



CARES Act Flash Report

January 2021: 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 the 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), BIA, Office of the Solicitor (SOL), Bureau of Safety and Environmental Enforcement (BSEE), U.S Geological Survey (USGS), BIE, Bureau of Reclamation (BOR), Office of Wildland Fire (OWF), Office of the Special Trustee for American Indians (OST), and Office of Subsistence Management (OSM). 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.

¹ Additional COVID 19 related funding may become available to the DOI pursuant to additional appropriations. We anticipate reporting on any such funds under the DOI's control in subsequent reports.

DOI CARES Act Funds as of January 31, 2021

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.¹ This report describes the DOI's funding status as of January 31, 2021 (see Figure 1), updated OS fund transfers, 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 January 31, 2021

Business Area	Appropriation/ Transfer (\$)	Obligations To Date (\$)	Expenditures To Date (\$)
BIA	453,000,000	422,188,275 (93.2%)	403,456,379 (89.1%)
OS*	85,434,873	3,098,174 (3.6%)	1,686,839 (2.0%)
FWS	27,971,500	3,136,854 (11.2%)	3,126,937 (11.2%)
NPS	30,189,380	1,855,751 (6.1%)	1,729,135 (5.7)
BLM	5,551,000	1,496,421 (27.0%)	1,141,357 (20.6%)
BIA	2,794,000	0 0%	0 0%
SOL	2,272,247	0 0%	0 0%
BSEE	1,028,000	81,715 7.9%	0 0%
USGS	658,000	0 0%	0 0%
BIE	637,000	0 0%	0 0%
BOR	450,000	0 0%	0 0%
OWF	265,000	241,460 (91.1%)	203,381 (76.7%)
OST	78,000	0 0%	0 0%
OSM	71,000	0 0%	0 0%
BIE	69,000,000	61,679,024 (89.4%)	59,665,561 (86.5%)

Figure continues on page 2



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)

Additional OS Transfers

On December 30, 2020, the OS approved the transfer of additional CARES Act funds to the BIA, SOL, BSEE, USGS, BIE, OSM, and OST. The DOI stated that SOL's additional funding is for the purchase of information technology related to COVID-19 requirements. The additional funding for the remaining bureaus and offices is intended for the reimbursement of COVID-19-related obligations as of October 30, 2020.

The OS also approved additional CARES Act funds to be transferred to the NPS for staffing, information technology, and contractual services for the U.S. Park Police COVID-19 response.

Business Area	Appropriation/ Transfer (\$)	Obligations To Date (\$)	Expenditures To Date (\$)
BIE (ED)	153,750,000	130,101,798 (84.6%)	119,980,484 (78.0%)
OIA	55,000,000	42,627,375 (77.5%)	11,989,844 (21.8%)
BOR (Water)	12,000,000	7,631,771 (63.6%)	7,496,008 (62.5%)
BOR (Policy)	8,100,000	1,709,116 (21.1%)	1,709,116 (21.1%)
OIG	1,000,000	882,632 (88.3%)	882,632 (88.3%)
BOR (CUPCA)	500,000	28,617 (5.7%)	1,110 (0.2%)
Totals	\$909,750,000	\$676,758,983 (74.4%)	\$613,068,783 (67.4%)

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 January 31, 2021

Award Type	Total Value (\$)	Percentage of Total Value
Grant/financial assistance award	610,235,944	90.2
Other (e.g., equipment, personnel)	33,352,798	4.9
Contracts and supplies	33,170,241	4.9
Totals	\$676,758,983	100%

COVID-19 vs. CARES Act Expenditures

As of January 31, 2021, CARES Act charge card expenditures totaled \$5.1 million, and COVID-19-related purchases (not charged to CARES Act funds) totaled \$12.8 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 January 31, 2021

Bureau	CARES Act (\$)	COVID-19 (\$)	Total (\$)
BIA	2,417,515	4,755,769	7,173,284
BLM	606,280	1,796,398	2,402,678
BOR	910,813	11,823	922,636
FWS*	233,490	1,221,296	1,454,786
NPS*	932,359	4,194,956	5,127,315
Other†	7,778	847,721	855,499
Totals	\$5,108,235	\$12,827,963	\$17,936,198

* The FWS and the NPS adjusted some expenditures to reflect proper classification.

† 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.



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, the 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 January 31, 2021, we have identified \$12,827,963 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 on this milestone pending completion of the appeals process. On January 8, 2021, the U.S. Supreme Court agreed to hear this 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 *CARES Act Quarterly Output/Outcome Reporting Guidance*.

The first quarter bureau reports were completed on January 29, 2021. The second quarter reports are due April 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.