

## Hospitals & Asylums

FY 2022 Education Department Cooties Budget Audit HA-16-9-21

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A. The original Education Department (ED) was created in 1867 to collect information on schools and teaching that would help the States establish effective school systems and re-established as a Cabinet level agency in the Department of Education Re-organization Act of May 4, 1980 under 20USC§3508. ED's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access. Today, the Department's early learning, elementary, and secondary education programs annually serve approximately 18,328 school districts and more than 55 million students attending more than 98,000 public and 34,000 private schools. Department programs also provide grant, loan, and work-study assistance to more than 12 million postsecondary students at approximately 6,000 institutions of higher education. At \$11,000 per pupil United States has the second highest education spending per capita in the world. However, with the highest rate of child poverty in industrialized nations, low estimate on child Census, and hyperinflation in college tuition, it is a constant battle to sustain primary and secondary education funding and reorganize higher education. Nations have an internationally recognized treaty obligation to provide everyone with free elementary and secondary school and progressively free higher education, opposed to hyperinflation.

1. Education Secretary Miguel Cardona has made a first installment on a progressively free higher education by agreeing with the President to forgive / conclusively pay for the delinquent student loan debt of all social security disability beneficiaries, without contacting them again. The incessant Attorney General authorized delinquent debt collection incited rampage shootings are as intolerable as the Clerk of Congress email rampage shootings. \$5.8 billion of outstanding student loans, for more than 320,000 disability beneficiaries, some 1.8 percent of disability beneficiaries, to be identified by the Social Security Administration, will be erased pursuant to 20USC§1087. The Secretary promises not to contact borrowers or reinstate the loan as invariably occurred after three years of abusive investigation by the 1965 program under §1087(a)(B). The \$5.8 billion cost of paying off the student loans of disability beneficiaries appears to be born by termination of the Federal Family Education Loans Program Account, with the last remaining \$6.0 billion. After 15 months it is necessary for the Secretary to report to the Committee on Education and the Workforce of the House of Representatives and the Committee on Health, Education, Labor and Pensions of the Senate on the impact of any waivers or modifications for individuals unable to pay due to COVID-19 under 20USC§1098bb. Having been forgiven the violent delinquent student loan debt that dissuaded tax paying, the author, who is a disability beneficiary, has opened up to asking a \$500 gift per agency audit in pursuit of more

than \$10,000 in gifts to justify the duty to file pursuant to the Equal Access to Justice Act under 31CFR§6.4(b)(1) and 5USC§504.

2. As the largest federal 'employer' of state employees, the Office of Elementary and Secondary Education, has written to express that they would like for teachers to contribute to federal social security retirement and disability insurance programs, in order to receive better than \$200 a month benefits when they become disabled and retire early. In Supporting the Reopening and Continuing Operation of Schools and Early Childhood Education Providers Exec. Order No. 14000, 86 Fed. Reg. 7,215 (Jan. 26, 2021), President Biden expressed "Every student in America deserves a high-quality education in a safe environment...to ensure that students receive a high-quality education during the COVID-19 pandemic, and to support the safe reopening and continued operation of schools, child care providers, Head Start programs, and institutions of higher education". The report of the Assistant Secretary of Civil Rights found that as the result of the pandemic disparities have widened, particularly in regards to English learners, and an uptick in Ds and Fs given to students with disabilities. In 2020-2021 school year many students had to learn in front of remote screens at home. In 2020 only 15 percent of programs reported providing more than four hours of instruction per school day. Since March 2020 many colleges and universities pivoted to remote learning for spring and summer terms, with residential campuses sending most of their students home. The 2020- 21 academic year saw some students return to in-person instruction on campus; for others, instruction remained remote or hybrid, however enrollment dropped significantly, especially for community college. By fall 2020 students in a sample learned only 67 percent of the math and 87 percent of the reading that grade-level peers would typically have learned. By October 2020, almost one of every ten Black and Latinx households still lacked consistent computer access, compared to only 6.7% of white households. By January 2021 31 percent of 4<sup>th</sup> graders and 34 percent of 8<sup>th</sup> graders were receiving more than five hours of instruction per school day. By February 2021 somewhere between 37,300 and 43,000 children had lost a parent to COVID-19. By March 2021 88 percent of schools were offering in-person instruction full-time or in hybrid settings.

3. To ensure the reopening of schools is safe and prevent more contagiousness, severe illness and death in children, adolescents and adults from COVID-19, whether or not they are 'UN vaccinated' from outbreaks of "cooties", it is necessary that schools take the initiative to self-defensively teach public health to treat coronavirus with readily accessible overt-the-counter remedies and water. The gold standard for coronavirus treatment is hydrocortisone, eucalyptus, lavender, peppermint or salt helps water cure coronavirus colds. Submerging the head in saline or chlorine water instantly cures coronavirus allergic rhinitis (John 1: 26)(Luke 3: 7)(1 Peter 3: 21)(Mark 6: 24). A dab of hydrocortisone creme to the nose and chest, mentholypus cough drop or Echinacea pill cures severe acute respiratory syndrome (SARS). Eucalyptus or lavender, usually a mentholypus cough drop cures the wet cough of influenza. Pneumovax or ampicillin for azithromycin resistance may be needed to treat the dry cough of pneumonia. One reason for the lower incidence of severe infection in children may be that they are nearly universally vaccinated against pneumonia with Pneumovax PCV 13, a vaccine that actually works to provide at least five of the ten years of immunity promised. It is important to emphasize that prior COVID-19 vaccine and testing biased CDC and EPA pandemic guidance and in particular advocacy of brain damaging ammonia based, admittedly liquid, cleansers, are not very effective at sterilizing coronavirus, and preventing death in vaccinated school custodians and officials from COVID-19, and must be overruled by eucalyptol based Lysol cleansers, approved by the FDA to cure as it cleans, with an absolute minimum of toxic side-effects when used as directed and

