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Tallying Federal Funding for COVID-19: In Brief

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SUMMARY

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Tallying Federal Funding for COVID-19: In Brief

Six pieces of legislation have been enacted as of the date of publication that included federal funding for response to and recovery from the Coronavirus Disease 2019 (COVID-19) pandemic:

- H.R. 6074 (116th Congress), the *Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020*, signed into law as P.L. 116-123 on March 6, 2020.
- H.R. 6201 (116th Congress), the *Families First Coronavirus Response Act*, signed into law as P.L. 116-127 on March 18, 2020. Division A is the *Second Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020*.
- H.R. 748 (116th Congress), the *Coronavirus Aid, Relief, and Economic Security Act*, or the CARES Act, signed into law as P.L. 116-136 on March 27, 2020. Division B is *Emergency Appropriations for Coronavirus Health Response and Agency Operations*.
- H.R. 266 (116th Congress), the Paycheck Protection Program and Health Care Enhancement Act, signed into law as P.L. 116-139 on April 24, 2020. Division B is *Additional Emergency Appropriations for Coronavirus Response*.
- H.R. 113 (116th Congress), the *Consolidated Appropriations Act 2021*, signed into law as P.L. 116-260 on December 27, 2020. Divisions M and N are the *Coronavirus Response and Relief Supplemental Appropriations Act* and *Additional Coronavirus Response and Relief*, respectively.
- H.R. 1319 (117th Congress), the *American Rescue Plan Act*, or ARPA, signed into law as P.L. 117-2 on March 11, 2021.

Five of the six above-listed laws include both discretionary spending, through supplemental appropriations, and direct spending, through changes to statutory programs. This brief report explains the difference and provides a frame of reference for understanding what has been provided by Congress thus far.

The report does not track the execution of these programs, or the spending of the resources provided; neither does it illuminate aid allocations by state or locality.

This report will be not be updated unless additional COVID-19-specific spending legislation is enacted.

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Introduction

Six pieces of legislation have been enacted that included federal funding for response to and recovery from the Coronavirus Disease 2019 (COVID-19) pandemic, as of the date of publication.

Five of the six enacted funding measures include both discretionary spending through supplemental appropriations and direct spending through changes to statutory programs.[1] This brief report explains the difference between these types of spending and provides a frame of reference for understanding what resources have been provided by Congress thus far.

This report does not track the execution of COVID-19 relief or recovery programs, or the spending of the resources provided. Additionally, it does not address the use by the executive branch of funding enacted pre-pandemic to respond to the pandemic or describe aid allocations by state or locality.

Legislative Summary of Measures with COVID-19 Supplemental Funding

The Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (H.R. 6074, 116th Congress)

H.R. 6074 was introduced by House Appropriations Committee Chair Nita Lowey on March 4, 2020. That day, the bill was considered under a motion to suspend the rules and pass the bill, which was agreed to by a vote of 415-2.[2] The measure was laid before the Senate by unanimous consent on March 5, 2020. After a proposed amendment was tabled, the measure passed by a vote of 96-1.[3]

The bill was signed into law as P.L. 116-123 on March 6, 2020. Division A is the supplemental appropriations measure, and Division B is the "Telehealth Services During Certain Emergency Periods Act of 2020."

The Families First Coronavirus Response Act (H.R. 6201, 116th Congress)

H.R. 6201 was introduced by House Appropriations Committee Chair Nita Lowey on March 11, 2020. The legislation was considered under a motion to suspend the rules and pass the bill on March 14, 2020, which was agreed to by a vote of 363-40 with one Member voting present.[4] The measure was laid before the Senate by unanimous consent on March 18, 2020, and after the Senate did not agree to three amendments, the bill passed the Senate by a vote of 90-8.[5]

[1] The one exception being P.L. 117-2, which includes only direct spending, and no discretionary appropriations.

[2] House Roll no. 86.

