

Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues

July 2023

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



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A Review of Pandemic Relief Funding and How It Was Used In Six Different U.S. Communities

Phase I – Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues

The PRAC and ten of its member Offices of Inspector General (OIG) (together, the PRAC Oversight Team) undertook this case study-based review:

1. To determine how much pandemic relief funding went to six selected communities;
2. To gain more insight about how the six communities used their pandemic relief funding; and
3. To learn more about whether the funding helped the six communities respond to the pandemic.

As described below, the PRAC Oversight Team visited the six selected communities, which included two small to medium sized cities, two rural counties, and two Native American Reservations as part of this case study. The six communities are Springfield, Massachusetts; Coeur d’Alene, Idaho; Sheridan County, Nebraska; Marion County, Georgia; the White Earth Nation Reservation in Minnesota; and the Jicarilla Apache Nation Reservation in New Mexico.¹ We are grateful to the many community leaders, public servants, and local residents who graciously shared their pandemic experiences with the PRAC Oversight Team. This report focuses on number one above, the \$2.65 billion that was received by these six communities,² and how data gaps make it difficult for taxpayers to know how much money their community received and for what purposes. We will be issuing work addressing the remaining two issues and we look forward to sharing the information we were provided, and experiences described to us, during our visits to the six selected communities.

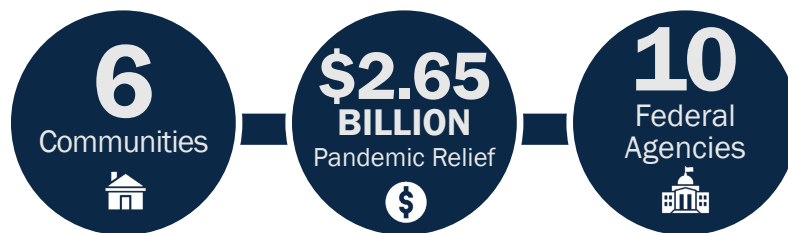
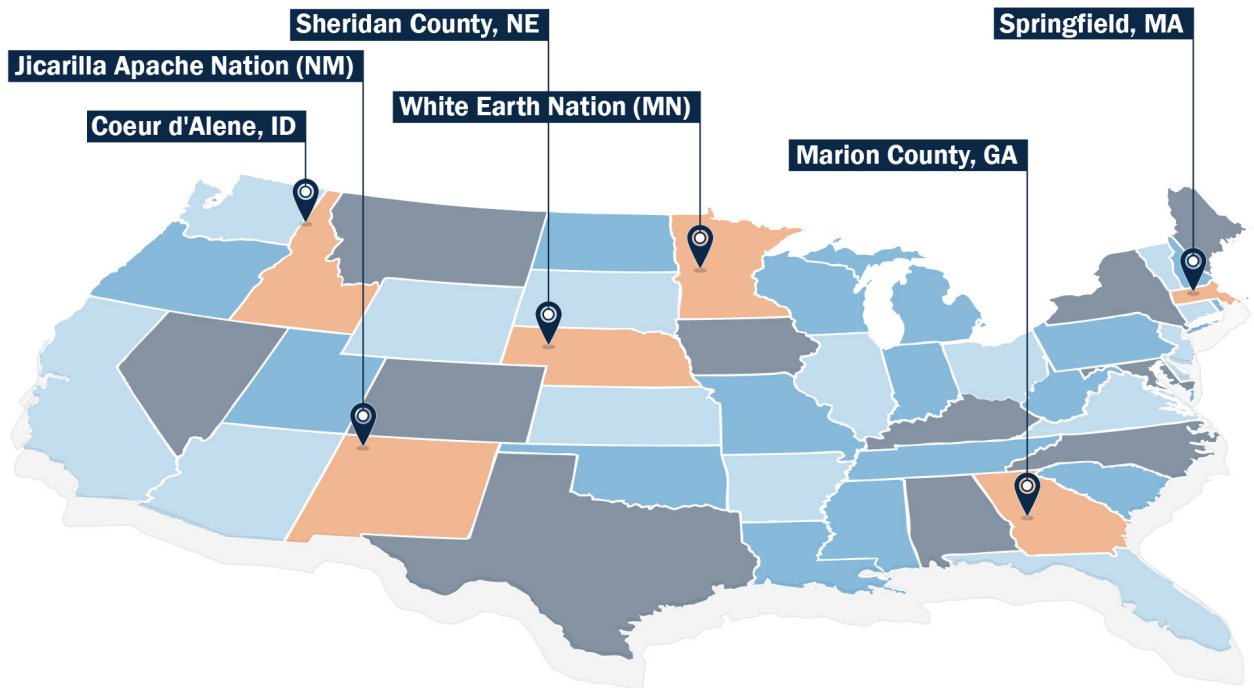
SIX SELECTED COMMUNITIES

- Springfield, Massachusetts
- Coeur d’Alene, Idaho
- Sheridan County, Nebraska
- Marion County, Georgia
- White Earth Nation Reservation in Minnesota
- Jicarilla Apache Nation Reservation in New Mexico

¹ These communities are defined by the geographic boundary lines for the cities and counties.

² The total funding included those funds any entity or individual located within the physical boundaries of each of the communities received, not just the cognizant local or Tribal government.

Tracking the \$2.7 Billion Received by the Six U.S. Communities from 10 Federal Agencies Proved Complicated and Time Consuming



Federal Agencies Included*

- Department of Agriculture
- Department of Education
- Department of Health and Human Services
- Department of Homeland Security
- Department of Housing and Urban Development
- Department of the Interior
- Department of Labor
- Department of Transportation
- Department of the Treasury
- Small Business Administration

*The corresponding OIGs for these agencies assisted with the review.

Congress appropriated more than \$5 trillion to help combat the impacts of the COVID-19 pandemic—a historic amount provided through the CARES Act, the American Rescue Plan Act, [and four other pieces of pandemic relief legislation](#). Pandemic funding went to communities, local governments, businesses, families, and individuals across the nation and was administered by more than 40 federal agencies across hundreds of federal programs. Part of the PRAC’s mission is to provide information to the public about pandemic relief funding—specifically who received it, for what purpose, and how it was used. However, we have previously reported that existing gaps in federal spending data make it difficult for the oversight community, decision makers, and American taxpayers to fully understand where the money went and how it was used. Moreover, these gaps even make it difficult for program officials administering the funds to have a clear understanding of funding recipients and uses.

Given these data gaps and the difficulty in identifying the ultimate recipients and uses of pandemic funds, the PRAC, along with 10 of our member Offices of Inspectors General (referred to throughout this report as the PRAC Oversight Team) initiated a case study-based review to learn more about how much pandemic relief funding went to local community recipients and how the funds were used. To conduct the review, we selected six communities across the country seeking to learn more about community uses of the relief funding—including if the spending generally aligned with intended purposes.³ We also sought to learn more about whether the funding helped these communities respond to pandemic-related challenges. This report focuses on the pandemic relief funding provided to the six communities we selected by 10 federal agencies and further illustrates the complexity associated with tracking pandemic relief funding data at the community (recipient or subrecipient) level.

Using a combination of federal, state, and local data sources, the PRAC Oversight Team identified that the 10 federal agencies⁴ included in this review provided approximately \$2.65 billion in pandemic relief funds to the six selected communities through approximately 89 pandemic relief programs and subprograms⁵ during the first 18 months of the pandemic (March 2020 through September 2021).⁶

Specifically, during the course of our work, the PRAC Oversight Team also found that:

- Tracking pandemic funds to the community level required the use of multiple federal, state, and local data systems, and ultimately we had to contact state and local entities directly to gain a better understanding and fill data gaps. In the end, complete data was either

3 For more information on how we chose the six case study locations and conducted our work for this review, see Appendix C.

4 For the purposes of this report, the term “federal agencies” refers to the nine departments and one agency that were included in this review; see Appendix C for a list of the federal agencies.

5 Programs were identified by each OIG for their applicable agency. Some of the those “programs” are associated with the same Assistance Listing Number and have been identified as “subprograms” for the purposes of this review to establish consistency across agencies. For example, multiple “subprograms” fall under the Education Stabilization Fund (84.425) or the Supplemental Nutrition Assistance Program (SNAP) (10.542). For more detailed information about the 89 programs and subprograms that provided funds to the six communities to help respond to the COVID-19 pandemic, see Appendix A.

6 For some programs in this review, available data did not align with a March 2020 through September 2021 scope, see Appendices C through M for more information about each program and the available data. Given the scope of this review and the initial data collection efforts, additional spending data may now be available for the programs identified in Appendices C through M.

unavailable or insufficient and did not allow us to definitively identify the total funding provided to the six communities.

- Data collection and system limitations at the federal, state, and local levels impacted efforts to obtain consistent data or data reports, or to distinguish between unique or duplicative recipient entries.

Additional examples of the oversight challenges we experienced are highlighted throughout this report. We believe these challenges limit the degree of transparency into the use of pandemic relief funds. If the PRAC Oversight Team—comprised of auditing and data experts from across the accountability community—had such difficulty tracking the funds, then the general public and even members of Congress will likely also experience challenges in understanding how much of taxpayer funds were provided to communities. More detailed information about the pandemic relief programs and funds identified through the PRAC Oversight Team’s collective work is provided in the funding tables in [Appendix A](#). In addition, the Consolidated Scope and Methodology in Appendices C through M provides more details about the work completed by the PRAC and the 10 Offices of Inspectors General (OIG) members, including data limitations and approaches used to identify the programs and funding.

Future PRAC Reporting on the Experiences of Local Communities

While the federal government’s assistance through the \$2.65 billion in funding was important to communities’ ability to respond to the pandemic, just as important are the communities themselves and how state, local, tribal, and territorial officials responded to the crisis. Accordingly, our ongoing work through this review is examining the way federal government funds designated for pandemic response and relief were put to use in the six selected communities. Our future reporting will focus on the experiences of the communities themselves, as funding information alone does not paint the full picture on how these funds were used and the impact they had. The only way to truly understand how local communities worked through pandemic challenges and used federal funding in those efforts is to see it for yourself and hear about it from the people in those communities. In recent months, the PRAC Oversight Team visited the six selected communities and spoke with local officials, business owners, and community organizations to gain additional insights into how federal funds were used, what challenges they faced, and what creative solutions they employed to help their constituents and neighbors. This work also includes a closer look at 11 pandemic relief programs, such as the Coronavirus Relief Fund, the Community Development Block Grant coronavirus, and the Provider Relief Fund.⁷ We are grateful to the many community leaders, public servants, and local residents who graciously shared their pandemic experiences with the PRAC Oversight Team to help us further our oversight work through this review. We look forward to sharing their stories and experiences in future reporting later this year.

⁷ The pandemic relief programs being looked at for part two of our review include: the Community Development Block Grant-Coronavirus, the Coronavirus Relief Fund, the COVID-19 Relief Urbanized Area Formula Funding, the Elementary and Secondary School Emergency Relief program, the Families to Farmers Food Box program, the Indian Housing Block Grant-CARES program, the Pandemic Unemployment Insurance programs, the Project Based Rental Assistance program, the Provider Relief Fund, the Public Assistance Program, and the Public Housing Operating Fund.

