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Resources for Tracking Federal COVID-19 Spending

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SUMMARY

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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. For more information, see CRS Report R46474, *Laws Enacted in Response to COVID-19: Resources for Congressional Offices*, by Meredith Sund.

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 by recipient types 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' (HHS) 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 either place of performance or recipient location 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. Many other search criteria are available, including for specific COVID-19 programs under the CFDA filter. 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.

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 (PRAC)

PRAC is a federal entity created by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136),[1] presents COVID-19 funding data from USAspending.gov through a variety of interactive visual displays. The "Data & Interactive Tools" page features the following:

- **Funding Overview** provides interactive graphics showing funding by legislation and spending category, such as state, local, and tribal governments, health care, and education.

[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/.

- **Interactive Dashboards** include several portals through which to view funding data. The **All Pandemic Awards** dashboard 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, location (i.e., country, state, county, city, and zip code), program, award type, or keyword. The **Federal Agency Information** dashboard provides a high-level view of spending by agency. Additional dashboards containing awards by specific programs, such as the Coronavirus Relief Fund, the Restaurant Revitalization Fund, and the Provider Relief Fund are described below under the sections "COVID-19 Funding by Type of Recipient" and "HHS's Provider Relief Fund and Other Programs."
- **Interactive 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. The **Data Download Center** allows for downloading entire datasets from the dashboards described above.

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 (ARPA; 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 (GAO)

The CARES Act requires GAO to report on its ongoing monitoring and oversight efforts related to the COVID-19 pandemic. GAO issues periodic, detailed reports that include 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. The reports are listed on GAO's Coronavirus Oversight page under the heading "Recurring CARES Act Oversight Reports." Each report includes a table showing total budgetary resources, total obligations, and total expenditures in broad categories as well as further details on programs within these categories in the appendixes and enclosures.

COVID-19 Funding by Type of Recipient

Selected Programs for State and Local Governments

Coronavirus Relief Fund (CRF)

The CARES Act created the CRF, which provides $150 billion in direct assistance to state, territorial, local, and tribal governments based on population. See CRS Report R46990, *General*

State and Local Fiscal Assistance and COVID-19: Eligible Purposes, Allocations, and Use Data, by Grant A. Driessen. For CRF allocations by state, territory, and government type, see Table 1.

PRAC provides a dashboard featuring tools for tracking CRF awards to prime recipients and money spent to-date for sub-recipients by state, territory, county, and zip code. Summary data by prime recipient is also provided in a spreadsheet, which contains details on percentages of funds spent by recipients through March 31, 2022.

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

Coronavirus State and Local Fiscal Recovery Funds

ARPA provided 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 and the status of these payments (data available only in aggregate at the state level),[2]
- territories,
- counties,
- and metropolitan cities.[3]

Treasury also provides access to recipients' self-reported data on usage of fiscal recovery funds for specific projects. The largest recipients submit quarterly data,[4] whereas smaller recipients report annually.[5] Treasury does not release tribal governments' reporting information due to privacy considerations. Reports with quarterly and annual data can be found on the "Recipient Compliance and Reporting Responsibilities" page under "Public Reporting."

PRAC provides a dashboard containing interactive tools through which to view fiscal recovery fund spending data. Users can filter by state and keyword and view data on where and how funding has been spent through interactive graphs and tables. Data can also be downloaded.

Several nongovernment sources also track ARPA fiscal recovery funds at the state and local levels. NCSL created a database to enable tracking obligations and expenditures of these funds by state using information in legislation and executive orders. Additionally, the National League of Cities, in partnership with the National Association of Counties and the Brookings Institution, created a Local Government ARPA Investment Tracker using recipients' self-reported data to Treasury. The tool features filtering options for viewing data by location and type of expenditure.

For more information, see the following CRS products: CRS Report R46990, *General State and Local Fiscal Assistance and COVID-19: Eligible Purposes, Allocations, and Use Data*, by Grant A. Driessen; CRS Insight IN11665, *The American Rescue Plan Act, Section 9901—The Coronavirus State Fiscal Recovery Fund*, by Grant A. Driessen; and CRS Insight IN11664, *The*

[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."

[4] States, territories, metro cities and counties with a population of more than 250,000 or an award over $10 million.

[5] Metro cities and counties with populations less than 250,000 and allocations under $10 million.

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 ARPA. 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 provided initial data on payments to states and eligible units of local government and to tribes and tribally designated housing entities under ERA1. Treasury also provided initial data on state, local government, and territory allocations under ERA2.

In January 2022, Treasury released reallocated amounts for ERA1 round one reallocation and amounts for voluntary reallocation. Reallocated amounts for ERA1 round two reallocation and voluntary reallocation were released in March 2022.

Additionally, Treasury provides monthly aggregated assistance data reported by grantees, including by state, county, and city. Updated monthly reports are posted on the ERAP reporting site under "Program data reported by grantees."

For more information, see CRS Report R46688, *Pandemic Relief: The Emergency Rental Assistance Program*, 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. For more information on the HAF, see CRS Report R46830, *The Homeowner Assistance Fund in the American Rescue Plan Act: In Brief*, by Katie Jones.

