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Congressional Oversight Provisions in the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136)

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SUMMARY

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Ben Wilhelm
Analyst in Government Organization and Management

William T. Egar
Analyst in American National Government

Congressional Oversight Provisions in the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136)

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) includes a variety of oversight provisions designed to increase the information available to Congress regarding the federal government's implementation of the CARES Act and response to the COVID-19 pandemic more generally. Specifically, the CARES Act:

- establishes a Congressional Oversight Commission,
- establishes a Special Inspector General for Pandemic Recovery,
- establishes a Pandemic Response Accountability Committee made up of certain agencies' inspectors general,
- provides additional financial resources for certain Offices of Inspectors General,
- creates additional reporting and oversight duties for the Government Accountability Office, and
- institutes new reporting requirements on a variety of agencies based on provisions in the CARES Act.

As agencies begin to implement the CARES Act and as the COVID-19 pandemic continues to develop, understanding the federal resources and information available can help Congress support both its own oversight activity and the consideration of potential future legislation to respond to COVID-19.

This report is a reference guide to the oversight mechanisms in the CARES Act and a launching pad for deeper consideration of oversight-related issues. This report complements other CRS products, such as a list of CRS experts covering issue areas related to other provisions of the CARES Act:

- **CRS products:** Other CRS products on the COVID-19 response efforts can be found on the CRS Coronavirus Disease 2019 resource page at https://www.crs.gov/resources/coronavirus-disease-2019.
- **CRS subject matter experts:** For a list of points of contact for CRS's congressional clients with specific questions regarding the particular authorities and appropriations in the CARES Act, see CRS Report R46299, *Coronavirus Aid, Relief, and Economic Security (CARES) Act: CRS Experts*, by William L. Painter and Diane P. Horn.

Contents

Introduction 1
Scope of the Report 1
Oversight Provisions 2
Congressional Oversight Commission 3
Provisions Pertaining to Inspectors General 3
Special Inspector General for Pandemic Recovery 3
Pandemic Response Accountability Committee 4
Supplemental Appropriations and Additional Duties for Inspector General Offices 5
Provisions Pertaining to the Government Accountability Office 7
GAO Reporting Requirements and Additional Responsibilities 8
Agency Reporting, Notice, and Consultation Requirements for Federal Entities and Sub-Entities 9
Architect of the Capitol 9
Armed Forces Retirement Home Trust Fund 9
Board of Governors of the Federal Reserve System 9
Centers for Disease Control and Prevention 10
Department of Commerce 10
Department of Defense 10
Department of Education 10
Department of Health and Human Services 11
Department of Homeland Security 14
Department of the Interior 14
Department of Labor 14
Department of State 15
Department of Transportation 15
Department of the Treasury 16
Department of Veterans Affairs 16
Election Assistance Commission 17
Federal Emergency Management Agency 17
General Services Administration 17
House of Representatives 18
Internal Revenue Service 18
Kennedy Center 18
Register of Copyrights 18
Small Business Administration 18
U.S. Patent and Trademark Office 19
General Provisions for Title VII of Division B 19
Requirements for Testimony 19
Chairman of the Board of Governors of the Federal Reserve System 19
Secretary of the Treasury 19

Contacts

Author Information 20

Introduction

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) was passed by Congress and signed into law by President Donald Trump on March 27, 2020. The CARES Act provides over $2 trillion in relief to individuals; businesses; state, local, and federal agencies; and industry sectors impacted by the COVID-19 pandemic and the government-led effort to limit its public health impact.[1] Given the scope of the relief provided, the variety of new and existing programs that are to provide this aid, and the number of individuals and entities receiving aid, the administration of the CARES Act is likely to be a complicated and significant undertaking by executive branch agencies and nonfederal partners. These complexities may be made even greater by both pressure to provide relief as swiftly as possible and unique logistical challenges posed by the ongoing public health emergency.

All of those factors make Congress's oversight role during the COVID-19 pandemic especially important and may make it more difficult for Congress to conduct timely oversight. Congress included a variety of oversight mechanisms in the CARES Act. In addition to requiring executive branch officers to submit reports on a variety of topics, provide notice before taking specified actions, and testify before certain committees, the CARES Act provides additional resources to the Government Accountability Office (GAO) and to Offices of Inspectors General (OIGs) that may have additional audit and investigative activity due to the CARES Act. In addition, the CARES Act creates three new oversight entities: a Congressional Oversight Commission, a Special Inspector General for Pandemic Recovery (SIGPR), and the Pandemic Recovery Accountability Committee (PRAC, a group of inspectors general). Each of those entities is empowered to provide oversight of significant aspects of the CARES Act.[2]

This report is a reference guide for congressional clients interested in understanding the congressional oversight tools built into the CARES Act. Oversight provisions are broadly organized into sections related to the nature of the oversight mechanism. Within each of these sections, agencies and entities are listed in alphabetical order. To the extent practicable, sections include citations to the CARES Act and to any other relevant laws and regulations.[3]

Scope of the Report

This report identifies selected provisions[4] in the CARES Act that may facilitate Congress's ability to provide oversight of its implementation. Congress's authority to oversee the executive branch

[1] See CRS Report R46279, *The Coronavirus Aid, Relief, and Economic Security (CARES) Act—Tax Relief for Individuals and Businesses*, coordinated by Molly F. Sherlock; CRS Report R46298, *The Coronavirus Relief Fund (CARES Act, Title V): Background and State and Local Allocations*, by Grant A. Driessen; CRS Insight IN11282, *COVID-19 and Direct Payments to Individuals: Summary of the 2020 Recovery Rebates/Economic Impact Payments in the CARES Act (P.L. 116-136)*, by Margot L. Crandall-Hollick; and CRS Report R46301, *Title IV Provisions of the CARES Act (P.L. 116-136)*, coordinated by Andrew P. Scott. For questions about specific aspects of the CARES Act, see CRS Report R46299, *Coronavirus Aid, Relief, and Economic Security (CARES) Act: CRS Experts*, by William L. Painter and Diane P. Horn.

