

Study of District and School Uses of Federal Education Funds

To: Tara Rodriguez, Board President,
National Association of ESEA State Program Administrators (NAESPA)

From: UFEF study team

Date: December 04, 2023

Re: Response to Comments on the information collection request for the Study of District and School Uses of Federal Education Funds, OMB control number 1850-0951

Dear Tara Rodriguez,

Thank you for your comments regarding the information collection request for the Study of District and School Uses of Federal Education Funds (UFEF), OMB control number 1850-0951, published in the Federal Register on September 13, 2023, which requests an extension to a collection originally approved in 2020 and 2021. We appreciate your organization's perspectives on our study.

To clarify the overall purpose of the ICR, in 2021 the study team sought and obtained fiscal and personnel data related to pandemic relief funds and core federal education programs. To minimize burden on districts, this already-conducted data collection requested districts' native accounting files. As you note, there are inconsistencies across states and districts in how this information is collected and reported. The study team has processed these data and developed crosswalks to reconcile these inconsistencies. In reviewing the processed data, the study team identified discrepancies between UFEF data, and the much less detailed data collected by the federal Local Education Agency (School District) Finance Survey (F-33). The intent of the requested extension is to obtain additional time, on our already approved ICR, to complete routine follow-up with a subset of sampled districts to ensure the data they already provided are accurate, to fill in missing values where possible and feasible for districts, and to understand data discrepancies between district-reported data and other sources.

Regarding NAESPA's concern on burden, the extension of the ICR will result in a substantial reduction in total burden to both states and districts relative to the already approved data collection. The approved data collection included time for districts and states to provide data for two additional school years, which we will no longer be collecting. Under the extension, no further follow-up with state respondents will be done, and only limited, targeted follow-up with a subset of the original sample of district respondents will be conducted. Districts responding to this targeted follow-up will be asked specific questions related to their accounting practices – for example, how carryover funds are recorded in their native accounting files. Respondents are expected to be able to respond to these questions during a short interview after limited preparation for that interview.

Regarding NAESPA's concern on duplication, this study is not duplicative with survey-based data collections conducted by ED. While the F-33 collects information on revenues by federal program, and expenditures on various functions and objects, a key limitation of these data is that expenditures are not linked to federal programs, and therefore these data do not support an understanding of how federal

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dollars contribute to specific expenditures. The UFEF data collection addressed this limitation by collecting detailed expenditure data tied to the federal programs that support those expenditures. Data such as these can be used to better understand how these funds contribute to district spending, how fund use differs between districts, and how the use of specific federal program funds compare to other federal programs or funding sources. For example, these data can be used to describe the share of Title I, Part A revenues spent on instruction; how this share differs across districts; and how the share of Title I, Part A funds spent on instruction differs from other sources, such as Title IV, Part A or state and local sources. This information can be used to improve the distribution of federal funds in the future, but only if the data are of sufficiently high quality. This extension request will provide time to better understand discrepancies identified between UFEF data and F-33 data, which were identified by the study team during analyses of the native accounting and human resource files that participating districts in the study provided to the study team in 2021.

Because the ICR will result in a significant reduction in burden relative to the already-approved data collection, and because the data are not duplicative with other sources, we will not be making changes to the requested ICR.

Sincerely,

UFEF study team

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