Background

Requirements and Responsibility for Federal Funding Transparency

The American public, Congress, and public officials rely on federal agencies to collect complete, accurate, and timely data identifying the [prime recipients and subrecipients](#) of the more than \$5 trillion in pandemic relief funds. Transparency of these funds, in turn, helps Congress and the public understand how and where federal funds are spent.

GAO and the PRAC have identified challenges with the completeness and accuracy of subaward data displayed on USAspending.gov.⁸ For example, the PRAC also reported that current USAspending.gov reporting structures and the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) do not have processes to definitively track spending at the subrecipient level.

The Digital Accountability and Transparency Act of 2014 (DATA Act) expanded on previous federal transparency legislation by requiring a greater variety of federal agency spending data—such as budget and financial information—to be disclosed. Moreover, it required federal agency spending information be linked to federal program activities, all with the intent that policymakers, public officials, and American taxpayers would be able to track the ways in which taxpayer funds are being put to use. The DATA Act gives the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) responsibility for establishing government-wide financial data standards⁹ for reporting all federal funds made available to, or expended by, federal agencies and all entities receiving federal funds.¹⁰ In addition, consistent with the DATA Act, federal spending data is required to be posted on USAspending.gov—the [federal government's primary site housing public spending data](#) that, according to its administrators, is meant to show the American public what the federal government spends every year and how it spends the money. Further, the DATA Act aims to improve the quality of

HOW DOES SPENDING DATA GET ON USASPENDING.GOV?

To be the primary source of federal spending data, USAspending.gov pulls data from hundreds of systems across the government. For example, contract spending data is pulled from the Federal Procurement Data System-Next Generation. Subaward data for assistance awards is pulled from the FFATA Subrecipient Reporting System, which is a centralized reporting system for prime recipients of federal awards to provide subrecipient information. USAspending.gov then consolidates the data from across the government into one public website.

8 See GAO, Grants Management: Observations on Challenges with Access, Use, and Oversight; May 2, 2023, [GAO-23-106797](#); and PRAC, [Increasing Transparency Into COVID-19 Spending](#); October 19, 2021.

9 Current data standards require that prime recipients and first tier subrecipients provide financial reporting to the federal government. Some of the first tier subrecipient reporting requirements additionally restrict what is required to be reported or how its reported. For example, federal acquisition regulations limit subrecipient reporting to only those entities that received subcontracts of more than \$30,000.

10 See GAO, Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness; December 16, 2021, [GAO-104127](#).

data submitted to USAspending.gov by holding federal agencies accountable for the completeness and accuracy of the data submitted.

Who Receives Federal Relief and Response Funds

Federal relief and response funds are intended to help mitigate the negative impacts of federally declared disasters such as the COVID-19 pandemic. Funds are provided directly to recipients (“[prime recipients](#)”), including state and local governments, federally recognized Indian tribes, U.S. Territories, private for-profit and nonprofit organizations, and individuals. These recipients may provide services directly to beneficiaries, or they may act as a pass-through, disbursing the funds to first tier subrecipients through subawards using a formula or other process.¹¹ First tier subrecipients may, in turn, award funds to second tier subrecipients, who might also in turn award funds to third tier subrecipients—and so on. In general, the more that the funds flow from the prime recipient through one or more tiers of subrecipients, the more that federal agencies and the public are likely to lose visibility into how pandemic response funds are distributed and used.¹² For a more specific scenario describing this flow of funds for a Treasury program, see [page 12](#) of this report.

Prior Oversight Work Highlighting Issues with Federal Pandemic Relief Data

Previous PRAC products have highlighted data limitations specific to tracking funding data, particularly as it relates to pandemic relief funding at the second tier subrecipient level (see our [November 2020](#) and [October 2021](#) reports on key gaps in publicly available data sources). In our October 2021 report, we made five recommendations to address data gaps in public data sources such as USAspending.gov.¹³ Our recommendations are related to gaps in completeness, accuracy, and timeliness of funding data that may impair oversight of the U.S. government’s response to the pandemic. Additionally, our recommendations are intended to help improve how federal agencies collect and report information on the recipients of their programs and to increase visibility into how funds are distributed and spent.

The Government Accountability Office (GAO) has also previously reported on these issues. In a [December 2021 report](#), GAO noted that state, federal, and local officials—as well as public users—had informed them that data limitations, or the absence of federal and COVID-19 spending data on USAspending.gov, led them to distrust the data or seek other data sources that they knew and trusted instead of USAspending.gov. These users cited concerns with data quality, difficulty finding data, buried disclosure of data limitations, and limited or lack of availability of specific data they were searching for on the website. Moreover, multiple organizations reported challenges with limited or missing information regarding award or grant subrecipients on USAspending.gov. For

¹¹ See [PandemicOversight.gov](#) for more of an explanation about prime recipients and subrecipients.

¹² Under current data reporting standards (e.g., 2 CFR 170 and FAR Subpart 52.204-10), there is no federal requirement to collect data beyond the first tier subrecipient level in order to minimize the reporting burden on smaller entities. In addition, prime recipients should not be required to report the same subrecipient data multiple times; as such, agencies generally should not collect the same data already being reported to FSRS.gov. See the MITRE Corporation’s report titled “Transparency in Pandemic-Related Federal Spending: Report of Alignment Gaps”, issued in November 2020, for more information about data limitations and challenges associated with subrecipient reporting standards and transparency.

¹³ The Office of Management and Budget has resolved-implemented two of the five recommendations in the October 2021 report and continues to work with the PRAC on implementing the other three.

example, one organization representing local government officials indicated that the poor tracking of federal funds to local agencies by publicly available websites like USAspending.gov prevented them from determining whether federal funds were supporting the work of local agencies and reaching them in a timely manner.¹⁴

Notably for this review, each OIG had different experiences and challenges identifying the total pandemic relief funding that flowed down from the agencies they oversee to the six selected communities (see Appendices D through M for more information about the different efforts by each OIG). For example, some OIGs used multiple data sets collected across states to identify subrecipient funding information, while another OIG did not include subrecipient funding in its approach. Following the flow of funding and identifying the total funds these six communities received required significant time, effort, and resources.¹⁵

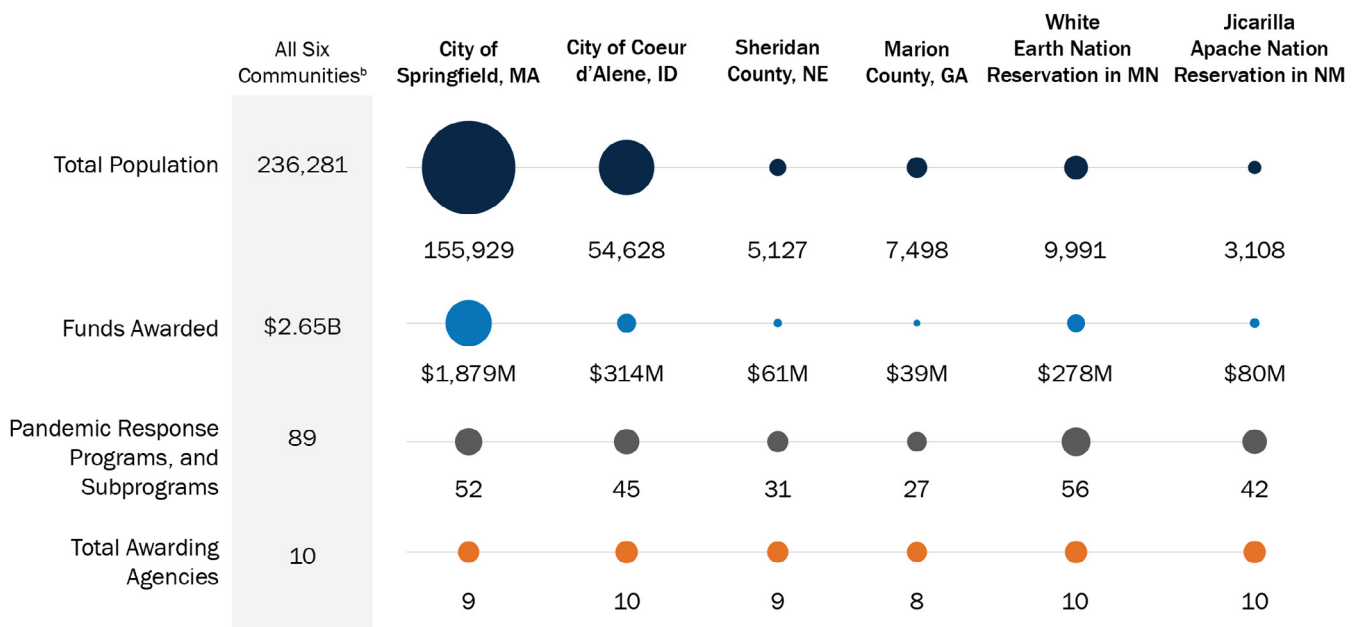
¹⁴ See GAO, Federal Spending Transparency: Opportunities Exist for Treasury to Further Improve USAspending.gov's Use and Usefulness; December 16, 2021, [GAO-104127](#).

¹⁵ These summary insights were garnered by PRAC staff after examining the experiences of this review's participating OIG members. At least one OIG did not experience some of the challenges cited due to the methodology it employed in conducting its work.

INSIGHT | 10 Federal Agencies provided approximately \$2.65 billion in pandemic relief funds to the six communities in our review.

Using a combination of federal, state, and local data sources, the PRAC Oversight Team identified that the 10 federal agencies included in this review provided approximately \$2.65 billion of pandemic relief funds to the six communities through approximately 89 pandemic relief programs and subprograms as of September 30, 2021.

Table 1: Overall Pandemic Relief Funds Provided to Six Communities by 10 Federal Agencies Included in this Review, as of September 30, 2021^a



- a The PRAC Oversight Team analyzed funding data between March 27, 2020, and September 30, 2021 that was available between December 2021 and February 2022. For some programs in this review, data was only available through June 30, 2021, or only available from the date which the federal agency completed a data report at the request of an OIG. For additional information about how these totals were calculated, see Appendices D-M. More information about each program can be found in Appendix A.
- b When referring to communities, this includes all entities and individuals who received federal pandemic response funds within the boundaries of the community, i.e. the city, county, or reservation boundaries, not just the cognizant local or tribal government.