[2] For oversight provisions in other coronavirus response legislation, see CRS Insight IN11271, *Congressional Oversight Provisions in P.L. 116-127, the Families First Coronavirus Response Act*, by Ben Wilhelm; and CRS Insight IN11236, *Oversight Provisions in H.R. 6074, the Coronavirus Preparedness and Response Supplemental Appropriations Act*, by Ben Wilhelm.

[3] Unless otherwise indicated, citations are to the CARES Act.

[4] In addition to a manual review of the act, CRS also conducted keyword searches to identify requirements for agencies and other federal entities to notify, consult with, testify before, or otherwise report to Congress. Specifically, CRS searched for subsections of the CARES Act for (1) some variation on terms related to reporting requirements (including

extends beyond these explicit requirements and includes many additional tools and requirements.[5] The fact that many provisions of the CARES Act do not have explicit reporting requirements or other more formal oversight mechanisms does not prevent Congress from engaging in oversight activities related to those programs by seeking information from the executive branch, engaging with stakeholders, holding hearings, and using legislation to direct activities with specificity.

Requirements on agencies and entities are usually described in this report generally, with minimal discussion of detailed content requirements. The same is true for descriptions of new and altered programs. To the extent practicable, the text and footnotes of the report provide citations to the appropriate provisions of both the CARES Act and existing law to facilitate a more detailed review.

The report captures those oversight tools that pertain to inspectors general (who already have obligations to report to Congress in the Inspector General Act of 1978[6]) and provisions that explicitly provide for congressional involvement. For instance, the CARES Act requires certain agencies to make information publicly available but does not explicitly direct that this information be submitted to Congress or its committees. Such provisions are not identified in this report but may nevertheless be referred to in practice as congressional reporting requirements.[7]

Provisions included in the CARES Act may trigger reporting of information under other statutes. Interactions between the CARES Act and current law are not covered in this report.

Oversight Provisions

The CARES Act contains a number of oversight provisions. These include

- the creation of a congressionally appointed oversight commission established in the legislative branch;
- provisions related to inspectors general, including the establishment of SIGPR, the PRAC within the Council of the Inspectors General on Integrity and Efficiency (CIGIE), and supplemental appropriations and additional duties provided for inspectors general across multiple agencies;
- additional funding and responsibilities provided to GAO; and
- requirements for agencies and entities and their leadership to provide reports to, consult with, provide notice to, and testify before Congress and its committees regarding a range of subjects.

Each aforementioned category is discussed in greater detail below.

report, *study*, *assess*, *audit*, *evaluate*, *communicate*, *strategy*, *plan*, *update*, *consult*, *brief*, *submit*, *transmit*, *notify*, *certify*, *update*, and *provide*); and (2) references to Congress or its committees (including the terms *Congress*, *House*, *Senate*, and *committee*).

[5] See generally CRS Report RL30240, *Congressional Oversight Manual*, coordinated by Christopher M. Davis, Walter J. Oleszek, and Ben Wilhelm.

[6] 5 U.S.C. Appendix.

[7] CRS Report R42490, *Reexamination of Agency Reporting Requirements: Annual Process Under the GPRA Modernization Act of 2010 (GPRAMA)*, by Clinton T. Brass.

Congressional Oversight Commission

Section 4020 establishes a legislative branch entity called the Congressional Oversight Commission to conduct oversight of the Department of the Treasury and Federal Reserve Board's economic relief activities under Title IV, Subtitle A (Coronavirus Economic Stabilization Act of 2020) of the CARES Act. The commission is similar in structure to the Congressional Oversight Panel created to participate in the oversight of the Troubled Asset Relief Program in 2008.[8]

The commission is composed of five members selected by the majority and minority leadership of the House and the Senate.[9] The commission is empowered to request staff to be detailed from agencies and departments,[10] hire experts and consultants,[11] conduct hearings,[12] and obtain information from agencies to support its oversight activities.[13]

The commission is required to report to Congress on the relevant activities of Treasury and the Federal Reserve Board,[14] the impact of the programs on the financial well-being of the nation,[15] whether required disclosures in the CARES Act provides market transparency,[16] and the effectiveness of the Coronavirus Economic Stabilization Act of 2020 in minimizing costs and maximizing benefits for taxpayers.[17]

The first report of the commission is due within 30 days of Treasury and the Federal Reserve Board's first exercise of authority under the act. Additional reports are then due every 30 days thereafter.[18] The commission terminates on September 30, 2025.[19]

Provisions Pertaining to Inspectors General[20]

Special Inspector General for Pandemic Recovery

Section 4018 establishes a Special Inspector General for Pandemic Recovery within the Treasury. The SIGPR is nominated by the President with the advice and consent of the Senate[21] and may be removed from office according to Section 3(b) of the Inspector General Act of 1978.[22] The SIGPR is tasked with conducting audits and investigations of the activities of the Treasury

[8] See CRS Insight IN11304, *COVID-19 Congressional Oversight Commission (COC)*, by Jacob R. Straus and William T. Egar.

[9] §4020(c).

[10] §4020(d)(3).

[11] §4020(d)(2).

[12] §4020(e)(1).

[13] §4020(e)(4).

[14] §4020(b)(2)(A)(i).

[15] §4020(b)(2)(A)(ii).

[16] §4020(b)(2)(A)(iii).

[17] §4020(b)(2)(A)(iv).

[18] §4020(b)(2)(B).

[19] §4020(f).

[20] For information about inspector general authorities and practices, see CRS Report R45450, *Statutory Inspectors General in the Federal Government: A Primer*, by Kathryn A. Francis.

[21] §4018(b).