only accidentally benefiting from aerosolized Lysol aromatherapy. The February 2021 Environmental Resource Council study on COVID-19 and air quality needs eucalyptus aromatherapy to corroborate their only definitive finding that transmission is reduced by maintaining 40 to 50 percent relative humidity. To sterilize school air quality eucalyptus scented humidifiers (diffusers), last used by grandmothers to treat snot nosed Baby Boomers in the 1950s, are highly advised to cure coronavirus and prevent transmission in hospitals and schools. Due to the life or death significance of COVID-19, that is not post-pandemic, as the President presumes in his school reopening statement, this audit takes the liberty to create a reduced cost \$138 million rather than \$1 billion School-Based Health Professional (SBHP) Programs and \$25 million Climate Resilient Schools. To fully finance (SBHP) a billion dollars, or other ridiculously overpriced schemes, unsupported by a wildly inaccurate budget total, a supplement subsequent to this 3 percent inflation audit will be necessary. To fulfill the President's wish for a post-pandemic return to school, it is more important than any amount of money for dis-regulated health professionals, or even more imprecise for the mental health professionals proposed, that public and private schools be paid in the form of information that the gold standard for coronavirus diagnosis and treatment – hydrocortisone, eucalyptus, lavender, peppermint or salt helps water cure coronavirus colds.

B. Education Secretary Miguel Cardona and Congress have partially redressed threatened cuts to elementary and secondary education budgets by the prior Secretary, however 1.6 percent spending growth 2019-2020 and 1.1 percent 2020-2021 is significantly less than 3 percent that is wanted. The extraordinarily high request Biden Administration request for \$102.8 billion FY 22, up from \$73.5 billion FY 21 enacted, that is extremely unlikely and unlawful to pass, results in negative and zero growth in affected spending categories, if it does not pass. The ED budget has largest margin of error of any Cabinet agency. Traditionally, this has been because [privately financed federal student lending program] revenues and expenses must be excluded from the budget pursuant to the Federal Credit Reform Act of 1990 under 2USC§661a(5)(A)(C). With a true baseline of original outlays of \$94.6 billion FY 21, the President's fantabulous legislative proposals to increase the budget to only \$102.8 billion FY 2022 must be preliminarily rejected in response to the accounting revelation that his proposals actually cost \$175.5 billion FY 22 and actual spending, with a supplement to ensure 3 percent growth from the previous year, should be \$98.9 billion FY 22. The revised budget request for perpetual 3 percent inflation of \$98.9 billion FY 22 is \$4.3 billion, 4.4 percent, more than \$94.6 billion FY 21, due to certain circumstances beyond control. Before passing any of the President's impoverishingly expensive requests, Congress must first vote to pass a \$1.3 billion supplemental to ensure 3 percent growth across all programs. Another supplemental will be needed to provide ED with any more money to enact any of the President's plans, in full or in part, in addition to the accurate budget total determined by this audit.

1. The FY 21 budget shifted to a new accounting software, that did not adhere to the generally accepted accounting principles of the prior piecemeal tables, cannot be integrated and became inaudible FY 21. It will be necessary to clear the historical record going back to FY 17 and begin anew in FY 20. It cannot be emphasized enough that there is a material weakness in effective internal control over ED financial reporting that has been magnified by the inconsistent framework underlying the change in accounting software between FY 20 and FY 21 budgets that has been sustained into the FY 22 budget pursuant to Evaluating Consistency of Financial Statement Audit Standard No. 6 of the Public Company Accounting Oversight Board. With a true baseline of original outlays of \$94.6 billion FY 21, the President's fantabulous legislative proposals increasing the budget to only \$102.8 billion FY 2022

must be preliminarily rejected in response to the accounting revelation that his proposals actually cost \$175.5 billion FY 22. In review, to enforce 3 percent inflation for ED programs, by major spending category - FY 22 Elementary and Secondary Education is estimated to receive \$41.9 billion in original outlays including \$1.3 billion FY 22 supplement, 42 percent of total, Higher Education \$54.1 billion, 55 percent of total, Administration \$3.3 billion, 3 percent of total, with the \$500 million rescission, -0.5 percent of total, that may not add due to rounding, sustains total FY 22 ED budget request of \$98.9 billion FY 22, \$101.8 billion FY 23 and \$104.9 billion FY 24.

**Education Department Overview FY 20 – FY 24**

	FY 20	FY 21	FY 22	FY 23	FY 24
Elementary and Secondary Education	40,055	40,552	41,931	43,005	44,295
[Advanced Appropriation / Undistributed Offsetting Receipts non-add	21,805	21,805	21,805	21,805	21,805]
Higher Education	50,631	50,666	54,115	55,715	57,384
Administration	3,021	3,125	3,312	3,560	3,668
Rescission	-500	-500	-500	-500	-500
Total Outlays	93,998	94,634	98,858	101,780	104,847

Source: Cardona, Miguel. Fiscal Year 2022 Budget Summary. Department of Education. Additional Review HA-15-9-21

2. The primary finding in regards to the ED Budget Summary is that due to the inappropriate utilization of inaccurately calculated receipts, that are supposed to be excluded by the Federal Credit Reform Act 2USC§661a(5)(A)(C), federal ED spending has been historically underestimated by a significant amount, with a 30 percent margin of error FY 21. Without making any adjustments to the FY 20 or FY 21 re-enacted totals, and assuming the \$6.5 billion FY 20 and FY 21 annual mandatory Pell Grant outlays baseline is paid by the General Fund because federal student loans are unable to pay, original federal outlays for ED are estimated at \$94 billion FY 20, and \$94.6 billion FY 21. With baseline spending of \$94.6 billion FY 21, the President's fantabulous legislative proposals increasing the budget to only \$102.8 billion FY 2022 must be preliminarily rejected in response to the accounting revelation that his proposals actually cost \$175.5 billion FY 22. The President made a \$73 billion underestimate, a deviance of -42 percent. Before the President can presume to pass new legislation, the President must provide ED with baseline 3 percent inflation, across all programs FY 21 to FY 22. After the President's

proposals and unauthorized hyperinflation in excess of 3 percent, except in programs substantially justified in circumstances beyond their control, are categorically denied, total ED baseline spending is estimated at \$97.5 billion FY 22 to which a \$1.3 billion supplement must be approved by Congress to be added, to fully acknowledge 3 percent inflation for all programs, for a total Net Outlays of \$98.9 billion FY 22, and 3 percent inflation in all ED regular budget programs in the future.

