



March 14, 2022

Kate Mullan
PRA Coordinator, Strategic Collections and Clearance, Governance and Strategy Division
U.S. Department of Education
400 Maryland Ave. SW
Washington, DC 20202

RE: Docket No.: ED-2022-SCC-0018

Dear Ms. Mullan:

The National Association of College and University Business Officers (NACUBO) respectfully submits to the Department of Education (ED) comments on the emergency review and approval of a revision to an existing information collection process, announced in the *Federal Register* on February 16, 2022.

NACUBO is a nonprofit professional organization representing chief administrative and financial officers at more than 1,700 colleges and universities across the country. NACUBO works to advance the economic vitality, business practices, and support of higher education institutions in pursuit of their missions. We are dedicated to sound fiscal and administrative practices at institutions of higher education.

NACUBO believes that ED's request to the Office of Management and Budget for emergency clearance is unacceptable due to the extent of administrative burden that will be placed on institutions. Annual reporting for 2021 has been delayed, and data collection issues may be identified during that collection process. Any changes resulting from those issues will then need to be reflected in the quarterly budget and expenditure reporting form.

Further, the proposed quarterly reporting form specifically requests a link to the institution's annual report on the ESF transparency portal. The delay in 2021 annual reporting means that if ED's emergency clearance request is approved, such links in first quarter reports will be to the 2020 annual reports. Delaying clearance until after the 2021 annual reports are submitted would be less confusing and still would allow the Department to meet its grantee monitoring responsibilities.

Several institutions have expressed to NACUBO their concerns about the level of detail requested in the proposed quarterly reports. The majority of colleges and universities have relatively small accounting and financial aid offices. Compiling quarterly reports at this level of detail is potentially overly burdensome; higher education institutions deserve an opportunity to review the proposed changes and make thoughtful comments prior to implementation of the new reporting format.

Other concerns we have with the proposed quarterly reporting form include—

- The form is redundant with regard to institutional HEERF funds used to provide aid to students.
- There is a lack of clarity concerning use of funds to discharge student account balances.
- When institutional funds are used for emergency aid to students, the character or nature of those funds are subject to student aid HEERF rules. All funds subject to student aid rules should be reported in the Student Aid quarterly report, not the Institutional Aid report. The Department assumes that institutions have bifurcated the tracking of institutional aid funds used for student aid. In many cases, this is not the case. The purpose of the funds' usage—emergency student aid—rather than the original source of the HEERF funds is monitored.

We also have some comments on the quarterly reporting form itself. Attached to this letter is a marked-up version of the form with NACUBO's questions, comments, and suggested changes.

NACUBO does not think it makes sense to roll out a new quarterly report on an emergency basis because it is reasonably likely that the form will have to be amended again after 2021 annual reporting is complete, and because there is not sufficient time for grantees to study and comment on the proposed changes. This is especially true in light of the recent announcement from ED stating that institutions with HEERF grant award balances over \$1,000 will automatically be granted no-cost extensions until June 30, 2023. It would be better for all parties if ED would wait to develop and introduce a new quarterly reporting form in the second quarter of 2022.

NACUBO respectfully requests that ED reconsider and withdraw its request for emergency clearance from OMB to allow institutions sufficient time to comment on the proposed collection and reporting process.

We appreciate the opportunity to comment on this data collection emergency approval. Please do not hesitate to contact NACUBO's policy team at advocacy@nacubo.org for further discussion.

Sincerely,



Elizabeth L. Clark
Vice President, Policy and Research

Attachment



Quarterly Budget and Expenditure Reporting for HEERF I, II, and III (a)(1) Institutional Portion, (a)(2), and (a)(3), if applicable

Institution Name: _____ **Date of Report:** _____ **Covering Quarter Ending:** _____

PR/Award Number(s): P425F _____ P425J _____ P425K: _____ P425L _____ P425M: _____ P425N: _____

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: _____ Section (a)(2): _____ Section (a)(3): _____ **Final Report?**

- 1) Please provide a link to your annual report located on the ESF transparency portal so the public can review the full details of your HEERF grant usage over the last calendar year, including methodologies used to award HEERF funds to students, academic success of HEERF recipients, and other details:

- 2) What proportion of students received emergency grants, from the Institutional Portion, and how much did students receive by student type and fund type? *Why not simply ask for the dollar amount from the institutional portion used for:*
 - a) Emergency grants to students and
 - b) Discharging student account balances
- 3) How much of your HEERF student funds remain left to be disbursed at the end of the reporting period? _
- 4) Complete the following table.¹

Emergency Financial Aid Grants Awarded to Students (direct grants and amounts reimbursed)				
		All students	Undergraduates	Graduates

¹ For the initial report and each report thereafter, institutions should use data suppression or other statistical methodologies to protect the personally identifiable information from student education records consistent with the Family Educational Rights and Privacy Act (20 U.S.C. 1232g; 34 CFR part 99) and any applicable state laws. For this report when the total number of students who received HEERF emergency financial aid grants as undergraduates, graduates, or in total is less than 10, but not 0, then the institution should display the total number of students as less than 10 (“<10”) on the publicly available websites controlled by the institution. Additionally, IHEs should use complementary suppression to protect values that could be inferred otherwise. For example, if the total student count is equal to 25, the undergraduate amount is equal to 20, and the graduate amount equal to 5, IHEs should report both the undergraduate and graduate amount as ‘-’. The total student count can remain displayed as is.