[3] Senate Record Vote Number 66.

[4] House Roll no. 102.

[5] Senate Record Vote Number 75.

The bill was signed into law as P.L. 116-127 on March 18, 2020. Division A is the "Second Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020." Divisions B through G:

- expanded food and nutrition programs of the Department of Agriculture;
- expanded emergency family and medical leave;
- supported state unemployment insurance programs;
- provided for access to COVID-19 testing with no cost to the individual;
- required certain employers to provide paid sick leave for workers unable to work due to COVID-19; and
- provided tax credits to employers for paid sick and paid family medical leave.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (H.R. 748, 116th Congress)

H.R. 748 was first passed by the House on July 17, 2019, under suspension of the rules, as a tax measure unrelated to COVID-19. The bill was placed on the Senate Legislative Calendar on July 22, 2019, but the Senate did not act on the original legislation. It is not unusual for such unrelated legislation to be used as a "shell" or "vehicle" to facilitate the passage of a more timely piece of legislation, but these actions were not taken in specific anticipation of using the bill in this manner.

The majority attempted to proceed to consideration of H.R. 748 on March 20, 2020, but was unable to do so until unanimous consent was granted on March 25. The bill was laid before the Senate and an amendment in the nature of a substitute replaced the original text with that of the "Coronavirus Aid, Relief, and Economic Security Act" (CARES Act). The Senate considered but did not agree to two other amendments, and passed the bill by a vote of 96-0.[6] The House passed the bill with the Senate amendment on a voice vote on March 27, 2020. The bill was signed into law as P.L. 116-136 on March 27, 2020.

Division A contained numerous measures, including:

- a title which authorized the Paycheck Protection Program;
- a title which authorized pandemic unemployment assistance for certain workers and other unemployment assistance measures, rebates, and other policy changes to help individuals and businesses deal with economic hardships;
- a title to support the U.S. health care system, which addressed a range of issues related to education, labor, health policy, Medicare, Medicaid, public health, and over-the-counter drugs;
- a title to promote economic stabilization and assistance to certain distressed sectors of the economy; and
- a title to provide coronavirus relief funding to states.

Division B is a supplemental appropriations measure: *Emergency Appropriations for Coronavirus Health Response and Agency Operations*.

[6] Senate Record Vote Number 80.

The Paycheck Protection Program and Health Care Enhancement Act (H.R. 266, 116th Congress)

The House first passed H.R. 266 on January 11, 2019, as an FY2020 annual appropriations measure unrelated to COVID-19. The bill was placed on the Senate Legislative Calendar on January 15, 2019, but the Senate did not act on the original legislation, as FY2020 annual appropriations were resolved through a consolidated appropriations bill. Thus H.R. 266 was available to be repurposed as a vehicle for COVID-related purposes, as H.R. 748 had been.

The Senate agreed to take up the measure on April 21, 2020. The bill was laid before the Senate by unanimous consent and an amendment in the nature of a substitute replaced the original text with that of the "Paycheck Protection Program and Health Care Enhancement Act." The Senate passed the bill the same day by voice vote.

The House of Representatives took up the amended bill on April 23, 2020, suspending the rules and passing it by a vote of 388-5, with one Member voting present. The bill was signed into law as P.L. 116-139 on April 24, 2020.

Division A of P.L. 116-139 modified and extended a series of small business programs, including the Paycheck Protection Program and the Small Business Administration's Economic Injury Disaster Loans. Division B is separately titled *Additional Emergency Appropriations for Coronavirus Response*, and included funding for initiatives through the Public Health and Social Services Emergency Fund and the Small Business Administration.

The Consolidated Appropriations Act, 2021 (H.R. 113, 116th Congress)

The House first passed H.R. 113 on January 10, 2019, as an international affairs bill unrelated to the COVID-19 pandemic. The bill was reported from the Senate Committee on Foreign Relations with an amendment on December 17, 2019, and passed with an amendment by unanimous consent on January 15, 2020.

