Reserve.
- 36/Chapter 30, also called the Montgomery Bill, and new GI Bill are for eligible veterans who have agreed to have their military pay reduced \$100 per month for their first 12 months of active duty in order to participate in this program. The "Readjustment Benefits" account under Veterans Administration pays only the basic allowance, up to a maximum of \$300 per month, for full-time training. "Supplemental Benefits" are paid by the Department of Defense (DOD). Legislation is being proposed to fund the "basic benefit" allowance through the DOD rather than through the "readjustment benefits" appropriation. The Veterans Administration would continue to administer the program.
- 37/Chapter 106 is for members of the Selected Reserve. The reserve components include the Army, Navy, Air Force and Marine Corps Reserve, Army National Guard and Air National Guard under the Department of Defense (DOD), and the Coast Guard Reserve, which is under the Department of Transportation (DOT), when it is not operating as a service in the Navy. Eligible persons can receive up to \$140 per month for full-time training. The DOD and DOT pay for this program while the Veterans Administration administers it.
- 38/Includes dependents of veterans under Chapter 35, the "Readjustment Benefits" education and training program. Provides education and training benefits to dependents of veterans who died of a service-connected disability or whose service-connected disability is rated permanent and total.
- 39/There have been no appropriations for this program since fiscal year 1984.
- 40/This program was established by the Juvenile Justice and Delinquency Prevention Act of 1974 to provide education and training and to provide leadership in improving correctional programs and practices in prisons.
- 41/This program ceased in fiscal year 1985.
- 42/No funds have been appropriated for this program since fiscal year 1982.
- 43/No funds were spent on "other education" in fiscal year 1986.
- 44/No funds have been appropriated for this program since fiscal year 1984.
- 45/This program was transferred to the National Archives in April 1985.
- 46/This program makes grants for the promotion of scholarly, cultural, and artistic exchanges between Japan and the United States.
- 47/The National Archives became an independent agency in April 1985.
- 48/This program was established by Congress to conduct and support research and scholarships in the fields of peace, arms control, and conflict resolution. This program began operation in February 1986.
- 49/Includes FFRDCS administered by colleges and universities. Obligation amounts are reported.
- 50/Total outlays by the National Institute of Education and the National Center for Education Statistics.
- Data not available or not applicable.

NOTE: To the extent possible, amounts reported represent outlays rather than obligations. Negative numbers are indicated in parentheses.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix, fiscal years 1982 to 1989; National Science Foundation, Federal Funds for Research and Development, fiscal years 1980 to 1988; and unpublished data obtained from Federal agencies.

Table D.--Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1980
[In millions of dollars]

Agency	Total	Local education agencies	State education agencies	Students	Institutions of higher education	Federal	Mixed	Other
1	2	3	4	5	6	7	8	9
Total, program funds and non-Federal funds	\$39,736.3	\$10,938.5	\$1,384.2	\$9,285.6	\$11,371.3	\$1,381.6	\$2,513.9	\$2,861.1
Total program funds--on-budget	\$34,316.9	\$10,938.5	\$1,292.1	\$6,890.2	\$9,550.4	\$1,381.6	\$2,513.9	\$1,750.1
Department of Education	13,137.8	5,313.7	1,103.2	2,137.4	2,267.2	249.8	693.8	1,372.7
Department of Agriculture	4,562.5	4,030.7	33.8	---	226.9	7.5	---	263.6
Department of Commerce	135.6	54.8	---	---	51.4	14.8	2.5	12.0
Department of Defense	1,560.3	32.0	---	187.5	786.0	444.9	109.9	---
Department of Energy	1,605.6	77.2	---	0.8	1,527.1	---	0.4	---
Department of Health and Human Services	5,437.5	73.5	---	1,485.4	3,057.3	37.8	783.6	---
Department of Housing and Urban Development	5.3	---	---	---	5.3	---	---	---
Department of the Interior	440.5	77.5	62.6	27.9	77.6	178.1	16.9	---
Department of Justice	60.7	---	---	---	9.2	51.5	---	---
Department of Labor	1,862.9	277.5	92.5	647.5	12.9	111.0	721.5	---
Department of State	25.2	---	---	---	0.2	25.0	---	---
Department of Transportation	54.7	---	---	6.6	32.0	10.0	6.1	---
Department of Treasury	1,147.5	935.9	---	---	297.0	14.6	---	---
Other agencies and programs:								
ACTION programs	2.8	---	---	---	2.3	---	0.5	---
Agency for International Development	176.8	---	---	---	77.1	---	---	99.7
Appalachian Regional Commission	18.9	---	---	---	1.8	---	17.1	---
Estimated education share of Federal aid to the District of Columbia	81.8	65.7	---	---	13.1	---	3.0	---
Environmental Protection Agency	41.1	---	---	---	41.1	---	---	---
Federal Emergency Management Agency	1.7	---	---	---	1.7	---	*	---
General Services Administration	34.8	---	---	---	---	34.8	---	---
Harry S. Truman scholarship fund	-1.9	---	---	---	---	---	-1.9	---
Japanese-United States Friendship Commission	2.3	---	---	---	---	---	2.3	---
Library of Congress	151.9	---	---	---	---	151.9	---	---
National Aeronautics and Space Administration	255.5	---	---	---	254.6	---	0.9	---
National Archives and Records Administration	---	---	---	---	---	---	---	---
National Commission on Libraries and Information Science	2.1	---	---	---	---	---	---	2.1
National Endowment for the Arts	5.2	---	---	---	---	---	5.2	---
National Endowment for the Humanities	142.6	---	---	---	---	---	142.6	---
National Science Foundation	808.4	---	---	32.3	772.9	---	3.2	---
Nuclear Regulatory Commission	32.6	---	---	---	32.6	---	---	---
Smithsonian Institution	5.2	---	---	---	---	0.4	4.8	---
United States Arms Control Agency	0.7	---	---	---	0.7	---	---	---
United States Information Agency	66.2	---	---	15.1	---	49.5	1.5	---
United States Institute of Peace	---	---	---	---	---	---	---	---
Veterans Administration	2,351.2	---	---	2,349.6	1.6	---	---	---
Other agencies	1.0	---	---	---	1.0	---	---	---
Non-Federal funds generated by Federal programs--off-budget	5,419.4	---	92.1	2,395.4	1,820.9	---	---	1,111.0

