National Public Education Financial Survey (NPEFS) 2025-2027: Common Core of Data (CCD)

U.S. Department of Education
Institute of Education Sciences

Supporting Statement Part A

OMB# 1850-0067 v.25

November 2025

National Center for Education Statistics (NCES)

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PART A. JUSTIFICATION

A1. Necessity of Information Collection

a. Purpose of this Submission

The National Center for Education Statistics (NCES) requests an extension of approval of the collection of National Public Education Financial Survey (NPEFS) data covering fiscal years 2025 through 2027 (corresponding to school years 2024/25 through 2026/27), that will be carried out in 2026 through 2028. NPEFS is an annual collection of state-level finance data that have been a component of NCES's Common Core of Data (CCD) since FY 1982 (covering school year 1981/82). The U.S. Census Bureau (Census), Economic Reimbursable Surveys Division, administers the NPEFS data collection for NCES under interagency agreement. This NPEFS FY 2025-2027 request makes no changes to the existing collection.

Part A of this supporting statement presents the justification for the information collection and an explanation of any statistical methods employed. Part B addresses the collection of information employing statistical methods. Part C describes the NPEFS data items. Appendix A is a compilation of all communication materials between NCES, Census, and the respective SEAs that will be used for the FY 25 data collection.[1] Appendix B contains the survey instrument, fiscal data plan, and reporting instructions. Appendix C contains the NPEFS data file documentation for FY 23. Appendix D contains the NPEFS web application documentation and user guide. The web application documentation and user guide contain screenshots of the web application. These screenshots will be updated to display the appropriate fiscal year prior to commencement of the survey collection cycle for that fiscal year.

Overview of CCD Survey Components

CCD is the primary NCES database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contains comparable data across all states. One of the objectives of CCD is to provide basic information and descriptive statistics on public elementary and secondary schools, students and staff, and the supporting financial data on revenues and expenditures.

The CCD is made up of six administrative records surveys of state education departments (SEAs). There are three nonfiscal survey components, which are collected as part of the Department of Education's EdFacts system:

- *State Nonfiscal Survey of Public Elementary/Secondary Education*—provides information on all students and staff aggregated to the state level, including number of students by grade level, full-time-equivalent staff by major employment category, and number of dropouts and high school completers from the previous year.
- *Local Education Agency (LEA) Universe Survey*—provides information including address and telephone number, location and type of agency, latitude and longitude, locale (e.g., rural, urban), number of students that the LEA is responsible for educating, number of students with limited English proficiency served in programs, number of students with Individualized Education Programs, numbers and types of staff (e.g., teachers and guidance counselors), and number of high school completers and dropouts from the previous year.
- *Public Elementary/Secondary School Universe Survey*—provides information on all public elementary and secondary schools in operation during a school year, including school type, address and telephone number, latitude and longitude, and locale type (e.g., rural, urban); grades offered; magnet, Title I, and charter school indicators; student enrollment by grade, gender, and race-ethnicity characteristics; number of classroom teachers; and number of students eligible for free and reduced-price lunch.

1 Appendix A will be updated through a non-substantive change request in fall 2026 and fall 2027 to provide the Federal Register Notices and Communication Materials for the FY26 and FY27, respectively.

There are three fiscal survey components collected separately in cooperation with Census:

- *National Public Education Financial Survey (NPEFS)*—provides detailed finance data at the state level, including average daily attendance; school district revenues by source (local, state, and federal); and expenditures by function (instruction, support services, and non-instruction), sub function (e.g., school administration), and object (e.g., salaries). This survey also includes capital outlay and debt service expenditures.
- *Local Education Agency Financial Survey (Form F-33)*—provides detailed data by school district, including revenues by source and expenditures by function and subfunction. This survey is co-sponsored by the Census and published by Census as the Annual Survey of School System Finances (OMB# 0607-0700).
- *School Level Finance Survey (SLFS)*—The School-Level Finance Survey (SLFS) is an expansion of the F-33 and NPEFS surveys to centrally collect school-level finance data from SEAs. The SLFS provides school-level expenditures by function, sub-function, and object in a manner consistent with NPEFS and F-33 (OMB# 1850-0930).

b. Legislative Authority

NPEFS is the Nation's only source of annual statistical information about total revenues and expenditures for public elementary and secondary education at the state level. NCES collects data annually from SEAs under Section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I), which authorizes NCES to gather data on the financing and management of education.

c. Regulations and Program Requirements

Participation in the CCD is voluntary, but several Department of Education Programs require the use of its data. The use may be stipulated by guidance or reporting instructions rather than regulation.