The House repurposed the Senate-passed version of the bill, adding multiple divisions of appropriations language on December 21, 2020, doing so in two parts: the first encompassing four annual appropriations measures, and the second encompassing the other eight, as well as supplemental COVID-19 response and relief appropriations and multiple other measures. The first passed 327-85, and the second 359-53. The Senate passed the consolidated bill by a vote of 92-6, and it was signed into law as P.L. 116-260 on December 27, 2020.

Division M of P.L. 117-2 is the *Coronavirus Response and Relief Supplemental Appropriations Act, 2021*, and Division N is *Additional Coronavirus Response and Relief*.

The American Rescue Plan Act (H.R. 1319, 117th Congress)

The *American Rescue Plan Act* was reported out of the House Committee on the Budget on February 24, 2021. The House took up the bill on the evening of February 26, 2021, and passed it in the early hours of February 27, 2021, by a vote of 219-212. The Senate took up the bill on March 4, 2021, passing it with an amendment on March 6 by a vote of 50-49, returning it to the House. The House voted to concur in the Senate amendment on March 10, 2021, and the bill was signed into law as P.L. 117-2 on March 11, 2021.

Tallying the Resources Provided

CRS is frequently posed two general types of questions regarding the scope of funding measures:

- What has Congress provided?
- What has been spent?

These are distinct questions, and the authoritative answers for them come from different sources.

Tallying Congressional Action

Congress provides budget authority—permission to spend money from the Treasury—to the rest of government in two types of measures: in appropriations acts and in what some term "authorizing" or "substantive" legislation. The six measures examined in this report are consolidated measures which include aspects of both types, and provide a mix of discretionary budget authority and direct spending.

According to the Government Accountability Office (GAO), discretionary spending stems from "budget authority provided in and controlled by appropriations acts"[7] and direct spending is its opposite: it stems from "an appropriation or other budget authority made available to agencies in an act other than an appropriation act."[8] Discretionary budget authority is most often reflected in a direct fashion: a particular amount with a particularly defined term of availability for the recipient to commit to the use of those funds (to "obligate" them).[9] Direct spending may be directly reflected, but more often it is the result of changes in statute that involve existing legal obligations for the government to conduct an activity, provide a service, or pay a benefit. Thus, it takes a certain level of expert analysis to project how much more (or less) spending over an extended time may result from a particular change.

The Congressional Budget Office (CBO) is the primary congressional source for such projections. Other assessments of these amounts are conducted by the Office of Management and Budget, and at times the GAO or other oversight bodies, such as inspectors general, special panels, and review boards.

Congressional Budget Office Projections

CBO cost estimates are the standard Congress uses to assess the net cost of legislation. CBO's cost estimates include their best projections of discretionary spending and direct spending that would result from a given piece of legislation, as well as any changes to collections of federal revenues. Their estimates can provide insights into two questions frequently asked by Congress:

- What volume of resources is Congress providing in a measure?
- How will a measure affect the government's balance sheet?

What Volume of Resources is Congress Providing in These Measures?

In publicly available CBO cost estimates, discretionary spending is arranged by subcommittee and agency. Direct spending is more loosely organized on the basis of the structure of the

[7] U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP, September 2005, p. 46, https://www.gao.gov/products/GAO-05-734SP.

[8] Ibid., p. 45.

[9] Sometimes the term of availability is until the resources are expended.

legislation. At times, this presents a challenge in determining how much funding a particular agency or department has received in given legislation, as the direct spending element may not be readily identifiable. In addition, while discretionary budget authority is generally provided in an explicit amount in a single fiscal year, direct spending is recorded as a projected amount over a 10-year period, so multiple potential totals are possible. In part because of these challenges, authoritative statements of "how much funding is in a bill" when both discretionary and mandatory spending are involved may vary significantly for a single measure: different parties may use different totals in their discussions of agency and department funding levels– some may exclude direct spending, while others may include the first year or more of it.