**Education Department, Summary by Categories FY 20 - FY 24**  
(millions)

	FY 20	FY 21	FY 22	FY 23	FY 24
Total Outlays	93,998	94,634	98,858	101,780	104,847
Education for the Disadvantaged	16,997	17,227	16,517 + 1,227 supp = 17,744	18,260	18,808
Equity Grants (Proposed)	0	0	20,020 denied	0	0
[Prior Year's Advance non-add	10,841	10,841	10,841	10,841	10,841]
Impact Aid ESEA VII	1,486	1,501	1,541 + 5 supp = 1,546	1,592	1,640
School Improvement Programs	5,405	5,444	5,508 + 99 supp = 5,607	5,775	5,949
School-Based Health Professionals and Climate Resilient Schools (Proposals)	0	0	1,025 denied / 163 integrated	0	0
[Prior Year's Advance non-add	1,681	1,681	1,681	1,681	1,681]
Safe School and Citizenship Education	210	217	650 denied / 224	230	237
Indian Education	181	181	186	192	197
Innovation and	1,104	1,114	3,084 denied /	1,182	1,217

Improvement			1,147		
English Language Acquisition (ESEA (III-A))	787	797	917 denied / 821	846	871
Infrastructure	0	0	12,400 denied / 0	0	0
Special Education	13,885	14,071	17,283 denied / 14,493	14,928	15,376
[Prior Year's Advance non-add	9,283	9,283	9,283	9,283	9,283]
[Subtotal Elementary and Secondary Education	40,055	40,552	41,931	43,005	44,295]
Rehabilitation Services	3,535	3,605	3,683 + 30 supp = 3,713	3,825	3,939
American Printing House for the Blind	32	34	37	38	39
National Technical Institute for the Deaf	80	82	85	88	90
Gallaudet University	137	140	143	147	152
Career Technical and Adult Education	1,961	2,031	3,284 denied / 2,091	2,155	2,219
[Prior Year's Advance non-add	791	791	791	791	791]
Student Financial Assistance	31,497	31,100	42,743 denied / 32,033	32,994	33,984
TEACH Grants	56	148	82	85	87
Federal Direct	9,975	8,152	12,348	12,693	13,073

Student Loans Program Account					
[Federal Family Education Loans Program Account (HEA IV-B) non-add	9,734	5,996	0	0	0]
[Federal Family Education Loans Liquidating Account (HEA IV-8) non-add	(186)	(147)	(147)	(144)	(140)]
[Health Education Assistance Loans Liquidating Account non-add	(5)	(5)	(5)	(5)	(5)]
Free Community College	0	0	18,953 denied / 0	0	0
Higher Education	2,716	2,782	10,769 denied / 2,866	2,951	3,040
Howard University	240	251	261	269	277
College Housing and Academic Facilities Loans Program Account	397	580	435	448	461
[College Housing and Academic Facilities Loans Liquidating Account non-add	(3)	(3)	(3)	(3)	(3)]
Historically	5	1,761	21	22	23

Black College and University Capital Financing Program Account (HEA III-D)					
[Higher Education Facilities Loans Liquidating Account non-add	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)]
[College Housing Loans Liquidating Account non-add	(1.8)	(1.8)	(1.8)	(1.8)	(1.8)]
[Subtotal Higher Education	50,631	50,666	54,115	55,715	57,384]
Institute of Education Sciences	623	643	737	759	782
Program Administration	430	430	480 / 443	456	470
Student Aid Administration	1,769	1,854	2,054 / 1,909	2,116	2,179
Office for Civil Rights	130	131	144	148	153
Office of the Inspector General	63	63	70	72	74
Contributions	0	0	0	0	0
[General Fund Receipts non-add	N/a	N/a	N/a	N/a	N/a]

Student Financial Assistance Debt Collection	6	4	9	9	10
[Subtotal Administration non-add	3,021	3,125	3,312	3,560	3,668]
Gross Outlays	93,707	94,343	175,469 / 97,997	102,280	105,347
Rescission	-500	-500	-500	-500	-500
Baseline Outlays	93,707	94,344	97,497	101,780	104,847
Supplement Request	0	0	1,361	0	0
Total Outlays	93,998	94,634	98,858	101,780	104,847
[Advance Appropriation / Undistributed Offsetting Receipts	21,805	21,805	21,805	21,805	21,805]

Source: Cardona, Miguel. Fiscal Year 2022 Budget Summary. Department of Education.

C. Category by category review yields a significantly higher total of federal spending using the new software format than the prior Federal Credit Reform Act amortized old format, that can be explained entirely by the re-interpretation of the source of Pell Grant Mandatory funding from Student Loans to General Fund and re-enactments to sustain ED programs despite Presidential budget cut threats. There does not seem to be any significant mathematical difference between the re-enactment of either the old or new software format that is not explained by the re-enactments and \$6.5 billion FY 21 decision to pay Pell Grant mandatory with the General Fund due to the inability of the student loan programs to pay. There is significant difference between the official ED totals and the totals provided in this estimate that express the true cost of ED in original federal outlays, due to exclusion of loan revenues and expenditures other than for loan guaranty and administrative purposes pursuant to the Federal Credit Reform Act of 1990 under 2USC§661a(5)(A)(C).

