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The Department of Education's request for further disaggregation of data will impose an unreasonable amount of burden, in both hours and dollars. This significant investment of time and money comes at a time that we, as an institution, are still dealing with the financial fallout of the Covid-19 national emergency.

Given that the HEERF funds served as a one-time round of funding and the fact that there were no requirements provided for how institutions spend HEERF grants with respect to the demographic categories ED specifies in the data collection, nor HEERF grant recipient outcomes, the disaggregated and comparison data ED is requesting creates a substantial burden that may not be feasible to collect.

Further, requesting functional expenditure support for lost revenue will present an unrealistic and unreliable reporting metric as institutions were widely instructed that lost revenues were not linked to expenditures and did not need to be supported by actual expenditures since lost revenue was a function of an estimate of lost revenue, unrelated to expenditures (question 9).

I appreciate the opportunity to comment on this proposed data collection.