



CARES Act Flash Report

December 2020: Where's the Money?

The DOI received

\$909.7 million

under the CARES Act to respond to impacts from COVID-19:

- **\$453 million** for the Bureau of Indian Affairs (BIA)
- **\$157.4 million** for DOI operations (Office of the Secretary (OS))*
- **\$69 million** for BIE
 - **\$153.7 million** for the BIE transferred from the U.S. Department of Education (ED)
- **\$55 million** for the Office of Insular Affairs (OIA)
- **\$12 million** for the Bureau of Reclamation (BOR) water resources
- **\$8.1 million** for the BOR policy and administration
- **\$1 million** for the Office of Inspector General (OIG)
- **\$500,000** for the BOR Central Utah Project Completion Act (CUPCA)

* The OS transferred funds to the U.S. Fish and Wildlife Service (FWS), National Park Service (NPS), Bureau of Land Management (BLM), Bureau of Reclamation (BOR), and Office of Wildland Fire (OWF). In addition, OWF funds were transferred to BLM, FWS, and NPS child accounts with the OS. Figure 1 includes a breakdown of the transferred funds. The OS may transfer additional funds within the DOI in the future.

DOI CARES Act Funds as of December 31, 2020

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted. To date, the CARES Act has provided the U.S. Department of the Interior (DOI) with \$909.7 million. This report describes the DOI's funding status as of December 31, 2020 (see Figure 1), a new example program, additional funding for the Bureau of Indian Education (BIE), and updated information on the DOI's completion of CARES Act milestones (see page 3). We are issuing this report for transparency and for the DOI's use in managing the funding. The funding and related information has not been audited or reviewed in accordance with applicable standards.

Figure 1: Funding Status as of December 31, 2020

Business Area	Appropriation/ Transfer (\$)	Obligations To Date (\$)	Expenditures To Date (\$)
BIA	453,000,000	421,011,121 (92.9%)	397,946,418 (87.8%)
OS*	143,580,000	2,869,111 (2.0%)	1,413,955 (1.0%)
FWS	3,585,000	1,343,614 (37.5%)	1,257,489 (35.1%)
NPS	5,467,000	1,855,614 (33.9%)	1,719,137 (31.4%)
BLM	4,053,000	1,456,932 (35.9%)	1,110,847 (27.4%)
OWF	265,000	241,460 (91.1%)	154,062 (58.1%)
BOR	450,000	0 0%	0 0%
BIE	69,000,000	60,440,626 (87.6%)	59,107,542 (85.7%)
BIE (ED)	153,750,000	127,324,113 (82.8%)	117,584,750 (76.5%)
OIA	55,000,000	42,627,375 (77.5%)	11,814,426 (21.5%)
BOR (Water)	12,000,000	6,325,850 (52.7%)	6,216,465 (51.8%)
BOR (Policy)	8,100,000	1,703,568 (21.0%)	1,703,568 (21.0%)
OIG	1,000,000	847,113 (84.7%)	847,113 (84.7%)
BOR (CUPCA)	500,000	28,617 (5.7%)	1,110 (0.2%)
Totals	\$909,750,000	\$668,075,114 (73.4%)	\$600,876,882 (66.0%)



Top 5 Recipients

- Navajo Nation Tribal Government (\$12,577,400)
- Government of Guam (\$12,039,565)
- Mississippi Band of Choctaw Indians (\$9,553,410)
- Cherokee Nation (\$9,131,601)
- Government of the U.S. Virgin Islands (\$7,863,776)

Example CARES Act Program

The Pueblo of Zuni (POZ) in Zuni, NM, has received \$2.2 million in CARES Act funding from the BIA. The POZ announced on its website that it is providing personal protective equipment and cleaning kits to its community members. The POZ is also providing behavioral health services to individuals 9 years and older, and it encourages community members to call a counselor if they are experiencing anxiety, loss of security, bereavement or unresolved grief over the loss of a loved one, or the effects of social isolation. As of the end of December 2020, the POZ had confirmed 31 community member deaths.

Details on Award Types

DOI programs and bureaus have made funds available via contracts and grants/financial assistance awards (see Figure 2).

Figure 2: Award Types Used as of December 31, 2020

Award Type	Total Value (\$)	Percentage of Total Value
Grant/financial assistance award	609,961,578	91.3
Contracts and supplies	30,738,143	4.6
Other (e.g., equipment, personnel)	27,375,393	4.1
Totals	\$668,075,114	100%

COVID-19 vs. CARES Act Expenditures

As of December 31, 2020, CARES Act charge card expenditures totaled \$4.8 million, and COVID-19-related purchases (not charged to CARES Act funds) totaled \$12.6 million (see Figure 3). The DOI may make future adjustments to some of these COVID-19 expenditures to reflect the use of CARES Act funds as more transactions are reviewed for proper classification.