(1) The Education for the Disadvantaged row is an improvement over Title I and odds and ends. However, the Equity Grants, hereby denied, incur a \$1.3 billion supplement to regular appropriations pursuant to 3 percent growth under the Anti-deficiency Act under 31USC§1515. The \$20 million proposal to boost special programs for migrant children would bring spending to \$66 million FY 22 from \$46 million FY 21 and perpetual 3 percent growth would better sustain English language immersion in a school, than 42 months of bad luck (Revelation 13:10). 3 percent inflation for all

categories of education spending. (2) Impact Aid (ESEA VII) is unchanged by 3 percent future growth. (3) 20 percent inflation in School Improvement Projects may seem substantially justified to create two new categories to pay \$1 billion for School Based Health Professionals and \$25 million for Climate Resilient Schools, that could be integrated with 3 percent inflation, and be persecuted for only 36 months, less than the the 42 month limit (Revelation 13:10), however the conflict is avoided by funding School Based Health Professionals \$138 million from 3 percent inflation from \$5,444 FY 21. (4) Safe Schools and Citizenship Education exhibits hyperinflation in Full-Service Community Schools from \$30 million FY 21 to \$443 million FY 22 that is not marked as being “proposed” it is reduced to 3 percent inflation. (5) Indian Education (ESEA VI) grows an acceptable 3 percent FY 21-FY 22 and it is preferred to sustain 3 percent growth than pursue excessive compensation for prior zero growth FY 20-FY 21. Innovation and Improvement mandatory and discretionary proposals must be reduced to sustain 3 percent growth. \$30 million in new spending for School Leader Recruitment and Support (ESEA II-B-4, section 2243) would be better 3 percent, across the board inflation from the prior year, for operational Teacher and school leader incentive grants (ESEA II-B-1). Proposed legislation for \$100 million for Fostering Diverse Schools, \$200 million for Expanding Opportunities for Teacher Leadership Development and \$1.6 billion for Supporting in-Demand Credential for Teachers is denied. (6) English Language Acquisition (ESEA -III-A) hyper-inflates 15 percent FY 21- FY 22 and must be reduced. Infrastructure proposed legislation for \$10 billion for K-12 School infrastructure and \$2.4 billion for Community College Infrastructure are categorically denied because federal infrastructure spending must be afforded with normal inflationary growth by regular established programs for that purpose to avoid being swindled by scandal. (7) Special Education exhibits hyperinflation in Grants to States (IDEA B-611) redressed by 3 percent growth across the board. (8) Rehabilitation Services demonstrates 604 percent hyperinflation in Demonstration and training programs (RA section 303) redressed by 3 percent across the board inflation in mostly mandatory funding from the General Fund that is not annually authorized by Congress. (9) American Printing House for the Blind (20USC§101 et seq.), (10) National Technical Institute for the Deaf (EDA I-B and section 207) and (11) Gallaudet University (EDA I-A and section 207) exhibit moderate inflation in the low cost programs that is accepted FY 22 with 3 percent inflation in future years. (12) Career, Technical and Adult Education hyperinflation in mandatory proposals are rejected for 3 percent across the board inflation. (13) Student Financial Assistance exhibits hyperinflation in mandatory Iraq and Afghanistan service grants (P.L. 111-39) and Pell Grants (HEA IV-A-1) although the amount of Mandatory Funding for Discretionary Pell Grant Program Costs is decreasing and all mandatory funding will be billed to the General Fund, rather than the inaudible student loan program as sometimes suggested, that needs to turn a profit for private investors, and is therefore overruled by across the board 3 percent inflation from FY 20, despite the FY 19- FY 20 decline in Pell Grants. (14) TEACH Grants (HEA IV-A-9) are a loan guarantee subsidy and are accepted despite major FY 21 coronavirus hyperinflation in the low cost program whose fluctuation is settled on the high-side by FY 22 from whence 3 percent growth is estimated, only the new loan subsidy in the first line is accepted, and FY 22 hyperinflation is justified in default forgiveness and pandemic work-incentives associated with termination of interest-free coronavirus default period. Loan program upward re-estimates and modifications of existing programs are believed to be non-add and the system does not express legitimate demand for federal loan guarantees and the software engineer is going to have to devise a simpler and more effective method of amortizing student loan guaranty program funding – new loan subsidies. (15) Federal Direct Student Loans Program Account (HEA IV-D) New Loan Subsidies and discretionary Temporary Expanded Public Service Loan Forgiveness are accepted as Loan Guaranty Expenditures, accepting of FY 22 end of interest-free coronavirus default hyperinflation, lines 2-7 should be deleted, so should line 8 when the insignificant program is terminated; new loan subsidies shall grow 3 percent annually therefrom to be

upfront about the cost of the loan guarantee program and any forgiveness / repayment. (16) Federal Family Education Loans Program Account (HEA IV-B) needs to be entirely excluded because the program has been terminated and this only estimates outstanding loans terminating in FY 22 (17) Federal Family Education Loans Liquidating Account (HEA IV-B) and (18) Health Education Assistance Loans Liquidating Account are revenues excluded by the Federal Credit Reform Act of 1990. (19) The \$19 billion FY 22 Free Community College proposal is denied. (20) Higher Education proposed legislation for \$200 million Health Professionals of the Future and \$6.2 billion Completion Grants and hyperinflation in discretionary and mandatory appropriations FY 22 is moderated by 3 percent FY 21 – FY 22 growth and thereafter. (21) Howard University General support (20USC§121 et seq.) and Howard University Hospital (20USC§128) are accepted with 3 percent projected future inflation. (22) College Housing and Academic Facilities Loans Program Account (HEA section 121) sets a good example of how loan subsidies may be re-estimated. (23) College Housing and Academic Facilities Loans Liquidating Account (HEA section 121) are excluded. (24) Historically Black College and University Capital Financing Program Account (HEA III-D) loan subsidies and loan subsidy modifications are accepted, despite coronavirus forgiveness fluctuation in the low-cost program. (25) Higher Education Facilities Loans Liquidating Account (HEA section 121) revenues are excluded. (26) College Housing Loans Liquidating Account (HEA section 121) revenues are excluded. (27) Institute of Education Sciences FY 21- FY 22 hyperinflation in the low-cost program is accepted pursuant to limiting the number of the beast persecution to less than 42 months (Revelation 13:10) and sustained with 3 percent inflation. (28) Program Administration hyperinflation FY 21-FY 22 in building modernization is denied by 3 percent growth. (29) Student Aid Administration (HEA I-D and IV-D, section 458) hyperinflation FY 21-FY 22 is rejected for 3 percent inflation. (30) Office for Civil Rights (DEOA, section 203) inflation is limited to 3 percent FY 21-FY 22. (31) Office of the Inspector General (DEOA, section 211) hyperinflation is accepted as compensation for zero growth persecution of number of the beast and sustained at 3 percent inflation. (32) Contributions (DEOA, section 421) remain at zero. (33) General Fund Receipts are such a confusing random mix of already mentioned loan repayments and re-estimates of loan subsidies, none of which should be construed as General Fund Receipts, they are marked N/a and excluded. (34) Student Financial Assistance Loan Debt Collection inflation in low cost program is accepted as compensation for prior decline, and sustained at 3 percent inflation. The term discretionary appropriation is changed to outlays, to combine discretionary and mandatory outlays paid by the General Fund. (35) -\$500 million rescission is sustained.

