



August 12, 2021

Attention: Ms. Stephanie Valentine  
PRA Coordinator of the Strategic Collections and  
Clearance Governance and Strategy Division  
U.S. Department of Education  
400 Maryland Avenue SW  
LBJ, Room 6W208D  
Washington, D.C. 20202-8240

*RE: Docket ID No. ED-2021-SCC-0093. Comments Submitted in Response to Agency Information Collection Activities; Higher Education Emergency Relief Fund (HEERF) I, II, III Data Collection Form*

Electronically Submitted to Federal eRulemaking Portal at:  
<https://www.regulations.gov/docket/ED-2021-SCC-0093/document>

Dear Ms. Valentine:

COGR is an association of 190 public and private U.S. research universities and affiliated academic medical centers and research institutes. We focus on the impact of federal regulations, policies, and practices on the performance of research and other programs sponsored by federal agencies.

We have a longstanding and productive partnership with the U.S. Department of Education (the Department), and our members are appreciative of the hard work and commitment that the Department has demonstrated in its implementation of the Higher Education Emergency Relief Fund (HEERF). The Department has requested comments concerning five areas of the HEERF I, II, and III Data Collection Form. Below are COGR's responses.

**(1) Is this collection necessary to the proper functions of the Department?**

COGR supports agency actions that enhance program performance, support transparency, provide information of value to all stakeholders, and have an implementation strategy that is developed in a collaborative manner. COGR has identified situations where the data collection schema is unclear and/or inappropriate—*our position being, when this is the case, the data collection is not necessary to the proper functions of the Department*. Specifically, we note the following:

- a) ***Lost Revenue Documentation.*** The Department is requesting that we “Provide amount spent in each category for the amount reported in lost revenue categories above.” Identifying lost revenue to a specific expenditure category (i.e., Instruction, Research, Public Service, etc.) is not required under Generally Accepted Accounting Principles (GAAP), nor is it a realistic accounting expectation. For example, student tuition revenue is an unrestricted funding source, which by GAAP definition, can be used for any institutional purpose. The more meaningful metric is total expenditures on specific HEERF funded activities, which already is captured in other sections of the data collection form. (***Also note:*** FAQ #12, *HEERF Lost Revenue FAQs*, dated March 19, 2021, specifically states an institution does not need to identify HEERF reimbursement associated with lost revenue to a specific expenditure category).

***COGR Request:*** *The “amount spent ... in lost revenue categories” data collection request should be deleted from the data collection form.*

- b) ***Student Demographic Data.*** The Department has significantly expanded its data collection request for student demographic data. In the initial student application process, this data was not required so in some cases would have to be acquired retroactively. Also, at many institutions, race/ethnicity is an optional self-report data point. Consequently, it will be difficult for many institutions to respond to this data collection request. In regard to gender reporting, this could be obtained by cross-referencing data in the IPEDS—however, this presents both an administrative challenge and a data integrity concern as the IPEDS format is different from the Department’s data collection request.

***COGR Request:*** *This is a retroactive data collection request. Retroactive requests are burdensome and potentially impractical (or even impossible) to obtain. These data collection requests either should be deleted from the collection form or significantly revised to avoid an administratively burdensome new requirement.*

## **(2) Will this information be processed and used in a timely manner?**

COGR is particularly interested in how the Department processes data and makes it available to the public. Further, COGR believes public presentation of information should be a collaborative process. At any time COGR can be of assistance to the Department to comment on a presentation format to the public, we will be enthusiastic partners.

