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Resources for Tracking Federal COVID-19 Spending

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SUMMARY

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Jennifer Teefy
Senior Research Librarian

Maria Kreiser
Senior Research Librarian

Resources for Tracking Federal COVID-19 Spending

Congress has responded to the Coronavirus Disease 2019 (COVID-19) pandemic with supplemental appropriations measures providing relief and assistance to individuals and families, state and local governments, businesses, health care providers, and other entities.

This report provides selected sources for tracking COVID-19 relief and assistance spending. It contains links to and information on government sources detailing spending amounts at various levels, including consolidated spending by multiple government agencies, spending by individual government agencies, and spending for specific recipients and geographies. The sources themselves are large government databases, individual agencies, oversight entities, and selected nongovernmental entities that attempt to repackage information on spending amounts obtained from available government sources.

Due to the continually evolving nature of information provided by sources that track federal COVID-19 spending, this report may be updated frequently. Data currency varies among sources.

For general information on resources for tracking federal funds, see CRS Report R44027, *Tracking Federal Awards: USAspending.gov and Other Data Sources*, by Jennifer Teefy.

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Consolidated Data on COVID-19 Funding

USAspending.gov

USAspending.gov tracks federal contract and grant awards, loans, direct payments, and other federal assistance at the state, congressional district, and local levels. As mandated by an Office of Management and Budget memorandum, federal agencies must include specific COVID-19 spending in their reporting for the database. It provides a description of known data limitations, which explains that data by location for some programs are not fully reported in USAspending.gov, such as the Department of the Treasury's economic impact payments and the Department of Health and Human Services' Provider Relief Fund. Users can view COVID-19 spending data through the following features:

- **COVID-19 Profile Page** provides a snapshot in time of the federal funding response to COVID-19. The first graphic shows the total amount of COVID-19 funds that have been made available, the amount that have been obligated, the amount that have been paid out, and the total remaining, or unobligated, balance. It includes details on total obligations and outlays by agency, federal accounts, and object classes. An interactive map shows obligations and outlays through grants, contracts, loans, and other assistance by state. Users can also see obligations and outlays through different award types by agency and by Catalog of Federal Domestic Assistance (CFDA) program. These data are updated monthly, and there is generally a currency lag time of one month.
- **Advanced Search** allows for searching awards and other assistance by place of performance and includes a filter for "Disaster Emergency Fund Code (DEFC)." The DEFC filter includes the option for searching all COVID-19-related awards and expands to allow further filtering by specific funding bill. The search results table contains columns showing COVID-19 obligations and outlays for each award. Agencies must report awards data monthly, and new data are posted to the site daily.
- **Data Lab** is a tool for further exploring COVID-19 spending and provides graphics showing (1) the types of relief the federal government is providing, (2) how funds move from Congress to the public, and (3) data on the amount of funding that has been spent. Part 3, "Tracking Spending," contains interactive graphs showing the progress of spending by agency under each funding bill, including outlays, obligations, and unobligated funds. Detailed data on funding by agency account can be downloaded into a spreadsheet. These data are current as of October 1, 2020.

For general information on USAspending.gov, including searching tips, see CRS In Focus IF10231, *Tracking Federal Awards in States and Congressional Districts Using USAspending.gov*, by Jennifer Teefy.

Pandemic Response Accountability Committee

The Pandemic Response Accountability Committee (PRAC), a federal entity created by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136),[1] presents

[1] The CARES Act created two additional oversight entities: (1) the Special Inspector General for Pandemic Recovery (SIGPR), at https://www.sigpr.gov/ and (2) the Congressional Oversight Commission, at https://coc.senate.gov/.

