

COVID-19 Spending: Known Data Limitations

Last Updated: August 6, 2020

In the few months since Congress passed supplemental appropriations in response to the COVID-19 pandemic and the Office of Management and Budget (OMB) issued implementation guidelines for financial reporting of spending funded by these appropriations, USAspending has collaborated with federal agencies to track and publish an unprecedented amount of new spending data.

Given the tight timeline (including a shortened review window), the fact that new protocols and data elements were needed to track the information, and the sheer volume of new data, **certain agency data submissions contain data quality issues or other limitations.**

USAspending is working with these agencies to identify and resolve the issues, and in the spirit of transparency and accountability, these known data limitations are documented below.

We discuss two categories of data limitations in this document:

1. **Unreported data** refers to COVID-19 supplemental appropriation funded Federal Awards that were issued by agencies but not reported to USAspending in File C, as a discrete set of contract or financial assistance awards, or both. While the spending associated with these awards was included in the total spending data reported from agency accounting systems in File B and GTAS data, the missing File C, contract, or financial assistance award data means that:
 - the total COVID-19 award spending dollars for affected agencies is lower it would be if those awards had been reported; and
 - award level information (e.g., award recipient names and locations) is not available for this spending. As such, it will not appear in the award-focused sections of the COVID-19 spending page or in any downloads or sections of USAspending that include award level data.

In some cases, only some of the award data is missing (for example, a small set of awards are missing obligations from March; certain agencies are missing award

outlays; DOD is delaying reporting their award data by three months). This section also covers award data reported at different level of granularity than users might expect.

2. **Misreported data** refers to agency-submitted data that was submitted in quarterly instead of monthly format or that contains errors at the column or cell level such as data with the wrong positive or negative sign. These, respectively, can lead to delays in data surfacing on the page, or create inaccurate or misleading impressions of the data on the profile page.

This document may be updated as new data limitations are uncovered and existing ones are resolved.

1. Unreported Data

Agencies did not report award obligations or outlays for some of the largest federal accounts.

As of June 2020, federal agencies reported \$1.5 trillion in total obligations related to COVID-19 supplemental spending, but only \$359 billion had award-level records, resulting in a gap of approximately \$1.1 trillion between total and award obligations. Similarly, agencies reported \$1.3 trillion in total outlays related to COVID-19 supplemental spending, but only \$292 billion had award-level records, resulting in a gap of approximately \$1 trillion between total and award outlays. While the exact amount of award-level obligations or outlays is not known, the amount reported is substantially lower than expected.

Below are the major known data limitations contributing to this gap:

1. Federal Account: Business Loans Program Account

This account funds the Paycheck Protection Program, among other programs.

The Small Business Administration (SBA) reported total obligations of \$534.4 billion for the Business Loans Program Account, but \$0 in award obligations or outlays.

2. Federal Account: U.S Coronavirus Payments

This account funds the Economic Impact Payments program.

The Department of Treasury, Internal Revenue Service reported total obligations of \$270.7 billion for the U.S. Coronavirus Payments account, but \$0 in award obligations or outlays.

Official Agency Justification from the Department of Treasury

Economic Impact Payments are an advance payment of a new temporary tax credit that eligible taxpayers can claim on their 2020 return. Similar to other tax credits and refunds, individual amounts are not considered financial assistance under the DATA Act that would be reported on an individual recipient basis. Total aggregate amounts related to these payments can be identified by Treasury Account and program activity.

3. Federal Accounts: Federal Unemployment Compensation Program, and Unemployment Trust Fund – Treasury Managed

These accounts fund <commonly-known program name(s) here>.

The Department of Labor (DOL) reported total obligations of \$174.8 billion for the Federal Unemployment Compensation Program account and \$27.3 billion for the Unemployment Trust Fund account, but \$0 in award obligations or outlays for both accounts.

Official Agency Justification from the Department of Labor

As of June 2020, Labor was not able report any records to USAspending showing the geographic distribution of payments made through the Federal Unemployment Compensation Program from the Employment and Training Administration. The source file for this information has been identified; however, creating the file is complex which required additional time. DOL plans to report this information, along with July data, in the August reporting period.

4. Federal Account: Economic Stabilization Program

This account funds <commonly-known program name here>.

The Department of Treasury reported total obligations of \$22.2 billion for the Economic Stabilization Program Account, but \$0 in award obligations or outlays.

Borrower data for the Paycheck Protection Program is not available on USAspending.

No award level data was reported to USAspending from the Paycheck Protection Program. As a result, no borrower (i.e., recipient) information for this program is available on USAspending. Total Spending data from the program is included in the total spending sections of the COVID-19 Spending profile page via the Business Loans Program Account.

Official Agency Justification from the Small Business Administration (SBA)

Data showing the identity of borrowers under the SBA's Paycheck Protection Program (PPP) is not available on USAspending but can be found on SBA.gov. In releasing PPP loan data to the public, SBA is maintaining a balance between providing transparency to American taxpayers and protecting small businesses' confidential business information, such as payroll and personally identifiable information.

Indirect recipient data for the Provider Relief Fund is not available on USAspending.

