

HEERF: Religious Instruction...

There were numerous instances of “obfuscation” in 2021 from government agencies. The dictionary defines obfuscation as, “the act of making something obscure, dark, or difficult to understand. So there...

One of the darkest and obscurest examples came from our friends at the U.S. Department of Education (ED) when they issued the “HEERF III FAQs” in May of 2021. FAQ #22 states – in part:

[Under the heading: C. Institutional Uses of Funds Questions]

Question: What uses of funds are **unallowable** for the HEERF grant programs (HEERF I, II, and III)?

Answer: HEERF grant funds must not be used for (partial list):

...capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship
...religious worship, instruction, or proselytization or equipment or supplies to be used for religious worship, instruction, or proselytization

What are we to do with that? Well, after numerous emails to HEERF@ed.gov, we have not received a satisfactory answer. With that in mind, we suggest a green light / yellow light / red light approach to which expenditures may be reimbursed from HEERF funds.

Green Light – Amounts that should clearly be reimbursable under the various HEERF rules

- ✓ Coronavirus mitigation expenditures including cleaning, maintenance, enhancing ventilation, purchases of PPE, etc.
- ✓ Expenses to facilitate social distancing and safety
- ✓ Costs associated with a transition to on-line learning (for courses not considered “religious...”)
- ✓ New staff for coronavirus purposes (contact tracers, IT staff, additional medical personnel, teaching assistants, offering smaller class sizes to support social distancing, etc.)
- ✓ Salaries for maintenance team, facilities team, café/bookstore workers, clerical/office workers (non-executive)
- ✓ Additional/overtime work any staff incurred from March 13, 2020 onward associated with coronavirus (e.g., deep cleaning of dormitories, additional trainings to assist with transitioning to online learning, etc.)
- ✓ Testing and Prevention costs (under HEERF III)
- ✓ Student salaries aligned with local coronavirus-related recovery needs
- ✓ Professor (non-executive) salaries for courses that would clearly not be categorized as religious worship, instruction, or proselytization (e.g. History, Math, English, Accounting, Economics, Biology, Chemistry, etc.)
- ✓ Audit fees for increased work required due to HEERF funding

Yellow Light – Amounts that are not clear with respect to the FAQs but that Management has categorized as “gray areas” that need clarification

- ✓ Percentage of professor salaries for courses that may be considered “history” at State higher ed institutions (e.g. Old Testament, Epistles of Paul, the Gospels, etc.)
- ✓ Costs associated with a transition to on-line learning (all courses – including “religious”)
- ✓ Expenditures for coronavirus mitigation in Chapel areas (cleaning, social distancing, ventilation, etc.)
- ✓ Percentage allocations of expenditures for classrooms where both “history” and unallowable religious courses are conducted (History portion)
- ✓ Percentage allocations of expenditures for transition to on-line where both “history” and unallowable religious course are involved (History portion)

Red Light – Amounts clearly unallowable with respect to HEERF guidance

- ✓ Salaries of executives (Who are they??)
- ✓ Salaries of professors or ministers who work exclusively in areas of “religious worship, instruction, or proselytization” (e.g. Worship leaders in Chapel times, How-to preach sermons, How-to conduct missions work that includes proselytization, How-to conduct worship services)
- ✓ “Religious” 100% Percent allocations of expenditures for classrooms where only “unallowable” religious courses are conducted (religious only)?
- ✓ “Religious” 100% Percent allocations of expenditures for transition to on-line where only “unallowable” religious course are involved (religious only)?
- ✓ Capital outlays of any type