[22] §4018(b)(3). See also 5 U.S.C. Appendix.

pursuant to the CARES Act, including the collection of detailed information regarding loans provided by Treasury.[23]

The SIGPR is empowered to hire staff[24] and enter into contracts[25] and has broadly the same authority and status as inspectors general under the Inspector General Act of 1978.[26] The SIGPR is required to report to the "appropriate committees of Congress" within 60 days of Senate confirmation, and quarterly thereafter, on the activities of the office over the preceding three months, including detailed information on Treasury loan programs.[27] The SIGPR terminates five years after the enactment of the CARES Act (i.e., March 27, 2025).[28]

Section 4027 appropriates a total of $500 billion to Treasury. Of that amount, Section 4018 directs that $25 million shall be made available to the SIGPR as no-year funds (i.e., funds that are available until expended).[29]

Pandemic Response Accountability Committee

Section 15010 establishes the PRAC within the CIGIE.[30] The PRAC is directed to "promote transparency and conduct and support oversight" of the government's coronavirus response in order to "prevent and detect fraud, waste, abuse, and mismanagement" and "mitigate major risks that cut across program and agency boundaries."[31] In addition, the PRAC is tasked with conducting oversight and audits of the coronavirus response as well as coordinating and supporting related oversight by inspectors general across the federal government.[32]

The PRAC is composed of the inspectors general of identified agencies as well as any other inspectors general for agencies involved at the coronavirus response as designated by the chairperson of the council.[33] The CIGIE chairperson designates the PRAC chairperson.[34] In addition, the PRAC is required to appoint an executive director selected in consultation with the majority and minority leadership of the House and the Senate.[35] The PRAC has the same authority to conduct audits and investigations as inspectors general under the Inspector General Act of 1978.[36]

The PRAC is required to provide management alerts to the President and Congress on "management, risk, and funding" issues that may require immediate attention.[37] The PRAC is also required to report to the President and Congress biannually with a summary of PRAC

[23] §4018(c)(1).
[24] §4018(e)(1).
[25] §4018(e)(2).
[26] §4018(d)(1).
[27] §4018(f)(1).
[28] §4018(h).
[29] §4018(g).
[30] Title V of Division B, under the Heading "Pandemic Response Accountability Committee."
[31] §15010(b).
[32] §15010(d)(1)(A).
[33] §15010(c)(2).
[34] §15010(c)(1).
[35] §15010(c)(3)(B).
[36] §15010(e)(3)(A)(i).
[37] §15010(d)(2)(A)(i).

activity and, to the extent practicable, a quantification of the impact of tax expenditures in the CARES Act.[38] Finally the PRAC is required to provide other reports and periodic updates to Congress as it considers appropriate.[39]

In addition, the PRAC is directed to establish and maintain a "user-friendly, public-facing website to foster greater accountability and transparency in the use of covered funds."[40] The PRAC is required to post specified information, including agencies' use of funds provided in the act.[41]

The PRAC terminates on September 30, 2025.[42] Section 15003 appropriates $80 million in no-year funds to support the activities of the PRAC.

The PRAC's organization and duties have similarities to those of the Recovery Accountability and Transparency Board that was established as part of the American Recovery and Reinvestment Act to conduct oversight of the use of funds in that act.[43]

Supplemental Appropriations and Additional Duties for Inspector General Offices

The CARES Act appropriates $148 million for established inspector general offices in addition to the $25 million for the SIGPR and $80 million for the PRAC discussed above. In total, therefore, the CARES Act provides $253 million to the inspector general community to oversee the federal government's coronavirus response.

Department of Agriculture

- Title I of Division B, under the heading "Office of the Inspector General," provides $750,000 to the Department of Agriculture OIG. The appropriation expires September 30, 2021, and may be used only to oversee funds appropriated to the department under the CARES Act.

Department of Commerce

- Title II of Division B, under the heading "Department of Commerce—Economic Development Administration," provides that of the $1.5 billion appropriated to the Department of Commerce, $3 million is to be transferred to the department's OIG to oversee the use of funds appropriated to the department under the CARES Act. The appropriation expires September 30, 2022.

Department of Defense

- Title III of Division B, under the heading "Office of the Inspector General," provides $20 million for the Department of Defense OIG. This appropriation may be used only to oversee the use of funds appropriated to the department under the CARES Act.

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[38] §15010(d)(2)(B).

[39] §15010(d)(2)(A)(ii).

[40] §15010(g).

[41] §15011(b)(3). Section 15011(b)(1)(a) requires each agency to report "any obligation or expenditure of large covered funds" to the director of the Office of Budget and Management, the Bureau of the Fiscal Service, the PRAC, and the appropriate congressional committees.

[42] §15010(k).

[43] P.L. 111-5, §§1521 et seq.

Department of Education

- Title VII of Division B, under the heading "Office of the Inspector General," provides $7 million to Department of Education OIG. These funds expire on September 30, 2022. This appropriation may be used only to respond to COVID-19 generally and to oversee the use of funds appropriated to the department under the CARES Act.

Department of Health and Human Services

- Title VII of Division B, under the heading "Office of the Secretary," requires the Department of Health and Human Services (HHS) OIG to provide a final audit report to the House and Senate Appropriations Committees on payments from $100 billion appropriated to the Public Health and Social Services Emergency Fund to support eligible health care providers with their expenses related to the COVID-19 pandemic. The audit report is due three years after the final payment is made under the program.
- Section 18113 provides that, of the $27 billion appropriated to the Public Health and Social Services Emergency Fund, up to $4 million shall be transferred to the HHS OIG. Appropriated funds are available until expended and may be used only to oversee the use of funds appropriated to HHS under the CARES Act. In addition, the HHS inspector general is required to consult with the House and Senate Appropriations Committees prior to obligating these funds.

Department of Homeland Security

- Title VI of Division B, under the heading "Disaster Relief Fund," provides a total of $45 billion in no-year funds for the Disaster Relief Fund with the Federal Emergency Management Agency (FEMA). Of the total appropriation, $3 million is to be transferred to the Department of Homeland Security (DHS) OIG to oversee the funds appropriated for the Disaster Relief Fund in the CARES Act.

Department of Housing and Urban Development

- Title XII of Division B, under the heading "Office of the Inspector General," provides $5 million in no-year funds to the Department of Housing and Urban Development OIG. This appropriation may be used only to oversee the use of funds appropriated to the department under the CARES Act.

Department of the Interior

- Title VII of Division B, under the heading "Departmental Offices," provides $158.4 million for the Office of the Secretary, Department of the Interior. This appropriation expires September 30, 2021. Of that appropriation, $1 million is to be transferred to the department's OIG to oversee the use of funds appropriated to the department under the CARES Act.

Department of Justice

- Title II of Division B, under the heading "Office of the Inspector General," provides $2 million in no-year funds for the Department of Justice OIG. The

appropriation is to be used to oversee funds provided to the department in the CARES Act and the general impact of COVID-19 on the department's activities.