Figure 3: Charge Card Purchase Amounts as of December 31, 2020

Bureau	CARES Act (\$)	COVID-19 (\$)	Total (\$)
BIA	2,196,867	4,548,067	6,744,934
BLM	589,553	1,768,426	2,357,979
BOR	883,522	10,048	893,570
FWS	235,957	1,186,330	1,422,287
NPS	932,359	4,203,510	5,135,869
Other†	0	838,493	838,493
Totals	\$4,838,258	\$12,554,874	\$17,393,132

† This includes departmental offices, the Bureau of Ocean Energy Management, the Bureau of Safety and Environmental Enforcement, the Office of Surface Mining Reclamation and Enforcement, and the U.S. Geological Survey.

Additional BIE Funds Forthcoming

The December 27, 2020 Coronavirus Response and Relief Supplemental Appropriations Act provided an additional \$409,400,000 to the BIE. The funds will be transferred from the ED as part of the Education Stabilization Fund and are subject to the terms and conditions for funding under section 18001(a)(2) of the CARES Act. All of the funding will be provided to BIE-operated and -funded elementary and secondary schools (60 percent) and tribal colleges and universities (40 percent).



Significant Milestones

The CARES Act requires agencies to submit reports by certain deadlines, and the U.S. Office of Management and Budget (OMB) provided further clarification on the reporting requirements in its Memorandum M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, issued April 10, 2020. We are monitoring these DOI milestones.

Completed Milestones

On June 9, 2020, DOI assessed and adjusted existing reporting and audit deadlines and considered how to balance existing statutory and regulatory compliance requirements with the new workload associated with the COVID-19 crisis.

On July 16, 2020, the DOI submitted to the Pandemic Response Accountability Committee (PRAC) a plan describing how the covered funds will be spent.

Ongoing Milestones

Effective the date of OMB Memorandum M-20-21 (April 10, 2020), the DOI must identify, track, and anticipate reporting charge card spending related to COVID-19. These charge card transactions must use “COVID” as an identifier.	As of December 31, 2020, we have identified \$12,554,874 in charge card transactions with the COVID identifier.
By April 26, 2020, the Secretary of the Treasury must consult with the Secretary of the Interior and Indian tribes about payments totaling \$8 billion to tribes. Several tribes, including three in Alaska, argued that the allotment is not meant for for-profit corporations and should exclusively support tribal governments.	On September 25, 2020, the U.S. Court of Appeals for the DC Circuit held that Alaska Native corporations are not eligible for funding under Title V of the CARES Act. We will continue to report this milestone pending completion of the appeals process. On January 8, 2021, the U.S. Supreme Court agreed to hear the case.
Starting with the June 2020 reporting period through September 30, 2021, the Deputy Secretary or the Chief Operating Officer must review quarterly the progress made on program performance under the CARES Act. The Deputy Secretary will conduct quarterly reviews on performance goals and is also informed in near real time on various performance developments. The Acting Assistant Secretary for Policy, Management and Budget issued a memo to heads of bureaus and offices titled <i>CARES Act Quarterly Output/Outcome Reporting Guidance</i> .	The first quarter bureau reports for fiscal year 2021 are due January 15, 2021.

Reporting Requirements Completed by Submitting Data to USASpending.gov and PandemicOversight.gov

The DOI must report monthly to the OMB, the U.S. Department of the Treasury, the PRAC, and the appropriate congressional committees on any obligation or expenditure of large covered funds, starting with the June 2020 reporting period through September 30, 2021. Large covered funds are any funds made available in any form (e.g., via grant, cooperative agreement, contract, loan, loan guarantee, award, or other mechanism) that exceed \$150,000.	The DOI continues to meet this monthly requirement.
Not later than 10 days after the end of each calendar quarter, each recipient of large covered funds shall submit a report on use of the funds to the DOI and the PRAC.	The DOI met this requirement for the quarter ending December 31, 2020.
The DOI must submit Digital Accountability and Transparency Act (DATA Act) files A, B, and C monthly instead of quarterly, starting with the June 2020 reporting period. These submissions must be certified by the DATA Act Senior Accountable Official or Financial Representative Designee for COVID-19-related funding. The DOI certifying official for the monthly DATA Act file submissions is the Financial Business Management System Business Integration Office Director.	The DOI continues to meet this monthly requirement.
Not later than 30 days after the end of each calendar quarter, the PRAC in consultation with the DOI must make the reports by covered recipients publicly available.	The DOI met the requirement for the quarter ending December 31, 2020.