



September 28, 2020

Director of the Strategic Collections and Clearance
Governance and Strategy Division
U.S. Department of Education
400 Maryland Ave SW
Room 6W208D
Washington, DC 20202-8240

Docket No.: ED-2020-SCC-0122

The National Association of College and University Business Officers (NACUBO) appreciates the opportunity to respond to the Department of Education's collection of information request, (ICR) 6239, for the Higher Education Emergency Relief (HEER) Fund. Our comments relate not only to collection burden, but also to the clarity of the reporting requests. Items that need additional explanation create ambiguity, increase reporting challenges, and can lead to noncompliance.

NACUBO is a nonprofit professional organization representing chief administrative and financial officers at more than 1,600 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. The vast majority of college and university members of NACUBO received HEER Fund allocations under Section 18004 (a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Due Dates for Reporting Compliance

The requested reporting periods and time to comply, as follows, are acceptable and reasonable:

- January 29, 2021, for the reporting period from March 13–June 30, 2020
- September 30, 2021, for the reporting period from July 1, 2020–June 30, 2021
- September 30, 2022 for the reporting period from July 1, 2021–June 30, 2022

Clarity of Requested Information

Student aid portion of HEER funds

Feedback provided by business officers indicates that the time to complete the information request and report far exceeds the Department's 90-minute estimate per institution. In fact, college and university financial reporting experts believe that the student aid portion will take two to three business days to complete because the various cross sections of requested details are not collected and organized in a way that easily accommodates the desired information. Consequently, there would need to be several runs of coding and testing from systems of record in order to comply.

Institutional portion of HEER funds

Most information requested for these funds compares to details provided by the Department on its [Higher Education Emergency Relief Fund](#) webpage. However, the items discussed below have incomplete or conflicting guidance from the Department.

Further, a significant allowable use of institutional portion funds—those used to provide refunds to students for room and board, tuition, and other fees incurred as a result of campus closures in March 2020—does not have a unique reporting line. Although institutions can use the “other” category to report these amounts, we recommend that such a line be added to enhance reporting consistency, clarity, and transparency.

List of provided use of funds:

The following items need additional interpretation and explanation; some do not appear to be an allowable use of funds. NACUBO’s concerns:

Tuition discounting

Tuition discounting is a common sector term used to describe institutional aid provided to students that lowers the published price of tuition. Tuition discounting is not an expense. The Department has not provided guidance for this item. Perhaps an allowable use of funds would be an institution’s costs to subsidize online instruction for students so that a lower price can be charged. If the Department finds this to be the case, then this use of funds should be clearly defined.

Purchasing 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

We seek clarification that in addition to purchasing equipment, the rental of equipment is allowable.

Replacing lost tuition revenue due to reduced enrollments

The CARES Act clearly allows this use for Section 18004(a)(2) and (a)(3) funds. There is no documentation or Department guidance that supports this use of funds for Section 18004(a)(1) funds. This continues to be an ongoing area of confusion on college and university campuses; the Department should take steps to ensure clarity both on the reporting form and in its guidance concerning whether or not this is an acceptable use of Section 18004(a)(1) funds.

Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.)

This type of revenue loss appears to be an allowable use of CARES Act Section 18004(a)(2) and (a)(3) funds—and not allowable under 18004(a)(1).

Purchasing faculty and staff training for online instruction

It is possible for institutions to redeploy staff who otherwise would have been furloughed or released for these functions. Clarification is needed because such expenses would be related to the coronavirus disruption.

Purchasing additional equipment or software to enable distance learning, or upgrading campus wi-fi access or making wi-fi access available to the public by extending open networks to parking lots or public spaces, etc.

We seek clarification that rental expense for additional equipment, software, technology services, or licensing would also qualify.

Other uses of funds. Please describe

To reinforce our earlier discussion concerning student refunds provided for services that could not be performed when campuses closed—this is the only available line to report such information. Since these amounts were significant for many institutions, comprehensibility would be enhanced by providing a unique reporting category for this use of funds.



In closing, we wish to express our appreciation for the opportunity to comment. Please direct any questions on these comments to the undersigned.

Sincerely,

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