

COVID- 19 Relief: Funding and Spending as of Jan. 31, 2023

GAO- 23-106647, · February 2023

The federal government has provided about \$4.6 trillion to help the nation respond to and recover from the COVID- 19 pandemic. Tracking federal spending is complex—especially at this unprecedented magnitude. As part of our ongoing and comprehensive review of the federal pandemic response, we oversee and regularly report on this spending.

The Big Picture

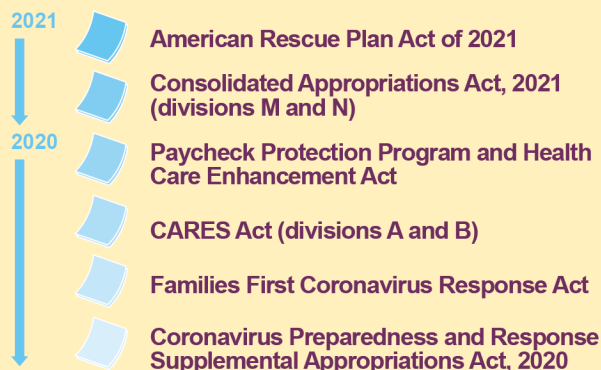
Six COVID-19 relief laws enacted in 2020 and 2021 provided about \$4.6 trillion of funding for pandemic response and recovery. As of January 31, 2023, the most recent date for which government-wide information was available, the federal government obligated a total of \$4.5 trillion and expended \$4.2 trillion, or 98 and 90 percent, respectively, of these relief funds, as reported by federal agencies to the Department of the Treasury in accordance with Office of Management and Budget guidance. Table 1 provides additional details on funding, obligations, and expenditures of government-wide COVID-19 relief funds by major spending areas.

Table 1: Major Spending Areas Under COVID-19 Relief Funding, as of Jan. 31, 2023

Major spending areas (dollars in billions)	COVID-19 relief funding	Total obligations	Total expenditures
Economic Impact Payments (Treasury)	858.6	858.2	858.2
Business Loan Programs (Small Business Administration)	833.0	828.1	828.0
Unemployment Insurance (Labor)	701.6	699.5	690.5
Coronavirus State and Local Fiscal Recovery Funds (Treasury)	350.0	349.9	349.7
Public Health and Social Services Emergency Fund (Health and Human Services)	345.7	325.1	277.5
Education Stabilization Fund (Education)	277.7	277.3	161.5
Coronavirus Relief Fund (Treasury)	150.0	149.9	149.8
Supplemental Nutrition Assistance Programs (Agriculture)	121.1	102.2	101.4
Other areas (includes over 300 accounts)	976.8	909.6	754.0
Total	4,614.5	4,499.8	4,170.6

Source: GAO analysis of data from the Department of the Treasury and applicable agencies. | GAO-23-106647

COVID-19 relief laws (six laws provided about \$4.6 trillion)



Source: GAO. | GAO-23-106647

GAO's COVID-19 related work

- We have issued **10** government-wide and over **200** stand-alone reports, testimonies, and science and technology spotlights since the pandemic began
- Across this body of work, we have made **374 recommendations** to 26 federal agencies and raised **19 matters** for congressional consideration
- As of January 20, 2023, agencies had fully addressed **105 of 374** recommendations and partially addressed **42**
- Congress has fully addressed one matter and partially addressed another

COVID-19 relief laws (six laws provided about \$4.6 trillion) (Text of graphic above)

- American Rescue Plan Act of 2021
- Consolidated Appropriations Act, 2021 (divisions M and N)
- Paycheck Protection Program and Health Care Enhancement Act
- CARES Act (divisions A and B)
- Families First Coronavirus Response Act
- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020

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Source: GAO. | GAO-23-106647

Note: More information on GAO's COVID-19 related work is available at <https://www.gao.gov/coronavirus>.