State Small Business Credit Initiative (SSBCI)

ARPA 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, the District of Columbia, and tribal governments (in aggregate). For more information on the SSBCI and data on program allocations by state, see CRS Report R42581, *State Small Business Credit Initiative: Implementation and Funding Issues*, by Robert Jay Dilger, Grant A. Driessen, and Adam G. Levin.

Coronavirus Capital Projects Fund (CCPF)

The CCPF provides $10 billion in payments to eligible governments to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to coronavirus pandemic. Treasury provides information on allocations for states and territories and Freely Associated States. This provision allocated tribal governments and the State of Hawaii (for Native Hawaiian programs) equal shares of $167,504.

For more information on the CCPF, see CRS Report R46990, *General State and Local Fiscal Assistance and COVID-19: Eligible Purposes, Allocations, and Use Data*, by 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 and other assistance for programs supporting disaster assistance and recovery:

- **Economic Injury Disaster Loans (EIDL)**. SBA provides summary data on the number and amounts of approved EIDL loans and EIDL Advances (or Emergency EIDL grants) by state as well as more detailed information, including borrowers' names, loan amounts, addresses, and congressional districts.
- **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, the latest one having been posted on May 31, 2021. Another data source is PRAC's PPP interactive dashboard, 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 assistance, including additional analysis and graphics showing loan distribution by state, industry, and demographic characteristics, are also available from SBA. The latest of these reports was posted on May 24, 2021.
- **Shuttered Venue Operators Grant (SVOG)**. SBA's SVOG program provides emergency assistance for eligible venues affected by COVID-19. Eligible participants include live venue operators or promoters, theatrical producers, live performing arts organizations, and other entities. SBA provides data on SVOG awards by venue type and state as well as information on individual recipients, including grant amounts and addresses. PRAC's Interactive Dashboards page also includes a site for SVOG data. Users can filter by state, city, or zip code, and by keyword to view funding amounts by venue type through an interactive graphic. Details on each grant are also provided in table format, which can be downloaded.
- **Restaurant Revitalization Fund (RRF)**. SBA's RRF grant program provides emergency assistance for eligible restaurants, bars, and other qualifying businesses affected by COVID-19. SBA provides data on RRF grant approvals

through June 30, 2021, by state and territory and by restaurant type as well as data through August 18, 2021, on individual recipients, including addresses, congressional districts, and grant amounts. PRAC's Interactive Dashboard page also includes a site for RRF data. Users can filter by state, city, or zip code, and by keyword to view funding amounts by the categories of women-owned, socially and/or economically disadvantaged, and veteran-owned. Details on each grant are also provided in table format, which can be downloaded.

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.[6] There are separate tables for recipients of funds under the CARES Act, the Consolidated Appropriations Act, 2021, and ARPA.
- **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.[7]
- **Coronavirus Economic Relief for Transportation Services (CERTS) Program** was established by the Consolidated Appropriations Act, 2021 to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies. Treasury provides tables for each form of transportation showing amounts received by companies within these categories. Comprehensive data are also available in spreadsheet form.
- **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).[8] Click on each of these programs to view reporting and, in some cases, transaction-specific disclosures with borrowers' names and locations.

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. 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, second, and third rounds of payments (made through the CARES Act the Consolidated Appropriations

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

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

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

Act, 2021, and ARPA, respectively) by adjusted gross income, state, and marital status. For more information, see CRS Report R46415, *COVID-19 and Direct Payments: Overview and Resources*, coordinated by Margot L. Crandall-Hollick.

Additionally, ARPA included an advanced child tax credit through which families are receiving monthly payments. Treasury's Office of Tax Analysis provides monthly disbursement data by state under the heading "Advancing the Child Credit."

The Joint Economic Committee has produced estimates of the advanced child tax credit payments by congressional district. For each district in 2021, the JEC provides the estimated cumulative total payment amount, the total number of payments received, and the total number of children who were eligible to receive the benefit.

For more information on the advanced child tax credit, see CRS Report R46900, *The Expanded Child Tax Credit for 2021: Frequently Asked Questions (FAQs)*, by Margot L. Crandall-Hollick.

HHS's Provider Relief Fund and Other Programs

COVID-19 award data for several HHS programs are not tracked to the state and local levels on USAspending.gov, including

- Provider Relief Fund,
- Rural Health Clinic (RHC) Testing & Mitigation,
- Uninsured Relief Fund, and
- Coverage Assistance Fund.

HHS instead provides data by recipient, state, and city for these programs through the above links. These sites enable tracking through an interactive table and downloading of data into different formats, including spreadsheets and PDFs.

PRAC also provides a Provider Relief Fund dashboard, which allows filtering of data by city and state and includes interactive visual displays of the data.

Other Resources

Federal agency websites may be resources for information on specific COVID-19 awards; the amount and format of available information varies from agency to agency.

The following resources offer additional perspectives on a wide range of 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.
- **ProPublica** tracks COVID-19-related contracts by product or service; vendor name, type and state; total money obligated; and agency.
- **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.

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