

**HEERF Annual Data Collection 60-day Comment Responses**

| Summarizing Comment   | Applicable questions | Applicable comments  | Name/Affiliation   | Response  |
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| <p>The proposed changes are overly burdensome. Institutions may not have the capacity to report on all the items especially in light of other pandemic - related priorities. Particularly problematic data elements include disaggregation by student subgroups, retrospective looking data elements, reporting on students who do not receive HEERF, integration of data from multiple sources, and competing state and federal reporting deadlines. Granular reporting on student subgroups also requires privacy perturbation.</p> <p>There are other instances where student demographic data does not exist. For instance, institutions indicated that they collect minimal demographic information from certain student populations, such as non-degree students.</p> <p>ED's request for significant disaggregation of data far outsteps the bounds of what is required to ensure institutional compliance with the law. At minimum, if ED does not entirely remove the disaggregation and comparison questions, it should make responses to those questions optional.</p> <p>Withdraw this IC and leave the existing IC in place while convening stakeholders with knowledge of institutional operations and usage of HEERF funds to develop a more comprehensive and achievable reporting method that meets our shared goals for understanding how institutional funds were used and how students with the greatest need were aided.</p> |                      | <p>ED-2021-SCC-0093-0004<br/> ED-2021-SCC-0093-0006<br/> ED-2021-SCC-0093-0008<br/> ED-2021-SCC-0093-0009<br/> ED-2021-SCC-0093-0010<br/> ED-2021-SCC-0093-0058<br/> ED-2021-SCC-0093-0057<br/> ED-2021-SCC-0093-0017<br/> ED-2021-SCC-0093-0018<br/> ED-2021-SCC-0093-0019<br/> ED-2021-SCC-0093-0056<br/> ED-2021-SCC-0093-0021<br/> ED-2021-SCC-0093-0051<br/> ED-2021-SCC-0093-0055<br/> ED-2021-SCC-0093-0054<br/> ED-2021-SCC-0093-0053<br/> ED-2021-SCC-0093-0052</p> | <p>NASFAA/NACUBO<br/> Baylor University<br/> University of Washington<br/> McClintock &amp; Associates, P.C.<br/> Calvin University<br/> Anonymous<br/> Arizona State University<br/> Jessica Metz<br/> Kathleen Ulrich<br/> California State University<br/> San Jacinto Community College<br/> University of Massachusetts Lowell<br/> Council for Christian Colleges &amp; Universities<br/> American Council on Education<br/> University of Maine System<br/> University of Massachusetts Amherst<br/> American Association of Community Colleges<br/> University of Massachusetts Boston<br/> Illinois College</p> | <p>Change. The Department sees the additional questions related to disaggregation as important for transparency and accountability, particularly as they relate to equitable distribution of emergency relief funding for each institution. In addition, these data are helpful in developing lessons learned for current and future policies that respond to national emergencies. Note that many institutions can use HEERF for administrative costs such as annual reporting. To address comments on difficulties institutions may have in linking prior data systems to address disaggregation, the draft form now provides more time for institutions to answer these questions. For the second annual report (data reported in early 2022 on 2021 implementation), most of the newly proposed disaggregation can be reported in early 2023 in parallel with the third-year data collection process (2023 reported data could include information on both the 2022 implementation and some questions on 2021 implementation) for institutions that need more time. The draft form now includes a subgroup for those who were not categorized by existing data collection mechanisms.</p> |