Pandemic response funding flowed to the six communities we reviewed through a variety of different programs. Federal pandemic funds can flow to communities in many forms—for example, as loans, grants, direct assistance, contracts, or other awards. These funds can also flow to communities through more than just the cognizant local government. The funds can be used for a variety of specified purposes such as supporting the operations of local governments responding to the pandemic; keeping workers paid and employed; housing and rental assistance; protecting against food insecurity; supporting schools, teachers, and students; and other community needs. Among the pandemic relief programs that provided the largest amounts of funding to the communities are:

- **Unemployment Insurance** | The Department of Labor (DOL) implemented seven pandemic unemployment insurance programs that sought to assist workers impacted by the pandemic, including workers not usually eligible for benefits. DOL OIG identified more than 33,400 unemployment insurance beneficiaries across the six communities who collectively received over \$516 million.¹⁶
- **Paycheck Protection Program** | This small business loan program provided a direct incentive for small businesses to keep their workers on payroll during the pandemic by providing fully guaranteed Small Business Administration (SBA) loans for use on payroll, rent, utilities, and other authorized uses. Businesses in the six communities received approximately \$473 million through 7,395 loans.
- **Coronavirus Relief Fund** | This program aided state, local, U.S. Territories, and Tribal governments navigating the impact of the COVID-19 outbreak. Across the six communities, the Department of the Treasury awarded over \$112.7 million to prime recipients and subrecipients as of September 30, 2021.
- **Disaster Relief Fund** | As authorized when the President declared the COVID-19 pandemic a national emergency on March 13, 2020, state, local, Tribal, and Territorial governments as well as individuals could access financial assistance through the Disaster Relief Fund—managed by the Department of Homeland Security (DHS)—to address the challenges of the pandemic. As of September 2021, the Federal Emergency Management Agency (FEMA) had received approximately \$98 billion to assist the nation, and DHS OIG identified more than \$49.3 million of these funds awarded to the six communities.

The six communities also received funding from other programs including:

- **Coronavirus Food Assistance Program 1** | The Coronavirus Food Assistance Program 1 sought to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the pandemic. About 670 recipients across the six communities received over \$16 million as of September 30, 2021.
- **Indian Housing Block Grant** | This program helped Tribes and Tribally Designated Housing Entities maintain normal operations and fund eligible affordable housing activities during the pandemic. The two Tribally Designated Housing Entities received nearly \$2.4 million through the Indian Housing Block Grants as of September 30, 2021.
- **Rural Health Clinic COVID-19 Testing and Mitigation Program** | The Rural Health Clinic COVID-19 Testing and Mitigation Program distributed funds to rural health clinics to maintain and expand COVID-19 testing in rural communities and increase the range of other pandemic mitigation efforts. One of the communities in our review received \$200,000 in program funds as of September 30, 2021.

¹⁶ State workforce agencies provided pandemic relief program data to DOL OIG as part of a required data disclosure process used to obtain data about pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program.

For more detailed information about the 89 programs and subprograms that provided funds to the six communities to help respond to the COVID-19 pandemic, see [Appendix A](#).

INSIGHT I Identifying the approximately \$2.65 billion in pandemic funding provided to the six communities required the use of multiple federal, state, and local reporting data systems, and contacting state and local entities directly.

As shown in Table 1, the PRAC Oversight Team identified that approximately \$2.65 billion in pandemic funds flowed to the six communities. Tracking these dollars required access to several federal, state, and local data sources including nonpublic databases. For example, one OIG member had to access five separate internal agency databases to determine all the recipients for a single pandemic program.¹⁷ In another example, four OIGs used USAspending.gov as a resource to track the flow of funding to the six communities. Figure 1 below highlights the data sources in addition to USAspending.gov that the 10 OIG members used to follow the funds.

Figure 1: Data Sources Used by OIGs to Obtain Local-Level Funding Information

	ED	DHS	DOI	DOT	DOL	HUD	HHS	SBA	Treas.	USDA
Program Office System		●		●	●		●	●	●	●
Financial Management System		●	●	●		●		●		●
Grants Management System	●	●		●		●	●	●	●	
USAspending.gov			●		●	●			●	
Contract Management System		●								
Other Federal Agency		●		●						
Applicable State Agency	●	●		●						●
Required Pandemic UI Compensation Data Disclosure					●					
Non-Governmental Entity^a	●	●								

Source: PRAC display of Appendices C through M.

a A non-governmental entity represents any organization, office, or entity that is not a federal, state, local, Tribal, or territorial government.

¹⁷ For more information about the available data and the use of five separate databases, see Appendix G: Department of Homeland Security OIG Scope and Methodology.

When data was missing, insufficiently reliable, or not readily available, the PRAC Oversight Team performed workarounds, including estimating the receipt of pandemic funds, but this approach resulted in several challenges noted below. While many of these same challenges apply to multiple agencies and programs, others were more agency-specific.

Lost Wages Assistance Program

This program sought to ease the economic burden for those struggling with lost wages due to the pandemic.

Although FEMA awarded states pandemic funds for the Lost Wages Assistance (LWA) program, it does not maintain LWA data for each individual who receives the assistance, which was administered through 54 discrete state workforce agencies. Because these state workforce agencies maintain the individual recipient-level data rather than FEMA, DHS OIG faced challenges to consistently identify LWA program funds for all six communities in our review.¹⁸ As a result, the PRAC Oversight Team relied on unemployment insurance data for this program received by DOL OIG through pandemic unemployment insurance compensation data disclosures from state workforce agencies. For more information about these limitations, see [Appendix G](#).

Farmers to Families Food Box Program

The Farmers to Families Food Box Program sought to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) affected by pandemic closures.

The U.S. Department of Agriculture (USDA) did not track recipient data to show proof of where non-profit organizations delivered food boxes under the USDA's Farmers to Families Food Box Program. Due to limitations in its ability to track the funds to the actual beneficiary or recipient of the food boxes, USDA OIG relied on estimates provided by the agency or on the OIG's own calculations. For more information on the limitations and USDA OIG's calculation of estimates, see [Appendix D](#).

Higher Education Emergency Relief Fund Program (HEERF)

HEERF is a program that seeks to mitigate the impact of the coronavirus on students and institutions of higher education.

The Department of Education (ED) awarded pandemic funds through its Higher Education Emergency Relief Fund program to two Institutions of Higher Education that had main campuses located outside of our selected communities, but with satellite campuses inside the communities. Because ED did not require funding to be tracked and reported at the campus level, ED OIG estimated the total amount of HEERF funds received by these satellite campuses. For more information on how ED OIG went about developing community HEERF estimates, see [Appendix E](#).

¹⁸ DHS OIG, A Review of FEMA Funding for Coronavirus Disease 2019 (COVID-19) Response and Relief; September 16, 2022, [OIG-22-72](#).

Additionally, for several Department of the Treasury (Treasury) programs, if a subrecipient disbursed funds to other entities (i.e., a second tier subrecipient) Treasury OIG did not have access to this level of detail because, based upon current federal policy, subrecipients are not required to report such activity to Treasury.¹⁹ Absent this information, Treasury OIG does not have full visibility into how the funds are ultimately distributed. As an example, let's assume the following scenario:

- Treasury provided funding to a state government (i.e., the prime recipient);
- The state government then provided funds to a local government (i.e., the first tier subrecipient); and
- The local government then provided funds to small businesses (i.e., second tier subrecipients) through a grant program.

In this scenario, the prime recipient—the state government—would not have to include the small businesses that receive grant funding from the local government in its quarterly reports to Treasury.

In addition to the lack of visibility into recipient data, for several Treasury programs, detailed subrecipient data was delayed because of long lag times in Treasury receiving quarterly report submissions from prime recipients, as well as delays in making a reporting portal and guidance available. In those cases, Treasury OIG showed \$0 in its funding flow results, which meant that no subrecipients received funding or that funding had not yet been distributed. See Appendix L for more information about the limitations across Treasury's pandemic response programs.

INSIGHT I Data collection and data system limitations at the federal, state, and local levels hindered our ability to obtain consistent data or to remove duplicate recipient entries.

Federal, state, and local agencies warehouse data in a variety of different ways and in different formats. In some cases, the PRAC Oversight Team's visibility into tracking pandemic funds to the communities was hindered because of technology limitations. This included databases that: did not capture payments from recipients to individuals; could not generate reports as of a specified date requested by an OIG; did not include data fields to allow for coding recipients as receiving pandemic funds; or that contained duplicates due to data entry errors.

The following are examples of the technology limitations the PRAC Oversight Team experienced during our work:

Tenant-Based Rental Assistance Program

This program provides public housing agencies with funding for rental subsidies so eligible families can afford safe and sanitary housing. The CARES Act provided funding for public housing agencies

¹⁹ According to 2 CFR 170.200(b), federal awarding agencies that obtain post-award data on subaward obligations should take the necessary steps to ensure that their recipients are not required to submit the same or similar data multiple times during a given reporting period.

to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.

The Department of Housing and Urban Development (HUD) OIG reported the “Total Spent” as “Unknown” for the Tenant-Based Rental Assistance Program because of the nature of how the program funds were allocated and then delivered to the public housing agencies. As of December 2021, no system was in place to determine how much public housing agencies spent from local accounts after receiving funds from HUD. See [Appendix H](#) for details.

SNAP - Emergency Allotments Program and Temporary 15 Percent Benefit Increase Program

SNAP Emergency Allotments Program seeks to provide up to the maximum SNAP benefit amount for households, with a \$95 floor. SNAP Temporary 15 Percent Benefit Increase Program seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.

USDA OIG encountered several instances of inconsistent data collection, including those in the following two programs: Supplemental Nutrition Assistance Program (SNAP) Emergency Allotments and SNAP Temporary 15 Percent Benefit Increase Program. State agencies associated with two communities in our review had monthly counts—but not total counts—of unique recipients for these programs. To avoid reporting duplicate recipients for the period of March 27, 2020, to September 30, 2021, USDA OIG based each program’s number of recipients upon the highest number of unique recipients in a single month for the program. See [Appendix D](#) for more details on the data limitations USDA OIG encountered for these SNAP programs and the methods they employed to work through the challenges.

COVID-19 Funeral Assistance

COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per deceased individual.

Data for FEMA’s COVID-19 Funeral Assistance included some applications that were assigned to the wrong federally declared disaster. Applications are intended to be processed under the disaster declaration for the state/territory in which the decedent passed away. DHS OIG identified a few instances where applications were initiated using the wrong disaster number resulting from miscommunication during registration over where the deaths occurred. See [Appendix G](#) for more information on this issue. Also, in April 2022, DHS OIG issued a management alert²⁰ pertaining to inconsistencies in FEMA’s COVID-19 Funeral Assistance operating procedures compared to its previous interpretation of longstanding regulations for ineligible funeral expenses.

²⁰ DHS OIG, Management Alert - FEMA’s COVID-19 Funeral Assistance Operating Procedures Are Inconsistent with Previous Interpretation of Long-Standing Regulations for Eligible Funeral Expenses; April 23, 2022, [OIG-22-36](#).

OTHER OBSERVATIONS | Limitations of data used in USAspending.gov

In part, we conducted this review to illustrate for Congress, policymakers, and American taxpayers how to track pandemic relief funding to communities in order to see how funds have been put to use across the country. Based on the PRAC Oversight Team’s experience of following these funds, attempts to only use USAspending.gov would not enable full identification of pandemic funding due to differences among USAspending.gov and other non-public data sources not accounted for on the publicly available USAspending.gov website. To its credit, USAspending.gov has disclosed several of these data limitations,²¹ but as evidenced²² by our work more limitations exist.