D. Typical of Democratic proposals, the federal government cannot afford to pay \$20 billion for new Equity Grants to close the alleged \$23 billion disparity in funding for majority non-white and white schools, because the 'accounting' is fatally flawed. Typical of design failure in racial disparity propaganda, the reality is that it is a civil rights crime that that the regular budget would be subject to cuts to intimidate and coerce ED to support the President's un-winnable demands, due to accounting fraud, in this case under 18USC§246. All other spending proposals are granted equal treatment to 3 percent inflation over the previous year. Granted, this is after many years of alleged budget cuts and compensation would be due if ED were not such an under-estimator. If extraordinary measures are indicated, specific legislation would have to be passed. For instance, the School Based Health Care Professional was reduced to fit with Climate Resilient Schools in the \$138 million deficiency earned by 3 percent growth in light of low growth for other programs in the School Improvement Programs category. Although School-Based Health Care Professionals could impart upon the public a course of mental health training it is wasteful to invest all this money in mental health when existing school

nurses need to be informed that hydrocortisone, eucalyptus, lavender, peppermint or salt helps water cure coronavirus colds. In this unique budget deal to enact the President's demands, if only in part, the School Improvements Programs accepts the sub-optimal inflation suggested by the President in order to afford his proposal, at a cost that is reduced to be affordable with the deficiency created by the three percent inflation supplement under 31USC§1515.

1. Title I grants to local education agencies (LEAs) serve an estimated 25 million students in nearly 90 percent of school districts and nearly 60 percent of all public schools, to provide extra academic support to help students in high-poverty schools meet challenging State academic standards. \$20 billion Equity grants, hyperinflation in Full-Service Community Schools and \$1.6 billion program of Supporting In-Demand Credentials for Teachers, are inequitable. 21<sup>st</sup> Century Community Learning Centers provide extra support to schools targeted by Title I. Supporting Effective Instruction State Grants is authorized under ESEA's Title II-A, provides formula grants to State educational agencies (SEAs), which then sub-grant most funds to local educational agencies, to support activities designed to increase student achievement. Teacher and School Leader Incentive Grants (TSL) program makes competitive awards to help develop, implement, improve, or expand human capital management systems or performance-based compensation systems, it is operational and needs 3 percent inflation rather than a duplicate program School Leader Recruitment and Support and Expanding Opportunities for Teacher Leadership and Development. As mentioned before the School-Based Health Professionals proposal must be paid in gold standard for coronavirus treatment – hydrocortisone, eucalyptus, lavender, peppermint or salt helps water cure coronavirus colds. School Safety National Activities foster a safe, secure, and drug-free learning environment conducive to teaching and learning, that needs to know how to identify severely mentally ill people and prevent school rampage shootings, gun and other violence. Student Support and Academic Enrichment Grants support well-rounded educational opportunities, safe and healthy students, and the effective use of technology. The reasonable \$25 million Climate Resilient Schools proposal is sustained to provide expertise in safe, healthy, or green building design and construction. The \$10 billion K-12 Infrastructure proposal is rejected.

2. English Language Acquisition awards formula grants to States based on each State's share of the Nation's English learners (ELs) and recent immigrant students. Promise Neighborhoods provides competitive grants to support distressed communities in improving the academic and developmental outcomes for children, youth, and their families from birth through college. Fostering Diverse Schools to increase racial diversity is rejected because forced desegregation in Brown v. Board of Education is overruled by the principle of equal education for all racial groups in the UNESCO Convention against Discrimination in Education. Magnet Schools Assistance program already provides Federal resources to assist eligible local educational agencies in the desegregation of schools by supporting the elimination, reduction, and prevention of racial isolation in elementary and secondary schools with substantial proportions of students of color. Training and Advisory Services supports four regional Equity Assistance Centers, selected competitively, that provide services to school districts on issues related to discrimination based on race, sex, national origin, and religion. Charter Schools Grants support the startup of new charter schools and the replication and expansion of high-quality charter schools serving students in prekindergarten through grade 12. Migrant Education State Grants provide formula-based assistance in meeting the educational needs of children of migratory agricultural workers and fishers, including overcoming educational disruption and other challenges resulting from repeated moves, so that these students can meet the same academic standards expected of all children.

