



CARES Act Reporting

Quarterly Reporting

Gary Nemece, ONAP Director of Grants Evaluation


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Introduction & Agenda

- Introduction to Section 15011 of the CARES Act
- Review of October 23, 2020, Dear Tribal Leader on reporting for the CARES Act.
- Discussion of CARES Act quarterly reporting requirements and very brief introduction to HUD's CARES Act Reporting System (CARS).
- Introduction to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)
- Question and Answers

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Office of Native American Programs
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Introduction to Section 15011 of the CARES Act and the October 23, 2020 Dear Tribal Leader Letter (DTL)

- Goal**
 - Provide the background and general reporting concepts described in the October 23, 2020 Dear Tribal Leader Letter.
 - Highlight pre-existing and new grant reporting requirements.
 - Introduce reporting in **HUD's CARES Act Reporting System (CARS)** and the **Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)**
- Audience**
 - Tribe or TDHE Housing Management and Financial Staff– Executive Directors, and Housing Directors, Finance Officers, Accountants, Auditors, etc.
- Focus of DTL**
 - Reporting Requirements of CARES Act funds awarded by ONAP (Tribes & TDHEs)
 - Section 15011 of the CARES Act
 - Pre-existing and new grant reporting
 - Quarterly CARES Act Reporting in HUD's CARS Portal
 - Reporting Sub-awards and Contracts in FSRS
 - Upcoming CARS Portal training

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Section 15011 of the CARES Act

- March 27, 2020, the President signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act ([P.L.116-136](#)).
- Section 15011 of the CARES Act provides for certain reporting requirements that all “covered recipients” of funding must follow.
- “Covered recipients” of funding, defined as recipients of funding that exceeds \$150,000 in aggregate.
- IHBG-CARES Implementation Notice [PIH-2020-06](#) (4/22/20) and ICDBG-CARES Implementation Notice [PIH-2020-11](#) (5/15/20) provided initial guidance on these Section 15011 reporting requirements.
- In addition, IHBG-CARES and ICDBG-CARES recipients executed grant agreements, with addenda addressing reporting, that are subject to these reporting requirements.

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Section 15011 of the CARES Act, cont'd

So, what does Section 15011 of the CARES Act require be reported?

- A. the total amount of large covered funds received from the Department;
- B. the amount of large covered funds received that were expended or obligated for each project or activity;
- C. a detailed list of all projects or activities for which large covered funds were expended or obligated, including—
 - i. the name of the project or activity;
 - ii. a description of the project or activity; and
 - iii. the estimated number of jobs created or retained by the project or activity, where applicable; and
- D. detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act (FFATA) of 2006 allowing aggregate reporting on awards below \$50,000 or to individuals.

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Section 15011 of the CARES Act, cont'd

- The CARES Act reporting is due 10 days after the quarter's end (January 10th, April 10th, July 10th, October 10th).
- After covered recipients provide their reports, HUD aggregates the data for reporting to the Pandemic Response Accountability Committee (PRAC) established by Section 15010 of the CARES Act to promote transparency and conduct and support oversight of covered funds and the Coronavirus response.
- The first of the CARES Act quarterly report was due July 10, 2020.
- The second CARES Act quarterly report was due October 10, 2020.
- For the July and October submissions, IHBG-CARES and ICDBG-CARES recipients were not expected to provide reports.
- Our plan is to ensure that, by the next quarter due date, January 10, 2021, systems and processes are developed and implemented, and recipients are trained.

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How is HUD facilitating CARES Act Reporting?

- The Department has established a **HUD CARES Act Compliance Response Team (HCCRT)** to coordinate efforts across the Department's programs and provide further guidance to Departmental and recipient staff as these new reporting systems are put in place.
- HCCRT has been working in close coordination with the Office of Management and Budget (OMB) and ONAP to ensure that these reporting requirements can be fulfilled by recipients of CARES Act funding in a manner that utilizes, to the greatest extent possible, existing reporting streams to provide the necessary transparency and accountability with minimal additional burden.
- HCCRT is establishing a new Departmental-wide portal, named "CARS," for recipients to submit information in a user-friendly format and is also relying on an existing Government-wide system, named FSRS, for reporting sub-award and contract information.