The PRAC is continuing to explore the significance of these limitations on the quality of pandemic relief data on USAspending.gov compared to the other sources used in our efforts to track the flow of pandemic funds to the six selected communities. The federal spending data reflected on USAspending.gov comes from more than a hundred government systems—some of which are routed through other agencies and external systems before they are uploaded to USAspending.gov. As such, the data available on USAspending.gov, is only as good as the data uploaded from federal agencies’ systems or from recipient reporting systems, which as previously described is derived from other government systems—many of which have their own limitations and issues.

OTHER OBSERVATIONS | Opportunities exist to increase public transparency and use of USAspending.gov

While decision makers are looking at ways to better track and report subrecipient use of federal funding, continuing to disclose data limitations in USAspending.gov or pursuing other efforts around data reporting can help increase transparency of federal spending for the public. As a good example, Treasury recently disclosed on USAspending.gov that subaward data for the Emergency Rental Assistance Programs and State and Local Fiscal Recovery Funds Program are not integrated into the website’s subaward data because this data could not be captured using current recipient reporting structures. To help address this limitation, Treasury began publishing these data separately on its own external website, and then provided links to this data on the USAspending.gov COVID-19 Spending Profile page in the “Other Resources” section as a way to help make this data publicly available.

The PRAC previously identified other opportunities to increase public transparency of certain subrecipient award records on USAspending.gov by ensuring the complete and accurate presentation of key data elements, such as the specific program Assistance Listing Numbers and descriptions, as described in our [October 2021 report](#). For example, we identified that USAspending.gov included more than 24,000 subaward records within the ED’s Education Stabilization Fund (ESF) (Assistance Listing Number 84.425) that had no information in the

²¹ USAspending.gov, [COVID-19 Funding: Known Data Limitations](#) (Updated August 19, 2022).

²² See Appendix A through M for more information about the data limitations identified by the OIGs for this review.

Assistance Listing field, and the website did not consistently distinguish whether recipients received funding under ESF's three largest subprograms—Elementary and Secondary School Emergency Relief Fund, Governor's Emergency Education Relief Fund, and HEERF. At the time of this review, we observed that while the Assistance Listing field for those subrecipient awards is no longer blank, inconsistency in identifying the ESF subprograms still exists. In November 2020, the Department of Education's launched its own website—[ESF Transparency Portal](#)—where the ESF subprogram, like HEERF, is clearly distinguished. The ESF Transparency Portal also provides information on how funds are being used by recipients and subrecipients (i.e., local school districts) which supports increased public transparency of specific programs. The funding data on this website are derived from public data sources and reflects data collected by the Department of Education as well as data from other federal agencies including FSRS.gov and USAspending.gov.

Conclusion

The PRAC Oversight Team's work tracking pandemic funds from the federal government to six selected communities across the country reveals persistent data gaps and data reliability issues. Specifically, the time, resources, and non-public data required to identify the total amount of funding that went to the six communities illustrates the difficulty in fully understanding the recipients and uses of federal pandemic relief funds. This review further demonstrates the clear need for broad government action and immediate steps to improve the transparency and accessibility of pandemic spending data. This report—which is the first of several associated with this review—makes no new recommendations because the PRAC has previously made three recommendations to OMB to address gaps in federal spending data. The PRAC will continue to monitor OMB's efforts as they work with agencies to enhance post-award reporting, which is part of their broader effort to enhance transparency for all federal spending. While it may not be practical for every federal spending dollar to be integrated into USAspending.gov, opportunities exist to increase federal spending data transparency, a shared interest for all stakeholders, especially when the federal government administers large emergency spending programs to address nationwide challenges and respond to new disasters.

Additional work associated with this review will be released and report on our detailed findings from government and business leaders across the six selected communities, including insights into how recipients used the approximately \$2.65 billion in federal funding to help them respond to the pandemic.

Tracking Pandemic Relief Funds that Went to local Communities Reveals Persistent Data Gaps and Data Reliability Issues—Select Case Studies

APPENDIX A

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A1 - City of Springfield, Massachusetts

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



City of Springfield, Massachusetts

Department of Agriculture

The Department of Agriculture (USDA) allocated more than \$172.7 million to recipients in the City of Springfield, Massachusetts, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P-EBT)
 - temporary 15 percent benefit increase
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Agricultural Marketing Service’s Farmers to Families Food Box Program

Table 1: Department of Agriculture Programs in Springfield, Massachusetts

SNAP – Emergency Allotments	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$82,605,070
Total Number of Recipients (Individuals)	47,230
SNAP – P-EBT	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$73,531,787
Total Number of Recipients (Individuals)	46,084
SNAP – Temporary 15% Benefit Increase	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$14,036,957
Total Number of Recipients (Individuals)	46,955
Coronavirus Food Assistance Program 1	
The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.	
Total Amount	\$2,998
Total Number of Recipients (Individuals and Businesses)	1

Coronavirus Food Assistance Program 2

The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.

Total Amount	\$48,383
Total Number of Recipients (Individuals and Businesses)	4

Farmers to Families Food Box Program

The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.

Total Amount	\$2,511,652 ^a
Total Number of Recipients (Food Boxes)	74,535 ^b

a This is the total value of the food boxes delivered to non-profits for distribution.

b This is the number of food boxes delivered to non-profits for distribution.

Department of Education

Recipients located in the City of Springfield, Massachusetts, were awarded \$385 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:

- Higher Education Emergency Relief Fund
- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- Emergency Assistance to Non-Public Schools
- ARP-Homeless Children and Youth (ARP-HCY)
- ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental

Table 2.1: Department of Education Programs in Springfield, Massachusetts, where funding was provided to State/Local/County/Tribal Government/Public Institutions of Higher Education

Higher Education Emergency Relief Fund (HEERF)	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Awarded	\$29,576,670
Total Obligated	\$29,576,670
Total Received (Total Allocated)	\$11,940,910
Total Spent (Total Actual Expenditures)	\$11,765,218

Elementary and Secondary School Emergency Relief Fund (ESSER)^a

The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation, and to help safely reopen and sustain the safe operation of schools.

Total Awarded	\$271,961,903
Total Obligated	\$271,961,903
Total Received (Total Allocated)	\$12,777,468
Total Spent (Total Actual Expenditures)	\$12,777,468

Governor’s Emergency Education Relief Fund (GEER)

The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the Nation.

Total Awarded	\$2,673,163
Total Obligated	\$2,673,163
Total Received (Total Allocated)	\$2,192,988
Total Spent (Total Actual Expenditures)	\$2,192,988

Emergency Assistance to Non-Public Schools (EANS)^b

The EANS program seeks to provide services or assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic.

Total Awarded	\$18,947
Total Obligated	\$18,947
Total Received (Total Allocated)	\$769
Total Spent (Total Actual Expenditures)	\$769

ARP-Homeless Children and Youth (ARP-HCY)^c

The ARP-HCY fund seeks to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

Total Awarded	\$681,331.00
Total Obligated	\$681,331.00
Total Received (Total Allocated)	\$18,742.00
Total Spent (Total Actual Expenditures)	\$18,742.00

ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental^c

The ARP-IDEA Supplemental fund seeks to provide a free appropriate public education in the least restrictive environment for children with disabilities, and to help States recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations.

Total Awarded	\$2,127,469
Total Obligated	\$2,127,469
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

- a For the Total Obligated, we consider the amount that the State education agency (SEA) awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- b We use the same terms to denote funding data for the EANS program as we use for the other programs. However, it is important to note that, according to ED’s FAQs, non-public schools do not receive awards or allocations under this program; rather, they receive services or assistance provided by the SEA as requested in their applications, to the extent that resources are available.
- c For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

Table 2.2: Department of Education Programs in Springfield, Massachusetts, where funding was provided to NGOs or non-profit organizations (including non-profit Institutions of Higher Education) to perform Work on Behalf of the Government via Grants

Higher Education Emergency Relief Fund (HEERF)	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Awarded	\$42,471,590
Total Obligated	\$42,471,590
Total Received (Total Allocated)	\$23,690,408
Total Spent (Total Actual Expenditures)	\$23,683,401

Table 2.3: Department of Education Programs in Springfield, Massachusetts, where funding was provided to Individuals

Higher Education Emergency Relief Fund (HEERF)^a	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Amount	\$35,448,619
Total Number of Recipients	31,459

a HEERF Student Aid grants under assistance listing number 84.425E are covered under tables 2.1) Funding Provided to Local/County/Tribal Government/Institutions of Higher Education, 2.2) Funding Provided to NGO/non-profit organizations (including non-provide Institutions of Higher Education) to Perform Work on Behalf of the Govt, and 2.3) Funding Provided to Individuals. Table 2.3) Funding Provided to Individuals” excludes student aid payments made from grants under assistance listing numbers 84.425F, 84.425L, 84.425K, 84.425M, and 84.425S. The data inputs comprising the HEERF Student Aid grant “Total Number of Recipients” were determined by the methodologies applied at individual institutions in preparation of the HEERF Student Aid quarterly reports.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$182.2 million to recipients in Springfield, Massachusetts, as of June 30, 2021, for all HHS grants and the COVID-19 Uninsured Program, and as of September 30, 2021, for the Provider Relief Fund, based on Federal program reporting. HHS provided these funds to health departments; health, welfare, and community action organizations; and health care providers through the following programs:

- Health Center Program
- Transitional Living Program
- Section 223 Demonstration Programs to Improve Community Mental Health Services
- Provider Relief Fund
- COVID-19 Uninsured Program

Table 3: Department of Health and Human Services Programs in Springfield, Massachusetts

Health Center Program	
Health Centers are community-based and patient-directed organizations that deliver comprehensive, culturally competent, high-quality primary health care services to the nation’s most underserved communities, including people experiencing homelessness, agricultural workers, residents of public housing, and veterans.	
Total Awarded	\$6,330,671
Total Obligated	\$6,330,671
Transitional Living Program	
The Transitional Living Program funds residential services to runaway and homeless youths who are between the ages of 16 and 22, including those who are pregnant or parenting. The Program provides living accommodations, educational opportunities, health care, and other services to help young people establish sustainable living situations.	
Total Awarded	\$115,629
Total Obligated	\$115,629
Section 223 Demonstration Programs to Improve Community Mental Health Services	
Section 223 Demonstration Programs to Improve Community Mental Health Services help States improve access to high-quality care by establishing certified community behavioral health clinics.	
Total Awarded	\$4,000,000
Total Obligated	\$4,000,000
Provider Relief Fund	
The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic.	
Total Payments Issued	\$170,271,393
Total Payments Kept	\$168,602,735
COVID-19 Uninsured Program	
The COVID-19 Uninsured Program reimburses health care providers for testing uninsured individuals for COVID-19, treating uninsured individuals with a primary COVID-19 diagnosis, and administering COVID-19 vaccines to uninsured individuals.	
Total COVID-19 Testing Claims	\$1,125,936
Total COVID-19 Treatment Claims	\$318,013
Total COVID-19 Vaccine Administration Claims	\$63,974
Total Uninsured Program Claims	\$1,507,924

Department of Homeland Security

Based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$32.9 million to the City of Springfield, Massachusetts, as of September 30, 2021, for Lost Wages Assistance, the Public Assistance Program, the Assistance to Firefighters Grants Program, and the Emergency Food and Shelter Program.¹ Funding data for COVID-19 Funeral Assistance

¹ DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

funding was collected as of February 4, 2022.² These funds were provided to local governments and or directly to individuals through the following programs:

- Individual Assistance Program
- Lost Wages Assistance Program
- Public Assistance Program
- Assistance to Firefighters Grants
- Emergency Food and Shelter Program

Table 4: Department of Homeland Security, FEMA Programs in Springfield, Massachusetts

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$760,984
Total Number of Recipients	113
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the coronavirus (COVID-19) pandemic. The program ended on December 27, 2020, and this funding data was collected on December 1, 2021.	
Total Awarded	\$24,209,400
Total Number of Claimants	15,103
Average Benefits per Claimant	\$1,603
Public Assistance Program	
The Public Assistance Program seeks to provide federal reimbursement of state/local response costs for debris removal and repairs to permanent structures, roads, and bridges. Funding data was collected on February 16, 2022.	
Total Awarded	\$7,574,508
Total Obligated	\$7,574,508
Total Received (Total Allocated)	\$7,574,508
Total Spent (Total Actual Expenditures)	Unknown ^b
Total Number of Recipients	6

² DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

Assistance to Firefighters

The Assistance to Firefighters seeks to provide critically needed resources that equip personnel to respond to the COVID-19 public health emergency and support community resilience. Funding data was collected on February 1, 2022.