A2. Needs and Uses

NPEFS is an annual state level school finance data collection that began in FY 1982. NPEFS has existed in its current form since 1986. The NPEFS contains data on federal, state, and local revenues by source, as well as expenditures by function and object. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, equipment, debt service, miscellaneous, and other items. These categories can be further classified by sub-object.

Average daily attendance is also collected. The NPEFS includes data on all public schools from the 50 states, the District of Columbia, American Samoa, the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. NPEFS serves as both a statistical and an administrative collection used for a number of federal program funding allocations.

Statistical Uses

As a general statistical collection, the NPEFS is used for a range of purposes. Education finance data provide powerful information for reporting, research, management and budgeting decision making, policymaking, and evaluation within and across education systems. Uses can be far-ranging from state and national comparisons to individual school level management of resources. The consumers of education finance data typically include five major groups: (1) oversight bodies such as school boards, state education agencies, legislatures, and policymakers; (2) those who are involved in the lending process such as investors or creditors; (3) leadership and managers of education systems at the district and school level; (4) researchers, and (5) the public.

NPEFS data are also used for the *Condition of Education* – a congressionally mandated annual report from

NCES and for the *Digest of Education Statistics* and CCD-specific reports, such as the annual *Revenues and Expenditures for Public Elementary and Secondary Education*. The NCES website makes the CCD school finance data available to the general public through public use data files and through easy-to-use applications such as the Search for Public Schools and Districts locator tool; Elementary-Secondary Information System (ElSi) tool; and School District Demographics System.

Administrative Uses

The Secretary of Education uses NPEFS data directly in calculating allocations for certain formula grant programs, including, but not limited to Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), Impact Aid, and Indian Education programs.[2] Based on the attendance, revenue, and expenditure data collected from SEAs, NCES determines a State's "average per-pupil expenditure" (SPPE) for elementary and secondary education, as defined by the ESEA section 9101(2) and as amended by the Every Student Succeeds Act (ESSA) (20 U.S.C. section 7801(2)). Furthermore, other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.

NPEFS Data Plan

The NPEFS data plan documents state-specific information about how certain revenues and expenditures are reported and any changes to reporting from prior years. It is also used to determine SEAs' ability to potentially report additional data variables in the future.

A3. Use of Information Technology

The NPEFS data are collected from SEAs using a web application developed and maintained by Census and located on NCES servers. NCES collects data annually from SEAs through ED Form 2447. The web application allows NPEFS respondents to submit/edit survey data, complete the fiscal data plan, and upload or download any files necessary for data submission. The NPEFS website utilizes the format required for submission to NCES and houses the *Crosswalk System*, where NPEFS respondents can "crosswalk" their state account code data to the NPEFS survey data items. The authorized state official electronically confirms submission with the state's NPEFS digital confirmation password. Survey respondents also have the option of printing a survey form, completing it by hand, and submitting a paper report. The paper report option has not been used by any SEA in the past 5 years. The web application produces an Excel spreadsheet dataset that consists of a single record per state that can be used to review NPEFS data externally or produce a publishable data file.

A4. Efforts to Identify Duplication

NCES and the Census Bureau meet regularly with groups of education data collectors and users. The chief sponsors of such groups include the Council of Chief State School Officers and the U.S. Department of Education. These meetings afford NCES and Census the opportunity to stay informed about all major education data collections and issues and allow for coordinating collection plans with other stakeholders.

The aforementioned F-33 and SLFS also collect finance data from public school systems for elementary-secondary education. The F-33 obtains district-level data for revenue and expenditure items and the SLFS obtains school-level totals for current expenditure items, while the NPEFS focuses on state-level totals for revenues and expenditures for all local education agencies. Census Bureau staff also serve as the data collection agents for the F-33 and SLFS. In 2012, the Census Bureau and NCES evaluated the feasibility of

2 Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2024, Revisions to Those Reports and Revisions to Prior Fiscal Year Reports. 89 FR 87347 (01 November 2024) pp. 87347-87349.

consolidating the NPEFS and F-33. Several substantial differences were identified between the needs and the scope of the two survey collections:

1. The reporting deadlines are substantially different;
2. Not all of the data items collected at the state level can currently be collected at the school system level;
3. Some data item definitions differ between surveys due to their uses and sources;
4. The timing of the editing processes and procedures by SEAs vary greatly between the state level data versus the school system level data.

