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As per the previous HEERF guidelines, funds were utilized to replace lost revenue that occurred as a result of the pandemic. At that time, there was no requirement to detail out and track the functional expense categories. In fact, the Department of Education's response to direct questioning of this was that institutions do not need to assign specific costs to estimates of lost revenue (FAQ #12; March 19, 2021). To determine these amounts retroactively would result in inaccurate data as no tracking method was in place for the prior 18 months of the grant award.

Request for additional enrollment and demographic data

It would be extraordinarily burdensome to respond to the request for number and proportion of degree/certificate seeking students who received HEERF grant funds and enrollment status at the end of report period as well as individual demographic statistics of each student. To determine enrollment status as well as individual demographic data for each student who has received an award since the May, 2020, would require a significant amount of staff time and effort to research the records of thousands of students who have received any award under this program over the past year and disaggregate the data. This is overly taxing for institutions to do retroactively. This request is even more difficult with limited research staff and at a time when staffing levels are reduced as result of the pandemic.

Question 10 intensifies the reporting burden exponentially. This question requires the same staff to further research and disaggregate the demographics of all individual students who did and did not receive any HEERF funds. Essentially, this request is asking for data points on every single student in the institution. As an institution with over 23,000 students, this task would take a significant amount of staff time and effort and would reduce their ability to meet the day-to-day responsibilities the staff already hold for the college.

The Department of Education has not demonstrated the potential long-term benefit or strategy in requiring the disaggregation of all the required data points, especially for short-term emergency grant funds that are essentially focused on maintaining student populations enrolled, financially supported at a time of need and keeping the doors to higher education institutions open. The overall goal and objective of the HEERF funds is to support to institutions of higher education so that they can continue to serve students and ensure learning continues during the COVID-19 pandemic. To require this significant amount of additional data, research, and analytics goes beyond the scope and vision of this program to the detriment of the institutions and students it is meant to assist. It will require reassigning resources to this specific work from other priorities.