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| <p>Instead of requiring the proposed data disaggregation from all institutions, we suggest the Department of Education gather this data through a grant-funded partnership with a representative sample of postsecondary institutions.</p> |  | ED-2021-SCC-0093-0050<br>ED-2021-SCC-0093-0049<br>ED-2021-SCC-0093-0048<br>ED-2021-SCC-0093-0047<br>ED-2021-SCC-0093-0044<br>ED-2021-SCC-0093-0042<br>ED-2021-SCC-0093-0041<br>ED-2021-SCC-0093-0039<br>ED-2021-SCC-0093-0038<br>ED-2021-SCC-0093-0037<br>ED-2021-SCC-0093-0036<br>ED-2021-SCC-0093-0035<br>ED-2021-SCC-0093-0031<br>ED-2021-SCC-0093-0030<br>ED-2021-SCC-0093-0028<br>ED-2021-SCC-0093-0027<br>ED-2021-SCC-0093-0026<br>ED-2021-SCC-0093-0025<br>ED-2021-SCC-0093-0024 | National Education Association<br>Tim Klocko<br>Young Harris College<br>Lancaster School of Cosmetology<br>University of South Carolina<br>Alex Becker<br>Cornerstone University |  |
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|  |    | ED-2021-SCC-0093-0040<br>ED-2021-SCC-0093-0005  |  |   |
| <p>Lost revenue is not being tracked based on prior guidance provided by the Department. In addition, lost revenue funds may not necessarily be expended in the same reporting period. Concerning replacing lost revenue, we suggest using the categories outlined in the Department's March 19, 2021, Lost Revenue FAQ.</p> | Q9 | ED-2021-SCC-0093-0009<br>ED-2021-SCC-0093-0013<br>ED-2021-SCC-0093-0057<br>ED-2021-SCC-0093-0014<br>ED-2021-SCC-0093-0011<br>ED-2021-SCC-0093-0015<br>ED-2021-SCC-0093-0016<br>ED-2021-SCC-0093-0017<br>ED-2021-SCC-0093-0018<br>ED-2021-SCC-0093-0019<br>ED-2021-SCC-0093-0056<br>ED-2021-SCC-0093-0020<br>ED-2021-SCC-0093-0051<br>ED-2021-SCC-0093-0055<br>ED-2021-SCC-0093-0054<br>ED-2021-SCC-0093-0053<br>ED-2021-SCC-0093-0052 | NASFAA/NACUBO<br>Baylor University<br>Arizona State University<br>Anonymous Peter Goss<br>University of Maine System<br>California State University<br>University of Massachusetts Lowell<br>American Council on Education<br>University of Massachusetts Amherst<br>San Jacinto Community College<br>American Association of Community Colleges<br>University of Massachusetts Boston<br>Council for Christian Colleges & Universities<br>Illinois College<br>Harper College<br>Young Harris College<br>Sheri Hardison<br>Dawn Geoppinger<br>Laura Williams | <p>Change. In order to maintain a metric for accountability on lost revenue expenditures and maintain consistency with prior guidance, the Department has reframed the question on lost revenue to focus on how lost revenue expenditures were derived using categories aligned with the March 19, 2021, FAQ.</p> |

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|   |     | ED-2021-SCC-0093-0050<br>ED-2021-SCC-0093-0049<br>ED-2021-SCC-0093-0048<br>ED-2021-SCC-0093-0047<br>ED-2021-SCC-0093-0045<br>ED-2021-SCC-0093-0041<br>ED-2021-SCC-0093-0039<br>ED-2021-SCC-0093-0033<br>ED-2021-SCC-0093-0032<br>ED-2021-SCC-0093-0030<br>ED-2021-SCC-0093-0022<br>ED-2021-SCC-0093-0025<br>ED-2021-SCC-0093-0040 | Cornerstone University  |   |
| The burden estimates are too low. One institution indicated that just to assess feasibility will take several weeks, some institutions indicated the prior year took 40+ hours and that this would require even more. | All | ED-2021-SCC-0093-0014<br>ED-2021-SCC-0093-0019<br>ED-2021-SCC-0093-0038<br>ED-2021-SCC-0093-0032<br>ED-2021-SCC-0093-0030<br>ED-2021-SCC-0093-0027  | NASFAA/NACUBO<br>University of Washington<br>Anonymous<br>Peter Goss<br>Council on Governmental Relations – COGR<br>Dawn Geoppinger | Change. Burden estimates have been increased. The new estimate is an average across all institutions and across each year of reporting. |

