

**Higher Education Emergency Relief Fund (HEERF)
Summary of Public Comments on
Quarterly Budget and Expenditures Report
Following 60 Day Review Period**

Section I: Overview

On February 16th, 2022, the U.S. Department of Education (“Department”) published a Notice of Proposed Information Collection Request (Notice) in the Federal Register inviting comments by March 14th, 2022 (under emergency processing) and April 18th, 2022 (under regular processing), on the proposed Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3) form (hereinafter, the “HEERF Quarterly Budget and Expenditures Report” or the “reporting form”). Seven respondents submitted 7 individual comments. A majority of the commenters focused their concerns on the clarity of the reporting form. Some commenters questioned the necessity or burden associated with aggregating data totals and explaining unique expenditure types. The Department reviewed each of these concerns and, where necessary and warranted, made changes to the form and/or instructions.¹ A summary and analysis of the comments as well as information on changes to the proposed HEERF Quarterly Budget and Expenditures Report in response to these comments follows. Suggestions for minor changes (generally those of a technical nature) are not discussed below, but in response to those suggestions, some clarifications and technical alterations have been made in the revised form.

Section II: Categorization Issues Within the Form

Comments: A respondent requested OPE withdraw the request and rethink their strategy due to the rapid timeline in which schools would be obligated to complete the new form in the midst of completing the annual report.

Discussion: The Department agreed that institutions would benefit from filling out the annual report and receiving assistance from the help desk during the annual report collection period since the revised quarterly report collects the same information.

Action Taken by ED: The Department has delayed the reporting deadline for the form to July 10th, rather than the initial proposed completion date of April 10th.

Comments: A respondent voiced concerns about confusion and a lack of clarity regarding the questions regarding expenditures for students.

Discussion: The Department agreed that it was unclear in certain questions, specifically student grants and discharging balances. Additionally, the Department determined that there was room for improvement regarding the distinction between asking about spending from student and institutional funds.

¹ All actions taken by the Department described in this document occurred following the emergency comment period that closed on March 14th, 2022. While all comments submitted after that date were reviewed, no additional changes to the collection were made.

Action Taken by ED: The Department clarified the language in questions that asked about student grants and discharging balances. Additionally, the Department made clear throughout the report what funding stream is applicable on each question. This form will also function as both the student and institutional reporting form moving forward, streamlining the reporting process into one form and reducing institutional burden.

Comments: A respondent voiced concerns about the burden of the form for institutions to complete.

Discussion: The Department believes that this reporting form should not be overly burdensome for institutions to complete, as it is primarily a consolidation of existing reporting requirements that were previously separated into separate student and institutional reports.

Action Taken by ED: The Department streamlined the reporting of institutional and student funds into one form. Additionally, despite the emergency clearance, the Department waited to release this form until after the annual reporting cycle to ensure schools benefit from technical assistance for the annual form and apply those same lessons learned to the quarterly report.

Comments: A respondent proposed additional metrics be included, focusing on mental health and basic needs spending.

Discussion: The Department agreed that HEERF expenditures on mental health and basic needs are both important metrics to track.

Action Taken by ED: The Department included a new row to track mental health expenditures. Basic needs are not referred to directly in the report, however the elements it is made up of (food, housing, transportation, etc.) are present within other reportable metrics.

Comments: A respondent provided suggestions to help institutions understand and complete the form, highlighting title and instructional changes to reflect the change in scope, make clear when institutions no longer need to complete the report and remove reference to skip logic.

Discussion: The Department agreed that these changes would be helpful.

Action Taken by ED: The Department updated the forms title and instructions to reflect the proposed changes.

Comments: A respondent suggested the Department further clarify that implementing evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and conducting direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment are required use of funds.

Discussion: The Department agreed with the proposed change to reflect the required expenditures of funds.

Action Taken by ED: The Department updated/created footnotes for the relevant spending buckets, noting that they are a required use of funds under the American Rescue Plan.

Comments: A respondent requested clarity on three matters:

- 1.) Clarify for student and institutional funds
- 2.) If you have spent all institutional funds/student funds, what should you do?
- 3.) Remove reference to skip logic

Discussion: The Department agreed that addressing these clarity concerns would be helpful.

Action Taken by ED:

- 1.) We further clarified that this is for student and institutional reporting via the report title
- 2.) Added a description to the final report checkbox to confirm that ALL funds needed to be exhausted
- 3.) Removed reference to skip logic

Comments: A respondent asked that the number of students receiving emergency aid funds not be bifurcated by student and institutional portions.

Discussion: The Department disagrees with this change because this data is used for tracking and monitoring purposes and it aligns with the annual reporting form.

Action Taken by ED: No action taken by ED.

Comments: A respondent asked that the form state that discharge of student debt or unpaid balances is reportable as lost revenue.

Discussion: The Department does this in the HEERF FAQs, located here:
<https://www2.ed.gov/about/offices/list/oep/arpfaq.pdf>

Action Taken by ED: No action taken by ED.

Comments: A respondent asked that the form differentiate between lost revenue expenditure drawn and claimed, and that it clarifies that when asking for resource allocation plans for Institutional portion HEERF, these funds are received as a result of allowable lost revenue claims.

Discussion: The Department believes the form is clear on what institutions should report and that further clarity is not needed. This includes the total amount of HEERF funds expended during the reporting period toward lost revenue and the sources attributable to lost revenue.

Action Taken by ED: No action taken by ED.

End