During school year 2018-19, 303,739 children were identified as eligible under the program. States and local entities provided services to 215,787 migratory children, 93,729 of whom received services during the summer or intersession periods. Neglected and Delinquent Education helps an estimated 63,600 neglected and delinquent students continue their studies while in State institutions and prepare them to return to and complete school and obtain employment. Education for Homeless Children and Youths help approximately 1.4 million homeless children enroll in, attend, and succeed in school, such as preschool programs, enriched supplemental instruction, before- and after-school programs, transportation, and health care referrals. The Rural Education Achievement Program (REAP) supports two programs to help 28 percent of the Nation's public schools were located in rural areas, with 19 percent of all public school students enrolled at these schools. Indian Education programs supplement the efforts of States, LEAs, and Indian Tribes to improve educational opportunities for Indian children, providing an average estimated per-pupil payment of \$246 for nearly 450,000 eligible American Indian and Alaska Native elementary and secondary students nationwide. The Native Hawaiian Education and Alaskan Native Education programs makes competitive awards to support supplemental education services to the Native Hawaiian and Native Alaskan populations.

3. State Assessment funding help States continue to administer aligned assessment systems as part of their ongoing implementation of the Every Student Succeeds Act. The Education Innovation and Research (EIR) program supports the creation, development, implementation, replication, and scaling up of evidence-based innovations designed to improve student achievement and attainment for underserved, high-need students. Comprehensive Literacy Development Grants support efforts to improve literacy instruction in high-need schools or early childhood education programs. Innovative Approaches to Literacy program makes competitive grants to support projects that promote literacy through enhanced school library programs; early literacy services, including outreach to parents of young children to ensure that families have access to developmentally appropriate materials and are encouraged to read aloud to their young children. American History and Civics Education programs are designed to improve the quality of teaching and learning in American history, civics, and government. Arts in Education promotes arts education for students, including disadvantaged students and students who are children with disabilities. Javits Gifted and Talented Education program supports the identification of gifted and talented students and meet their special educational needs. Ready to Learn Programming (RTL) makes awards to public telecommunications entities that support the development and distribution of educational video and Internet programming for preschool and elementary school children. Statewide Family Engagement Centers provide funding for statewide organizations to establish statewide centers that promote parent and family engagement in education. Comprehensive Centers funds are used for continuation costs of 19 Regional Centers and one National Center to address common high-leverage problems and common programmatic monitoring and audit findings, as well as information on emerging national education issues. The Impact Aid program provides financial assistance to school districts affected by Federal activities, an estimated 800,000 federally connected children in over 1,000 school districts. Supplemental Education Grants transfers funds and provides recommendations on the uses of those funds to the Department of the Interior, to maintain support for Supplemental Education Grants to the Federated States of Micronesia (FSM) and the Republic of the Marshall Islands (RMI), as authorized by the Compact of Free Association Amendments Act of 2003 (P.L. 108-188).

4. Special Education and Rehabilitation Services IDEA grants would cover 15 percent of the national average per pupil expenditure and provide an estimated average of \$2,033 per child for about 7.6

million children ages 3 through 21. Rehabilitation Services, are mostly mandatory funds support comprehensive and coordinated vocational rehabilitation services for individuals with disabilities through training, demonstration, and technical assistance, as well as other direct service programs to help individuals with disabilities to live more independently in their communities. Grants to States program, which is authorized under the Individuals with Disabilities Education Act (IDEA), makes formula grants that help States pay the additional costs of providing special education and related services to children with disabilities aged 3 through 21 years. Under the IDEA, States are required to provide a free appropriate public education to all children with disabilities. Hyperinflation in Preschool Grants to provide an estimated \$623 per child for approximately 806,000 children with disability and Grants for Infants and Families to eliminate out of pocket costs for high-quality early intervention services to approximately to between 480,000 and 490,000 infants and toddlers with disabilities and their families. Technical Assistance and Dissemination funds competitive grants for technical assistance and dissemination of materials based on knowledge gained through research and practice. Personnel Preparation helps ensure that there are adequate numbers of personnel with the skills and knowledge necessary to help children with disabilities succeed educationally, hyperinflation must be overruled. Parent Information Centers support centers that provide parents with the training and information they need to work with professionals to meet the early intervention and special education needs of their children with disabilities. Education, Technology, Media and Materials program makes competitive awards for research, development, and other activities that promote the use of technology, including universal design features, in providing special education and related services. Special Olympics Education Program funds the non-profit Special Olympics organization to support activities to promote the expansion of Special Olympics, including activities to increase the participation of individuals with intellectual disabilities within the United States.

5. Vocational Rehabilitation State Grants provides formula grants to State Vocational Rehabilitation (VR) agencies to help individuals with disabilities become gainfully employed. Client Assistance State Grants makes formula grants to States for activities to inform and advise an estimated 30,200 clients of the benefits available to them under the Rehabilitation Act. The Training program makes competitive grants to State and other public or nonprofit agencies and organizations, including institutions of higher education, to help ensure that personnel with adequate skills are available to provide rehabilitation services to persons with disabilities. Supported Employment State Grants supplement funds to assist consumers with the most significant disabilities in achieving the employment outcome of supported employment. The Independent Living Services for Older Blind Individuals program assists 47,760 individuals aged 55 or older whose severe visual impairments make competitive employment difficult to obtain. The Protection and Advocacy of Individual Rights (PAIR) formula grant program funds systems in each State to protect and advocate for the legal and human rights of an estimated 39,000 individuals with disabilities. Helen Keller National Center for Deaf-Blind Youths and Adults serves an estimated 2,200 consumers, 700 families, and 1,600 agencies and organizations through its regional offices, and provide direct services for approximately 85 consumers at the Center's residential training and rehabilitation program.

6. Special Institutions for the Persons with Disabilities includes an increase of \$3 million for the American Printing House for the Blind, \$3 million for the National Technical Institute for the Deaf, and \$3 million for Gallaudet University over the fiscal year 2021 level to cover increased operational costs. Total funding for these institutions would be \$265.3 million, a reasonable 3.5 percent increase of \$9.0 million above the fiscal year 2021 level. The American Printing House for the Blind (APH)

manufactures and distributes specially adapted educational materials for students who are visually impaired. The National Technical Institute for the Deaf (NTID) provides postsecondary technical education and training for students who are deaf or hard of hearing, as well as graduate education and interpreter training programs. Gallaudet University (University) offers bilingual (i.e., American Sign Language and English) undergraduate, graduate, and continuing education programs for individuals who are deaf or hard of hearing, and for hearing students wishing to pursue careers in fields related to deafness. The University also operates the Laurent Clerc National Deaf Education Center (Clerc Center), which includes two accredited demonstration schools serving deaf and hard of hearing elementary and secondary students: the Kendall Demonstration Elementary School and the Model Secondary School for the Deaf.