As of January 31, 2023, \$90.5 billion, or 2 percent of the total amount of funding provided for COVID-19 relief, remained available for obligation (unexpired unobligated balance). Additionally, \$23.7 billion was expired (expired unobligated balance), meaning that this amount was not available for incurring new obligations but was available for recording eligible obligation adjustments. Table 2 provides additional details on funding, obligations, unobligated balances, and expenditures of government-wide COVID-19 relief funding.

Table 2: Largest Unexpired Unobligated Balances Under COVID-19 Relief Funding, as of Jan. 31, 2023

Spending areas (dollars in billions)	COVID-19 relief funding	Total obligations	Unexpired unobligated balance	Expired unobligated balance	Total expenditures
Public Health and Social Services Emergency Fund (Health and Human Services)	345.7	325.1	20.6	0.0	277.5
Pension Benefit Guaranty Corporation Fund (Pension Benefit Guaranty Corporation)	52.7	45.8	6.9	0.0	45.6
Emergency Rental Assistance (Treasury)	46.5	46.0	5.5	0.0	45.0
Veterans Medical Care and Health Fund (Veterans Affairs)	14.5	9.9	4.6	0.0	7.8
Transit Infrastructure Grants (Transportation)	69.5	65.9	3.7	0.0	53.2
U.S. Coronavirus Refundable Credits (Treasury)	62.4	58.8	3.7	0.0	58.8
CDC-Wide Activities and Program Support (Health and Human Services)	26.4	22.8	3.6	0.0	14.2
Other areas (includes over 250 accounts)	3,996.8	3,925.5	41.9	23.7	3,668.5
Total	4,614.5	4,499.8	90.5	23.7	4,170.6

Source: GAO analysis of data from the Department of the Treasury and applicable agencies. | GAO-23-106647

Key budget terms



COVID-19 relief funding is the cumulative amount of funding provided in the portions of the six COVID-19 relief laws that the Office of Management and Budget (OMB) has identified for recording and tracking as COVID-19 funding. These amounts can fluctuate from month to month. Increased spending in Medicaid and Medicare is not included in OMB's guidance for recording and tracking of COVID-19 relief funding and is therefore not included in the amounts presented



An obligation is a definite commitment that creates a legal liability of the U.S. government for the payment of goods and services ordered or received, or a legal duty on the part of the U.S. government that could mature into a legal liability by virtue of actions on the part of another party that are beyond the control of the U.S. government



An expenditure is the actual spending of money, or an outlay. Expenditures shown include some estimates, such as estimated subsidy costs for direct loans and loan guarantees



Unobligated balance is the portion of funding that has not yet been obligated and includes unexpired and expired funding



Unexpired unobligated balance is the cumulative amount of funding that remains available for incurring new obligations based on the period of availability for the funding (e.g., 1-year, multiyear, no-year)



Expired unobligated balance is the cumulative amount of fixed-period funding (e.g., 1-year or 3-year) that is no longer available to enter into new obligations because the funding's period of availability has ended. This balance, however, generally remains available for 5 additional fiscal years after expiration for recording and adjusting obligations properly chargeable to the fixed-period funding's period of availability. For example, this balance remains available to record previously unrecorded obligations or to make upward adjustments in previously underrecorded obligations, such as contract modifications properly within scope of the original contract. At the end of the fifth fiscal year, the expired account holding this balance is closed, any remaining balance is canceled, and all remaining funds are returned to the General Fund of the U.S. Treasury

Source: GAO. | GAO-23-106647

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Source: GAO. | GAO-23-106647

Note: Total obligations plus total unobligated balances may not equal total COVID-19 relief funding because of certain budgetary reporting requirements. The Department of Agriculture's Supplemental Nutrition Assistance Program comprised about \$18.7 billion, or 79% of the total expired unobligated balance as of January 31, 2023.

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Source: Centers for Disease Control and Prevention, Alissa Eckert, Dan Higgins (cover photo).