Department of Labor

- Section 2115 provides $25 million for the Department of Labor (DOL) OIG. The appropriation does not expire and may be used only to conduct oversight activity related to provisions in the CARES Act.
- Title XIII of Division B, under the heading "Departmental Management," appropriates $15 million to respond to COVID-19 generally and to support enforcement of the Families First Coronavirus Response Act (P.L. 116-127). Of that appropriation, $1 million in no-year funds are to be transferred to the DOL OIG.

Department of Transportation

- Title XII of Division B, under the heading "Office of Inspector General," provides $5 million in no-year funds to the Department of Transportation OIG. This appropriation may be used only to oversee the use of funds appropriated to the department under the CARES Act.

Department of the Treasury

- Section 5001 provides $35 million in no-year funds for the Treasury OIG. The appropriation may be used only to conduct oversight and recoupment activities related to the Coronavirus Relief Fund established by Title V of the CARES Act.
- Section 5001 also requires the Treasury OIG to oversee the Coronavirus Relief Fund established by the section, which provides funding to state, local, and tribal governments. If the Treasury OIG determines that a state, tribal government, or unit of local government fails to comply with the requirements for the program, the section provides for the recoupment of the funds.
- Section 4113(d) requires the Treasury OIG to conduct audits of certifications related to employee compensation provided by air carriers in order to receive financial assistance under Section 4113(a).

Department of Veterans Affairs

- Title X of Division B, under the heading "Office of Inspector General," provides $12.5 million for the Department of Veterans Affairs (VA) OIG. These funds expire on September 30, 2022. This appropriation may be used only to oversee the use of funds appropriated to the VA under the CARES Act.

Small Business Administration

- Section 1107(a)(3) provides $25 million for the Small Business Administration (SBA) OIG. These funds expire September 30, 2024.

Provisions Pertaining to the Government Accountability Office

Title IX of Division B of the CARES Act, under the heading "Government Accountability Office," appropriates $20 million to GAO to conduct additional oversight and provide Congress with several reports. GAO is required to report to House and Senate Appropriations Committees

within 90 days of enactment of the CARES Act with a spending plan for the funds and a timeline for audits and investigations.

GAO Reporting Requirements and Additional Responsibilities

- ***Healthy Start Program:*** Section 3225 reauthorizes the Healthy Start Program.[44] The section includes a requirement that GAO "review, access, and provide recommendations" on the program within four years of enactment of the CARES Act (i.e., March 27, 2024) and report its findings to the appropriate committees.
- ***Nurse Loan Repayment Programs:*** Section 3404 requires the comptroller general to study "nurse loan repayment programs" administered by the Health Resources and Services Administration and report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions, within 18 months of enactment of the CARES Act (i.e., September 27, 2021).
- ***Community and Mental Health Services Demonstration Program:*** Section 3814 extends the end date for the Community Mental Health Services Demonstration Program P.L. 93-288[45] and directs GAO to provide a report on the program to the House Committee on Energy and Commerce and Senate Committee on Finance. This report is due 18 months after enactment of the CARES Act (i.e., September 27, 2021).
- ***Regulation of Over the Counter Drugs:*** Section 3851 requires GAO to conduct a study on the effectiveness and impact of exclusivity under Sections 505G[46] and 586C[47] of the Federal Food, Drug, and Cosmetic Act. The study is to be submitted to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions within four years of enactment of the CARES Act (i.e., March 27, 2024).
- ***Coronavirus Economic Stabilization Act of 2020:***[48] Section 4026(f) directs the comptroller general to conduct a study on "loans, loan guarantees, and other investments" made under Section 4003 of the CARES Act and report to the House Committee on Financial Services; the House Committee on Transportation and Infrastructure; the House Committee on Appropriations; the House Committee on the Budget; the Senate Committee on Banking, Housing, and Urban Affairs; the Senate Committee on Commerce, Science, and Transportation; the Senate Committee on Appropriations; and the Senate Committee on the Budget. The initial report under this provision is due nine months after enactment of the CARES Act (i.e., December 27, 2020), and additional reports are required annually thereafter through the "year succeeding the last year for which loans, loan guarantees, and other investments made under Section 4003 are outstanding."

[44] 42 U.S.C. §254c-8 (Public Health Service Act, P.L. 78-410, as amended, §330H).

[45] 42 U.S.C. §1396a note (Protecting Access to Medicare Act of 2014, P.L. 113-93, §223).

[46] This new provision is added to the Federal Food, Drug, and Cosmetic Act following Section 505F (21 U.S.C. §355g) by the CARES Act.

[47] 42 U.S.C. §360fff-3.

[48] CARES Act, Title IV, Subtitle A (§§4001 et seq.).

- ***Monitoring and Audits by Comptroller General:*** Section 19010 requires the comptroller general to conduct monitoring and oversight of federal spending in response to the COVID-19 pandemic. The section empowers the comptroller general to access relevant records, make copies of those records, and conduct pertinent interviews.[49] The comptroller general is to offer briefings at least once per month to the House Committee on Appropriations; the House Committee on Homeland Security; the House Committee on Oversight and Reform; the House Committee on Energy and Commerce; the Senate Committee on Appropriations; the Senate Committee on Homeland Security and Governmental Affairs; and the Senate Committee on Health, Education, Labor, and Pensions.[50] The comptroller general is also required to report on GAO's relevant activities to the same committees within 90 days of enactment of the CARES Act (i.e., June 25, 2020), then monthly until one year after enactment (i.e., March 27, 2021), and periodically thereafter.[51]

Agency Reporting, Notice, and Consultation Requirements for Federal Entities and Sub-Entities

Architect of the Capitol

- Title IX of Division B, under the heading "Architect of the Capitol," appropriates $25 million to the Architect of the Capitol for expenses related to the COVID-19 pandemic. The Architect of the Capitol is required to provide an expenditure report within 30 days of enactment of the CARES Act (i.e., April 26, 2020) and every 30 days thereafter to the House and Senate Appropriations Committees, the House Committee on House Administration, and the Senate Committee on Rules and Administration.