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|   |     | ED-2021-SCC-0093-0025<br>ED-2021-SCC-0093-0022<br>ED-2021-SCC-0093-0040 |                           |  |
| Align measurement date of full-time equivalent (FTE) positions to IPEDS FTE measurement point (November 1) instead of September 30  | Q11 | ED-2021-SCC-0093-0047<br>ED-2021-SCC-0093-0025                          | Illinois College          | Change. The draft clarifies the November 1 measurement date.   |
| Instead of Likert scale questions about how much HEERF influenced changes to net price, change the response options to a range of increases in net prices (e.g., “less than 1 percent”, etc.)”  | Q4  | ED-2021-SCC-0093-0040   | NASFAA/NACUBO             | No change. The purpose of this question is not to understand only changes in net price, but rather institutional opinions of whether HEERF was able to keep net prices from substantially changing during the pandemic. Understanding changes in net prices alone do not address this question because, for example, an institution could have no changes in net prices yet indicate that HEERF was not influential in keeping net prices unchanged. |
| For institutional spending on Internet services, it's not possible to allocate portions to students and faculty separately. As an example, extended Wi-Fi could have benefited both groups.   | Q9  | ED-2021-SCC-0093-0007   | Rebecca Barber            | Change. The categories have been recombined.   |
| Request that the Department ask institutions that received HEERF funds the following questions:<br>-If the institution received temporary approval from their accreditor to offer distance education programs.<br>-If the institution subsequently received permanent approval from their accreditor to offer distance education programs.<br>-The name of the institution's accreditor | N/A | ED-2021-SCC-0093-0046   | Amy Laitinen, New America | Change. Question included.   |
| Institutional expenditure category should include funding to cover the cost of vaccine distribution.  | Q9  | ED-2021-SCC-0093-0007   | Rebecca Barber            | No change. It is not clear that institutions are tracking this separately. However, we will make sure that it is clear that funding to cover the cost of vaccine distribution should not go under the campus safety and operations expenditure category.   |
| Institutional expenditure category should include indirect cost recovery/F&A charged on the grants.   | Q9  | ED-2021-SCC-0093-0007   | Rebecca Barber            | Change. Indirect and administrative cost category has been included.   |

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| Institutional expenditures are overly burdensome and should not be tracked.   | Q9     | ED-2021-SCC-0093-0009  | Cornerstone University   | No change. Institutional expenditure reporting is needed to address legislative reporting requirements.  |
| It's not clear how to classify title IV eligible students especially for those students who change statuses throughout the reporting period   | Q8     | ED-2021-SCC-0093-0012  | Aims Community College   | Change. Instructions have been updated to clarify that students should be classified as title IV eligible if they were determined to be title IV eligible at any point during the reporting period.  |
| There's no information in the document about how to determine age (that is, at what point in time do we capture the student's age)  | Q8, 10 | ED-2021-SCC-0093-0012<br>ED-2021-SCC-0093-0034   | Regents of the University of Minnesota<br>Aims Community College | Change. The form has been updated to include further guidance on this. Institutions should follow IPEDS fall enrollment guidelines for when to capture a student's age. For example, institutions operating on a traditional academic year calendar (semester, trimester, quarter, or 4-1-4) report Fall enrollment as of the institution's official fall reporting date or October 15. Institutions operating on a calendar that differs by program or that enrolls students on a continuous basis (referred to as program reporters) report Fall enrollment as students enrolled any time during the period August 1 and October 31. |
| How should students be classified in the gender category if students choose not to report or choose a non-binary gender identity? One institution commented that there is not an unknown option for gender in IPEDS and recommended that additional categories be added for gender.   | Q8, 10 | ED-2021-SCC-0093-0012<br>ED-2021-SCC-0093-0045   | Harper College<br>Aims Community College                         | No change. Using consistent IPEDS methodology reduces burden so that institutions that do not have alternative gender designations will not need to collect information on students using different categories. To the extent that IPEDS does not have non-binary gender categories, institutions should use consistent methodology to however students are categorized in corresponding IPEDS reports.  |
| It's awkward for institutions to report using a calendar year reporting period instead of an award year or academic year.<br><br>The reporting period for this student data should be reflective of the semesters that fit into a calendar year (for example; Spring, Summer and Fall semesters) and not by calendar year dates (for example; January 1 – December 31). Further, institutions should be allowed to use their existing methodology to determine the timing as to when to compile the data in any given semester. | All    | ED-2021-SCC-0093-0012<br>ED-2021-SCC-0093-0034<br>ED-2021-SCC-0093-0027<br>ED-2021-SCC-0093-0040 | NASFAA/NACUBO<br>Aims Community College                          | No change. Acknowledged that there are advantages to academic year reporting periods. However, decisions to use a calendar year were based on historical reasons (prior to enactment of HEERF II and III) and to maintain consistency and coverage, the draft data collection process continues to be on a calendar year basis.  |
| Typically, retention/graduation rates are reported based on cohorts of students.  | Q10    | ED-2021-SCC-0093-0012  | Aims Community College   | No change. Rather than what is captured using a cohort-based model, Q10 looks to capture whether students (regardless of academic level) during the pandemic were able to stay in school or graduate.  |
| Questions should be more aligned with IPEDS   | All    | ED-2021-SCC-0093-0012  | Aims Community College   | Change. To the extent possible, this form aligns with IPEDS practices such as age and gender categorizations, etc. For example, based on comments the FTE positions question was changed to align with the IPEDS measurement date.   |