7. Career, Technical and Adult Education provide for a skilled workforce that is critical for both strong communities and a strong economy. Career and Technical Education (CTE) State Grants deliver on the promise of the Strengthening Career and Technical Education for the 21st Century Act by better integrating academic and career and technical education; promoting student attainment of challenging academic standards along with technical skills; providing strong linkages between secondary and postsecondary education; helping prepare special populations for high-skill, high-wage, or in-demand industry sectors or occupations that will allow graduates to earn a living wage; and provide work-based learning opportunities and opportunities to gain postsecondary credit while still attending high school. Adult Education and Family Literacy Act is authorized through the Workforce Innovation and Opportunity Act, which promotes alignment of the Adult Education programs with Federal job training programs and the postsecondary education system.

8. The Federal student aid programs provide over \$135 billion grant, loan, and work-study assistance to help more than 10 million students and their families to afford a postsecondary education. Because the budget accounting does not afford, it is important that instead of doubling Pell grants, Congress raises the student loan limit from [\$100 billion] to [\$200 billion]. The Federal Pell Grant program helps ensure financial access to postsecondary education by providing grant aid to low- and moderate-income undergraduate students. It is however important to note that it does not pay the full price, like student loans. Federal Supplemental Educational Opportunity Grants (FSEOG) and Federal Work-Study are called the “campus-based aid” programs. The Federal Work-Study program provides grants to participating institutions to pay up to 75 percent of the wages of eligible undergraduate and graduate students working part-time to help pay their college costs. The Iraq and Afghanistan Service Grant (IASG) program provides non-need-based grants to students whose parent or guardian was a member of the Armed Forces who died in Iraq or Afghanistan as a result of performing military service after September 11, 2001, equal in value to the Pell Grant, however the number of recipients is estimated to be less than 500 and inflation is not due. The TEACH Grant program awards annual grants of up to \$4,000 to eligible undergraduate and graduate students who agree to serve, within 8 years of graduation, as full-time teachers in mathematics, science, foreign language, bilingual education, special education, or reading at a high-need school for not less than 4 years, however an estimated 55 percent of these grants are converted to loans.

9. The Department of Education operates two major student loan programs—the Federal Family Education Loan (FFEL) program and the William D. Ford Federal Direct Loan (Direct Loan) program—but since July 1, 2010, the Department has made new loans only through the Direct Loan program. The Direct Loan program features four types of loans with fixed interest rates that are set annually

(note that these descriptions are for current law). Stafford Loans are low-interest loans with annual and aggregate limits available to undergraduate students based on financial need. The Federal Government pays the interest while the student is in school and during certain grace and deferment periods. The current interest rate for undergraduate loans made in award year 2020–2021 is 2.75 percent. Unsubsidized Stafford Loans are low-interest loans with annual and aggregate limits available to undergraduate and graduate students, regardless of financial need. The Federal Government does not pay interest for the student during in-school, grace, and deferment periods. The interest rate is 2.75 percent for undergraduate borrowers and 4.30 percent for graduate and professional borrowers in award year 2020-2021. PLUS Loans are available to parents of dependent undergraduate students and to graduate and professional students. There is no annual or aggregate limit on the amount that can be borrowed other than the cost of attendance minus other student financial aid. The interest rate is 5.30 percent in award year 2020–2021, and the Federal Government does not pay interest during in-school, grace, and deferment periods. Consolidation Loans allow borrowers with multiple student loans who meet certain criteria to combine their loans and extend their repayment schedules. The rate for both FFEL and Direct Consolidation Loans is based on the weighted average of loans consolidated rounded up to the nearest one-eighth of 1 percent. The resulting rate for the consolidated loan is then fixed for the life of the loan. The Administration looks forward to working with Congress on changes to the Higher Education Act that ease the burden of student debt, including through improvements to the Income Driven Repayment (IDR) and Public Service Loan Forgiveness (PSLF) programs.

10. Higher Education programs are aimed at improving student achievement and increasing access to a high-quality education for all students. Aid for Institutional Development (Title III) supports institutions, including community colleges, that serve large percentages of students of color and low-income students. The Developing Hispanic-Serving Institutions (HSIs) program funds competitive grants to expand and enhance the academic quality, institutional management, fiscal stability, and self-sufficiency of colleges and universities that enroll large percentages of Hispanic students. International Education and Foreign Language Studies support comprehensive language and area study centers within the United States, research and curriculum development, and opportunities for American scholars to study abroad. Tribally Controlled Postsecondary Career and Technical Institutions program funds instructional and student support services under the Carl D. Perkins Career and Technical Education Act. Special Programs for Migrant Students help migrant youth who are particularly at risk for low educational, employment, and earnings outcomes, through the High School Equivalency Program (HEP) and the College Assistance Migrant Program (CAMP). The more than 1,800 TRIO programs created in recent years are aimed at getting more students prepared for, into, and through postsecondary education, through Upward Bound, Veterans Upward Bound, Upward Bound Math-Science, and the Student Support Services programs, increasing support for middle school, high school, and college students and adults. Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) provides funds to States and partnerships for early college preparation and awareness activities to help low-income elementary and secondary school students prepare for and pursue postsecondary education. Graduate Assistance in Areas of National Need (GAANN) provides approximately 400 fellowships, through competitive grants to postsecondary institutions, to graduate students with superior ability and high financial need studying in areas of national need. Transition Programs for Students with Intellectual Disabilities into Higher Education (TPSID) supports the transition into postsecondary programs for students with intellectual disabilities, with 25 awards including two continuation centers. Child Care Access Means Parents in School supports the participation of low-income parents in postsecondary education through campus-based childcare services, with 372 continuation and 240 new awards. Fund for the Improvement of Postsecondary