Total Awarded	\$207,582
Total Obligated	\$207,582
Total Received (Total Allocated)	\$207,582
Total Spent (Total Actual Expenditures)	\$207,582
Total Number of Recipients	1

Emergency Food and Shelter Program

The program supplements and expands ongoing work of local nonprofit and governmental social service organizations to provide shelter, food, and supportive services to individuals and families who are experiencing, or at risk of experiencing, hunger and/or homelessness. Funding Data was collected on February 2, 2022.

Total Awarded	\$101,587
Total Obligated	Unknown
Total Received (Total Allocated)	Unknown
Total Spent (Total Actual Expenditures)	Unknown
Total Number of Recipients	6

- a Massachusetts received \$1,258,678,710 and spent \$1,245,565,945 in lost wages assistance due to COVID-19. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of as of December 1, 2021.
- b Zeros (0) means that FEMA reported data for that location as “zero” dollars or no recipients, as applicable. Unknown means that data is not available to FEMA at the time of this report or FEMA does not maintain that data.

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded a total of \$21.5 million to the City of Springfield, Massachusetts. Of the pandemic response funds made available to the City, \$15.8 million had been provided (73 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside Springfield may have spent funds in the City. These funds were provided to the City, public housing agencies, and multifamily projects in the community through the following programs:

- Emergency Solutions Grants Program
- Community Development Block Grant
- Housing Opportunities for Persons With AIDS
- HOME Investment Partnerships

- Tenant-Based Rental Assistance
- Public Housing Operating Fund
- Project-Based Rental Assistance
- Housing for the Elderly
- Housing for Persons With Disabilities

Table 5: Department of Housing and Urban Development Programs in Springfield, Massachusetts

Emergency Solutions Grants	
The Emergency Solutions Grants program provides funding to assist individuals and families to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness. The CARES Act provided funding for the Emergency Solutions Grants program to prevent, prepare for, and respond to coronavirus among individuals and families who are homeless or receiving homeless assistance and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts created by coronavirus.	
Total awarded	\$5,111,942
Total obligated	\$5,111,942
Total received	\$5,111,942
Total spent	\$2,136,092
Community Development Block Grant	
The Community Development Block Grant program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The CARES Act provided funding for the Community Development Block Grant program to prevent, prepare for, and respond to coronavirus.	
Total awarded	\$4,051,632
Total obligated	\$4,051,632
Total received	\$4,051,632
Total spent	\$1,719,609
Housing Opportunities for Persons With AIDS	
The Housing Opportunities for Persons With AIDS program is the only federal program dedicated to the housing needs of people living with HIV/AIDS. Under this program, HUD provides grants to local communities, states, and nonprofit organizations for projects that benefit low-income persons living with HIV/AIDS and their families. The CARES Act provided funding for the Housing Opportunities for Persons With AIDS program to maintain operations and for rental assistance, supportive services, and other necessary actions to prevent, prepare for, and respond to coronavirus.	
Total awarded	\$101,003
Total obligated	\$101,003
Total received	\$101,003
Total spent	\$92,629

Home Investment Partnerships

The HOME Investment Partnerships program provides formula grants to states and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The program’s flexibility allows states and local governments to use program funds for grants, direct loans, loan guarantees or other forms of credit enhancements, or rental assistance or security deposits. The ARP Act provided funding for the HOME Investment Partnerships program for the administrative costs to oversee and administer implementation of this program generally, including information technology, financial reporting, and other costs.

Total awarded	\$6,066,102
Total obligated	\$6,066,102
Total received	\$303,305
Total spent	\$0

Tenant-Based Rental Assistance

The Tenant-Based Rental Assistance program provides funding for public housing agencies to administer the Housing Choice Voucher program. Through the Housing Choice Voucher program, public housing agencies provide rental subsidies so eligible families can afford decent, safe, and sanitary housing. The CARES Act provided funding for Tenant-Based Rental Assistance to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies with the Housing Choice Voucher Program to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.

Total awarded	\$1,962,897
Total obligated	\$1,962,897
Total received	\$1,962,897
Total spent	Unknown ^a

Public Housing Operating Fund

The Public Housing Operating Fund provides operating subsidies to public housing authorities to assist in funding the operating and maintenance expenses of their own dwellings. The CARES Act provided funding for the Public Housing Operating Fund to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.

Total awarded	\$1,463,167
Total obligated	\$1,463,167
Total received	\$1,463,167
Total spent	Unknown ^a

Project-Based Rental Assistance

The Project-Based Rental Assistance program provides funding to renew Section 8 project-based housing assistance payments contracts with owners of multifamily rental housing. The program pays the difference between what an extremely low-, low-, or very low-income household can afford and the approved rent for an adequate housing unit in a multifamily project. The CARES Act provided funding for Project-Based Rental Assistance to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.

Total awarded	\$2,741,072
Total obligated	\$2,741,072
Total received	\$2,741,072
Total spent	Unknown ^a

Housing for the Elderly

The Housing for the Elderly program helps expand the supply of affordable housing with supportive services for the elderly. The program provides funding to construct, acquire, or rehabilitate multifamily properties that serve very-low-income individuals 62 years of age or older. In addition, properties receive a renewable project rental assistance contract which covers reasonable and necessary operating expenses beyond the tenant’s portion of the rent. This usually includes a service coordinator who links residents to supportive services in the community to allow them to live independently in an environment that provides support such as cleaning, cooking, and transportation. The CARES Act provided funding for the Housing for the Elderly program to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.

Total awarded	\$39,073
Total obligated	\$39,073
Total received	\$39,073
Total spent	\$39,073

Housing for Persons With Disabilities

The Housing for Persons With Disabilities program provides funding to develop and subsidize rental housing with the availability of supportive services for very low- and extremely low-income adults with disabilities. The CARES Act provided funding for the Housing for Persons With Disabilities program to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.

Total awarded	\$2,965
Total obligated	\$2,965
Total received	\$2,965
Total spent	\$2,965

a The areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to the recipients. As of December 2021, there was no system in place to determine how much the recipients spent from local accounts after receiving funds from HUD.

Department of Labor

The Massachusetts State Workforce Agency paid approximately \$444.3 million in federal unemployment insurance (UI) benefits to claimants in Springfield, Massachusetts, as of December 1, 2021,³ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁴ Under an agreement with DOL, Massachusetts made UI payments to claimants, and DOL made funding available to Massachusetts covering the cost of the additional payments, ongoing administrative needs, and reasonable implementation costs. Claimants in Springfield received UI benefits from the following federal programs.

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)

3 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The Massachusetts State Workforce Agency provided this data as of December 1, 2021.
 4 Massachusetts received \$317,185,678 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program and \$66,179,555 for a Short-Time Compensation program grant. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.

- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁵
- Mixed Earner Unemployment Compensation (MEUC)

Table 6: Department of Labor Programs in Springfield, Massachusetts

Federal Pandemic Unemployment Compensation	
Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others, ^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.	
Total Benefits Paid	\$270,071,668
Total Claimants	24,976
Average Benefit per Claimant	\$10,813
Pandemic Unemployment Assistance	
The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$108,664,387
Total Claimants	5,453
Average Benefit per Claimant	\$19,927
Pandemic Emergency Unemployment Compensation	
The PEUC program provided additional weeks of unemployment compensation to individuals who:	
<ul style="list-style-type: none"> • Exhausted their regular unemployment benefits under state or federal law; • Had no rights to regular unemployment compensation under any other state law or federal law; • Were not receiving compensation under the UI laws of Canada; and • Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement. 	
With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$65,516,420
Total Claimants	8,634
Average Benefit Per Claimant	\$7,588

⁵ Massachusetts received \$241,773,910 under the Temporary Full Federal Funding provision. The program provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in Springfield, Massachusetts.

Mixed Earner Unemployment Compensation

MEUC provides an additional \$100 per week in supplemental benefits to individuals who (1) are receiving certain UI benefits and (2) received at least \$5,000 of self-employment income in the most recent taxable year ending prior to the individual’s application for regular unemployment compensation. Individuals receiving PUA may not receive MEUC benefits. The program ended on September 6, 2021.

Total Benefits Paid	\$13,900
Total Claimants	4
Average Benefit Per Claimant	\$3,475

a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

Department of Transportation

The Department of Transportation (DOT) made at least about \$65 million available to recipients in the urbanized area of Springfield, Massachusetts, through September 30, 2021, based on federal agency reporting.⁶ Of the pandemic response funds made available to known recipients in the urbanized area of Springfield, Massachusetts, at least approximately \$10.6 million was spent (about 16.3 percent of available funds) through September 30, 2021. DOT provided these funds to the community through the following programs:⁷

- Federal Highway Administration (FHWA) Surface Transportation Block Grant Eligibilities
- Federal Transit Administration (FTA) Urbanized Area Formula Grants
- FTA Enhanced Mobility for Seniors and Individuals with Disabilities Formula Grants

Table 7: Department of Transportation Programs in Springfield, Massachusetts

FHWA Surface Transportation Block Grant Eligibilities

The Surface Transportation Block Grant Program Eligibilities provide funding for activities or projects eligible under the Surface Transportation Block Grants—which seeks to preserve and improve the conditions and performance on any federal-aid highway, bridge, and tunnel project—as well as for other purposes specified in the Coronavirus Response and Relief Supplemental Appropriations Act. Those purposes include costs related to preventive maintenance, routine maintenance, operations, personnel, debt service payments, availability payments, and coverage for other revenue losses.