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| The utility of the information is less at the Community College (two-year) level, and so we'd respectfully request that Community Colleges be opted out of these new collection activities if implemented.   | All | ED-2021-SCC-0093-0014<br>ED-2021-SCC-0093-0022                          | Peter Goss<br>Dawn Geoppinger   | No change. HEERF represents a large public investment in stabilizing postsecondary education and understanding how grants were implemented is important across all institutions. The Department disagrees with the notion that community college data is less important, especially since community colleges enroll a relatively large portion of postsecondary students in comparison to other types of institutions.   |
| ED can minimize collection burden by having a web-based form and more collaboration with institutions.   | All | ED-2021-SCC-0093-0014   | Dawn Geoppinger   | No change. The Department will continue using a web-based form to collect HEERF annually reported data and will continue to provide technical assistance and help desk support.  |
| How will the Department process data and makes it available to the public? It's important to collaborate with IHEs on how it is presented.   | All | ED-2021-SCC-0093-0019   | Council on Governmental Relations - COGR  | No change. The Department plans on continuing to make HEERF-related data available through <a href="https://covid-relief-data.ed.gov/">https://covid-relief-data.ed.gov/</a> and will consider ways to improve the presentation of data including ways to collaborate with stakeholders.   |
| With additional burden requirements, it will be important to have the form available well ahead of the reporting deadline and provide detailed instructions.<br>It will be difficult to report fall semester graduation data in the required timeline.   | All | ED-2021-SCC-0093-0056   | San Jacinto Community College   | Change. In the next data collection process in 2022, institutions will have more time, if needed, to answer some of the more burdensome questions.   |
| Comparison groups for current reporting period and previous years are not apples-to-apples comparisons. Additional clarification is needed on whether HEERF students include all those who received Emergency Federal Aid Grants and whether it includes students who received Emergency Federal Aid Grants paid for with institutional and MSI funds as well. | Q10 | ED-2021-SCC-0093-0056<br>ED-2021-SCC-0093-0054<br>ED-2021-SCC-0093-0040 | San Jacinto Community College<br>University of Maine System<br>NASFAA/NACUBO                                    | Change. The data collection instrument no longer disaggregates by students who received HEERF emergency grants. By understanding retention rates of the overall student population, this provides a proxy for how retention rates overall changed during the pandemic.   |
| Requests for reporting should include an explicit timeframe because student data is fluid. It is important for institutions to have guidelines on the timeframe to which each questions refers.  | All | ED-2021-SCC-0093-0052<br>ED-2021-SCC-0093-0050<br>ED-2021-SCC-0093-0048 | University of Massachusetts Lowell<br>University of Massachusetts Amherst<br>University of Massachusetts Boston | Change. The Department has added details on how to categorize students when student statuses change throughout the reporting period. For example, students age should be captured during the IPEDS Fall enrollment measurement date. Please also note existing instructions, for example, defining Pell students as those who received a Pell grant at any point in time during the reporting period even if they did not receive Pell grants for each and every one of the semesters/terms they enrolled. |