---Data not available or not applicable.

NOTE: Outlays by type of recipient are estimated based on obligation data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished tabulations; budget offices of various agencies; and U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix and Special Analysis, and the Catalog of Federal Domestic Assistance; National Science Foundation, Federal Funds for Research and Development, various years; and unpublished data.

Table E.--Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1987
 [In millions of dollars]

Agency	Total	Local education agencies	State education agencies	Students	Institutions of higher education	Federal	Mixed	Other
1		3	4	5	6	7	8	9
Total, program funds and non-Federal funds	\$50,492.5	\$11,203.8	\$2,455.4	\$9,391.1	\$15,933.5	\$1,991.3	\$4,275.1	\$5,242.6
Total program funds--on-budget	\$39,877.4	\$11,203.8	\$2,274.9	\$4,699.3	\$12,366.8	\$1,991.3	\$4,275.1	\$3,066.5
Department of Education	16,879.8	6,341.0	1,849.0	2,794.5	2,271.9	309.4	768.3	2,545.6
Department of Agriculture	5,201.7	4,521.6	40.5	---	308.8	8.8	---	322.1
Department of Commerce	62.1	---	---	---	62.1	---	---	---
Department of Defense	3,352.2	57.4	---	281.5	1,623.3	1,027.6	362.3	---
Department of Energy	2,203.0	11.8	---	0.4	2,190.6	---	0.3	---
Department of Health and Human Services	5,649.5	113.1	---	487.3	3,870.3	59.8	1,119.0	---
Department of Housing and Urban Development	0.5	---	---	---	0.5	---	---	---
Department of the Interior	488.1	60.8	87.4	33.0	84.9	196.0	26.0	---
Department of Justice	74.8	---	---	---	4.0	70.8	---	---
Department of Labor	1,989.8	---	298.0	---	3.5	---	1,688.4	---
Department of State	23.9	---	---	---	---	23.9	---	---
Department of Transportation	69.8	---	---	0.4	20.9	30.6	5.9	12.1
Department of Treasury	19.2	---	---	---	0.1	19.1	---	---
Other agencies and programs:								
ACTION programs	4.2	---	---	---	---	---	4.2	---
Agency for International Development	272.1	---	---	---	85.9	---	---	186.1
Appalachian Regional Commission	2.9	---	---	---	0.3	---	2.7	---
Estimated education share of Federal aid to the District of Columbia	126.9	98.1	---	---	17.3	---	11.5	---
Environmental Protection Agency	70.9	---	---	---	70.9	---	---	---
Federal Emergency Management Agency	---	---	---	---	---	---	---	---
General Services Administration	---	---	---	---	---	---	---	---
Harry S. Truman scholarship fund	2.7	---	---	---	---	---	2.7	---
Japanese-United States Friendship Commission	3.2	---	---	---	---	---	3.2	---
Library of Congress	160.8	---	---	---	---	160.8	---	---
National Aeronautics and Space Administration	547.0	---	---	---	544.8	---	2.3	---
National Archives and Records Administration	59.5	---	---	---	---	59.5	---	---
National Commission on Libraries and Information Science	0.5	---	---	---	---	---	---	0.5
National Endowment for the Arts	5.4	---	---	---	---	---	5.4	---
National Endowment for the Humanities	124.4	---	---	---	---	---	24.5	---
National Science Foundation	1,258.4	---	---	85.5	1,172.9	---	---	---
Nuclear Regulatory Commission	27.1	---	---	---	27.1	---	---	---
Smithsonian Institution	6.5	---	---	---	---	0.7	5.8	---
United States Arms Control Agency	3.3	---	---	---	3.3	---	---	---
United States Information Agency	179.7	---	---	16.8	---	24.3	138.1	---
United States Institute of Peace	4.1	---	---	---	---	---	4.1	---
Veterans Administration	1,002.7	---	---	999.0	2.8	---	---	---
Other agencies	0.6	---	---	---	0.6	---	---	---
Non-Federal funds generated by Federal programs--off-budget	10,615.1	---	180.5	4,691.8	3,566.7	---	---	2,176.1

---Data not available or not applicable.