COVID-19 funding data from USAspending.gov through a variety of interactive visual displays. The "Track the Money" page features the following:

- **Funding Overview** includes graphics showing funding by category–such as state, local, and tribal governments, higher education, and small businesses–and agency funding by category.
- **Funding Charts and Graphs** include several portals through which to view funding data. The **Pandemic Response Funding** portal presents obligation and spending data in graphs and tables from various perspectives, including "Where is the money being spent?," "Who is spending the money?," and "How is the money being spent?" Users can also filter the data by agency or location (i.e., country, state, county, city, and zip code). The **Federal Agency Information** portal provides a high-level view of spending by agency. See descriptions of the **Coronavirus Relief Fund** and **Paycheck Protection Program** portals in the "State and Local Governments" and "Businesses and Nonprofit Organizations" sections below, respectively.
- **Funding Map** allows users to view award data by geographic area (state, county, congressional district, and zip code), award amount, and by funding type. The map's zoom tool enables users to focus on data for individual zip codes.
- **Data Exports** tool allows users to filter data by agency, location, type of assistance, or keyword and provides several downloading options by category.

PRAC also provides graphics showing the distribution of funds by major category for pandemic relief enacted in Divisions M and N of the Consolidated Appropriations Act, 2021 (P.L. 116-260) and the American Rescue Plan Act of 2021 (P.L. 117-2).

PRAC's website is integrated with the Council of the Inspectors General on Integrity and Efficiency's website, the federal inspector general community's oversight and coordination body. For more information, see CRS Insight IN11343, *The Pandemic Response Accountability Committee: Organization and Duties*, by Ben Wilhelm.

Government Accountability Office

Government Accountability Office's (GAO's) June 2020 report, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, includes detailed updates on the allocation of obligated funds within categories such as relief for health care providers, COVID-19 testing, unemployment insurance, housing protections, and education. See Appendix III for allocation information. Another GAO report provides an overview of contracting activity related to COVID-19 and focuses on the agencies that account for most of these obligations. GAO also issued a brief update on the initial federal response to the pandemic, which includes data as of June 30, 2020, on federal funding and spending by broad areas, such as business loan programs, unemployment insurance, and economic impact payments. Subsequent updates provide data on obligations and expenditures in broad categories as of September 30, 2020, November 30, 2020, and January 31, 2021, and for specific programs and activities as of various dates.

COVID-19 Funding by Type of Recipient

Selected Programs for State and Local Governments

Coronavirus Relief Fund

The CARES Act created the Coronavirus Relief Fund (CRF), which provides $150 billion in direct assistance to state, territorial, local, and tribal governments based on population. See CRS Report R46298, *General State and Local Fiscal Assistance and COVID-19: Background and Available Data*, by Grant A. Driessen. For specific allocations to states, see Table 1; for territories, see Table 2. Treasury provides CRF interim reports on

- costs incurred by state and local recipients and the District of Columbia and territories through June 30, 2020, and
- costs by *category* incurred by state and local recipients and the District of Columbia and territories through June 30, 2020.

PRAC's "Track the Money" page features tools for tracking CRF funding to prime and sub-recipients by state, including

- an interactive map,
- data filtering options,
- a spreadsheet containing details on percentages of funds spent by recipients, and
- an infographic depicting an overview of spending data.

PRAC also provides information about recipient reporting and data limitations.

Additionally, the National Conference of State Legislatures provides descriptions of and links to state CRF oversight plans and a database detailing state CRF actions.

Coronavirus State and Local Fiscal Recovery Funds

The American Rescue Plan Act provides Coronavirus State and Local Fiscal Recovery Funds totaling $350 billion in assistance to state, local, territorial, and tribal governments. Treasury provides data on allocations for

- states,
- non-entitlement units (data available only in aggregate at the state level),[2]
- territories,
- counties,
- and metropolitan cities.[3]

Allocations to tribal governments are not currently available.

For more information, see the following CRS products: CRS Insight IN11665, *The American Rescue Plan Act, Section 9901—The Coronavirus State Fiscal Recovery Fund*, by Grant A.

[2] See https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/non-entitlement-units for the definition of "non-entitlement unit."

[3] See https://home.treasury.gov/system/files/136/Allocation-Methodology-for-MetropolitanCities-508A.pdf for the definition of "metropolitan city."

Driessen and CRS Insight IN11664, *The American Rescue Plan Act, Section 9901—The Coronavirus Local Fiscal Recovery Fund*, by Grant A. Driessen.

