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# Tallying Federal Funding for COVID-19: In Brief

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## Tallying Federal Funding for COVID-19: In Brief

Four 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, the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, signed into law as P.L. 116-123 on March 6, 2020.
- H.R. 6201, 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, 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, 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.

Three of the four above-listed laws are consolidated measures which 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 updated as needed.

R46449

July 13, 2020

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## **Introduction**

Four 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.

Three of the four enacted funding measures are consolidated in their structure, including both discretionary spending through supplemental appropriations and direct spending through changes to statutory programs. 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 of pre-COVID-19 funding by the executive branch 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, 116<sup>th</sup> 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.<sup>1</sup> 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.<sup>2</sup>

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, 116<sup>th</sup> 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.<sup>3</sup> 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.<sup>4</sup>

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<sup>1</sup> House Roll no. 86.

<sup>2</sup> Senate Record Vote Number 66.

<sup>3</sup> House Roll no. 102.

<sup>4</sup> 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, 116<sup>th</sup> 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.

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.<sup>5</sup> 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 and authorized rebates and other policy changes to help individuals and businesses deal with economic hardships;
- A title to support the U.S. health care system, including addressing a range of education issues, labor issues, 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.”

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<sup>5</sup> Senate Record Vote Number 80.

## The Paycheck Protection Program and Health Care Enhancement Act (H.R. 266, 116<sup>th</sup> 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 is legislation to modify and extend 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 includes funding for initiatives through the Public Health and Social Services Emergency Fund and the Small Business Administration.

## 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 four 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”<sup>6</sup> 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.”<sup>7</sup> 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).<sup>8</sup> Direct spending may be

<sup>6</sup> 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>.

<sup>7</sup> *Ibid.*, p. 45.

<sup>8</sup> Sometimes that term of availability is until the resources are expended.

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 determined by the Office of Management and Budget, and at times the GAO or other oversight bodies, such as inspectors general or 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 occur as a result of 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 this measure?
- How will these measures 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 legislation. This at times 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 ten-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 interested 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 four 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	P.L. 116-127	P.L. 116-136	P.L. 116-139	Total
<b>Discretionary Appropriations</b> (Budget Authority)	7,767	2,471	330,000	162,100	502,338
<b>Direct Spending</b> (Estimated Budget Authority)					
FY2020	110	53,072	1,452,000	321,300	1,826,482
FY2020-2025	490	93,879	1,522,000	321,300	1,937,669
FY2020-2030	490	93,919	1,486,000	321,300	1,901,709
<b>Public Law Estimated Budget Authority Total</b>					
FY2020	7,877	55,543	1,782,000	483,400	2,328,820
FY2020-2025	8,257	96,350	1,852,000	483,400	2,440,007
FY2020-2030	8,257	96,390	1,816,000	483,400	2,404,047

**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).<sup>9</sup> 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 ten 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.

<sup>9</sup> 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**  
(millions of dollars of outlays)

	P.L. 116-123	P.L. 116-127	P.L. 116-136	P.L. 116-139	Total
<b>Estimated Discretionary Appropriations Outlay Total</b>					
FY2020	1,041	843	99,000	113,100	213,984
FY2020-2025	7,539	2,407	322,000	161,700	493,646
FY2020-2030	7,570	2,407	326,000	161,700	497,677
<b>Estimated Direct Spending Outlay Total</b>					
FY2020	110	53,276	938,000	321,300	1,312,686
FY2020-2025	490	95,224	1,014,000	321,300	1,431,014
FY2020-2030	490	95,264	988,000	321,300	1,405,054
<b>Estimated Decreases in Revenue<sup>a</sup></b>					
FY2020	—	80,357	568,000	—	648,357
FY2020-2025	—	94,223	437,000	—	531,223
FY2020-2030	—	94,194	408,000	—	502,194
<b>Estimated Net Impact on the Deficit</b>					
FY2020	1,151	134,476	1,605,000	434,400	2,175,027
FY2020-2025	8,029	191,854	1,773,000	483,000	2,455,883
FY2020-2030	8,060	191,865	1,721,000	483,000	2,404,925

**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.

a. Positive numbers in this section of the table reflect reductions in revenues.