Armed Forces Retirement Home Trust Fund

- Title X of Division B, under the heading "Armed Forces Retirement Home Trust Fund," appropriates $2.8 million from the available funds of the trust fund for expenses related to the COVID-19 pandemic. The chief executive officer of the Armed Forces Retirement Home is required to submit monthly spending reports to the House and Senate Appropriations Committees.

Board of Governors of the Federal Reserve System

- Section 4026(b)(2)(A) requires the Board of Governors of the Federal Reserve System to report to the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs whenever it exercises its purchase and loan-making authority under Section 4003(b)(4). Reports are to be submitted within seven days and are required to contain the same information as reports required under Title 12, Section 343(3)(C)(i), of the *United States Code*. In addition, reports are to be submitted every 30 days regarding outstanding loans

[49] §19010(d).

[50] §19010(a)(1).

[51] §19010(c).

and financial assistance under Section 4003(b)(4) in accordance with Title 12, Section 343(3)(C)(ii), of the *U.S. Code*.[52]

Centers for Disease Control and Prevention

- Title VII of Division B, under the heading "Centers for Disease Control and Prevention," appropriates a total of $4.3 billion to the Centers for Disease Control and Prevention (CDC). Of that total, $500 million is directed to "public health data surveillance and analytics infrastructure modernization." Within 30 days of enactment of the CARES Act (i.e., April 26, 2020), CDC is required to report to the House and Senate Appropriations Committees on the development of a "public health surveillance and data collection system for coronavirus."

Department of Commerce

- Section 1108(d) requires the Minority Small Business Development Agency of the Department of Commerce to submit reports to the House Committee on Small Business; the House Committee on Energy and Commerce; the Senate Committee on Commerce, Science, and Technology; and the Senate Committee on Small Business and Entrepreneurship regarding the programs developed pursuant to Section 1108(b). Reports are due six months after enactment of the CARES Act (i.e., September 27, 2020) and annually thereafter.

Department of Defense

- Section 13006(a) authorizes the delegation of select procurement authorities within the Department of Defense for transactions related to the COVID-19 pandemic. In the event that a transaction of this type does occur, either the Under Secretary of Defense for Research and Engineering or the Under Secretary of Defense for Acquisition and Sustainment, as applicable, is required to notify the House and Senate Appropriations and Armed Services Committees "as soon as is practicable."

Department of Education

- Section 3510(a) allows foreign institutions to use distance education during the declared COVID-19 emergency under certain circumstances. Section 3510(c) requires that the Secretary of Education submit a report to the House Committee on Education and Labor and the Senate Committee on Health, Education, Labor, and Pensions identifying foreign institutions that use distance education under Section 3510(a). The report is due not later than 180 days after enactment of the CARES Act (i.e., September 23, 2020). Additional reports are due every 180 days for the duration of the declared emergency.
- Section 3510(d) allows foreign institutions to enter written agreements with certain institutions of higher education in the United States to allow students to take courses at the American institutions. Section 3510(d)(4) requires that the Secretary of Education submit a report identifying the foreign institutions using such arrangements to the House Committee on Education and Labor and the Senate Committee on Health, Education, Labor, and Pensions. The report is due

[52] Section 4026(b)(2)(B) requires that the Board of Governors of the Federal Reserve System publish these reports on its website within seven days of providing them to Congress.

not later than 180 days after enactment of the CARES Act (i.e., September 23, 2020). Additional reports are due every 180 days for the duration of the declared emergency.

- Section 3511(b) authorizes the Secretary of Education to waive certain statutory requirements identified in the section upon the request of a state or Indian tribe. Section 3511(d)(2) requires the Secretary of Education to notify the House Committee on Education and Labor; the Senate Committee on Health, Education, Labor, and Pensions; and the House and Senate Appropriations Committee within seven days of granting any waiver. In addition, Section 3511(d)(4) requires the Secretary of Education to submit a report to the same committees within 30 days of enactment of the CARES Act (i.e., April 26, 2020) with recommendations for additional necessary waivers of statutory requirements.
- Section 3512(a) authorizes the Secretary of Education to defer payments on loans made to historically black colleges and universities under Title 20, Section 1066, of the *U.S. Code*. Section 3512(c) requires the Secretary of Education to report to the House Committee on Education and Labor and the Senate Committee on Health, Education, Labor, and Pensions within 180 days of enactment of the CARES Act (i.e., September 23, 2020) and every 180 days thereafter on any institutions receiving this relief.
- Section 3517(c) requires the Secretary of Education to submit a report to the House Committee on Education and Labor and the Senate Committee on Health, Education, Labor, and Pensions identifying all institutions of higher education receiving waivers of statutory requirements identified in Section 3517(a). Reports are due within 180 days of enactment of the CARES Act (i.e., September 23, 2020) and every 180 days thereafter until the end of the fiscal year following the end of the declared emergency.
- Section 3518(c) requires the Secretary of Education to submit a report to the House Committee on Education and Labor and the Senate Committee on Health, Education, Labor, and Pensions identifying all institutions of higher education and other recipients who receive grant modifications as authorized in Section 3518(a). Reports are due within 180 days of enactment of the CARES Act (i.e., September 23, 2020) and every 180 days thereafter until the end of the fiscal year following the end of the declared emergency.

Department of Health and Human Services

- Section 3212 amends the Public Health Service Act[53] to require that the Secretary of HHS submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions within four years of enactment of the CARES Act (i.e., March 27, 2024) and every five years thereafter on the "activities and outcomes" of the Telehealth Network Grant Program and the Telehealth Resource Centers Grant Program.
- Section 3213 amends the Public Health Service Act[54] to require the Secretary of HHS to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions within four years of enactment of the CARES Act (i.e., March 27, 2024), and every five

[53] Specifically, 42 U.S.C. §254c-14.

[54] Specifically, 42 U.S.C. §254c.

years thereafter, on the "activities and outcomes" of the Rural Health Care Services Outreach Grant Program, the Rural Health Network Development Grant Program, and the Small Health Care Provider Quality Improvement Grant Program.