## **(3) Is the estimate of burden accurate?**

We appreciate that the Department has provided a “Supporting Statement for Paperwork Reduction Act Submission.” This provides a helpful guide to the Department’s perspective on administrative burden and cost impact to the grantee community. Several observations from the “Supporting Statement” should be noted:

- a) Per item #3 on the Supporting Statement: *“Data collection will be conducted through a Department-provided web portal.”* To-date, COGR members have used the existing portal to submit required data. *As new data requests are added and expectations are revised, there is the risk of new challenges for the portal users.* We encourage the Department to be attentive to the administrative burden and cost impact associated with new data requests.
- b) This data collection request represents an “after-the-fact” modification to the original expectations by the Department. *An “after-the-fact” modification requires institutions to update internal processes and systems that were put in place to meet the original requirement, which is a burdensome process.* It is not clear to COGR if the Department considered this when drafting item #12 (Table 1: Estimated Annual Burden and Respondent Costs Table) on the Supporting Statement. COGR objects to all “after-the-fact” modification—and as there are cases where the data collection requirement is of concern (e.g., see COGR response (1)a) and (1)b) above), we request that the Department reconsider all “after-the-fact” data collection requirements.
- c) The Department’s “Total Annual Costs [for Public, Private, and For-profit institutions]” are captured in items #12, Table 1: Estimated Annual Burden and Respondent Costs Table. COGR cannot comment on impact to for-profit institutions, but can provide comments on impact to the institutions included in our membership. Our understanding of Table 1 is that the Department has estimated the “Average Burden Hours per Response [per institution and specific to this annual report]” to be 12 hours per institution on an annual basis. *The responses we have received from COGR members suggest that 12 hours per institution on an annual basis underestimates the actual burden.*

We appreciate the Department’s efforts to establish a thoughtful template (as shown in Table 1). While COGR can only speak for our 190 member institutions, our survey of other public comments to the Department suggests that 12 hours is not a realistic metric for small and large (public and private institutions), alike. A more accurate estimate will provide a more accurate measure of administrative burden and cost impact on colleges and universities.

*While the intended results of the new data collection form may have broad public value, its implementation poses the risk of creating an administratively burdensome and expensive unfunded mandate for research institutions.* COGR’s position is that successful implementation of new data collection requirements is dependent on two key foundations: 1) collaboration between the agency and the institutions, and 2) a mechanism that acknowledges how the new regulation will be paid for. Doing so will minimize the impact of unfunded mandates, and ultimately, maximize compliance and stewardship of federal funds.

#### **(4) How might the Department enhance the quality, utility, and clarity of the information to be collected?**

As emphasized in (3) above, we recommend focusing on the two key foundations: 1) collaboration between the agency and the college and universities, and 2) a mechanism that

acknowledges how the new regulation will be paid for. In addition to maximizing compliance and stewardship of federal funds, doing so will enhance the quality, utility, and clarity of the information to be collected.

**(5) How might the Department minimize the burden of this collection on the respondents, including through the use of information technology?**

We encourage the Department to do the following:

- 1) Accept the COGR requests described above and delete both of the following from the data collection request: (1)a) *Lost Revenue Documentation* and (1)b) *Student Demographic Data*. And further, reconsider all “after-the-fact” data collection requirements.
- 2) *Ensure there is a mechanism for institutions to comment on the usability of the Department-provided web portal*. This will help to make sure that the information technology platform is user-friendly and does not create additional administrative burden.
- 3) *Recognize there is an administrative burden and cost impact component to HEERF*. Naming this provides another level of transparency and will be a helpful point of reference in future engagements between the Department and colleges and universities.
- 4) *Finally, fostering collaboration between the Department and colleges and universities in determining how data is presented to the public could prove beneficial to both the Department and colleges and universities*. Stakeholders expect data to be presented in a user-friendly format that conveys an accurate depiction of how institutions implemented HEERF. By seeking input from colleges and universities on how best to present information, stakeholders will be able to accurately assess the data and determine that HEERF was implemented using the highest standards of compliance and stewardship of federal funds.

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COGR appreciates the opportunity to submit these comments and stands ready to answer any questions that you may have regarding our comments. In this regard, please feel free to contact David Kennedy by email at [dkennedy@cogr.edu](mailto:dkennedy@cogr.edu).

Sincerely,



Wendy D. Streit  
President