Emergency Rental Assistance Program (ERAP)

The ERAP makes funding available to assist households that are unable to pay rent or utilities. Two separate programs have been established: (1) ERA1 provides up to $25 billion under the Consolidated Appropriations Act, 2021, and (2) ERA2 provides up to $21.55 billion under the American Rescue Plan Act. The funds are provided directly to states, U.S. territories, local governments, and (in the case of ERA1) Indian tribes.

The Department of the Treasury provides data on payments to states and eligible units of local government and to tribes and tribally designated housing entities under ERA1. Treasury also provides data on state, local government, and territory allocations under ERA2.

For more information, see CRS Report R46688, *Emergency Rental Assistance through the Coronavirus Relief Fund*, by Grant A. Driessen, Maggie McCarty, and Libby Perl.

Homeowner Assistance Fund (HAF)

The HAF was established to prevent mortgage delinquencies and defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020. The Treasury provides data on allocations from this program by state (including the District of Columbia) and territory. Tribal allocations are not yet available.

State Small Business Credit Initiative (SSBCI)

The American Rescue Plan Act provided $10 billion to fund the SSBCI, which will, in turn, fund state, territory, and tribal government small business credit support and investment programs. The Treasury has posted information on preliminary allocations for states, territories, and the District of Columbia. Tribal allocations are not yet available. For more information on the SSBCI, see CRS Report R42581, *State Small Business Credit Initiative: Implementation and Funding Issues*, by Robert Jay Dilger and Grant A. Driessen.

Unemployment Compensation

Several unemployment relief measures were enacted in response to COVID-19. The Department of Labor's Employment and Training Administration provides updated data on funding by state through each of these programs.

Municipal Liquidity Facility

The Federal Reserve (Fed) established the Municipal Liquidity Facility to help state and local governments better manage cash flow pressures in order to continue to serve households and businesses in their communities. See more about this and other Fed programs in the next section, "Businesses and Nonprofit Organizations."

State and local budget offices may also be resources for information related to COVID-19 spending; publicly available information may vary from one jurisdiction to another.

Businesses and Nonprofit Organizations

The Small Business Administration (SBA) periodically publishes reports and data on its programs, including data on approved loans for programs supporting disaster assistance and recovery:

- **Economic Injury Disaster Loans (EIDL).** SBA provides data on the number and amounts of approved EIDL loans and EIDL Advances (or Emergency EIDL grants) by state.
- **Paycheck Protection Program (PPP).** SBA provides data at different levels of detail, including data on all PPP loans of $150,000 and above and on loans of less than $150,000, with borrowers' names, loan amounts, addresses, and congressional districts. Summary data, including loan totals by state, are provided through weekly reports. Another PPP data source is PRAC's "Track the Money" page, which features interactive graphics and filtering options for tracking PPP loan data by country, state, county, city, and zip code.

Periodic reports with data on both EIDL and PPP loans, including additional analysis and graphics showing loan distribution by state, industry, and demographic characteristics, are also available from SBA.

For information on programs supporting small businesses that are administered from other federal agencies, see CRS Insight IN11301, *Small Businesses and COVID-19: Relief and Assistance Resources*, by Maria Kreiser.

Department of the Treasury and Federal Reserve programs:

- **Treasury's Payroll Support Program** supports passenger air carriers, cargo air carriers, and certain contractors for continuing payment of employee wages, salaries, and benefits. Treasury provides data tables on payments to recipients by city and state.[4] There are separate tables for recipients of funds under the CARES Act, the Consolidated Appropriations Act, 2021, and the American Rescue Plan Act.
- **Treasury's Loan Program** provides loans to passenger air carriers, cargo air carriers, and businesses critical to national security. Full loan transaction details, including the borrower's city and state, are posted on the Treasury website within 72 hours after a transaction is completed.[5]
- **The Federal Reserve (Fed)** had access to CARES Act funds to provide emergency funding, credit, liquidity, and loans to businesses as well as nonprofit organizations (through the Main Street Lending Program).[6] The Fed's website includes reporting on these programs and, in some cases, transaction-specific disclosures.