Table 1 shows CBO's estimates of both discretionary appropriations and direct spending for the six enacted COVID-19 funding measures, illustrating how the amount of estimated budget authority changes over time, resulting in different totals for what a given public law provides.

Table 1. CBO Cost Estimates of COVID-19 Relief

(millions of dollars of budget authority)

	P.L. 116-123 (FY2020)	P.L. 116-127 (FY2020)	P.L. 116-136 (FY2020)	P.L. 116-139 (FY2020)	P.L. 116-20 (FY2021)	P.L. 117-2 (FY2021)	Total
Discretionary Appropriations (Budget Authority)	7,767	2,471	330,000	162,100	184,300	0	686,638
Direct Spending (Estimated Budget Authority)							
1st Fiscal Year	110	53,072	1,452,000	321,300	72,523	1,587,786	3,486,791
10 Fiscal Years	490	93,919	1,486,000	321,300	75,779	1,822,736	3,800,224
Public Law Estimated Budget Authority Total							
1st Fiscal Year	7,877	55,543	1,782,000	483,400	256,823	1,587,786	4,173,429
10 Fiscal Years	8,257	96,390	1,816,000	483,400	260,079	1,822,736	4,486,862

Source: CBO scoring documents (see **Appendix** for complete list).

Notes: The CBO estimate for P.L. 116-136 was provided in billions, rather than millions. While later CBO documents provided a more exact total for discretionary budget authority provided in the bill, for consistency, the previous estimate was used.

How Will These Measures Affect the Deficit?

Some observers prefer to consider the impact of legislation on the federal budget deficit. Those calculations depend on estimated outlays of federal resources, rather than the authority to make those outlays (the "budget authority" discussed previously).[10] Such calculations must take into account not only changes in spending, but also changes in revenue flowing to the Treasury as a result of the laws under analysis. CBO's cost estimates noted that provisions in P.L. 116-127 and P.L. 116-136 would reduce federal revenue over the next 10 fiscal years. **Table 2** includes CBO's data on outlays and changes in revenue to provide an overview of the net projected increase in the federal budget deficit as a result of these laws. As in **Table 1**, these estimates of outlays change depending on the time frame.

[10] Outlays are essentially the exercise of budget authority over time. Budget authority is generally needed for federal agencies to set up grant programs, initiate contracting efforts for large acquisitions, and so forth, and is often provided in multi-year appropriations to accommodate the fact that outlays often occur years after the budget authority is provided.

Table 2. CBO Estimates of COVID-19 Relief Impact on the Deficit

(billions of dollars)

	P.L. 116-123 (FY2020)	P.L. 116-127 (FY2020)	P.L. 116-136 (FY2020)	P.L. 116-139 (FY2020)	P.L. 116-260 (FY2021)	P.L. 117-2 (FY2021)	Total
Estimated 10-Year Discretionary Appropriations Outlay Total	8	2	326	162	185	—	683
Estimated 10-Year Direct Spending Outlay Total	*	95	988	321	677	1,803	3,894
Estimated 10-Year Decreases in Revenue	—	94	408	—	5	53	560
Estimated 10-Year Net Impact on the Deficit	**8**	**192**	**1,721**	**483**	**868**	**1,856**	**5,037**

Source: Congressional Budget Office, "The Budgetary Effects of Laws Enacted in Response to the Coronavirus Pandemic, March and April 2020," June 2020, available at https://www.cbo.gov/system/files/2020-06/56403-CBO-covid-legislation.pdf; and Congressional Budget Office "The Budgetary Effects of Major Laws Enacted in Response to the 2020-2021 Coronavirus Pandemic, December 2020 and March 2021," September 2021, available at https://www.cbo.gov/system/files/2021-09/57343-Pandemic.pdf.