Total Made Available	\$3,058,466
Total Obligated	\$0
Total Outlaid	\$0

6 DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.
 7 FHWA and FTA provided their funding to the urbanized area of Springfield, Massachusetts.

FTA Urbanized Area Formula Grants	
The Urbanized Area Formula Grants Program seeks to provide transit capital and operating assistance in urbanized areas and for transportation-related planning.	
Total Made Available	\$61,728,524 ^a
Total Obligated	\$36,615,416
Total Outlayed	\$10,593,169
FTA Enhanced Mobility for Seniors and Individuals with Disabilities Formula Grants	
The Enhanced Mobility for Seniors and Individuals with Disabilities Formula Grants Program seeks to remove barriers to transportation service and expand transportation mobility options.	
Total Made Available	\$224,040 ^a
Total Obligated	\$0
Total Outlayed	\$0

^a Reflects the amount made available to Springfield urbanized area, which includes parts of Connecticut.

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$178.7 million to the City of Springfield, Massachusetts. Of the pandemic response funds made available to the City of Springfield, Massachusetts, \$100.1 million had been provided (56 percent of available funds) for expenditure. Treasury provided these funds to local governments and businesses through the following programs:

- Coronavirus Relief Fund
- Emergency Rental Assistance Programs
- State and Local Fiscal Recovery Fund
- Coronavirus Economic Relief for Transportation Services Program
- Community Development Financial Institutions Rapid Response Program

Table 8: Department of the Treasury Programs in Springfield, Massachusetts

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, State, Local, Territorial, and Tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments' most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2021. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$0	\$41,302,253
Total Obligated	\$0	\$41,302,253
Total Received	\$0	\$41,302,253
Total Spent	\$0	\$32,578,327

Emergency Rental Assistance Programs^c

The Emergency Rental Assistance Programs provide funding to the District of Columbia, State, Territorial, and Local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.

	Prime Recipient	Subrecipient
Total Awarded	\$0	\$31,623,701
Total Obligated	\$0	\$31,623,701
Total Received	\$0	Unknown ^d
Total Spent	\$0	Unknown

State and Local Fiscal Recovery Funds^e

The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.

	Prime Recipient	Subrecipient
Total Awarded	\$93,848,687	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$46,924,344	Unknown
Total Spent	Unknown	Unknown

Coronavirus Economic Relief for Transportation Services Program^f

The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.

	Prime Recipient	Subrecipient
Total Awarded	\$10,888,147	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$10,888,147	Unknown
Total Spent	Unknown	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$995,000
Total Obligated	Unknown
Total Received	\$995,000
Total Spent	Unknown

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Jurisdiction	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient’s Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.

- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient's Quarterly Report due on February 15, 2022.
- g Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients' Interim Reports due February 28, 2022.
- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated a total of \$396.7 million to recipients in Springfield, Massachusetts, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Shuttered Venue Operators Grants
- Restaurant Revitalization Fund
- Section 1112 Debt Relief Payments

Table 9: Small Business Administration Programs in Springfield, Massachusetts

Paycheck Protection Program (PPP)

The PPP provides a direct incentive for small businesses to keep their workers on payroll during the COVID-19 pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.

Total Loans Amount	\$307,267,605 ^a
Total Number of Loans	3,199
Lender Fees Received by Local Banks	\$5,660,124
Number of Loans Funded by Local Banks	1,086

COVID-19 Economic Injury Disaster Loan (EIDL)

This federal loan program supports small businesses' recovery from the pandemic's economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.

Total Loans Amount	\$62,169,828
Number of Loans	937
Total Grants Amount	\$8,660,000
Number of Grants	1,581

Shuttered Venue Operators Grant

The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID-19 pandemic.

Total Amount	\$5,229,497
Number of Grants	3

Restaurant Revitalization Fund

The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.

Total Amount	\$5,838,050
Number of Grants	29

Section 1112 Debt Relief Payments

SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period.^b

7(a) Loans with Debt Relief Amount	\$1,291,192
7(a) Loans with Debt Relief Payments	113
504 Loans with Debt Relief Amount	\$624,953
504 Loans with Debt Relief Payments	18

a As of September 30, 2021, 1,817 borrowers have received loan forgiveness payments totaling \$215,686,873.87.

b Total debt relief payments to microloan intermediaries represented less than 1 percent of all debt relief payments under section 1112 so they were not considered significant and were excluded from our analysis.

Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A2 – City of Coeur d’Alene, Idaho

City of Springfield, Massachusetts

City of Coeur d’Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



City of Coeur d'Alene, ID

Department of Agriculture

The Department of Agriculture (USDA) allocated more than \$5.9 million to recipients in the City of Coeur d'Alene, Idaho, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P-EBT)
 - temporary 15 percent benefit increase
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Farm Service Agency’s Pandemic Assistance for Timber Harvesters and Haulers
- The Agricultural Marketing Service’s Farmers to Families Food Box Program

Table 1: Department of Agriculture Programs in Coeur d'Alene, Idaho

SNAP – Emergency Allotments	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$2,820,763
Total Number of Recipients (Individuals)	6,236
SNAP – P-EBT	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$1,569,082
Total Number of Recipients (Individuals)	7,061 ^a
SNAP – Temporary 15% Benefit Increase	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$197,310
Total Number of Recipients (Individuals)	6,693
Coronavirus Food Assistance Program 1	
The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.	
Total Amount	\$22,303
Total Number of Recipients (Individuals and Businesses)	7

Coronavirus Food Assistance Program 2

The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.

Total Amount	\$124,955
Total Number of Recipients (Individuals and Businesses)	35

Pandemic Assistance for Timber Harvesters and Haulers Program

The Pandemic Assistance for Timber Harvesters and Haulers Program seeks to provide direct financial assistance to timber harvesters and/or haulers who experienced a 10 percent or greater gross revenue loss from January 1, 2020, through December 1, 2020, compared to January 1, 2019, through December 1, 2019.

Total Amount	\$4,000
Total Number of Recipients (Individuals and Businesses)	2

Farmers to Families Food Box Program

The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.

Total Amount	\$1,204,086 ^b
Total Number of Recipients (Food Boxes)	27,603 ^c

- a This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- b This is the total value of the food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- c This is the number of food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.

Department of Education

Recipients located in the City of Coeur d’Alene, Idaho were awarded \$43.8 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:

- Higher Education Emergency Relief Fund
- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- Emergency Assistance to Non-Public Schools
- ARP-Homeless Children and Youth (ARP-HCY)
- ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental

Table 2.1: Department of Education Programs in Coeur d’Alene, Idaho, where funding was provided to State/Local/County/Tribal Governments/Public Institutions of Higher Education

Higher Education Emergency Relief Fund (HEERF)^a	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Awarded	\$17,205,599
Total Obligated	\$17,205,599
Total Received (Total Allocated)	\$6,918,639
Total Spent (Total Actual Expenditures)	\$6,621,828
Elementary and Secondary School Emergency Relief Fund (ESSER)^b	
The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation, and to help safely reopen and sustain the safe operation of schools.	
Total Awarded	\$22,464,272
Total Obligated	\$22,464,272
Total Received (Total Allocated)	\$1,665,356
Total Spent (Total Actual Expenditures)	\$1,665,356
Governor’s Emergency Education Relief Fund (GEER)	
The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the Nation.	
Total Awarded	\$373,002
Total Obligated	\$373,002
Total Received (Total Allocated)	\$373,002
Total Spent (Total Actual Expenditures)	\$373,002
Emergency Assistance to Non-Public Schools (EANS)^c	
The EANS program seeks to provide services or assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic.	
Total Awarded	\$357,000
Total Obligated	\$357,000
Total Received (Total Allocated)	\$31,159
Total Spent (Total Actual Expenditures)	\$31,159
ARP-Homeless Children and Youth (ARP-HCY)^d	
The ARP-HCY fund seeks to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.	
Total Awarded	\$121,657
Total Obligated	\$121,657
Total Received (Total Allocated)	\$1,893
Total Spent (Total Actual Expenditures)	\$1,893

ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental^e

The ARP-IDEA Supplemental fund seeks to provide a free appropriate public education in the least restrictive environment for children with disabilities, and to help States recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations.

Total Awarded	\$540,489
Total Obligated	\$540,489
Total Received (Total Allocated)	\$1,000
Total Spent (Total Actual Expenditures)	\$1,000

- a Two institutions of higher education included in this study had campuses within the selected geographic areas but received combined HEERF awards at their main campuses outside of the geographic areas. To exclude the HEERF funding amounts awarded and spent outside of the selected geographic areas from the combined awards, we estimated and reported proportionate HEERF awarded, obligated, and received amounts for the two institutions based on the percentage of the total expenditure amounts of the combined awards that benefited the campuses within the subject geographic areas as of September 30, 2021.
- b For the Total Obligated, we consider the amount that the State education agency (SEA) awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- c We use the same terms to denote funding data for the EANS program as we use for the other programs. However, it is important to note that, according to ED’s FAQs, non-public schools do not receive awards or allocations under this program; rather, they receive services or assistance provided by the SEA as requested in their applications, to the extent that resources are available.
- d For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- e For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent. The Total Awarded and Total Obligated included only the amount for ARP-IDEA Part B (Grants to States and Preschool Grants) and not the amount for ARP-IDEA Part C (Grants for Infants and Families). For the Total Received and Total Spent, the amounts for both ARP-IDEA Part B and Part C were included. This is because ARP-IDEA Part C was administered by the Idaho Department of Health and Welfare, which did not have set allocation amounts for its regional offices but, rather, made payments for expenses for its regional offices.

Table 2.2: Department of Education Programs in Coeur d’Alene, Idaho, where funding was provided to Individuals

Higher Education Emergency Relief Fund (HEERF)^a

The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.