The Census Bureau and NCES are currently re-evaluating this study and considering ways to use state administrative records to replace these three separate collections. As part of this study, the Census Bureau and NCES will identify ways to harmonize the aforementioned differences between the needs and scope of the three collections.

The Census Bureau will also seek to leverage the states' existing data systems and structures instead of relying on customized extracts or reporting. SEAs typically collect finance data using a state-specific standard chart of accounts from school districts for their own uses. This study will coordinate with State Education Agencies to identify the most appropriate method for collecting and processing these administrative data records directly instead of requesting the data in the aggregated survey format for NPEFS, F-33, and SLFS. As a result, the Census Bureau anticipates being able to minimize respondent burden, reduce the cost to the Federal government, improve data quality, and enhance the timeliness of data products to the public.

A5. Minimizing Burden

Small businesses or other small entities are not surveyed in the NPEFS collection. NPEFS data comes from state's administrative records and NCES works with LEAs on an ongoing basis to assure that burden associated with NPEFS data submission is kept to a minimum.

A6. Consequences of Less Frequent Collection

Consequences if not collected. Having accurate, consistent, and timely fiscal information from states is critical to an efficient and fair federal allocation process and to the ability to make publicly available current and comparable finance data for all states and territories. The federal register states that, "Having accurate, consistent, and timely information is critical to an efficient and fair Department of Education (Department) allocation process and to the NCES statistical process."[3] The annual collection of NPEFS data helps ensure timely distribution of Federal education funds based on the most current and accurate data available. If NPEFS was not collected on its current schedule, the Department of Education would not have access to current and comparable state per-pupil expenditure data for use in determining program allocations, and thus would not have the needed basis for calculating allocations for various formula grant programs, such as the Title I, Part A of the ESEA; Impact Aid; and Indian Education programs. Furthermore if NPEFS was not collected, other programs would be adversely impacted, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, because those programs make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations. The Department of Education would no longer have an official indicator of the level of effort (measured in dollars) that state and local governments are making to provide public education.

As a statistical collection, discontinuing NPEFS would have negative consequences for school boards, legislatures and policymakers, state education agencies, investors or creditors, managers of education systems at the district and school level, researchers, and the public.

3 Ibid.

Consequences if collected less frequently. The NPEFS is an annual collection and the state administrative record systems that supply these data already collect the information annually or more often for the states' own purposes. Changing the NPEFS from an annual cycle to a less frequent schedule would cause the federal programs that use NPEFS data to have less accurate information based on which to calculate allocations and to plan and operate the programs. These programs would have to make their annual allocations based on old information or estimated updates. Additionally, legislators, policymakers, and the public would not have access to current and comparable fiscal information pertaining to K-12 education.

A7. Special Circumstances

No special circumstances associated with the NPEFS survey are anticipated.

A8. Consultations outside the Agency

Each state's Chief State School Officer or a designee appoints a staff person to serve as the state's Fiscal CCD Coordinator. There is ongoing communication with these individuals about data content, availability, publication, etc. (http://nces.ed.gov/ccd/corner.asp).

NCES also solicited feedback on this collection via a notice in the Federal Register. The most recent Federal Register Notice requesting public comment on the National Public Education Financial Survey (NPEFS) 2025-2027 was published on July 18, 2025, 90 FR 33932, pp. 33932-33933.

In response, NCES received a small number of comments from external stakeholders and interested parties. Specifically:

Comment 1: The NPEFS Survey does not have a valid OMB identification number and judicial steps may be needed in regard to this case.

Response: The NPEFS survey does have a valid OMB identification number and it is 1850-0067.