Number of Students	How many students were enrolled? (unduplicated count for the reporting period)			
Number of HEERF Student Recipients – Emergency Grants to Students (unduplicated)	How many students received HEERF emergency financial aid grants? (unduplicated across all HEERF sections)			
HEERF Amount Disbursed (Section 18004(a)(1) Student Aid Portion)	What was the amount disbursed directly to students as Emergency Financial Aid Grants?			
	What was the amount used to cover a student’s outstanding account balance for costs such as debt forgiveness, room, board, tuition, or fees (upon receiving affirmative written consent from students to do so)? If funds were not used for this purpose, report \$0.			
HEERF Amount	What was the amount disbursed directly to students as Emergency Financial Aid Grants? <i>This is already asked above.</i>			

<p>Disbursed (18004(a)(1) Institutional Portion)</p>	<p>What was the amount used to cover a student’s outstanding account balance for costs such as debt forgiveness, room, board, tuition, or fees ? If funds were not used for this purpose, report \$0. <i>Please provide clarification; it sounds like ED wants to know the amount of institutional funds used to discharge student balances.</i></p>			
<p><i><SKIP LOGIC for those who did not receive these funds></i></p>	<p>What was the amount disbursed <i>directly</i> to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report \$0.</p>			
<p>HEERF Amount Disbursed (Section 18004 (a)(2))- HBCUs, TCCUs, MSIs, SIP)</p>	<p>What was the amount used to cover a student’s outstanding account balance for costs such as debt forgiveness, room, board, tuition, or fees? If funds were not used for this purpose, report \$0. <i>Same comments under (a) (1) above apply to (a) (2) funds.</i></p>			
<p><i><SKIP LOGIC for those who did not receive these funds></i></p>	<p>What was the amount disbursed <i>directly</i> to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report \$0.</p>			

<p>HEERF Amount Disbursed (Section 18004 (a)(3))- FIPSE &SAIHE</p>	<p>What was the amount used to cover a student’s outstanding account balance for costs such as debt forgiveness, room, board, tuition, or fees? If funds were not used for this purpose, report \$0. <i>Same comments under (a) (1) above apply to (a) (3) funds.</i></p>			
<p><i><SKIP LOGIC for those who did not receive these funds></i></p>	<p>What was the amount disbursed <i>directly</i> to students as Emergency Financial Aid Grants? If funds were not used for this purpose, report \$0.</p>			
<p>HEERF Amount Disbursed (Section 18004 (a)(4))- Proprietary Institutions Grant Funds for Students</p>	<p>What was the amount used to cover a student’s outstanding account balance for costs such as debt forgiveness, room, board, tuition, or fees (upon receiving affirmative written consent from students to do so)? If funds were not used for this purpose, report \$0.</p>			
<p>HEERF Amount of Grants Disbursed</p>	<p>What was the amount of grants disbursed to students through all HEERF funds? <i>This question should be the</i></p>			

	<p><i>only operative question on the Institutional Portion Reporting Form. All other student related questions (above) should then be covered as part of Student reporting.</i></p>			
<p>Average HEERF Amount Awarded</p>	<p>Among students who received HEERF emergency financial aid grants, what was the average award amount per student? <i>Is this for ALL emergency aid or just from the institutional portion distributed as emergency aid? It should be for ALL emergency aid grants, because there is an assumption that institutions bifurcate the tracking of Institutional Portion funds that were used for emergency student aid. Rather institutions should report on all HEERF funds that were designated for student emergency aid.</i></p>			

5) Institutional expenditures

a) Has your institution designated HEERF program funds for a specific purpose or budget objective in future quarters (for example, operation and maintenance of plant, academic programs, residential programs, future institutional aid)?

i) If no, are HEERF program funds being held in the institution’s general fund for use as needed?

1.1. If no HEERF program funds are being held in the institution’s general fund, explain your institution’s approach (1,000 characters maximum):

ii) If yes, provide the amount designated for a specific purpose or budget objective by calendar year and HEERF program fund:

HEERF program fund	Calendar year 2022	Calendar year 2023	Calendar year 2024
(a)(1) Institutional Portion			
(a)(2)- HBCUs, TCCUs, MSIs, SIP			
a(3)- FIPSE and SAIHE			

b) Provide the total amount of HEERF funds expended during the reporting period on each of the following categories:

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students. ¹				
Covering student outstanding account balances for costs such as debt forgiveness, room, board, tuition, or fees (upon receiving affirmative written consent from students to do so). <i>These questions are asked above, perhaps eliminate above questions and just ask here. Also ask on a separate line the amount of institutional funds used to discharge student balances.</i>				
Indirect cost recovery/facilities and administrative costs charged on the grants.				