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Marnie, dressed for "Taco Tuesday"

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CARES Act Quarterly Reporting Requirements Under Sec. 15011

A closer look at subsections A, B, C, and D

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Requirement A of Section 15011 of the CARES Act

The total amount of large “covered funds”
received from the agency

- The CARES Act reporting requirements apply to all “covered recipients” of IHBG-CARES and ICDBG-CARES funding.
- Covered recipients are recipients of total CARES Act funding that exceeds \$150,000 in the aggregate.
- That is, when determining whether the Tribe or TDHE meets this threshold, the entity that signed the relevant CARES Act grant agreement (i.e., Tribe or TDHE) should include all CARES Act funding **that entity** received from HUD **with** CARES Act funding, if any, **that entity** received from other agencies (e.g., Treasury’s Payroll Protection Program).
- **Important Note:** 2020 IHBG Formula funds or 2019/2020 ICDBG funds used per waiver for CARES Act purposes **are not part** of the \$150,000 calculation

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Requirements B & C of Section 15011 of the CARES Act

The amount of large covered funds that were expended or obligated for each project or activity

- The CARES Act reporting requirements call for information on **“all projects or activities for which large covered funds were expended or obligated.”**
- To simplify the process for capturing quarterly information on CARES Act **funds expended or obligated per project or activity**, the Department aligned the requirements to existing reporting requirements and forms.
- The “project or activity” will be **the eligible activities** you identified in the abbreviated Indian Housing Plan (IHP) (i.e., the activity from the Eligible Activity list)
- The “project or activity” will be defined by HUD for each ICDBG-CARES grant based on your successful application.
- These programs are also structured to **prevent, prepare for, and respond to COVID-19, as well as to reimburse** any non-Federal funding spent prior to the CARES Act to prevent, prepare for, and respond to COVID-19.

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Requirements B & C of Section 15011 of the CARES Act

The amount of large covered funds that were expended or obligated for each project or activity, cont’d.

For IHBG CARES – Eligible Activity Number from IHP

# IHBG Project/Activity Level	
1	Modernization of 1937 Act Housing
2	Operation of 1937 Act Housing
3	Acquisition of Rental Housing
4	Construction of Rental Housing
5	Rehabilitation of Rental Housing
6	Acquisition of Land for Rental Housing Development
7	Development of Emergency Shelters
8	Conversion of Other Structures to Affordable Housing
9	Other Rental Housing Development
10	Acquisition of Land for Homebuyer Unit Development
11	New Construction of Homebuyer Units
12	Acquisition of Homebuyer Units
13	Down Payment/Closing Cost Assistance
14	Lending Subsidies for Homebuyers (Loan)
15	Other Homebuyer Assistance Activities
16	Rehabilitation Assistance to Existing Homeowners
17	Tenant Based Rental Assistance
18	Other Housing Service
19	Housing Management Services
20	Operation and Maintenance of NAHASDA-Assisted Units
21	Crime Prevention and Safety
22	Model Activities
24	Infrastructure to Support Housing
25	Reserve Account
26	Other COVID-19 Activities Authorized by Waivers or Alternate Requirements

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Requirements B & C of Section 15011 of the CARES Act

The amount of large covered funds that were expended or obligated for each project or activity, cont'd.