Notes: Columns may not sum due to CBO rounding. "*" indicates a non-zero value less than $500 million. While several initial estimates were provided at the scale of millions of dollars, for consistency of methodology, this table draws from a pair of later CBO summaries of budgetary effects. Positive numbers in this section of the table reflect reductions in revenues.

Government Accountability Office (GAO) Tally

The Government Accountability Office (GAO) has developed a number of reports on opportunities to improve the federal government's COVID-19 response and recovery efforts, as directed by Section 19010 of the CARES Act. One report from June 2021 included a total for the additional COVID-19 related appropriations as being $4.706 trillion as of the end of May 2021, based on information from the Department of the Treasury.[11]

This is functionally different from the CBO tallies because it is calculated on the basis of "appropriations warrants" issued by the Department of the Treasury. These warrants are issued to the agencies for which funds were appropriated, establishing the amount they are allowed to draw from the Treasury.

Pandemic Response Accountability Committee Tally

The Pandemic Response Accountability Committee (PRAC) is a special committee within the Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE).[12] The PRAC was established by Section 15010 of the CARES Act to help prevent and detect waste, fraud, abuse, and mismanagement of COVID-19 response and recovery funds, and mitigate crosscutting risks that cut across program and agency boundaries. As of this writing, the PRAC is composed of 22 inspectors general from across the federal government.

The PRAC website (https://pandemic.oversight.gov) includes a variety of useful resources in interpreting the resources provided by Congress. The committee's homepage includes the following summary of the funding provided by Congress in the six enacted COVID-19 funding measures:

The Six Laws that Funded Pandemic Relief Programs

1. The Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Total $7.8B)
2. The Families First Coronavirus Response Act (Total $15.4B)
3. The Coronavirus Aid, Relief, and Economic Security Act, (CARES Act) (Total $2.1T)
4. Paycheck Protection Program and Health Care Enhancement Act (Total $483B)
5. The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (Total $900B)
6. The American Rescue Plan of 2021 (Total $1.9T)

These rough numbers total $5.396 trillion in the six laws that funded pandemic relief and recovery.[13] Footnotes within the report indicate these numbers were drawn directly from analysis of the legislation in question, while similar data presented on the PRAC's website indicate that analysis was "verified through OIG and Treasury data."

[11] U.S. Government Accountability Office, *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity*, GAO-21-551, June 2021, p. 13, available at https://files.gao.gov/assets/gao-21-551.pdf.

[12] For more information, see CRS Insight IN11343, *The Pandemic Response Accountability Committee: Organization and Duties*.

[13] These measures also supported relief and recovery programs beyond the COVID-19 pandemic, including other natural disasters.

Office of Management and Budget Tally

The Office of Management and Budget (OMB) issues a quarterly report on "The Economic Impact of Coronavirus Response Funds."[14] It includes, as an appendix, a coronavirus response funding overview that includes the same six measures tallied by the PRAC, characterized as follows:

> Phase 1: Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (P.L. 116-123)
>
> In total, this act provided $7 billion in emergency funding for Federal agencies' response…
>
> Phase 2: Families First Coronavirus Response Act (P.L. 116-127)
> In total, provided $192 billion….
>
> Phase 3: Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136)
>
> In total, provided $2.1 trillion to respond to the COVID-19 outbreak and its impact on the economy, public health, State and local governments, individuals, and businesses…
>
> Phase 3.5: PPP and Health Care Enhancement Act (P.L. 116-139)
>
> In total, provided $493 billion in additional funding for small business loans, health care providers, and testing…
>
> Phase 4: Consolidated Appropriations Act (P.L. 116-260), Divisions M and N
>
> In total, provided $868 billion in additional funding for small businesses, individuals, state and local governments, and vaccinations…
>
> Phase 5: American Rescue Plan Act of 2021 (P.L. 117-2)
>
> In total, the ARP provided $1.9 trillion for supporting individuals, households, businesses, and various public health measures….[15]

This sums to $5.56 trillion, higher than the PRAC total—largely due to higher estimates for the second and fourth measures, offset slightly by a lower estimate for the fifth measure. OMB's estimate for the second measure conforms more closely to CBO's estimate than the PRAC's estimate.