## Government Accountability Office Tally

The GAO, in its recent reporting<sup>10</sup> on opportunities to improve the federal government's response and recovery efforts pursuant to the COVID-19 pandemic, included a total for the additional appropriations for COVID-19 as being \$2.574 trillion as of the end of May 2020, based on information from the Department of the Treasury.<sup>11</sup>

<sup>10</sup> This reporting was required in Sec. 19010 of P.L. 116-136 (the CARES Act).

<sup>11</sup> U.S. Government Accountability Office, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, GAO-20-625, June 2020, Overview.

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).<sup>12</sup> It 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, it is composed of 20 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 first report includes the following summary of the funding provided by Congress in the four enacted COVID-19 funding measures:

- The Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, enacted March 4, 2020, provided \$8.3 billion in emergency funding for public health measures.
- The Families First Coronavirus Response Act, enacted March 18, 2020, enhanced unemployment benefits and required many employers to provide emergency paid sick and family leave, among other measures.
- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted March 27, 2020, provided \$2.2 trillion in federal funding, including expanded unemployment benefits; \$150 billion in direct aid and grants for state and local governments; \$349 billion of forgivable loans for small businesses through the Small Business Administration (SBA) Paycheck Protection Program (PPP); an additional \$500 billion as loan guarantees and equity investments into Federal Reserve Lending Facilities to support lending to businesses, states, and local governments; and Economic Impact Payments of up to \$1,200 for eligible taxpayers.
- The Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020, increased funding for the PPP by an additional \$321 billion and provided supplemental funding for health care providers and COVID-19 testing.

Together, these four bills authorized approximately \$2.4 trillion in federal spending.<sup>13</sup>

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.”

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<sup>12</sup> For more information, see CRS Insight IN11343, *The Pandemic Response Accountability Committee: Organization and Duties*.

<sup>13</sup> Pandemic Response Accountability Committee, *Top Challenges Facing Federal Agencies—Covid-19 Emergency Relief and Response Efforts*, Washington, DC, June 17, 2020, p. 1, <https://www.oversight.gov/report/prac/top-challenges-facing-federal-agencies-covid-19-emergency-relief-and-response-efforts>.

## Tallying What Has Been Spent

Congressional action to provide funding through a mandatory program or through appropriations is only the beginning of the process. The executive branch must then obligate the resources Congress has provided 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.

## Government Accountability Office Tallies

GAO noted in *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts* that:

Total federal spending data are not readily available because, under Office of Management and Budget (OMB) guidance, federal agencies are not directed to report COVID-19 related obligations (government financial commitments) and expenditures until July 2020.

In the absence of comprehensive data, we collected obligation and expenditure data from agencies, to the extent practicable, as of May 31, 2020. For the six largest spending areas, we found obligations totaled \$1.3 trillion and expenditures totaled \$643 billion.<sup>14</sup>

GAO's report went on to note that other federal programs increased spending in response to COVID-19, including Medicaid. Considering this factor, GAO reported that the government-wide total spending for COVID-19 response was at least \$677 billion as of May 31, 2020.<sup>15</sup>

GAO has indicated that they would include analysis of the OMB-directed agency spending reports in their future products once that information becomes available.<sup>16</sup>

## Pandemic Response Accountability Committee Tally

The PRAC website indicates that they plan to provide monthly reporting of obligations and expenditures associated with COVID-19-related federal assistance and contracts. This information is to be based on the same agency reporting the GAO is anticipating as of this writing.

In addition, the PRAC anticipates providing a great level of additional information, including:

Relevant operational, economic, financial, grant, subgrant, contract, subcontract and other information on recipients of COVID-19 funds.

Downloadable, machine-readable, open format reports on covered funds as well as mapped funding information searchable by state and zip code.<sup>17</sup>

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<sup>14</sup> GAO-20-625, pp. 15-16.

<sup>15</sup> GAO-20-625, p. 16.

<sup>16</sup> 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>.

<sup>17</sup> <https://pandemic.oversight.gov/track-the-money>, retrieved July 1, 2020.

## Conclusion

### What do all these numbers mean?

There are multiple authoritative 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, however, 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, the legislative language 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 the first comprehensive OMB reports have yet to be published.