- Section 3226(d) requires the Secretary of HHS to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions within two years of enactment of the CARES Act (i.e., March 27, 2022) on HHS's efforts to support the blood donation system.
- Section 3301 amends the Public Health Service Act[55] to, during a public health emergency, eliminate a cap on the value of certain transactions related to the Biomedical Advanced Research and Development Authority that may be entered into by the Secretary of HHS. After the termination of the public health emergency, the Secretary of HHS is required to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions that details the use of funds, including a discussion of outcome measures for such transactions.
- Section 3401 amends the Public Health Service Act[56] and renews a previously enacted requirement that the Secretary of HHS submit reports to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions concerning the need for underrepresented minorities on medical peer review councils. The first report is due September 30, 2025, and subsequent reports are due every five years thereafter.
- Section 3401 further amends the Public Health Service Act[57] to require the Advisory Council on Graduate Medical Education to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions (as well as the Secretary of HHS) no later than September 30, 2023, and every five years thereafter. In these reports, the Advisory Council is directed to discuss its recommendations on the issues outlined in Title 42, Section 294o(a)(1), of the *U.S. Code*.
- Section 3402(a) requires the Secretary of HHS to develop a comprehensive and coordinated plan for the health care workforce development programs within one year of enactment of the CARES Act (i.e., March 27, 2021). Section 3402(c) requires the Secretary of HHS to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions describing the plan and how it is being implemented within two years of passage of the CARES Act (i.e., March 27, 2022).
- Section 3403(c) amends the Public Health Service Act[58] to require the Secretary of HHS to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions on outcomes associated with the Geriatrics Workforce Enhancement Program. The

[55] Specifically, 42 U.S.C. §247d-7e(c)(5)(A).

[56] Specifically, 42 U.S.C. §293d(d).

[57] Specifically, 42 U.S.C. §294o.

[58] Specifically, 42 U.S.C. §294c

report is due within four years of the enactment of the Title VII Health Care Workforce Reauthorization Act of 2019[59] and then every five years thereafter.

- Section 3404(a)(4)(D) amends the Public Health Service Act[60] to require the Secretary of HHS to submit reports to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions assessing HHS programs to enhance the nursing workforce. Reports are due by September 30, 2020, and biennially thereafter. Further, Section 3404(a)(6)(F) incorporates additional requirements for these reports that are codified in Title 42, Section 296p, of the *U.S. Code*.
- Section 3854(c)(2) requires the Secretary of HHS to submit a report to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions when a revised sunscreen order under the Section 3854(c)(1) does not include certain efficacy information.
- Section 3855(a) requires the Secretary of HHS to submit a letter to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions describing the Food and Drug Administration's (FDA's) evaluations and revisions to the cough and cold monograph for children under the age of six. The letter is due one year after enactment of the CARES Act (i.e., March 27, 2021) and annually thereafter.
- Section 3862 adds a new part to the Federal Food, Drug, and Cosmetic Act[61] to alter the FDA's management of monographs for over-the-counter drugs. This new part includes two additional reporting requirements on the implementation and impact of the new provisions.[62] The Secretary of HHS is required to report on each of those issues to the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions within 120 calendar days after the end of FY2021 and within 120 days after the end of each fiscal year thereafter. In addition, the Secretary of HHS is required, by January 15, 2025, to transmit to Congress recommendations to revise the goals of the program.[63] While developing those recommendations, the Secretary of HHS is required to consult with the House Committee on Energy and Commerce and the Senate Committee on Health, Education, Labor, and Pensions, among others.[64]
- Title VIII of Division B, under the heading "Centers for Disease Control and Prevention," requires the Secretary of HHS, in consultation with the director of the CDC, to report to the House and Senate Appropriations Committees every 14 days for one year if the HHS Secretary declares an infectious disease emergency and seeks to use the Infections Diseases Rapid Response Fund (as authorized by the third proviso of Section 231 of Division B of P.L. 115-245) "as long as such report[s] would detail obligations in excess of $5,000,000" or upon request.

[59] CRS was unable to find a statute of this name in enacted law. This may be a reference to pending legislation. See S. 2997 (116th Cong).

[60] Specifically, 42 U.S.C. §296e.

[61] New sections are added to Subchapter C of Chapter VII, which is codified as Title 21, Sections 379f et seq., of the *U.S. Code*.

[62] Under new sections, 744N(a) and 744N(b), of the Federal Food, Drug, and Cosmetics Act, respectively.

[63] Under a new section, 744N(d), of the Federal Food, Drug, and Cosmetics Act.

[64] Under a new section, 744N(c), of the Federal Food, Drug, and Cosmetics Act.

- Title VIII of Division B, under the heading "Office of the Secretary," appropriates $27 billion to the Public Health and Social Services Emergency Fund. Among other things, the provision allows for funds to be used to reimburse the VA for expenses related to the COVID-19 pandemic and for care for certain patients. To provide this reimbursement, the Secretary of HHS must certify to the House and Senate Appropriations Committees that funds available under the Stafford Act[65] are insufficient to cover expenses incurred by the VA. In addition, the Secretary of HHS must notify the House and Senate Appropriations Committees three days prior to making such a certification.
- Title VIII of Division B, also under the heading "Office of the Secretary," appropriates $100 billion to the Public Health and Social Services Emergency Fund to support eligible health care providers with their expenses related to the COVID-19 pandemic. The Secretary of HHS is required to submit a report to the House and Senate Appropriations Committees within 60 days of enactment of the CARES Act (i.e., May 26, 2020), and every 60 days thereafter, on the obligation of these funds, including state-level data.
- Section 18111 provides that funds appropriated under the heading "Department of Health and Human Services" in Title VII of Division B may be transferred or merged with appropriations to other specified HHS budget accounts so long as the House and Senate Appropriations Committees are notified 10 days in advance of any transfer.
- Section 18112 requires the Secretary of HHS to provide a spend plan for funds appropriated to HHS to the House and Senate Appropriations Committees within 60 days of enactment of the CARES Act (i.e., May 26, 2020) and then every 60 days until September 30, 2024.

Department of Homeland Security

- Title VI of Division B, under the heading "Department of Homeland Security," appropriates $178 million for DHS's response to the COVID-19 pandemic. The provision grants additional authority to transfer these funds between DHS accounts for the purchase of personal protective equipment and sanitization materials. Within five days after making such a transfer, DHS is required to notify the House and Senate Appropriations Committees.