For ICDBG CARES – Project Type
Contact your local ONAP for the appropriate project type

ICDBG Project/Activity Level
ED: Economic Development
HA: Housing acquisition
HB: Homebuyer Assistance
HC: Housing - new construction
HR: Housing rehabilitation
LE: Land Acquisition for economic development activity
LH: Land Acquisition for housing
LP: Land Acquisition for public facilities
MI: Micro enterprise assistance
PFC: Public Facilities/community centers
PFI: Public Facilities infrastructures (use for all infrastructure projects)
PFS: Public Facilities - special needs
PS: Public Service
WV: Other COVID-19 Activities Authorized by Waiver or Alternate Requirements

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Requirements B & C of Section 15011 of the CARES Act

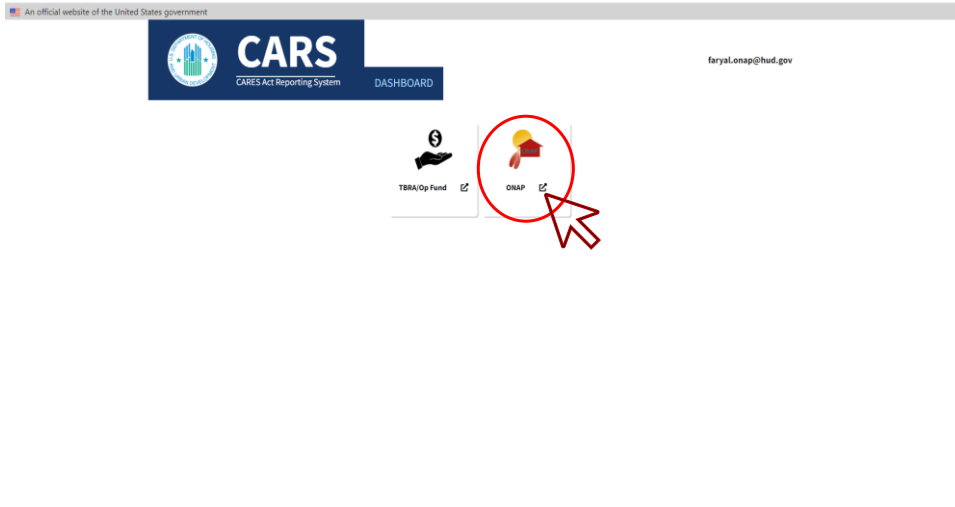
The amount of large covered funds that were expended or obligated for each project or activity, cont'd.

- When reporting, Tribe or TDHEs must report using the accrual basis of accounting.
- For Tribe or TDHEs, HUD established two award types:
 1. CARES Act IHBG
 2. CARES Act ICDBG
- Accordingly, for quarterly reporting, the Tribes and TDHEs will report IHBG CARES and ICDBG CARES grants awards separately.
- The four quarters of CARES Act reporting should be reconcilable with the Tribe or TDHE's annual reporting submission (i.e., APR or ASER), as well as its quarterly Financial Statements (SF-425).

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CARS – CARES Act Reporting System



CARS – CARES Act Reporting System

HUD Cares

test.cares.hud-aws.com/#/GrantReport

An official website of the United States government

CARS
CARES Act Reporting System DASHBOARD CARES ACT INSTRUCTIONS

faryal.onap@hud.gov

Recipient: SAMPLE TRIBE OR TDHE

Grant Identification Number: 208V9912340

Grant Number: 20IV (ICDBG CARES), 20BV (IHBG CARES)

2020 - December 31 Transactions - report 208V9912340

Obligation: \$0.00 Expenditures: \$0.00

Quarterly Expenditures

Eligible Activity: - Activity Purpose -

CARES ACT Purpose

Short Description

CARES Amount: \$0.00

Add Program

Submit Report

Clear Cancel Submit



CARS – CARES Act Reporting System

test.cares.hud-aws.com/#/GrantReport

Eligible Activity

- 1-Modernization of 1937 Act Housing
- 2-Operation of 1937 Act Housing
- 3-Acquisition of Rental Housing
- 4-Construction of Rental Housing
- 5-Rehabilitation of Rental Housing
- 6-Acquisition of Land for Rental Housing Development
- 7-Development of Emergency Shelters
- 8-Conversion of Other Structures to Affordable Housing
- 9-Other Rental Housing Development
- 10-Acquisition of Land for Homebuyer Unit Development
- 11-New Construction of Homebuyer Units
- 12-Acquisition of Homebuyer Units
- 13-Down Payment/Closing Cost Assistance
- 14-Lending Subsidies for Homebuyers (Loan)
- 15-Other Homebuyer Assistance Activities
- 16-Rehabilitation Assistance to Existing Homeowners
- 17-Tenant Based Rental Assistance
- 18-Other Housing Service
- 19-Housing Management Services