Education supports a wide range of activities to support institutional reforms and innovative programs with the potential to transform postsecondary education. Teacher Quality Partnership (TQP) supports projects that improve the preparation of teachers, especially grow your own programs and teacher residencies. Hawkins Centers of Excellence program, authorized under Part B of Title II of the Higher Education Act, to support diversifying the educator workforce by increasing the number of high-quality teacher preparation programs at Minority Serving Institutions. Health Professionals of the Future, Completion Grants and Community College Infrastructure do not pass. Howard University is a congressionally chartered HBCU that plays an important disadvantaged individuals, particularly Blacks or African Americans, with access to a high-quality postsecondary education. Academic Facilities programs to support the construction, reconstruction, and renovation of academic facilities at institutions of higher education, should not be cut or prevented from financing new construction to prevent the President from expensive monopolization.

11. The Institute of Education Sciences (IES) supports sustained programs of research, statistics, and evaluation to study and provide solutions to the challenges faced by schools, teachers, and learners. Congress established the Department of Education as a Cabinet level agency in 1980. Today, the Department supports programs that touch every area and level of education. The Department's early learning, elementary, and secondary education programs annually serve more than 17,000 school districts and more than 56 million students attending more than 98,000 public and 32,000 private schools. Department programs also provide grant, loan, and work-study assistance to over 10 million postsecondary students at over 6,000 institutions of higher education. The Department is responsible for administering education programs authorized and funded by Congress and signed into law by the President. Most Federal funds for education are distributed using one of three methods: (1) a statutory formula based on certain eligibility requirements, such as the number of low-income students in a school district; (2) a competitive process aimed at identifying the most promising proposals or projects targeting a particular educational purpose; or (3) an assessment of financial need, such as the ability of a student or family to pay for college. The Program Administration account provides administrative support for most programs and offices in the Department - Salaries and Expenses non-personnel costs cover such items as travel, rent, mail, telephones, utilities, printing, information technology (IT) services and security, contractual services, equipment, supplies, and other services. The Student Aid Administration account provides funds to administer the Federal student aid programs authorized under Title IV of the Higher Education Act. These programs are the Nation's largest source of financial aid for postsecondary students, which helps students and families fund education costs and training beyond high school. The Department's Office for Civil Rights (OCR) investigates discrimination complaints, conducts compliance reviews, monitors corrective action plans, and provides technical assistance on civil rights issues. The Office of Inspector General (OIG) conducts audits and investigations of the Department's programs and activities to help ensure accountability for taxpayer-provided funds and to identify management improvements.

E. In summary the new accounting table in the ED *Budget Summary* is easier to audit than the previous system. but the total outlay estimate must exhibit better understanding of the Federal Credit Reform Act of 1990 to produce a mathematically accurate estimate of total federal ED original outlays under 2USC§661a(5)(A)(C). There does not seem to be any significant mathematical difference between the re-enactment of either the old or new software format that is not explained by the re-enactments and \$6.5 billion FY 21 decision to pay Pell Grant mandatory with the General Fund due to the inability of the student loan program(s) to pay. Using the old method total ED outlays were estimated at \$79 billion FY 20, plus \$7 billion FY 20 mandatory Pell Grants from the General Fund, leaving \$6 billion

FY 20 spending to be explained by \$8.7 billion upward revision to counter Trump Administration budget cut threats, a \$2.7 billion margin of error regarding the transition estimated at 1 percent. Satisfied with the transition, despite the inconsistent ledger, and ease with which the irrelevant student loan revenue, upward re-estimation and modification data may be excluded, the old format is deleted to sustain the FY 22 – FY 24 redaction of the Fiscal Year 2022 Budget Summary.

1. There is a material weakness in effective internal control over ED financial reporting that has been magnified by the inconsistent framework underlying the change in accounting software between FY 20 and FY 21 budgets that has been sustained into the FY 22 budget pursuant to Evaluating Consistency of Financial Statement Audit Standard No. 6 of the Public Company Accounting Oversight Board. It is mathematically necessary to perfect the Budget Summary ledger pursuant to the Federal Credit Reform Act of 1990 under 2USC§661a(5)(A)(C). The TEACH Grants category must delete everything but line 1 loan subsidies. Federal Direct Student Loans category lines 2-7 must be deleted, and so should line 8 when that insignificant program is terminated. General Funds Receipts attempt at tabulation should be entirely deleted. For the short-term record, Federal Family Education Loans Program Account (HEA IV-B) to be terminated FY 22 can be limited to the final Total, new loan subsidies and net reestimate (non-add) row. Health Education Assistance Loans Liquidating Account, College Housing and Academic Facilities Loans Liquidating Account, Higher Education Facilities Loans Liquidating Account, College Housing Loans Liquidating Account revenues and advance appropriations should be clearly marked non-add. It would be wise to audit outlays by the addition of Elementary and Secondary Education, Higher Education and Administration subtotals to ensure addition is accurate. With a true baseline of original outlays of \$94.6 billion FY 21, the President's fantabulous legislative proposals increasing the budget to only \$102.8 billion FY 2022 must be preliminarily rejected in response to the accounting revelation that his proposals actually costs 42 percent more that he estimates - \$175.5 billion FY 22. In review, to enforce 3 percent inflation for ED programs, by major spending category - FY 22 Elementary and Secondary Education is estimated to receive \$41.9 billion in original outlays, including a \$1.3 billion FY 22 supplement, 42 percent of total, Higher Education \$54.1 billion, 55 percent of total, Administration \$3.3 billion, 3 percent of total, with the \$500 million rescission, -0.5 percent of total, that may not add due to rounding, sustains total FY 22 ED budget request of \$98.9 billion FY 22, \$101.8 billion FY 23 and \$104.9 billion FY 24.

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