Comment 2: Re: Docket ID ED-2025-SCC-0086, National Public Education Financial Survey (NPEFS) 2025-2027

Issue: The Department's public assertion that states have no entitlement to data quality standards creates an immediate crisis for federal education funding and violates multiple statutory requirements. Economic Impact: NPEFS data determines the allocation of over $18 billion annually in Title I funds alone, plus billions more through Impact Aid, McKinney-Vento, and other formula grants. A 1% data error translates to $180 million in misallocated Title I funds—money directed away from students who need it most. Legal Contradiction (FR Page 33933, Column 1): The collection states NPEFS requires "accurate and comparable data across states" using "uniform definitions, concepts, and procedures." This directly conflicts with the Department's position disclaiming data quality obligations. The Department cannot simultaneously: Claim data quality is optional for states; Use that same data to calculate legally-mandated State Per Pupil Expenditures under 20 U.S.C. § 7801; and Comply with the Information Quality Act.

Specific Impact on Question #4 (enhancing quality, utility, and clarity): Without enforceable data quality standards: High-poverty districts risk losing millions in Title I allocations due to reporting errors; States cannot verify if their submitted data accurately reflects actual expenditures; The 56 SEA respondents waste approximately 7,327 burden hours annually collecting data the Department claims has no quality requirements.

Alternative Solution: The Department should: Affirm that NPEFS data quality standards are mandatory and enforceable; Establish clear validation procedures before using data for funding calculations; Provide states with data quality feedback and correction opportunities; Trade-offs: While enforcing quality standards may increase initial review time, the alternative—distributing billions based on unreliable data—violates federal law, harms students in need, and exposes the Department to litigation from states receiving incorrect allocations. This fundamental contradiction must be resolved before extending NPEFS approval. The Department cannot collect data for statutory purposes while disclaiming responsibility for its accuracy.

Response 2: Census and the Department of Education maintain stringent data standards for states and comprehensive validation procedures which provide states with abundant opportunities for feedback and to update submissions. Details on these can be found in the Financial Accounting for Local and State School Systems Accounting Handbook as well as in Parts B & C as well as Appendix C (NPEFS Documentation) included as part of this OMB package. In addition, prior to being used in the allocation of federal funding, the authorized official for each state certifies via digital signature that the data reported on the NPEFS constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of reporting under section 153(a)(1)(I) of the Education Sciences Reform Act of 2002, 20 U.S.C. 9543(a)(1)(I) and the Elementary and Secondary Education Act of 1965, as amended (ESEA) (20 U.S.C. 6301 et. seq.).

Comment 3: While we appreciate that NCES will be undertaking these surveys, we are concerned about potential data quality issues and the timely release of data on school expenditures in the absence of staff and infrastructure capacity. Nearly all NCES staff were affected by the reduction-in-force (RIF) that the Department of Education undertook in March, including those who oversaw contracts that facilitated data collection and reporting for the SLFS and NPEFS. We urge the Department of Education to take action to ensure that NCES can conduct the SLFS and NPEFS in a way that maintains high-quality statistical standards, including upholding the validity, objectivity, confidentiality, and reliability of data. As part of data collection, NCES should be able to work with state fiscal coordinators and provide technical assistance on state reporting of data from schools and districts as needed.

Although NCES is not proposing updates to the survey content from the most recent rounds of data collection for both surveys in 2022-2024, the materials that accompany the Office of Management and Budget (OMB) reflect those school years and not 2025-2027. If states are expected to provide data to NCES by a certain deadline, the timeline in materials should reflect the current years for which data would be collected.

Response 3: The Department of Education will ensure that it meets its statutory obligations for calculating Title I allocations, disbursing them to states and communicating the rules and results to the broader community. All materials will be updated with the appropriate fiscal year prior to commencement of the survey collection cycle.

