Public Comments for ICR 202209-1850-002

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Comments Received :

NCES's proposal mandating the School-Level Financial Survey (SLFS) for all states and all school districts fails to adequately justify the significant financial and opportunity cost.

Implementing SLFS in Texas would require the Texas Education Agency to change their mandated chart of accounts. This would require changing the Texas Student Data Systems (TSDS) PEIMS data standards. The testing and implementation of these changes would be a significant financial burden to the state and would degrade if not completely eliminate longitudinal data analysis due to data inconsistencies.

A change in the state mandated chart of accounts would require changes to the chart of accounts of more than 1,000 Local Education Agencies (LEA's). Changing the chart of accounts in general ledger systems of these LEA's would effectively require reimplementation of the software resulting in significant hard dollar cost to all LEA's. Additionally, such reimplementation will take months if not years for some LEA's. As with any financial accounting system implementation, it will also create significant business risk that staff and vendors are not paid correctly or on time.

Making this change would also be an unnecessary distraction to LEA staff when enrollments are declining and costs are increasing. It will likely take several years to make the proposed changes and several more to expect quality data. IES should not continue with this effort but instead work on improvements to the existing school-by-school financial data required by ESSA.