For information on Treasury- and Fed-facilitated business assistance programs, see CRS Report R46329, *Treasury and Federal Reserve Financial Assistance in Title IV of the CARES Act (P.L.*

[4] The borrower's location is the address from its application and may not include all locations in which the recipient operates.

[5] The borrower's location is the address from its application and may not include all locations in which the recipient operates.

[6] These programs have ended. See CRS Insight IN11368, *Larger Businesses and COVID-19: Financial Relief and Assistance Resources*, by Julie Jennings for more information.

116-136), coordinated by Andrew P. Scott; and CRS Insight IN11368, *Larger Businesses and COVID-19: Financial Relief and Assistance Resources*, by Julie Jennings.

Individuals

Several COVID-19 measures provided economic relief to individuals and families through direct economic impact payments. The Internal Revenue Service provides statistics on the first and second rounds of payments (made through the CARES Act and the Consolidated Appropriations Act, 2021, respectively) by adjusted gross income, state, and marital status. For more information, see CRS Report R46415, *COVID-19 and Direct Payments: Resources and Experts*, coordinated by Margot L. Crandall-Hollick .

Grant Awards on Selected Federal Agency Websites

Several agencies provide information on COVID-19-related grant awards.

- **Department of Health and Human Services** maintains a COVID-19 funding overview website that provides details on COVID-19-related grant awards and allows for filtering by state and city. Each award in the table under the "COVID-19 Award Details For Emergency Supplemental Appropriation Funding" heading is linked to one of the funding bills referenced above. The website also provides state- and city-level funding data for the Provider Relief Fund, Rural Health Clinic (RHC) COVID-19 Testing Fund, and the Uninsured Relief Fund.
- **Department of Homeland Security, Federal Emergency Management Agency (FEMA)** released details on obligations to each state as of June 9, 2020, including data on FEMA-coordinated delivery of medical and personal protective equipment. Additionally, FEMA's COVID-19 news releases include grant award announcements.
- **Department of Housing and Urban Development (HUD)** provides information on CARES Act funding at the state, county, and city levels for the Community Development Block Grant program, the Emergency Solutions Grants program, and the Housing Opportunities for Persons with AIDS program. HUD also announced specific CARES Act allocations to tribal communities and Fair Housing Assistance Program agencies. In May 2021, HUD also publicized initial allocations of American Rescue Plan funds for vouchers for people experiencing (or at risk of) homelessness.
- **Department of Labor (DOL)** provides information on approved funding from Disaster Recovery Dislocated Worker Grants, by recipient state agency. DOL's Employment and Training Administration announces workforce-related grant awards via press releases.
- **Department of Commerce's** Economic Development Administration posts press releases related to CARES Act assistance.
- **National Science Foundation** identifies COVID-19-related awards in its awards database by searching for the keywords "covid" or "coronavirus." Filtering by state is available.

Other Resources

The following resources offer additional perspectives on COVID-19 funding. CRS has not independently verified the data provided by these sources.

- **Committee for a Responsible Federal Budget's** COVID Money Tracker features papers, blogs, spreadsheets, data visualizations, and an interactive database for tracking funds.
- **Project on Government Oversight's** COVID-19 relief spending tracker includes an interactive map showing spending by state, county, and zip code, as well as population breakdowns by race and ethnicity and unemployment rates at each geographic level. Users can also filter data in table format by location, recipient, award type, industry, and program.
- **Rockefeller Institute of Government's** COVID-19 State Relief Dashboard is an interactive tool for viewing state allocation data for programs such as CRF and PPP.
- **Peter G. Peterson Foundation** tracks funding to each state by major COVID-19 programs, such as economic impact payments, unemployment assistance, and the Paycheck Protection Program.
- **Federal Funds Information for States (FFIS)** is a subscription-only service attempting to track federal funding to states—including funding from the COVID-19 relief bills. Many state governments subscribe to FFIS. Information is limited for nonsubscribers.

Author Information

Jennifer Teefy
Senior Research Librarian

Maria Kreiser
Senior Research Librarian

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