Comment 4: The proposed rule should more clearly define the criteria for institutional eligibility, particularly where multiple campuses or affiliated entities operate under shared governance, to avoid inconsistent application and potential loopholes in oversight. The enforcement provisions appear to leave discretion in determining the severity of noncompliance penalties; establishing a transparent penalty matrix tied to objective thresholds would enhance fairness and predictability for all institutions. The rule requires certain data submissions but does not specify minimum data quality or verification standards; without explicit protocols and audit processes, there is a risk of incomplete or inaccurate reporting undermining program integrity. Timelines for institutional corrective action are not sufficiently detailed; the regulation should set clear deadlines for initial remediation and final compliance, with escalation steps for missed milestones to prevent prolonged deficiencies. The proposed reporting measures would be strengthened by requiring machine-readable formats and public access to aggregated compliance data, enabling stakeholders to track trends and improve policy evaluation. The cost analysis does not appear to disaggregate impacts by institution size and sector; incorporating differentiated estimates would help ensure that compliance requirements do not impose disproportionate burdens on smaller or resource-constrained schools. There is no explicit mention of alignment with existing state-level regulatory frameworks; clearer guidance on coordination procedures could reduce duplicative reporting and conflicting compliance directives for multi-jurisdictional institutions.

Response 4: The Department of Education appreciates this input. As we note above, regularly discuss opportunities for improving these collections with State Fiscal Coordinators and believe that consultation process may be a fruitful avenue for discussing several of the issues raised in Comment 4. As a result of those discussions, changes may be proposed for future collections. We reiterate that Census and the Department of Education maintain stringent data standards for states and comprehensive validation procedures which provide states with abundant opportunities for feedback and to update submissions.

Comment 5: I recommend the following to better fund public education:
1. Tax any and all religious institutions at 80% and use the revenue for public secular education.
2. Defund any religious agency or private school of any tax payer money and give to public education.

Response 5: The Department of Education appreciates this input.

A9. Provision of Payments or Gifts to Respondents

No payments or gifts are offered to respondents.

A10. Assurance of Confidentiality

No such assurances are needed or offered to the state education agencies. The NPEFS data are public record in the states that report them. No individually identifiable data are collected through the NPEFS.

A11. Need for the Use of Sensitive Questions

The NPEFS data are from SEA administrative record systems and do not involve sensitive questions.

A12. Estimates of Hour Burden

The information reported on the NPEFS survey (Appendix B.1) has already been collected by the reporting agencies for the state's own uses[4]. The added burden for the NPEFS is limited to the state education agency's effort taken in extracting data from files, transferring them to NCES, and responding to edit reports, which is estimated to take an agency on average 130.5 hours, plus another 20 minutes to respond to the fiscal data plan (Appendix B.2).

Estimating an average hourly rate for SEA coordinators and financial managers, who prepare and submit NPEFS data, to be $32.99 for coordinators and $54.89 for managers[5] and estimating that coordinators contribute approximately 80% and financial managers approximately 20% of the estimated NPEFS data submission time, the total estimated burden time cost for the 2022 NPEFS collection is $273,795.

Table 1. NPEFS Estimated Respondent Burden Hours and Cost

Submission Method	Number of Respondents and Responses	Estimated Hours per Respondent	Estimated Total Respondent Burden Hours	Estimated Cost Per Burden Hour	Estimated Total Respondent Cost
Interactive on-line survey form	56	104.66	5,861	$36.48 (Coordinator)	$213,809
Interactive on-line survey form	56	26.17	1,466	$64.45 (Financial Manager)	$94,484
Total	**56**		**7,327**		**$308,293**

Note: "Estimated cost per burden hour" is based on data from the May 2024 Occupational Employment and Wage Statistics, Bureau of Labor Statistics (BLS) for the industry "State Government, including Schools and Hospitals." The mean salary for SEA coordinators and for SEA financial managers is estimated at $36.48 per hour (SOC code 13-2000, Business and Financial Operations Financial Specialists) and $64.45 per hour (SOC Code 11-3031, Financial Managers) respectively.

A13. Estimates of Cost Burden

There are no additional recordkeeping costs to the responding state education agencies. All NPEFS data are extracted from administrative record systems already collected by the state for its own purposes and are of the type and scope normally included in government records. The information requested does not require special hardware or accounting software or system, and thus respondents are not expected to incur any capital and start-up costs or system maintenance costs in responding. If any outside accounting or information collection services are contracted for by the respondent, they are considered part of customary business practices and not specifically required for this information collection.

A14. Cost to the Federal Government

Method for estimating costs: Estimated annual costs presented below assume a 2 percent annual increase to Department of Education employee salaries, a 2.4% annual increase to contractor staff (AIR) costs and a 5 percent increase for Census costs to annually produce the NPEFS. The costs exclude an approximate 30 percent load on salaries for benefits, overhead, taxes, etc. for Department of Education staff. Contracted and Census staff amounts include fully loaded costs.

