

COVID-19 Spending: Known Data Limitations

Updated Aug. 19, 2022

This document includes statements from certain federal agencies. It may be updated in the future. For a discussion about how USAspending tracks data as “covid-related” and what types of data do not meet that determination, see the “What COVID-19 spending does USAspending track?” section of the [Data Sources & Methodology page](#).

- **Statement from the Department of the Treasury (Treasury) – *Emergency Rental Assistance (ERA) and State and Local Fiscal Recovery Funds (SLFRF)***

Subaward data for the Emergency Rental Assistance (ERA) and State and Local Fiscal Recovery Funds (SLFRF) programs are not available in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) because this system currently only supports subgrant reporting for financial assistance, and ERA and SLFRF awards are direct payments rather than grants. As such, these subaward data are also not integrated into USAspending subaward data, since USAspending subaward data are currently sourced exclusively from FSRS. In consequence and for transparency purposes, the Department of the Treasury is publishing and updating these data separately from USAspending, but is including links to them here and on the USAspending COVID Spending profile page (in the ‘Other Resources’ section). These files will be updated as further data are collected, with the last updated date being noted within the XLSX file.

- [ERA subaward data file](#)
- [SLFRF subaward data file](#)

- **Statement from the Department of the Treasury (Treasury) – *Economic Impact Payments***

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. Regarding the Payroll Support Program (CFDA 20.018), in certain cases where multiple affiliated entities were approved as eligible recipients, only one affiliate or a parent company is listed.

- **Statement from the Department of Labor (Labor)**
As of June 2020, Labor was not able to 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. Labor plans to report this information, along with July data, in the August reporting period.
- **Statement from the Department of Health and Human Services (HHS) – General and Targeted Distributions**
The USAspending data reflects obligations to a single entity that is processing payments on behalf of HHS. The full Provider Relief Fund Public Use File is posted on <https://taggs.hhs.gov/Coronavirus/Overview>. This file is updated weekly and includes payments under the General Distribution including Medicare, Medicaid/CHIP, Dental, Assisted Living Facilities, and Behavioral Health/other providers; and targeted allocations to high impact areas, safety net hospitals, children’s hospitals, rural providers, tribal facilities, and skilled nursing facilities and nursing homes. Payments are made at the Tax Identification Number (TIN) organizational level. This dataset represents the list of providers who have attested to receiving one or more payments from the aforementioned allocations and agreed to the Terms and Conditions. Because not all providers (who in many cases received a payment unsolicited) have yet to attest to accepting that payment, the totals listed for this program in the Public Use File are less than those reflected on USAspending.
- **Statement from the Department of Health and Human Services (HHS) – Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration of the Uninsured**
The USAspending data reflects obligations to a single entity that is processing claims reimbursements on behalf of HHS. The full HRSA COVID-19 Uninsured Program Public Use File is posted <https://taggs.hhs.gov/Coronavirus/Overview>. This file is updated weekly and represents the list of health care entities who have agreed to the Terms and Conditions and received claims reimbursement for COVID-19 testing of uninsured individuals and/or treatment for uninsured individuals with a COVID-19 diagnosis. The file will include claims reimbursement for COVID-19 vaccine administration fees once a FDA licensed, authorized, or approved vaccine is available.

- **Statement from the Department of Health and Human Services (HHS) – Rural Health Clinic Testing**

The USAspending data reflects obligations to a single entity that is processing payments on behalf of HHS. The full Rural Health Clinic (RHC) Testing Fund Public Use File is posted <https://tags.hhs.gov/Coronavirus/Overview>. This file is updated weekly and includes payments to RHCs for COVID-19 testing. Payments are made at the Tax Identification Number (TIN) organizational level. This dataset represents the list of providers who have attested to receiving a payment from the aforementioned allocation and agreed to the Terms and Conditions. Because not all providers (who received a payment unsolicited) have yet to attest to accepting that payment, the totals listed for this program in the Public Use File are less than those reflected on USAspending.

- **Statement from the Department of Health and Human Services (HHS) –State Reported Expenditure for Section 6004 and Section 6008 of the Families First Coronavirus Response Act (FFCRA)**

Section 6008 of the Families First Coronavirus Response Act (FFCRA) provides a temporary 6.2 percentage point increase to each qualifying state and territory's Federal Medical Assistance Percentage (FMAP) under section 1905(b) of the Social Security Act (the Act). Section 6004(a)(3)(D) of the FFCRA specifies that the FMAP is 100 percent for expenditures for covered services provided to beneficiaries under the new optional eligibility group added at section 1902(a)(10)(A)(ii)(XXIII) of the Act. Additionally, 100 percent match is available for administrative costs related to providing for such services to such individuals under the state plan. The federal share of these expenditures are not funded through a separate Medicaid appropriation. Therefore, CMS is not able to separately report section 6004 and section 6008 amounts to USAspending. CMS, however, does have the actual section 6004 and section 6008 expenditures states report to CMS through the quarterly Form CMS-64, which is the accounting statement of record. CMS intends to post these expenditure reports on Medicaid.gov once the state reported expenditures are finalized.

- **Statement from 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.

Users should also note that, due to the timing of when OMB Memorandum M-20-21 went into effect, awards issued in March 2020 that were funded by the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 or the Families First Coronavirus Response Act may not be tagged with a DEFC in USAspending data.