

Department of Education Webinar and Website Updates Provide Additional HEERF Guidance

October 22, 2020

In our October 8, 2020 [blog post](#), we provided a summary of the recent Higher Education Emergency Relief Fund (HEERF) guidance issued by the Department of Education regarding the uses of the HEERF institution funds and the related reporting requirements. ED hosted a [webinar](#) on October 14, which expanded and clarified several aspects of these requirements. Below are the key points of guidance provided in the webinar.

Uses of HEERF Institutional Funds

Principal Deputy Under Secretary, Diane Auer Jones led an insightful discussion on the acceptable use of the §18004(a)(1) HEERF institutional funds. (Recall that this is the category of HEERF institutional funds that most institutions received.) She emphasized that ED was providing flexibility in the interpretation of what constitutes an expense related to the disruption of instruction. She explained that the key underlying principles to identify an eligible expense include:

- An actual expense documented with a bill or an invoice to be paid
- The expense is above and beyond what would have normally been paid before the COVID-19 pandemic
- The expense is a direct result of changes the institution made in response to the pandemic
- To identify the eligible portion of the expense, identify the “delta” by calculating the difference between the original (pre-pandemic) expense and the new expense

Examples of **acceptable** additional expenses:

- Costs related to decreased occupancy or class sizes (i.e. in order to allow for more distancing in student housing, an institution rents hotel rooms for additional dormitory space)
- Increase in faculty, support staff, or instructional designers due to the changes made in instruction due to COVID-19
- Reimbursement of tuition and housing refunds for periods of disrupted instruction and closure of housing due to COVID-19
- Costs to quarantine students who have been diagnosed with COVID-19 (i.e. hotel rooms)
- Lab course expenses (i.e. the purchase of additional lab equipment to prevent student sharing if cleaning between uses is not feasible and/or the costs of increased cleaning of lab equipment)
- Scholarships for students to pay new fees related to the switch to online instruction (i.e. technology fees)
- Staff technology expense stipends
- Expenses for under-utilized facilities directly related to reduced capacity (i.e. reduced student capacity to 25%, can reimburse utilities and rent up to 75% of the expense for the period of reduced capacity)

Examples of **unacceptable** additional expenses:

- Lost revenue (except under §18004(a)(2) and (3) HEERF funds applicable only to certain designated institutions)
- Expenses or lost revenue related to decreased enrollment (not due to capacity restrictions as explained above)
- Original expenses in place before the pandemic
- Student scholarships for tuition (even for online courses)

HEERF Reporting

ED created a HEERF reporting [website](#) for schools. The website includes a reporting requirement visual aid, links to the HEERF reporting webinar and handout, the finalized HEERF reporting form, an institutional reporting spreadsheet containing links to the reporting webpages of over 4,700 institutions, and various miscellaneous related items. Institutions should review the reporting link spreadsheet to confirm the accuracy of their information.

The HEERF institutional fund reporting is done quarterly by posting a completed ED reporting [form](#) (or a link thereto) on the school's website in the same location where the current student emergency grant data is published. Note that ED recently finalized the institutional fund reporting form, and it is different than the draft version that ED emailed institutions

a few weeks ago. ED requested that the final form be completed electronically and not include any handwritten entries.

The first HEERF institutional fund report must be posted by October 30, 2020, and cover expenditures made between the date the funds were initially received and September 30, 2020. ED clarified that the report should be compiled based on the expenditure date and not the date the institution was reimbursed from the HEERF fund. For example, if the institution purchased 10 laptop computers for faculty on September 25, 2020, and reimbursed itself for these expenditures from the HEERF fund on October 10, 2020, the expenditure would be included in the report for the quarter ending September 30, 2020. The subsequent reports must be posted within 10 days of the end of the quarter (i.e. January 10, 2021, April 10, 2021, July 10, 2021) and include expenditures only for that previous quarter. Once the HEERF institutional funds are fully expended, the last report should be marked final and posted with the other reports.

The HEERF student fund reporting will continue to be disclosed on the institution's website every quarter until the funds are expended, with the last report marked as the final. There is no HEERF student fund reporting spreadsheet or template.

ED indicated that all of the HEERF quarterly reports (student and institutional) should remain accessible on the institution's website and not removed when new reports are posted. The institution can provide a link to the reports instead of embedding each report on their webpage, and the report must be maintained for the standard three-year record retention period. It is unclear when the reports can be removed from an institution's website.

During the webinar, ED requested that institutions email a link to their HEERF reporting page to HEERFreporting@ed.gov. This is not a CARES Act requirement, but a means to assist ED in tracking compliance with the reporting requirements. Institutions can also use the email address to send ED questions regarding the HEERF reporting requirements. If you have any questions regarding the HEERF program, please reach out to us for assistance.

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