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| It would be difficult to determine the number of students who did not complete and are not returning, transferred, or temporarily stopped out, but plan to return. There is no formal withdrawal process at this institution.   | Q10     | ED-2021-SCC-0093-0045 | Harper College                        | No change. Question 10 is intended to help assess the combined impact of the pandemic and HEERF grant support. Institutions should use administrative data to determine and report the enrollment status of students who received HEERF grants. If the institution still has difficulty determining the enrollment status for certain students, then the institution should employ the same enrollment reporting standards established for the Title IV enrollment reporting through the National Student Loan Data System (NSLDS). For example, if the last valid enrollment status for the student in the reporting period is recorded as a 'W' record for withdrawn, a student should be classified as withdrawn. |
| If Question 10 only requests degree-/certificate-seeking students, then the numbers will be skewed and will not include all students who were eligible and received HEERF funding. Ensure that all enrolled, eligible students are counted, including non-traditional students.   | Q10     | ED-2021-SCC-0093-0045 | Harper College                        | No change. The purpose of Question 10 is to understand the retention rate as defined by those who are still enrolled combined with those who graduated. This is only meaningful for degree/certificate seeking students. The intention is not to count students as withdrawn/dropping out if they left the institution without graduating when they never intended to graduate because they were not enrolled in a degree/certificate program.   |
| Recommendation to simplify HEERF reporting by allowing IHEs to report the use of funds annually.  | All     | ED-2021-SCC-0093-0044 | National Education Association        | No change. The purpose of this Federal Register Notice is to provide feedback on annual reporting. To the extent that this comment is related to quarterly reporting, the Department can consider this comment in that context with legislative requirements.  |
| Supports ED's proposal to include disaggregation of student emergency financial aid disbursements, by students' race/ethnicity, gender, and age. Because Black, Latinx, Indigenous, and Asian American and Pacific Islander students and students from low-income backgrounds have been disproportionately impacted by the health, economic, and educational upheaval the pandemic has caused, the publication of data on the extent to which institutions are addressing these disparities is necessary to advance racial and socioeconomic equity. Alignment with other federal data collections will likely reduce burden. | Q8, Q10 | ED-2021-SCC-0093-0043 | Institute for Higher Education Policy | No change. The Department appreciates support of its proposal to include disaggregation of student emergency financial aid disbursements, by students' race/ethnicity, gender, and age.  |
| Supports ED's proposal to report employment figures for instructional and non-instructional staff. Because these categories serve unique functions for colleges and universities, this more granular information will provide a way to assess how the distribution of staffing has changed in the aftermath of COVID-19. Alignment with IPEDS will likely reduce  | Q11     | ED-2021-SCC-0093-0043 | Institute for Higher Education Policy | No change. The Department appreciates support of its proposal to report employment figures for instructional and non-instructional staff.  |