NOTE: Outlays by type of recipient are estimated based on obligation data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished tabulations; budget offices of various agencies; and U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix and Special Analysis, and the Catalog of Federal Domestic Assistance; National Science Foundation, Federal Funds for Research and Development, various years; and unpublished data.

Table F.--Estimated Federal funds for education and related programs, by agency and type of recipient: Fiscal year 1988
[In millions of dollars]

Agency	Total	Local education agencies	State education agencies	Students	Institutes of higher education	Federal	Mixed	Other
1	2	3	4	5	6	7	8	9
Total, program funds and non-Federal funds	\$56,381.2	\$12,259.3	\$2,684.0	\$10,812.0	\$18,075.8	\$2,188.8	\$4,477.8	\$5,883.5
Total program funds--on-budget	43,265.6	12,259.3	2,461.0	5,014.9	13,668.9	2,188.8	4,477.8	3,194.8
Department of Educat	18,854.6	7,031.1	2,014.2	3,103.7	2,856.9	341.7	864.3	2,642.7
Department of Agriculture	5,550.4	4,892.5	44.0	---	262.4	11.8	---	339.7
Department of Commerce	19.5	---	---	---	19.5	---	---	---
Department of Defense	3,628.8	56.3	---	263.7	1,789.9	1,154.1	364.7	---
Department of Energy	2,226.6	11.8	---	8.2	2,206.2	---	0.4	---
Department of Health and Human Services	5,984.2	120.6	---	465.1	4,163.9	69.6	1,165.0	---
Department of Housing and Urban Development	0.6	---	---	---	0.6	---	---	---
Department of the Interior	481.6	55.7	95.9	30.7	79.1	189.4	30.8	---
Department of Justice	80.4	---	---	---	4.0	76.4	---	---
Department of Labor	2,050.8	---	306.9	---	4.7	---	1,739.2	---
Department of State	24.4	---	---	---	---	24.4	---	---
Department of Transportation	85.9	---	---	0.2	20.6	31.0	6.8	27.4
Department of Treasury	26.9	---	---	---	0.2	26.7	---	---
Other agencies and programs:								
ACTION programs	3.0	---	---	---	---	---	3.0	---
Agency for International Development	277.8	---	---	---	93.6	---	---	184.2
Appalachian Regional Commission	2.9	---	---	---	0.3	---	2.7	---
Estimated education share of Federal aid to the								
District of Columbia	122.0	91.3	---	---	16.3	---	14.4	---
Environmental Protection Agency	71.2	---	---	---	71.2	---	---	---
Federal Emergency Management Agency	---	---	---	---	---	---	---	---
General Services Administration	---	---	---	---	---	---	---	---
Harry S. Truman scholarship fund	3.0	---	---	3.0	---	---	---	---
Japanese-United States Friendship Commission	2.6	---	---	---	---	---	2.6	---
Library of Congress	176.1	---	---	---	---	176.1	---	---
National Aeronautics and Space Administration	688.0	---	---	2.4	685.6	---	---	---
National Archives	63.2	---	---	---	---	63.2	---	---
National Commission on Libraries and Information Science	0.8	---	---	---	---	---	---	0.8
National Endowment for the Arts	5.5	---	---	---	---	---	5.5	---
National Endowment for the Humanities	125.3	---	---	---	---	---	125.3	---
National Science Foundation	1,471.4	---	---	110.9	1,360.5	---	---	---
Nuclear Regulatory Commission	29.1	---	---	---	29.1	---	---	---
Smithsonian Institution	6.5	---	---	---	---	0.8	5.7	---
United States Arms Control Agency	1.0	---	---	---	1.0	---	---	---
United States Information Agency	189.0	---	---	22.3	---	23.6	143.1	---
United States Institute of Peace	4.5	---	---	---	---	---	4.5	---
Veterans Administration	1,007.5	---	---	1,004.6	2.9	---	---	---
Other agencies	0.5	---	---	---	0.5	---	---	---
Non-Federal funds generated by Federal programs-- off-budget	13,115.7	---	223.0	5,797.1	4,406.9	---	---	2,688.7

46 Data not available or applicable.

Note: Outlays by type of recipient are estimated based on obligation data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, Office of Planning, Budget and Evaluation, unpublished tabulations; budget offices of various agencies; U.S. Office of Management and Budget, Budget of the U.S. Government, Appendix and Special Analysis, and the Catalog of Federal Domestic Assistance; National Science Foundation, Federal Funds for Research and Development, various years; and unpublished data.

5726