- Eligible Activity - - Activity Purpose -

IHBG Eligible Activates

test.cares.hud-aws.com/#/GrantReport

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CARS

Eligible Activity

- 1- Economic Development
- 2- Housing acquisition
- 3- Homebuyer Assistance
- 4- Housing - new construction
- 5- Housing rehabilitation
- 6- Land Acquisition for economic development activity
- 7- Land Acquisition for housing
- 8- Land Acquisition for public facilities
- 9- Micro enterprise assistance
- 10- Public Facilities/community centers
- 11- Public Facilities infrastructures
- 12- Public Facilities - special needs
- 13- Public Service
- 14- Other COVID-19 Activities auth by Waiver or Alt Requirement
- 15- Planning and Administration

- Eligible Activity - - Activity Purpose -

ICDBG Project Types

Grant Identification Number: IV5503580

Cares Amount: \$1.00

Clear Cancel Submit



CARS – CARES Act Reporting System

HUD Cares

Recipient: SAMPLE TRIBE OR TDHE Grant Identification Number: 208V9912340

2020 - December 31 Transactions - report the amounts expended this past quarter.

Obligation: \$907,942.00 Expenditures: \$1,000.00

Eligible Activity: 1-Modernization of 1937 A Activity Purpose: 1: COVID-19 Prevention Description: Prevention