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4 Because NPEFS leverages the work of state fiscal coordinators on the F-33 (OMB# 0607-0700), respondents often use data from F-33 to cross check and edit NPEFS data as some of the same data items are reported on the district level for F-33 and on the state level for NPEFS. Respondents cannot cross check all data items between NPEFS and the F-33 surveys because there are significant differences between the two collections. In order to enhance efficiency, NCES and Census provided account numbers in the NCES financial accounting handbook beside the revenue and expenditure items on the Form F-33.

5 The mean salary for SEA coordinators and for SEA financial managers working in State government, including schools and hospitals is estimated at $36.48 per hour (SOC code 13-2000, Business and Financial Operations Financial Specialists) and $64.45 per hour (SOC Code 11-3031, Financial Managers) respectively, based on May 2024 Occupational Employment and Wage Statistics, Bureau of Labor Statistics (BLS) website, https://www.bls.gov/oes/home.htm, accessed November 18, 2025.

Estimated Annual Cost of NPEFS to Federal Government for Schools' Fiscal Year 2025

Cost Type	Cost in Dollars
NCES Staff	$48,800
Census (IAD) Total	1,022,928
Contracted Staff	154,529
SEA Staff Training	0
Total	**$1,226,257**

Estimated Annual Cost of NPEFS to Federal Government for Schools' Fiscal Year 2026

Cost Type	Cost in Dollars
NCES Staff	$49,776
Census (IAD) Total	1,074,074
Contracted Staff	158,204
SEA Staff Training	0
Total	**$1,282,054**

Estimated Annual Cost of NPEFS to Federal Government for Schools' Fiscal Year 2027

Cost Type	Cost in Dollars
NCES Staff	$50,772
Census (IAD) Total	1,127,778
Contracted Staff	161,966
SEA Staff Training	0
Total	**$1,340,516**

Cost: Department of Education staff assigned to NPEFS assumes 0.25 FTE (GS15) staff time. Contracted staff assumes a team of part-time data scientists and research assistants employed through the American Institutes for Research. Costs reported for Census include staffing and other charges. Census staff assigned to NPEFS assumes 4 FTE survey analyst (GS12-13), 0.25 manager (GS14), and 1.0 FTE IT programmer.

Training costs are no longer included due to the transition to a virtual training model which only requires Census and Education staff time which is already considered.

A15. Reason for Change in Burden

The estimated respondent burden hours are unchanged.

A16. Project Schedule

NPEFS Products:

1. NPEFS data are published through web applications and short reports that typically include 8 to 10 tables of data presented by state and for the Nation.
2. NCES's web applications, the Elementary-Secondary Information System and Build a Table, allow users to create their own lists, counts, or cross-tabulations.
3. Supporting Statement Part C includes tables that illustrate how the CCD data are typically presented as simple cross-tabulations.
4. Complex analytical techniques are not used with the NPEFS.

Timeline. The NPEFS is an annual collection, and the schedule is shown below. Note that the files cannot be closed until the last state is able to report all requested data.

	NPEFS Survey Collection, Processing, and Publication
Late January	Mail instructions to respondents and open NPEFS website to receive data SEAs can begin to submit accurate and complete data
Late March	SEAs are urged to have finished submitting accurate and complete data
Spring	Training for new state fiscal coordinators
July	Training for all state fiscal coordinators
August 15	Mandatory final submission date. Date moved to the following Monday if August 15 falls on a Saturday or Sunday.
September (Tuesday following Labor day)	Response by SEA's to requests for clarification, reconciliation, or other inquiries from NCES or Census. All data issues to be resolved by this date. Close NPEFS file on Tuesday following Labor Day. No files are accepted for program funding purposes after close-out.
December	Provisional files available for internal use but not publication
March	Provisional per-pupil expenditure data available
March/April	NCES review of files, file documentation, and short reports
June/July	Files become public and NCES web database updated

A17. Request Not to Display Expiration Date

NCES displays the OMB expiration date on the instruction manual sent to the state Fiscal CCD Coordinators and on the data collection web site.

A18. Exceptions to the Certification

There are no exceptions to the items in that certification.