Department of the Interior

- Title VII of Division B, under the heading "Departmental Offices," provides $158 million to support for the Department of the Interior's COVID-19 pandemic response. Beginning 90 days after enactment of the CARES Act (i.e., June 25, 2020), and monthly thereafter, the Secretary of the Interior is required to provide a report detailing the use of these funds to the House and Senate Appropriations Committees.

Department of Labor

- Title VIII of Division B, under the heading "Departmental Management," appropriates $15 million for DOL's response to the COVID-19 pandemic and

[65] P.L. 93-288, as amended.

provides that the Secretary of Labor may transfer these funds to other specified DOL budget accounts for this purpose. Fifteen days prior to transferring any funds, the Secretary of Labor is required to submit an operating plan to the House and Senate Appropriations Committees describing how funds will be used.

Department of State

- Section 21007 authorizes the Secretary of State and the administrator of the U.S. Agency for International Development (USAID) to provide additional paid leave to employees for the period from January 29, 2020, to September 30, 2022, in order to address hardships created by the COVID-19 pandemic. Prior to using this authority, the Secretary of State and the administrator must consult with House and Senate Appropriations Committees, the House Committee on Foreign Affairs, and the Senate Committee on Foreign Relations.
- Section 21009 authorizes the Secretary of State to use passport and immigrant visa surcharges to pay costs for consular services during FY2020.The Secretary of State is required to report to the House and Senate Appropriations Committees, the House Committee on Foreign Affairs, and the Senate Committee on Foreign Relations within 90 days of the expiration of this authority (i.e., December 29, 2020) on specific expenditures made pursuant to this authority.
- Section 21010 authorizes the Department of State and USAID to enter into personal services contracts to support their response to the COVID-19 pandemic subject to prior consultation with and notification of the House and Senate Appropriations Committees, the House Committee on Foreign Affairs, and the Senate Committee on Foreign Relations. Within 15 days of using this authority, the Secretary of State is required to report to the same committees on the staffing needs of the Office of Medical Services.
- Section 21011 authorizes the Secretary of State and the administrator of USAID to administer any legally required oath of office remotely through September 30, 2021. Prior to using this authority, the Secretary of State and the administrator must each submit a report to the House and Senate Appropriations Committees, the House Committee on Foreign Affairs, and the Senate Committee on Foreign Relations describing the process they will use to administer an oath of office in this manner.

Department of Transportation

- Section 22002 requires the Secretary of Transportation to notify the House and Senate Appropriations Committees; the House Committee on Transportation and Infrastructure; and the Senate Committee on Commerce, Science, and Transportation within seven days of enactment of the CARES Act (i.e., April 3, 2020), and every seven days thereafter, of the furlough of any National Railroad Passenger Corporation employee due to the COVID-19 pandemic.
- Section 22005 allows the Secretary of Transportation to waive specified requirements for highway safety grants if the COVID-19 pandemic will substantially impact the ability of the states and the Department of Transportation to meet those grant requirements. The Secretary is required to “periodically” report to the relevant committees on any waivers made under this provision.

Department of the Treasury

- Section 2201(f)(2) establishes reporting requirements associated with the 2020 Recovery Rebates provided in Section 2201.[66] The Secretary of the Treasury is required to submit a report to the House and Senate Appropriations Committees within 15 days of enactment of the CARES Act (i.e., April 11, 2020) providing a spending plan for the funds provided for this program. In addition, 90 days after enactment (i.e., June 25, 2020), and quarterly thereafter, the Secretary is required to provide reports to the House and Senate Appropriations Committees on actual and projected expenditures under this program.
- Section 4026(b)(1)(A) requires the Secretary of the Treasury, within seven days after making a loan or loan guarantee under Sections 4003(b)(1), 4003(b)(2), or 4003(b)(3), to report to the chairmen and ranking members of the House Committee on Financial Services; the House Committee on Ways and Means; the Senate Committee on Banking, Housing, and Urban Affairs; and the Senate Committee on Finance. These reports are to include an overview of the actions and financial information about those transactions.[67]
- Section 4118(a) requires the Secretary of the Treasury to submit a report no later than November 1, 2020, to the House Committee on Transportation and Infrastructure; the House Committee on Financial Services; the Senate Committee on Commerce, Science, and Transportation; and the Senate Committee on Banking, Housing, and Urban Affairs on the financial assistance provided to air carriers and contractors under Subtitle B of Title IV of the CARES Act. Section 4118(b) requires that the Secretary of the Treasury provide an updated report to the same committees no later than November 1, 2021.
- Section 21012 amends the Bretton Woods Agreements Act[68] to authorize additional lending by the Department of the Treasury pursuant to a decision of the executive directors of the International Monetary Fund. Prior to taking such action, the Secretary of the Treasury is required to report to Congress on the need for such loans to support the international monetary system and the availability of alternative actions.

Department of Veterans Affairs

- Title X of Division B, under the heading "Information Technology Systems," appropriates $2.15 billion for information technology expenses related to the COVID-19 pandemic. The VA Secretary is required to submit a spending plan for these funds to the House and Senate Appropriations Committees and must also notify the same committees before any of these funds are reprogrammed among VA's budget subaccounts for information technology.

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[66] The 2020 Recovery Rebates are refundable tax credit payments of up to $1,200 per adult and $500 per child provided in the CARES Act. See CRS Insight IN11282, *COVID-19 and Direct Payments to Individuals: Summary of the 2020 Recovery Rebates/Economic Impact Payments in the CARES Act (P.L. 116-136)*, by Margot L. Crandall-Hollick. Section 2201(f)(1) provides additional transfer authority to move funds between the appropriations provided in Section 2201 for this purpose. Exercise of this authority requires notification to the House and Senate Appropriations Committees.

[67] Under Section 4026(b)(1)(B), the Secretary of the Treasury is required to publish these reports on the Treasury website within seven days of reporting to Congress. In addition, Section 4026(b)(1)(C) requires that Treasury publish a summary report including the same information online every 30 days.

[68] 22 U.S.C. §286e-2.