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 some information on what jurisdictions are associated with certain spending. Those sources are listed and linked in CRS Insight IN11407, *COVID-19: Resources for Tracking Federal Spending*. The currently available information is not adequate to develop an authoritative overview of COVID-19 supplemental spending by state or district.

The Federal Emergency Management Agency, as part of the Recovery Support Function Leadership Group, hosts a website that has provided tracking of disaster recovery spending from across the federal government by state since FY2017.<sup>18</sup> That site is not tracking COVID-19 appropriations or spending as of the date of publication.

The PRAC announced in mid-June that they would be providing monthly reporting on obligations and expenditures based on the OMB-required agency data.

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<sup>18</sup> <https://recovery.fema.gov/state-profiles>.

## Appendix. References

### CBO Scoring Documents

#### P.L. 116-123

CBO Estimate for H.R. 6074, the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, as posted on March 4, 2020, <https://docs.house.gov/billsthisweek/20200302/BILLS-116hr6074-SUS.pdf>.

#### P.L. 116-127

Letter from Phillip L. Swagel, Director, Congressional Budget Office, to The Honorable Nita M. Lowey, Chairwoman, Committee on Appropriations, U.S. House of Representatives, April 2, 2020, *Preliminary Estimate of the Effects of H.R. 6201, the Families First Coronavirus Response Act*. Table 1. Summary of Estimated Budgetary Effects of H.R. 6201, the Families First Coronavirus Response Act, Public Law 116-127, <https://www.cbo.gov/system/files/2020-04/HR6201.pdf>.

#### P.L. 116-136

Letter from Phillip L. Swagel, Director, Congressional Budget Office, to The Honorable Mike Enzi, Chairman, Committee on the Budget, United States Senate, April 27, 2020, *Preliminary Estimate of the Effects of H.R. 748, the CARES Act, P.L. 116-136, Revised, With Corrections to the Revenue Effect of the Employee Retention Credit and to the Modification of a Limitation on Losses for Taxpayers Other Than Corporations*. Table 1. Summary of Estimated Budgetary Effects of H.R. 748, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136 (Revised April 27, 2020), <https://www.cbo.gov/system/files/2020-04/hr748.pdf>.

#### P.L. 116-139

CBO Estimate for H.R. 266, the Paycheck Protection Program and Health Care Enhancement Act as Passed by the Senate on April 21, 2020, <https://www.cbo.gov/system/files/2020-04/hr266.pdf>.

### Initial Oversight Materials

#### Government Accountability Office

*COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, GAO-20-625, June 25, 2020.

Statement of Gene L. Dodaro, Comptroller General of the United States before the Select Subcommittee on the Coronavirus Crisis, Committee on Oversight and Government Reform, House of Representatives, GAO-20-625T, June 26, 2020, <https://www.gao.gov/products/GAO-20-659T>.

Select Subcommittee on the Coronavirus Crisis, Committee on Oversight and Government Reform, House of Representatives, “Accountability in Crisis: GAO’s Recommendations to Improve the Federal Coronavirus Response,” (hearing), June 26, 2020, <https://coronavirus.house.gov/subcommittee-activity/hearings/accountability-crisis-gao-s-recommendations-improve-federal>.

## Office of Management and Budget Guidance

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>.

## Pandemic Response Accountability Committee

Pandemic Response Accountability Committee, “PRAC Releases Tool to Track Nationwide Contract Spending on Pandemic Relief,” press release, June 23, 2020, <https://pandemic.oversight.gov/news/articles/prac-releases-tool-track-nationwide-contract-spending-pandemic-relief>.

Pandemic Response Accountability Committee, *Top Challenges Facing Federal Agencies: COVID-19 Emergency Relief and Response Efforts*, June 17, 2020, [https://www.oversight.gov/sites/default/files/oig-reports/Top%20Challenges%20Facing%20Federal%20Agencies%20-%20COVID-19%20Emergency%20Relief%20and%20Response%20Efforts\\_1.pdf](https://www.oversight.gov/sites/default/files/oig-reports/Top%20Challenges%20Facing%20Federal%20Agencies%20-%20COVID-19%20Emergency%20Relief%20and%20Response%20Efforts_1.pdf).

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