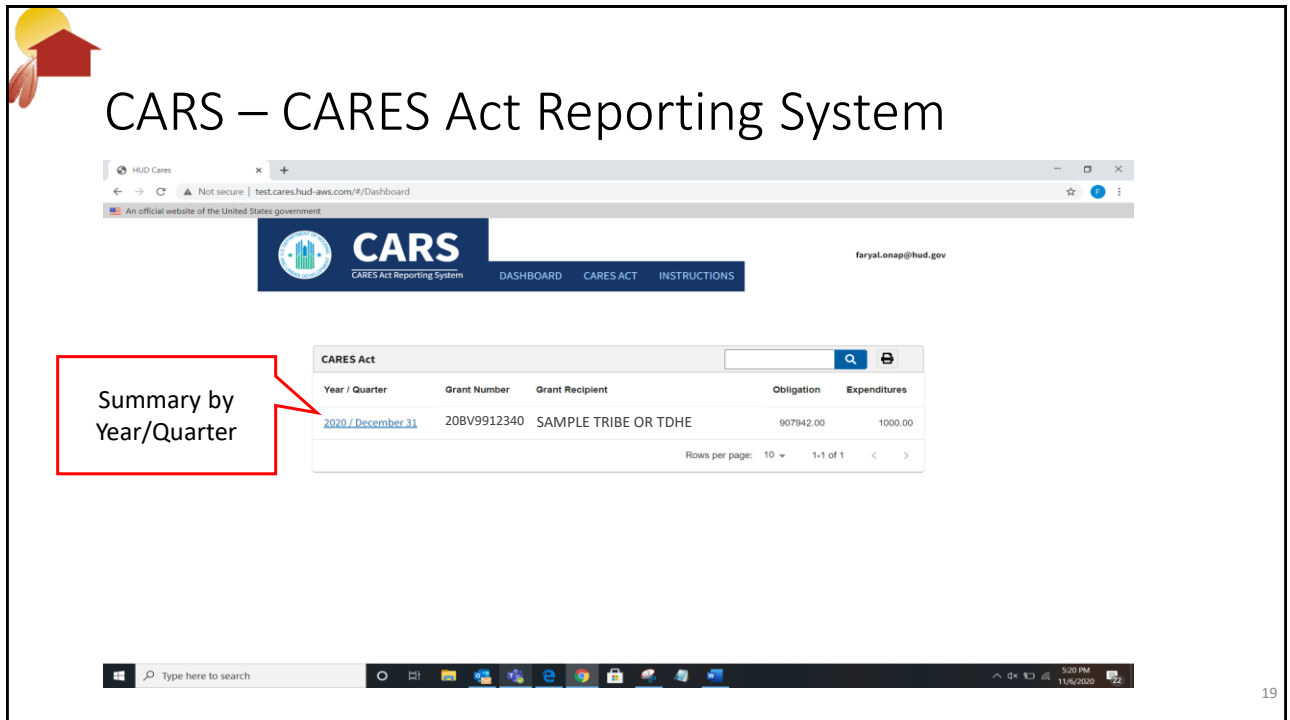
Cares Amount: \$1,000.00

Add Add a Activity Item

Activity Purpose	Activity Description	CARES \$
1: COVID-19 Prevention	Prevention	1,000.00
SUB-TOTAL		1000.00
TOTAL		1000.00

Clear Cancel Submit

Groups Programs by Eligible Activity Number



CARS – CARES Act Reporting System

HUD Cares | test.cares.hud-aws.com/#/Dashboard

An official website of the United States government

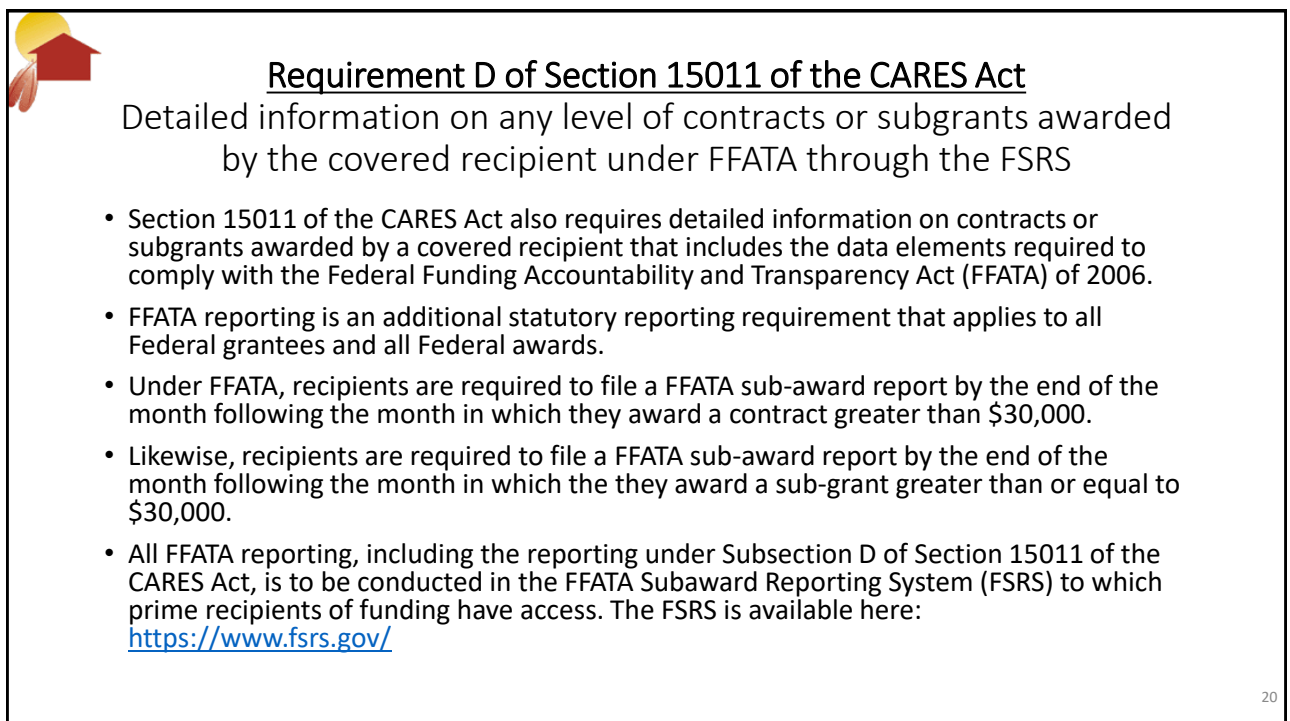
CARS
CARES Act Reporting System | DASHBOARD | CARES ACT | INSTRUCTIONS | faryal.onap@hud.gov