Tallying What Has Been Spent

Congressional action to provide funding through a mandatory program or through appropriations is only the beginning of the aid process. The executive branch must then obligate the resources Congress has appropriated and carry out the activities provided for in law. Section 15011 of the CARES Act places reporting requirements on federal agencies receiving funding under the COVID-19-related funding measures.

CBO generally does not provide public tracking of the obligation of funds.

[14] P.L. 116-136, Section 15011(c); 134 Stat. 541-542.

[15] Office of Management and Budget, "The Economic Impact of Coronavirus Response Funds: Fourth Quarterly Report," June 23, 2021, pp. 25-29, available at https://www.pandemicoversight.gov/sites/default/files/2021-08/ombReportFourthReport.pdf.

Government Accountability Office Tallies

GAO noted in *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity* that:

> As of May 31, 2021, of the $4.7 trillion appropriated by these six laws for COVID-19 relief—including about $1.6 trillion appropriated by ARPA, which was enacted in March 2021—the federal government had obligated a total of $3.5 trillion and had expended $3.0 trillion, as reported by federal agencies.[16]

GAO provided additional analysis based on OMB-directed agency spending reports.[17] This analysis included the following table outlining appropriations from the six measures, as well as allocations and obligations of those resources:

Table 3. COVID-19 Relief Appropriations, Obligations, and Expenditures as of May 31, 2021

billions of dollars, as compiled in GAO-21-551

Major Spending Area[a] (reporting agency)	Total Appropriations[b]	Total Obligations[c]	Total Expenditures[c]
Unemployment Insurance (Department of Labor)	858.5	575.6	566.2
Economic Impact Payments (Department of the Treasury)	855.3	829.9	829.9
Business Loan Programs (Small Business Administration)	838.0	834.6	805.4[d]
Public Health and Social Services Emergency Fund (Department of Health and Human Services)	350.1	228.7	154.5
Coronavirus State and Local Fiscal Recovery Funds (Department of the Treasury)	350.0	140.2	131.0
Education Stabilization Fund (Department of Education)	278.6	224.0	30.9

[16] U.S. Government Accountability Office, *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity*, GAO-21-551, July 2021, Highlights page, https://files.gao.gov/assets/gao-21-551.pdf.

[17] OMB's reporting directions for COVID-19 funding are laid out in OMB Memorandum M-20-21: Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19), April 10, 2020, https://www.whitehouse.gov/wp-content/uploads/2020/04/Implementation-Guidance-for-Supplemental-Funding-Provided-in-Response.pdf.

Major Spending Area[a] (reporting agency)	**Total Appropriations**[b]	**Total Obligations**[c]	**Total Expenditures**[c]
Coronavirus Relief Fund (Department of the Treasury)	150.0	149.9	149.5
Disaster Relief Fund[e] (Department of Homeland Security)	97.0	58.1	2.2
Transit Infrastructure Grants (Department of Transportation)	69.5	27.1	19.6
Supplemental Nutrition Assistance Programs (Department of Agriculture)	69.4	26.9	26.8
Emergency Economic Injury Disaster Loan (EIDL) Grants (Small Business Administration)	55.0	21.4	21.1
Payment to States for the Child Care and Development Block Grant (Department of Health and Human Services)	52.5	51.9	3.9
Disaster Loans Programs (Small Business Administration)	51.0	27.1	25.5[d]
Other areas	630.6	303.6	233.3
TOTAL[f]	**4,705.6**	**3,499.0**	**2,999.8**

Source: U.S. Government Accountability Office, *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity*, GAO-21-551, July 2021, p. 13.