Total Amount	\$2,751,600
Total Number of Recipients	10,019

- a HEERF Student Aid grants under assistance listing number 84.425E are covered under Tables 2.1) Funding Provided to Local/County/Tribal Government/Public Institutions of Higher Education, and 2.2) Funding Provided to Individuals. Table 2.2) Funding Provided to Individuals” excludes student aid payments made from grants under assistance listing numbers 84.425F, 84.425L, 84.425K, 84.425M, and 84.425S. The data inputs comprising the HEERF Student Aid grant “Total Number of Recipients” were determined by the methodologies applied at individual institutions in preparation of the HEERF Student Aid quarterly reports.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$31.3 million to recipients in Coeur d’Alene, Idaho, as of June 30, 2021, for all HHS grants and the COVID-19 Uninsured Program, and as of September 30, 2021, for the Provider Relief Fund, based on federal program

reporting. HHS provided these funds to colleges, universities, hospitals, and other health care providers through the following programs:

- Head Start Programs
- Health Center Program
- Provider Relief Fund
- COVID-19 Uninsured Program

Table 3: Department of Health and Human Services Programs in the City of Coeur d’Alene, Idaho

Head Start Programs	
Head Start Programs promote the school readiness of infants, toddlers, and preschool-aged children from low-income families by providing comprehensive health, educational, nutritional, social, and other services. Head Start Programs also engage parents or other key family members in program operations to encourage family well-being.	
Total Awarded	\$665,357
Total Obligated	\$665,357
Health Center Program	
Health Centers are community-based and patient-directed organizations that deliver comprehensive, culturally competent, high-quality primary health care services to the nation’s most underserved communities, including people experiencing homelessness, agricultural workers, residents of public housing, and veterans.	
Total Awarded	\$6,520,091
Total Obligated	\$6,520,091
Provider Relief Fund	
The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic.	
Total Payments Issued	\$23,365,820
Total Payments Kept	\$23,047,358
COVID-19 Uninsured Program	
The COVID-19 Uninsured Program reimburses health care providers for testing uninsured individuals for COVID-19, treating uninsured individuals with a primary COVID-19 diagnosis, and administering COVID-19 vaccines to uninsured individuals.	
Total COVID-19 Testing Claims	\$480,078
Total COVID-19 Treatment Claims	\$216,230
Total COVID-19 Vaccine Administration Claims	\$8,324
Total Uninsured Program Claims	\$704,632

Department of Homeland Security

Based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$1.7 million to the City of Coeur d’Alene, Idaho, as of September 30, 2021, for Lost Wages Assistance, Public Assistance Program, and Emergency Food and Shelter Program, and as of February 23, 2022, for COVID-19 Funeral Assistance.¹ These funds were provided to local governments and or directly to individuals through the following programs:

- Funeral Assistance Program
- Lost Wages Assistance Program
- Public Assistance Program
- Emergency Food and Shelter Program

Table 4: Department of Homeland Security, FEMA Programs in Coeur d’Alene, Idaho

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$241,603
Total Number of Recipients	54
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic. The program ended on December 27, 2020, and this funding data was collected on February 24, 2022.	
Total Awarded	\$1,423,200
Total Number of Claimants	1217
Average Benefits per Claimant	\$1,169
Public Assistance Program	
The Public Assistance Program seeks to provide federal reimbursement of state/local response costs for debris removal and repairs to permanent structures, roads, and bridges. Funding data was collected on April 21, 2022.	
Total Awarded	\$9,599
Total Amount Obligated	\$9,599
Total Received (Total Allocated)	\$9,599
Total Spent (Total Actual Expenditures)	Unknown ^b
Total Number of Recipients	7

¹ DHS was unable to provide funding data across programs and locations with the same date range because of variations in FEMA database functionality. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, the Lost Wages Assistance funding values were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

Emergency Food and Shelter Program	
The program supplements and expands ongoing work of local nonprofit and governmental social service organizations to provide shelter, food, and supportive services to individuals and families who are experiencing, or at risk of experiencing, hunger and/or homelessness. Funding data was collected on February 2, 2022.	
Total Awarded	\$80,115
Total Obligated	Unknown
Total Received (Total Allocated)	Unknown
Total Spent (Total Actual Expenditures)	Unknown
Total Number of Recipients	1

- a Idaho received \$47,325,591 and spent \$42,707,410 in lost wage assistance due to COVID-19. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of as of February 24, 2022.
- b Zeros (0) means that FEMA reported data for that location as “zero” dollars or no recipients, as applicable. Unknown means that data is not available to FEMA at the time of this report or FEMA does not maintain that data.

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded a total of \$617,558 to the City of Coeur d’Alene, Idaho. Of the pandemic response funds made available to the City, \$617,558 had been provided (100 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside Coeur d’Alene may have spent funds in the City. These funds were provided to the City and multifamily projects in the community through the following programs:

- Community Development Block Grant
- Project-Based Rental Assistance
- Housing for Persons With Disabilities

Table 5: Department of Housing and Urban Development Programs in Coeur d’Alene, Idaho

Community Development Block Grant	
The Community Development Block Grant program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The CARES Act provided funding for the Community Development Block Grant program to prevent, prepare for, and respond to coronavirus.	
Total awarded	\$446,799
Total obligated	\$446,799
Total received	\$446,799
Total spent	\$230,813
Project-Based Rental Assistance	
The Project-Based Rental Assistance program provides funding to renew Section 8 project-based housing assistance payments contracts with owners of multifamily rental housing. The program pays the difference between what an extremely low-, low-, or very low-income household can afford and the approved rent for an adequate housing unit in a multifamily project. The CARES Act provided funding for Project-Based Rental Assistance to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.	
Total awarded	\$163,819
Total obligated	\$163,819
Total received	\$163,819
Total spent	Unknown ^a
Housing for Persons With Disabilities	
The Housing for Persons With Disabilities program provides funding to develop and subsidize rental housing with the availability of supportive services for very low- and extremely low-income adults with disabilities. The CARES Act provided funding for the Housing for Persons With Disabilities program to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.	
Total awarded	\$6,940
Total obligated	\$6,940
Total received	\$6,940
Total spent	\$6,940

^a The areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to the recipients. As of December 2021, there was no system in place to determine how much the recipients spent from local accounts after receiving funds from HUD.

Department of the Interior

As of September 30, 2021, based upon federal program reporting, the Department of the Interior (DOI) allocated a total of \$760,946 to the City of Coeur d’Alene, Idaho. Of the pandemic response funds made available to the City of Coeur d’Alene, \$11,200 had been provided for expenditure

(1.5 percent of available funds) as of September 30, 2021. These contracts provided the funds to private contractors through the following programs:

- Education Stabilization Fund – Bureau of Indian Education²
- Office of the Secretary CARES Act Funding

Table 6: Department of the Interior Programs in the City of Coeur d’Alene, Idaho

Education Stabilization Fund – Bureau of Indian Education	
<p>The Education Stabilization Fund is an investment of over \$263 billion into state and institutional COVID-19 recovery and rebuilding efforts, managed by the U.S. Department of Education to prevent, prepare for, and respond to the coronavirus impacts on education for our nation’s students. The Education Stabilization Fund was established by the CARES Act in March 2020, with subsequent allocations to the Fund codified through the Coronavirus Response and Relief Supplemental Appropriations Act, signed into law in December 2020, and the American Rescue Plan (ARP) Act, signed into law in March 2021.</p> <p>As part of the CARES Act’s Education Stabilization Fund, the Department of Education is required to set aside one-half of 1% of \$30.75 billion (\$153,750,000) for programs operated or funded by the Bureau of Indian Education, in consultation with the Secretary of Interior. The Department signed an agreement with Bureau of Indian Education on June 12, 2020, to govern the terms of the funds transferred to the Bureau of Indian Education. The Department initiated the transfer of funds to Interior on June 15, 2020.</p>	
Total Awarded	\$695,480
Total Obligated	\$695,480
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	Unknown
Office of the Secretary CARES Act Funding	
<p>The CARES Act appropriated a total of \$756.0 million in funding directly to the Department of the Interior (DOI) to prevent, prepare for, and respond to coronavirus domestically or internationally. Of this amount, \$158,400,000 was made available to the Office of the Secretary to:</p> <ul style="list-style-type: none"> • purchase equipment and supplies to disinfect and clean buildings and public areas; • support law enforcement and emergency management operations; • fund bio-surveillance of wildlife and environmental persistence studies; • provide employee overtime and special pay expenses; and • fund other response, mitigation, or recovery activities, including \$1,000,000 for oversight activities by the Office of the Inspector General. • fund other response, mitigation, or recovery activities, including \$1,000,000 for oversight activities by the Office of the Inspector General. 	
Total Awarded	\$65,466
Total Obligated	\$65,466
Total Received (Total Allocated)	\$11,200
Total Spent (Total Actual Expenditures)	Unknown

² While the CARES Act provided Education Stabilization Funds to the Department of Education, it also required that the Department of Education set aside a percentage of those funds specifically for programs operated or funded by the Department of the Interior’s Bureau of Indian Education. After the Department of Education transfers this portion of funds to the Department of the Interior, the funding is managed by the Bureau of Indian Education. The program is, therefore, discussed here in the Department of the Interior section of this report.

Department of Labor

The Idaho State Workforce Agency paid approximately \$36.6 million in federal unemployment insurance (UI) benefits to claimants in Coeur D’Alene, Idaho, as of February 24, 2022,³ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁴ Under an agreement with DOL, Idaho made UI payments to claimants, and DOL made funding available to Idaho covering the cost of the additional payments, ongoing administrative needs, and reasonable implementation costs. Claimants in Coeur D’Alene received UI benefits from the following federal programs:

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁵

Table 7: Department of Labor Programs in Coeur d’Alene, Idaho

Federal Pandemic Unemployment Compensation	
Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others, ^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.	
Total Benefits Paid	\$27,900,000
Total Claimants	5,060
Average FPUC Benefit Per Claimant	\$5,514
Pandemic Unemployment Assistance	
The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$5,500,303
Total Claimants	1,919
Average PUA Benefit Per Claimant	\$2,866

3 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The Idaho State Workforce Agency provided this data as of February 24, 2022.

4 Idaho received \$9,325,326 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.

5 Idaho received \$10,829,100 for the Temporary Full Federal Funding provision. The provision provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in Coeur D’Alene, Idaho.

Pandemic Emergency Unemployment Compensation

The PEUC program provided additional weeks of unemployment compensation to individuals who:

- Exhausted their regular unemployment benefits under state or federal law;
- Had no rights to regular unemployment compensation under any other state law or federal law;
- Were not receiving compensation under the UI laws of Canada; and
- Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement.

With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.

Total Benefits Paid	\$3,181,457
Total Claimants	723
Average Benefit Per Claimant	\$4,400

a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

Department of Transportation

The Department of Transportation (DOT) made at least about \$8.2 million available to recipients in the City of Coeur d’Alene, Idaho, through September 30, 2021, based on federal and state agency reporting.⁶ Of the pandemic response funds made available to the known recipients in Coeur d’Alene, Idaho, approximately \$1.1 million was spent (about 13 percent of available funds), through September 30, 2021. DOT provided these funds to the community through the following programs:

- Federal Aviation Administration (FAA) COVID-Relief Grants⁷
- Federal Highway Administration (FHWA) Surface Transportation Block Grant Eligibilities⁸
- Federal Transit Administration (FTA) Urbanized Area Formula Grants⁹
- FTA Rural Area Formula Grants¹⁰

6 DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.

7 The term ‘FAA COVID-Relief Grants’ is an umbrella term used to refer to three separate programs: the CARES Act Grants (which distribute FAA CARES Act funding), Airport Coronavirus Response Grant Program (which distributes FAA CRRSA Act funding), and the Airport Rescue Grants (which distributes FAA ARP Act funding). FAA provided its pandemic response funds directly to an airport.

8 FHWA provided its pandemic response funds to the State, which in turn provided funding to a recipient in Coeur d’Alene.

9 FTA provided its Urbanized Area funding directly to a recipient in Coeur d’Alene.

10 FTA provided rural funding directly to a recipient and to the State, which then provided funding to a recipient in Coeur d’Alene.