CARES Act

Year / Quarter	Grant Number	Grant Recipient	Obligation	Expenditures
2020 / December 31	208V9912340	SAMPLE TRIBE OR TDHE	907942.00	1000.00

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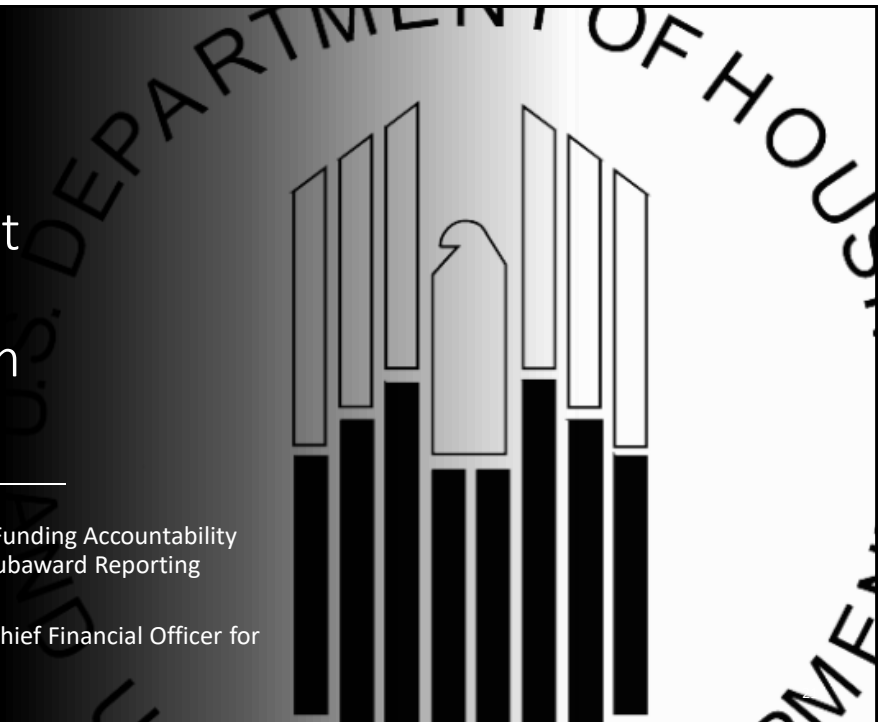


Requirement D of Section 15011 of the CARES Act

Detailed information on any level of contracts or subgrants awarded by the covered recipient under FFATA through the FSRS

- Section 15011 of the CARES Act also requires detailed information on contracts or subgrants awarded by a covered recipient that includes the data elements required to comply with the Federal Funding Accountability and Transparency Act (FFATA) of 2006.
- FFATA reporting is an additional statutory reporting requirement that applies to all Federal grantees and all Federal awards.
- Under FFATA, recipients are required to file a FFATA sub-award report by the end of the month following the month in which they award a contract greater than \$30,000.
- Likewise, recipients are required to file a FFATA sub-award report by the end of the month following the month in which they award a sub-grant greater than or equal to \$30,000.
- All FFATA reporting, including the reporting under Subsection D of Section 15011 of the CARES Act, is to be conducted in the FFATA Subaward Reporting System (FSRS) to which prime recipients of funding have access. The FSRS is available here: <https://www.fsrs.gov/>


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Welcome the
HUD CARES Act
Compliance
Response Team
(HCCRT)

An introduction to the Federal Funding Accountability
and Transparency Act (FFATA) Subaward Reporting
System (FSRS)

By Sairah Ijaz, HUD's Assistant Chief Financial Officer for
Systems



Office of
Native American
Programs

Office of Public & Indian Housing

Questions and Answers

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