- Section 20001 provides additional transfer authority for the Secretary to transfer funds between identified accounts. For transfers that account for less than 2% of the amount appropriated to a particular account, the Secretary is required to notify the House and Senate Appropriations Committees. For all other transfers, the VA Secretary may transfer funds only after requesting and receiving approval from the House and Senate Appropriations Committees.
- Section 20002 requires the Secretary to submit monthly expenditure reports to the House and Senate Appropriations Committees for all funds appropriated by Title X of Division B.
- Section 20008 authorizes the Secretary to waive any limitations on pay for VA employees during the COVID-19 public health emergency[69] for work done in support of the response to the emergency. The Secretary is required to submit a report to the House and Senate Veterans' Affairs Committees in each month that such a waiver is in place.

Election Assistance Commission

- Title V of Division B, under the heading "Election Assistance Commission," provides a total of $400 million for election security grants to be distributed to the states by the Election Assistance Commission. This provision requires states to submit reports on how these funds were used within 20 days of each election in the 2020 federal election cycle. Within three days of receipt, the commission is required to transmit these reports to the House Committee on House Administration, the Senate Committee on Rules and Administration, and the House and Senate Appropriations Committees.

Federal Emergency Management Agency

- Title VI of Division B, under the heading "Federal Emergency Management Agency," appropriates $45 billion to FEMA's Disaster Relief Fund. The FEMA administrator is required to report to the House and Senate Appropriations Committees every 30 days on the actual and projected use of these funds.

General Services Administration

- Title V of Division B, under the heading "General Services Administration," appropriates $275 million to the Federal Buildings Fund of the General Services Administration (GSA) for expenses related to the COVID-19 pandemic. The provision requires the administrator of GSA to notify the House and Senate Appropriations Committees quarterly on obligations and expenditures of these funds.
- Section 15003 requires the GSA administrator to notify Congress in writing if the administrator determines that it is in the public interest to use noncompetitive procurement procedures as authorized by the Federal Procurement Policy[70] during a declared public health emergency.

[69] See §20003.

[70] 41 U.S.C. §3304(a)(7)(A).

House of Representatives

- Title IX of Division B, under the heading "House of Representatives," appropriates a total of $25 million for expenses related to the COVID-19 pandemic. The chief administrative officer of the House of Representatives is required to submit a spending plan to the House Committee on Appropriations.

Internal Revenue Service

- Section 15001 appropriates $250 million to the Internal Revenue Service (IRS). The provision requires that the IRS commissioner submit a spending plan to the House and Senate Appropriations Committees no later than 30 days of enactment of the CARES Act (i.e., April 26, 2020). The provision also provides that, with advance notice to the House and Senate Appropriations Committees, these funds may be transferred between IRS budget accounts as necessary to respond to the COVID-19 pandemic.

Kennedy Center

- Title VII of Division B, under the heading "John F. Kennedy Center for the Performing Arts," provides $25 million to support the Kennedy Center's response to the COVID-19 pandemic. The provision requires the Board of Trustees of the Kennedy Center to report to the House and Senate Appropriations Committees by October 21, 2020, with a detailed explanation of the use of the funds.

Register of Copyrights

- Section 19011 amends Chapter 7 of Title 17 of the *U.S. Code* to provide that, through December 31, 2021, if an emergency declared by the President under the National Emergencies Act[71] disrupts the ordinary functioning of the copyright system, the Register of Copyrights may waive or modify specified timing requirements. If the Register of Copyrights takes such action he or she must notify Congress within 20 days.

Small Business Administration

- Section 1103(d) requires SBA to report to the House Committee on Small Business and the Senate Committee on Small Business and Entrepreneurship on its activities related to education, training and advising grants under Section 1103(b) of the CARES Act. The initial report under this section is due six months after enactment of the CARES Act (i.e., September 27, 2020), with additional reports annually thereafter.
- Section 1107(c) requires SBA to provide a spending plan for funds appropriated in Section 1107(a) to the House and Senate Appropriations Committees within 180 days of enactment of the CARES Act (i.e., September 23, 2020).

[71] 50 U.S.C. §§1601 et seq.

U.S. Patent and Trademark Office

- Section 12004(a) provides the director of the U.S. Patent and Trademark Office with authority to toll, waive, adjust, or modify specified deadlines in Title 35 of the *U.S. Code* during the COVID-19 emergency if certain conditions are met. To use this authority, the director is required, under Section 12004(c), to submit a statement to Congress within 20 days explaining his or her action and the rationale underlying it.

General Provisions for Title VII of Division B

In addition to the requirements listed above for specific federal entities and sub-entities, Section 18109 authorizes that funds provided under Title VII of Division B may be used for personal services contracts[72] with prior notification to the House and Senate Appropriations Committees. Title VII of Division B makes appropriations to the Department of the Interior, the Environmental Protection Agency, the Forest Service (Department of Agriculture), the Indian Health Service (HHS), the Agency for Toxic Substances and Disease Registry (HHS), the Institute of American Indian and Alaska Native Culture and Arts Development, the Smithsonian Institution, the Kennedy Center, and the National Foundation on the Arts and Humanities.

Requirements for Testimony

Chairman of the Board of Governors of the Federal Reserve System

- Section 4026 requires the chairman of Federal Reserve to testify, on a quarterly basis, before the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs regarding the Federal Reserve's activities under the CARES Act.

Secretary of the Treasury

- Section 4003(c)(3)(A)(iii) allows the Secretary of the Treasury to waive compensation limits established by Section 4004 as well as restrictions on "stock buybacks," the payment of dividends, and other capital distributions established by Section 4003(c)(3)(A)(ii) for businesses receiving a loan, loan guarantee, or other investment under the CARES Act. In order to waive those requirements, the Secretary must determine that such action is necessary to "protect the interests of the Federal Government" and must also "make himself available to testify before the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives regarding the reasons for the waiver."
- Section 4026 requires the Secretary of the Treasury to testify, on a quarterly basis, before the House Committee on Financial Services and the Senate Committee on Banking, Housing, and Urban Affairs regarding the Treasury's activities under the CARES Act.

[72] See 48 C.F.R. §37.104.

Author Information

Ben Wilhelm
Analyst in Government Organization and Management

William T. Egar
Analyst in American National Government

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