¹To support expenses related to the disruption of campus operations due to coronavirus consistent with applicable law. This includes eligible expenses under a student's cost of attendance under CARES Act Section 18004(c), or any component of a student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care), or childcare, per Section 314(c) of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), and Section 2003 of the American Rescue Plan Act of 2021 (ARP).

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.				
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.				
Subsidizing off-campus housing costs due to dormitory closures or decisions to limit housing to one student per room; subsidizing housing costs to reduce housing density; paying for hotels or other off-campus housing for students who need to be isolated; paying travel expenses for students who need to leave campus early due to coronavirus infections or campus interruptions.				
Subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing.				
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.				
Campus safety and operations. ²				
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.				
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.				
Purchasing, leasing, or renting additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.				

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines. ³				
Conducting direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances, described in section 479A of the Higher Education Act of 1965.				
Replacing lost revenue from all sources. ⁴				

c) Estimate how much of the lost revenue reported above came from each of the following sources (if applicable):

Source of Lost Revenue	Estimated Amount
Academic sources	
Unpaid student accounts receivable or other student account debts (including tuition, fees, and institutional charges)	
Room and board	
Enrollment declines, including reduced tuition, fees, and institutional charges	
Supported research	
Summer terms and camps	
Auxiliary services sources	
Cancelled ancillary events	
Disruption of food service	

³ Including funding to cover the cost of vaccine distribution.

⁴ Please see the Department’s HEERF Lost Revenue FAQs (March 19, 2021) for more information regarding what may be appropriately included in an estimate of lost revenue.

Dormitory services	
Childcare services	
Use of facilities or venues, including external events such as weddings, receptions, or conferences (other than facilities associated with sectarian instruction or religious worship)	
Bookstore revenue	
Parking revenue	
Lease revenue	
Royalties	
Other operating revenue	
Total (a)(1) funds	
Total (a)(2) funds	
Total (a)(3) funds	
TOTAL HEERF	

Form Instructions

Completing the Form: On each form, fill out the institution of higher education (IHE or institution) name, the date of the report, the appropriate quarter the report covers (3/31/22, 6/30/22, 9/30/22, 12/31/22), the 11-digit PR/Award Number (number is found in Box 2 of your Grant Award Notification (GAN)) for each HEERF grant funding stream as applicable, the total amount of funds awarded by the Department (including reserve funds if awarded), and check the box if the report is a “final report.” Institutions that expended HEERF grant funds during the calendar quarter from January 1 – March 30, 2021 are required to post the quarterly report that involved the expenditure of HEERF II CRRSAA and HEERF I CARES Act funds. The Department did not previously affirmatively indicate this reporting requirement was in place for HEERF II CRRSAA funds. As such, institutions may have until the end of the second calendar quarter, June 30, 2021, to post these retroactive reports if they have not already done so.

In the charts, an institution must specify the amount of expended HEERF I, II, and III funds for each funding category: (a)(1) Institutional Portion; (a)(2), and (a)(3), if applicable. (a)(2) funds include Assistance Listing Numbers (ALNs) 84.425J (Historically Black Colleges and Universities (HBCUs)), 84.425K (Tribally Controlled Colleges and Universities (TCCUs)), 84.425L (Minority Serving Institutions (MSIs)), 84.425M (Strengthening Institutions Program (SIP)); (a)(3) funds are for ALN 84.425N (Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant) and 84.425S (SAIHE). Each category is deliberately broad and may not capture specific grant program requirements. Explanatory footnotes help clarify certain reporting categories. Provide brief explanatory notes for how funds were expended, including the title and brief description of each project or activity in which funds were expended. Do not include personally identifiable information (PII). Round expenditures to the nearest dollar. If there is no expenditure to report for a given cell, fill it with a “0.” Please refrain from using any symbols throughout the form, including but not limited to “~.”

Posting the Form: This form must be conspicuously posted on the institution’s primary website on the same page the reports of the IHE’s activities as to the emergency financial aid grants to students made with funds from the IHE’s allocation under (a)(1) of the CARES Act, CRRSAA, and ARP (Student Aid Portion) are posted. It must be posted as a digital PDF. No handwritten or scanned PDFs are allowed. Please refrain from adding additional material to the uploaded form. The PDF must be named in the following manner: [8- digit OPEID]_[Survey Name]_[Quarter/Year]_[Date of Release]. For example, 01177600_HEERF_Q32021_101021. The 8-digit OPEID can be found at the [DAPIP website](#) or the [NCES website](#). In the event a DUNS number applies to multiple OPEIDs, use the OPEID for the campus with the highest enrollment. The quarter pertains to the calendar year, following the same cadence the reporting periods follows. The date of release should be reported as the deadline for form submission, 10 days after the end of each reporting period. A new separate form must be posted covering each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2023 or (2) when an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the “final report” box. IHEs must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10). Each quarterly report must be separately maintained in a PDF document linked directly from the IHE’s HEERF reporting webpage. Reports must be maintained for at least three years after the submission of the final report per 2 CFR § 200.333. Any changes or updates after initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the “Date of Report” line.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0849. Public reporting burden for this collection of information is estimated to average 5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact: HEERFreporting@ed.gov, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.