The Department of Health and Human Services (HHS) awarded over \$77 billion through the Provider Relief Fund to a third-party entity that in turn made payments to individual hospitals and providers across the country (i.e., the indirect recipients). Currently, the data shows this award as going to ‘Multiple Recipients’. To provide additional transparency, HHS is updating their data to identify the direct recipient (i.e., the third-party pass-through entity). Note that because this entity is in Utah, the award skews the geographical distribution of all COVID-19 award data on the site. A more detailed breakdown of the geographical distribution of Provider Relief Fund payments can be found [here](#).

Official Agency Justification from the Department of Health and Human Services (HHS)

HHS awarded PRF funds to a single entity, located in Utah, that in turn made direct PRF payments to recipients. HHS recommends that we work with Treasury immediately to provide a reference for where more detailed information is available on the HHS TAGGS site found at <https://taggs.hhs.gov/Coronavirus>. At present, the PRF recipient information HHS publicly posts does not contain unique identifier data, which is a required data field for USAspending submissions. HHS will explore a longer-term solution for transmitting PRF payment recipient information to USAspending without transmitting personally identifiable information.

Several agencies have submitted data indicating that there are no outlays made against their awards

Agencies that have reported \$0 in linked award outlays, despite reporting award obligations include:

- Department of Commerce (DOC)
- Environmental Protection Agency (EPA)
- Armed Forces Retirement Home (AFRH)
- Department of Agriculture (USDA)

Official Agency Justification from the Department of Agriculture (USDA)

USDA has identified a reporting issue with outlays which has impacted our USAspending data. The outlay data is properly reported in files A and B, but for File C was unreported. USDA projects that our outlay data will be resolved before July Period 10 reporting begins. USDA is also investigating a DEFC mapping issue which impacts a small number of records. We are working to get this resolved as soon as possible.

The Department of Defense reports its award data on a three-month delay compared to other agencies. Its initial COVID-19 award spending is not expected to be available until October 2020.

DOD is authorized to delay publicly reporting its procurement/acquisition (contract) spending to the Federal Procurement Data System and USAspending by 90 days. In order for its award-level financial data reporting under the DATA Act (File C) to not preempt this delay affecting procurement award data, DOD also delays reporting File C for 90 days. As a result, DOD's first COVID-19 award level data will not be available on USAspending until October 2020. After that point, DOD award data should continue to arrive every month, simply on a three-month delay compared to other agencies.

Agencies were unable to link \$2.3 billion in COVID-19 award obligations in File C to corresponding contract or financial assistance awards

As a result, these awards are included in award spending totals, but are missing most award metadata (such as recipient name and location). In practical terms, this means that they are included in the total award spending boxes above each Award Spending section, but not included in the data table or maps within that section with specific line items such as ‘recipient name.’ See our Data Sources & Methodology page to learn more about linked and unlinked award data.

The agencies that had the largest unlinked amounts include:

- Small Business Administration (SBA): \$1.3 billion
- Election Assistance Commission (EAC): \$400 million
- Department of Transportation (DOT): \$360 million
- Department of Health and Human Services (HHS): \$161 million
- Department of Agriculture (USDA): \$153 million

COVID-19 award obligations that occurred in March 2020 are not recorded in the COVID-19 Spending page award sections.

The basis of the award data on the COVID-19 Spending page is the requirement set out in OMB Memorandum M-20-21 that agencies report the *Disaster Emergency Fund Code* (DEFC) beginning with April 2020 award spending data. The first two COVID-19 supplemental appropriations were signed into law in March; any award obligations funded by these bills that occurred specifically in March (and thus prior to the requirements in OMB M-20-21 taking effect) are not captured on the COVID-19 spending page as award obligations. They are captured in the total spending information at the top two sections of the page, since that information is captured in balance form, rather than monthly transaction form. For similar reasons, award outlays from these awards are captured on this page, since they are reported as balances in File C.

This unreported COVID-19 award obligation data represents a small proportion of overall COVID-19 obligations. The affected legislation, appropriation dollar amount, and associated DEFC for these data are as follows:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law No: 116-123). Signed March 6th, 2020. Total appropriations: \$7 Billion
- Families First Coronavirus Response Act (Public Law No: 116-127). Signed March 18th, 2020. Total appropriations: \$14 Billion.

2. Misreported Data

Agencies are reviewing their award obligation data to identify values incorrectly reported with a negative sign.

In their April, May, and June data, the General Services Administration (GSA) reported COVID-19 award obligations of negative \$8 million, while their award outlays were positive \$2.6 million. While negative values for individual award obligation transactions are possible, negative values for the overall aggregate category of COVID-19 award obligations are not. GSA expects to correct this issue in the coming days.

The Department of Education's COVID-19 funding will not appear on the COVID-19 Spending profile page and related downloads until August 15.

To date, the Department of Education chose to report their COVID-19 spending data as a single FY20 Q3 quarterly submission, rather than reporting three monthly submissions covering April, May, and June activity, as expected and as all other COVID-19 spending agencies did pursuant to OMB-M-20-21 and the DATA Act Information Model Schema (DAIMS) v2.0.

USAspending is designed not to surface data until the relevant data submission window has closed; because the reporting window for quarterly data submissions will not close until August 14th, Education's data will not be available on USAspending (including on the COVID-19 Spending page) until the following day, August 15th. At that point, the Department's data will appear on the COVID-19 page and related downloads. It will continue to be missing from any context that is specific to Period 7 (April) and Period 8 (May), including when those periods are selected in the Custom Account Data download page.