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Resources for Tracking Federal COVID-19 Spending

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Congress 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.

Many of the sources discussed in this report are no longer updated due to programs ending or funding no longer being available.

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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Jennifer Teefy

Senior Research Librarian

Maria Kreiser

Senior Research Librarian

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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 identify specific COVID-19 spending in their reporting for the database. The database 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's) 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 assistance listing, or program. These data are updated monthly, and there is generally a currency lag time of one month.
- Award Search enables 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 assistance listing 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 It provides downloadable COVID-19 funding data from USAspending.gov and other sources.² Data are presented by different categories, including agency and state. PRAC also links directly to agency sites for data on selected programs, such as Economic Impact Payment data on the Internal Revenue Service site and Paycheck Protection Program data on the Small Business Administration site.

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/>.

² PRAC previously presented COVID-19 funding data through various facets and interactive graphics.

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 required 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 COVID-19 federal response page and include tables 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 provided \$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**.

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 (SLFRF) 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),³
- territories,
- counties, and
- metropolitan cities.⁴

Treasury also provides access to recipients' self-reported data on usage of fiscal recovery funds for specific projects. The largest recipients submit quarterly data,⁵ whereas smaller recipients

³ 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."

⁴ See <https://home.treasury.gov/system/files/136/Allocation-Methodology-for-MetropolitanCities-508A.pdf> for the definition of "metropolitan city."

⁵ States, territories, metro cities and counties with a population of more than 250,000 or an award over \$10 million.

report annually.⁶ Treasury does not release tribal governments' reporting information due to privacy considerations. Reports with quarterly and annual data can be found on the SLFRF Public Data page.

Several nongovernment sources also tracked ARPA fiscal recovery funds at the state and local levels. The National Conference of State Legislatures (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 American Rescue Plan Act, Section 9901—The Coronavirus Local Fiscal Recovery Fund*, by Grant A. Driessen.

Emergency Rental Assistance Program (ERAP)

The ERAP made funding available to assist households that are unable to pay rent or utilities. Two separate programs have been established: (1) ERA1 provided up to \$25 billion under the Consolidated Appropriations Act, 2021, and (2) ERA2 provided up to \$21.55 billion under ARPA.⁷ The funds were 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 and provided updated data on ERA 1 and 2 reallocations.

Additionally, Treasury provides cumulative quarterly aggregated assistance data⁸ reported by grantees, including by state, county, and city.

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. Quarterly reporting by participants can be found on the HAF Reporting site under "Program Data Reported by Participants."⁹ 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.

⁶ Metro cities and counties with populations less than 250,000 and allocations under \$10 million.

⁷ ERA1 funds generally expired on September 30, 2022, and ERA2 funds generally expired on September 30, 2025.

⁸ The last update includes data through 2025 Q2.

⁹ The last update includes data through 2025 Q2.

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 allocations for states, territories, the District of Columbia, and tribal governments (in aggregate). Treasury posts quarterly reports in the “News and Announcements” section of the SSBCI site that show funds deployed by state.¹⁰ 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.

Treasury also reports aggregated CCPF award amounts for each state, territory, and Freely Associated State as well as for tribal governments.

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 provided 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

Small Business Administration (SBA) Programs

The Small Business Administration 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 program reports with summary data on the number and amounts of approved EIDL loans and EIDL

¹⁰ The latest data were posted on September 17, 2024.

Advances (or Emergency EIDL grants) by state through 2022, as well as more detailed data through December 2020, 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.

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 through July 5, 2022.
- **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 on individual recipients, including addresses, congressional districts, and grant amounts.

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.¹¹ 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.¹²
- **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

¹¹ The borrower's location is the address from its application and may not include all locations in which the recipient operates.

¹² The borrower's location is the address from its application and may not include all locations in which the recipient operates.

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).¹³ 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 (IRS) provides statistics on the first, second, and third rounds of payments (made through the CARES Act the Consolidated Appropriations Act, 2021, and ARPA, respectively) by adjusted gross income, state, and filing 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 received monthly payments. The IRS provides statistics on this credit by adjusted gross income, state, and filing status.

The Joint Economic Committee (JEC) 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

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

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

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

¹³ These programs have ended. See CRS Insight IN11368, *Larger Businesses and COVID-19: Financial Relief and Assistance Resources*, by Julie Jennings for more information.

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. As an example, the Department of Education site provides funding and spending data by state from the Education Stabilization Fund (ESF) and further breaks the data down by programs under the ESF.¹⁴

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.
- **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.

Author Information

Jennifer Teefy
Senior Research Librarian

Maria Kreiser
Senior Research Librarian

¹⁴ These programs include (1) a Governor's Emergency Education Relief (GEER) Fund, which includes the Emergency Assistance to Non-Public Schools (EANS) program; (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund; and (3) a Higher Education Emergency Relief Fund (HEER). For more information, see CRS Report R47027, *Education Stabilization Fund Programs Funded by the CARES Act, CRRSAA, and ARPA: Background and Analysis*, by Rebecca R. Skinner, Joselynn H. Fountain, and Cassandra Dortch.

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