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| burden. This information will better enable researchers and policymakers to understand how completion and withdrawal rates shifted for all students through the course of the pandemic, and the extent to which emergency financial aid served to counteract these disruptions in students' educational trajectories.  |     |  |                                       |   |
| Supports Ed's proposal to use comparison groups to contextualize the completion and withdrawal rates for HEERF recipients. This information will better enable researchers and policymakers to understand how completion and withdrawal rates shifted for all students through the course of the pandemic, and the extent to which emergency financial aid served to counteract these disruptions in students' educational trajectories. | Q10 | ED-2021-SCC-0093-0043                          | Institute for Higher Education Policy | Change. While the Department preserved the historical comparisons, the data collection instrument no longer disaggregates by students who received HEERF emergency grants. By understanding retention rates of the overall student population, this provides a proxy for how retention rates overall changed during the pandemic.   |
| ED should publish a user-friendly machine-readable file at the institution level to maximize the value of the data submitted in these reports.   | All | ED-2021-SCC-0093-0043                          | Institute for Higher Education Policy | Clarification. The Department currently publishes a CSV file and data dictionary of the institutional-level of HEERF annual report data on <a href="https://covid-relief-data.ed.gov/">https://covid-relief-data.ed.gov/</a> under 'Program Downloads.' The Department plans to continue to publish these data and make improvements to the website in subsequent years.                      |
| ED should collect information on whether students were required to submit documentation of their difficulty in meeting expenses, as well as any new academic requirements put in place for emergency fund eligibility.   | All | ED-2021-SCC-0093-0043                          | Institute for Higher Education Policy | Change. The draft data collection form now includes information about required documentation. No change related to academic requirements to the extent that it is not aligned with prior guidance described here: <a href="https://www2.ed.gov/about/offices/list/ope/opebriefingheerfarpinstitution.pdf">https://www2.ed.gov/about/offices/list/ope/opebriefingheerfarpinstitution.pdf</a> . |
| ED should collect information regarding whether institutions communicated with students about how their data would be collected, secured, and shared and for what purpose  | All | ED-2021-SCC-0093-0043                          | Institute for Higher Education Policy | No change. While the draft data collection form does not include a question on this, the Department can get this from individual institutions on an as-needed basis (e.g., if there are complaints on use of data) through its monitoring processes.  |
| ED should consider improving the system to enable institutions to amend the annual data collection form after the initial filing in a timeframe similar to the FISAP process. This capability would improve the accuracy of the information reported   | All | ED-2021-SCC-0093-0037<br>ED-2021-SCC-0093-0031 | McClintock & Associates, P.C.         | Clarification. Institutions will be given the opportunity to amend the annual data collection form after the initial filing.  |

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| <p>When reporting lost revenue, institutions should use their FASB or GASB defined financial statement reporting line items for revenue in order to allow for a direct tie back to the institutional financial statements</p>  | <p>Q9</p>  | <p>ED-2021-SCC-0093-0034</p> | <p>Regents of the University of Minnesota</p> | <p>Change. The question on lost revenue has been reframed and no longer focuses on expenditures.</p>   |
| <p>Students did not need to be enrolled to receive HEERF grants. This will make data difficult to interpret if ED is attempting to link receipt of HEERF to persistence toward degree because students who withdrew despite receiving HEERF grants and students who were already withdrawn and did not re-enroll after receiving HEERF grants would both have an enrollment status of withdrawn at the end of the reporting period</p>   | <p>Q10</p> | <p>ED-2021-SCC-0093-0040</p> | <p>NASFAA/NACUBO</p>                          | <p>No change. The purpose of the question is to shed light on which students were able to stay in school/come back to school or graduate. A student who withdrew (and did not subsequently enroll) prior to receiving a grant should be categorized as withdrawn per the instructions indicating that the student was not able to come back to school despite receiving a grant.</p> |
| <p>Footnotes 10 and 11, while technically correct in explaining the approved uses of funds for HEERF grants authorized under the CARES Act, may confuse institutions because this reporting period includes not only CARES Act HEERF grants, but also HEERF grants authorized under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 and the American Rescue Plan, which expanded allowable uses of funds for unspent CARES Act funds. We recommend clarifying the footnote to address this fact. Question 9b included footnote indicating that for certain line items, it is expected that related salaries and benefits (such as repurposed or newly COVID-19 associated payroll, and/or newly hired faculty and staff) will be included. This would/could include salaries and benefits in the following areas:</p> <ul style="list-style-type: none"> <li>o Subsidizing food services</li> <li>o Additional class sections</li> <li>o Campus safety and operations</li> <li>o Training in online instruction</li> <li>o Evidence based practices to monitor and suppress coronavirus</li> </ul> | <p>9</p>   | <p>ED-2021-SCC-0093-0040</p> | <p>NASFAA/NACUBO</p>                          | <p>Changed. Footnotes have been updated.</p>   |

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| o Conducting direct outreach to financial aid applicants  |    |                       |               |  |
| Question 9a, institutions are likely not segregating HEERF institutional funds into a separate program or fund for budgeting. Suggest replace with <i>“Has your institution designated HEERF program funds for a specific purpose or budget objective (for example, operation and maintenance of plant, academic programs, residential programs, future institutional aid)?...”</i> | 9a | ED-2021-SCC-0093-0040 | NASFAA/NACUBO | Changed. 9a has been updated to reflect this new language and some of the recommended questions. |