Notes:

a. Categorization based on the Department of the Treasury's tracking codes.

b. Based on appropriation warrant information from the Department of Treasury as of May 31, 2021. May increase due to indefinite appropriations in the six coronavirus response and recovery bills.

c. Agency-reported data.

d. Mostly reflects loan subsidy costs.

e. Appropriations reflect total provided in the six measures, although that funding is not limited to the COVID-19 response and recovery. According to GAO, "The Disaster Relief Fund's COVID-19-related spending includes funding from appropriations in addition to those in the six COVID-19 relief laws. Treasury's methodology for determining COVID-19-related obligations and expenditures does not include obligations and expenditures from these other appropriations." Total COVID-19 spending from the DRF can be tracked in the DRF monthly reports to Congress.

f. Columns may not sum to totals due to rounding.

Pandemic Response Accountability Committee / USAspending.gov Tally

The PRAC website includes among its interactive dashboards a visualization of money obligated and spent by federal agencies. It also allows the data to be downloaded. At the beginning of October 2021, the PRAC reported that $3.9 trillion had been obligated, and $3.4 trillion had been spent, based on data drawn from USAspending.gov. This data is built on agency-reported financial and award data that has been submitted monthly since April 2020, and tagged with a Disaster Emergency Fund Code for the COVID-19 pandemic. These codes are only used to track spending by the executive branch in the six measures examined in this report—no annual appropriations are included in this tally.

Conclusion

What do all these numbers mean?

There are multiple perspectives on assessing the resources Congress provides.

Some resources can be readily assessed in the plain language of discretionary appropriations, while others require deeper analysis and projection of future economic activity. Some assessments look specifically at discretionary appropriations, while others incorporate spending through changes in statutory programs. Another type of analysis looks at the anticipated effect of the enacted measures on federal revenues and the anticipated timing of spending to develop an assessment of the effect on the budget deficit.

Congressional activity relies primarily on the anticipatory perspectives provided by CBO projecting the budget authority that will be made available or revenue levels that will shift. Other analyses rely on the actions of the Department of the Treasury in response to enacted measures. They are still anticipatory, in that they represent the budget authority that is being provided, but they do not yet represent resources put into play by the executive branch, or additional debt accrued.

Data on actual obligation and expenditure of dollars lies primarily in the hands of the executing agencies and the Department of the Treasury. Effective oversight of relief and recovery spending for any disaster across agencies requires uniform, consistent reporting on allocations, obligations, and expenditures.

What funding is going to a particular state/district?

In the COVID-19 response, where Congress faces a catastrophic disaster that covers the entire United States, as in the case of other incidents, the legislative language in these measures generally does not signal that particular states or congressional districts are the intended destinations of funds. Information on allocation of resources across the country in the case of COVID-19 is largely in the hands of the executive branch agencies, and their reporting is the primary source of available information.[18]

CRS has identified a range of sources to track information on COVID-19 response and recovery spending, several of which are direct agency reporting on individual programs, and may include

[18] Some allocations of resources are made by formula, such as the $150 billion appropriated to the Coronavirus Relief Fund and the $350 million appropriated to the Coronavirus State and Local Fiscal Recovery Funds, and outside observers may make estimates of resource distribution.

some information on what jurisdictions are associated with certain spending. Those sources are listed and linked in CRS Report R46491, *Resources for Tracking Federal COVID-19 Spending*. While the currently available information is not adequate to develop an authoritative overview of COVID-19 supplemental spending by congressional district, it is possible to track contracts and financial assistance related to COVID-19 through the USAspending.gov website.[19]

[19] https://www.usaspending.gov/disaster/covid-19?publicLaw=all.

Appendix. References

CBO Scoring Documents

P.L. 116-123

Congressional Budget Office, *CBO Estimate for H.R. 6074, the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020*, March 4, 2020, available at https://www.cbo.gov/publication/56227.

P.L. 116-127

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