Table 8: Department of Transportation Programs in Coeur d’Alene, Idaho

FAA COVID-Relief Grants	
FAA’s COVID-Relief Grant Programs provide economic relief to eligible U.S. airports and eligible concessions at those airports to prevent, prepare for, and respond to the COVID-19 pandemic.	
Total Made Available	\$393,049
Total Obligated	\$334,049
Total Outlayed	\$311,049
FHWA Surface Transportation Block Grant Eligibilities	
The Surface Transportation Block Grant Program Eligibilities provide funding for activities or projects eligible under the Surface Transportation Block Grants—which seeks to preserve and improve the conditions and performance on any Federal-aid highway, bridge, and tunnel project—as well as for other purposes specified in the Coronavirus Response and Relief Supplemental Appropriations Act. Those purposes include costs related to preventive maintenance, routine maintenance, operations, personnel, debt service payments, availability payments, and coverage for other revenue losses.	
Total Made Available	\$185,320
Total Obligated	\$185,320
Total Outlayed	\$0
FTA Urbanized Area Formula Grants	
The Urbanized Area Formula Grants Program seeks to provide transit capital and operating assistance in urbanized areas and for transportation-related planning.	
Total Made Available	\$4,883,740
Total Obligated	\$4,883,740
Total Outlayed	\$785,364
FTA Rural Area Formula Grants	
The Rural Area Formula Grants Program seeks to provide capital, planning, and operating assistance, as well as funding for state and national training and technical assistance.	
Total Made Available	\$2,701,013
Total Obligated	\$2,031,943
Total Outlayed	\$0

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$25.5 million to the City of Coeur d’Alene, Idaho. Of the pandemic response funds made available to the City of Coeur d’Alene, Idaho, \$21.1 million had been provided (83 percent of available funds) for expenditure. Treasury provided these funds to local governments and businesses through the following programs:

- Coronavirus Relief Fund
- State and Local Fiscal Recovery Fund

Table 9: Department of the Treasury Programs in Coeur d’Alene, Idaho

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, state, local, Territorial, and Tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments’ most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2021. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$0	\$16,811,194
Total Obligated	\$0	\$16,811,194
Total Received	\$0	\$16,811,194
Total Spent	\$0	\$16,811,194
Emergency Rental Assistance Programs^c		
The Emergency Rental Assistance Programs provide funding to the District of Columbia, state, Territorial, and local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.		
	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown ^d
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown
State and Local Fiscal Recovery Funds^e		
The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.		
	Prime Recipient	Subrecipient
Total Awarded	\$8,659,329	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$4,329,665	Unknown
Total Spent	Unknown	Unknown
Coronavirus Economic Relief for Transportation Services Program^f		
The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.		
	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Recipient	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient’s Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due on February 15, 2022.
- g Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients’ Interim Reports due February 28, 2022.
- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- h For subrecipient reporting, a value of “\$0” means that there are no subrecipients that received funding as of September 30, 2021, or funding had not yet been distributed for a designated program. A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated a total of \$160.1 million to recipients in Coeur d’Alene, Idaho, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in

accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Shuttered Venue Operators Grants
- Restaurant Revitalization Fund
- Section 1112 Debt Relief Payments

Table 10: Small Business Administration Programs in Coeur d’Alene, Idaho

Paycheck Protection Program (PPP)	
The PPP provides a direct incentive for small businesses to keep their workers on payroll during the COVID-19 pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.	
Total Loans Amount	\$118,045,927 ^a
Total Number of Loans	2,244
Lender Fees Received by Local Banks	\$1,067,296
Number of Loans Funded by Local Banks	384
COVID-19 Economic Injury Disaster Loan (EIDL)	
This federal loan program supports small businesses’ recovery from the pandemic’s economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.	
Total Loans Amount	\$33,990,985
Number of Loans	564
Total Grants Amount	\$3,028,307
Number of Grants	1,032
Shuttered Venue Operator Grants	
The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID-19 pandemic.	
Total Amount	\$215,990
Number of Grants	2
Restaurant Revitalization Fund	
The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.	
Total Amount	\$827,338
Number of Grants	14

Section 1112 Debt Relief Payments

SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period.^b

7(a) Loans with Debt Relief Amount	\$2,458,126
7(a) Loans with Debt Relief Payments	161
504 Loans with Debt Relief Amount	\$437,875
504 Loans with Debt Relief Payments	32

- a As of September 30, 2021, 1,732 borrowers have received loan forgiveness payments totaling \$96,435,981.73.
- b Total debt relief payments to Microloan intermediaries represented less than one percent of all debt relief payments under the section 1112. Therefore, they were not considered significant and were excluded from our analysis.

Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A3 – Sheridan County, Nebraska

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



Sheridan County, Nebraska

Department of Agriculture

The Department of Agriculture (USDA) allocated almost \$24.7 million to recipients in Sheridan County, Nebraska, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P EBT)
 - temporary 15 percent benefit increase
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Agricultural Marketing Service’s Farmers to Families Food Box Program
- The Risk Management Agency’s Pandemic Cover Crop Program

Table 1: Department of Agriculture Programs in Sheridan County, Nebraska

SNAP – Emergency Allotments^a	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$378,767
Total Number of Recipients (Individuals)	472
SNAP – P-EBT	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$58,679
Total Number of Recipients (Individuals)	279
SNAP – Temporary 15% Benefit Increase^a	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$72,359
Total Number of Recipients (Individuals)	472

Coronavirus Food Assistance Program 1^a	
The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.	
Total Amount	\$12,469,871
Total Number of Recipients (Individuals and Businesses)	375
Coronavirus Food Assistance Program 2^a	
The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.	
Total Amount	\$11,639,671
Total Number of Recipients (Individuals and Businesses)	436
Farmers to Families Food Box Program	
The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.	
Total Amount	\$69,633 ^b
Total Number of Recipients (Food Boxes)	2,464 ^c
Pandemic Cover Crop Program^a	
The Pandemic Cover Crop Program seeks to provide up to \$5 per acre benefit to producers who planted a cover crop in conjuncture with an insured Spring 2021 crop. Cover crop cultivation requires sustained, long-term investments to improve soil health and gain other agronomic benefits, and the economic challenges due to the pandemic made maintaining cover cropping systems financially challenging for many producers.	
Total Amount	\$3,573
Total Number of Recipients (Individuals and Businesses)	3

- a This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- b This is the total value of the food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- c This is the number of food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.

Department of Education

Recipients located in Sheridan County, Nebraska were awarded almost \$2.5 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:

- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- ARP-Individuals with Disabilities Education Act Supplemental

Table 2.1: ED Programs in Sheridan County, Nebraska, where funding was provided to a Local or County Government

Elementary and Secondary School Emergency Relief Fund (ESSER)^a	
The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation, and to help safely reopen and sustain the safe operation of schools.	
Total Awarded	\$2,415,025
Total Obligated	\$2,415,025
Total Received (Total Allocated)	\$180,649
Total Spent (Total Actual Expenditures)	\$180,649
Governor’s Emergency Education Relief Fund (GEER)^b	
The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the Nation.	
Total Awarded	\$0
Total Obligated	\$0
Total Received (Total Allocated)	\$56,449
Total Spent (Total Actual Expenditures)	\$22,495
ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental^c	
The ARP-IDEA Supplemental fund seeks to provide a free appropriate public education in the least restrictive environment for children with disabilities, and to help states recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations.	
Total Awarded	\$37,438
Total Obligated	\$37,438
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

- a For the Total Obligated, we consider the amount that the State education agency (SEA) awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- b GEER funds were not awarded directly to entities residing in Sheridan County. Nebraska awarded the funds to a contractor who coordinated the purchase of electronic devices for schools throughout the State. Two schools in Sheridan County received electronic devices. We considered the cost of the electronic devices as the Total Received, and the Total Spent is the amount expended (paid for) as of September 30, 2021.
- c For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

Table 2.2: Department of Education Programs in Sheridan County, Nebraska, where funding was provided to Individuals

Governor’s Emergency Education Relief Fund (GEER)^a	
The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation.	
Total Amount	\$2,160
Total Number of Recipients	6

- a Six individuals residing in Sheridan County and participating in Nebraska’s home school program received electronic devices through the contractor. We considered the cost of the electronic devices as the Total Received, and the Total Spent is the amount expended (paid for) as of September 30, 2021.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$5.2 million to recipients in Sheridan County, Nebraska, as of June 30, 2021, for the COVID-19 Uninsured Program and as of September 30, 2021, for the Provider Relief Fund, the Rural Health Clinic COVID-19 Testing Program, and the Rural Health Clinic COVID-19 Testing and Mitigation Program, based on federal program reporting.¹ HHS provided these funds to health care providers through the following programs:

- Provider Relief Fund
- Rural Health Clinic COVID-19 Testing Program
- Rural Health Clinic COVID-19 Testing and Mitigation Program
- COVID-19 Uninsured Program

Table 3: Department of Health and Human Services Programs in Sheridan County, Nebraska^a

Provider Relief Fund	
The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic.	
Total Payments Issued	\$4,887,704
Total Payments Kept	\$4,887,704
Rural Health Clinic COVID-19 Testing Program	
The Rural Health Clinic COVID-19 Testing Program funds Rural Health Clinics to support and expand COVID-19 testing in rural communities.	
Total Payments Issued	\$98,923
Total Payments Kept	\$98,923
Rural Health Clinic COVID-19 Testing and Mitigation Program	
The Rural Health Clinic COVID-19 Testing and Mitigation Program distributes funds to support Rural Health Clinics to maintain and expand COVID-19 testing in rural communities and increase the range of other pandemic mitigation efforts.	
Total Payments Issued	\$200,000
Total Payments Kept	\$200,000

¹ No HHS grants were directly awarded to recipients in Sheridan County, Nebraska.

COVID-19 Uninsured Program	
The COVID-19 Uninsured Program reimburses health care providers for testing uninsured individuals for COVID-19, treating uninsured individuals with a primary COVID-19 diagnosis, and administering COVID-19 vaccines to uninsured individuals.	
Total COVID-19 Testing Claims	\$0
Total COVID-19 Treatment Claims	\$115
Total COVID-19 Vaccine Administration Claims	\$0
Total Uninsured Program Claims	\$115

Department of Homeland Security

Based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$31,174 to Sheridan County, Nebraska—as of September 30, 2021, for COVID-19 Funeral Assistance, and as of January 25, 2022, for Lost Wages Assistance.² These funds were provided to local governments and or directly to individuals through the following program:

- Individual Assistance Program
- Lost Wages Assistance Program

Table 4: Department of Homeland Security, FEMA Programs in Sheridan County, Nebraska

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$14,374
Total Number of Recipients	5
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic. The program ended on December 27, 2020, and this funding data was collected on January 25, 2022.	
Total Awarded	\$ 16,800
Total Number of Claimants	13
Average Benefits per Claimant	\$1,292

a Nebraska received \$64,670,865 and spent \$53,905,014 in lost wage assistance due to COVID-19. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of as of January 25, 2022.

2 DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded a total of \$13,972 to public housing agencies in Sheridan County, Nebraska. Of the pandemic response funds made available to Sheridan County, \$13,972 had been provided (100 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside Sheridan County may have spent funds in the county. These funds were provided to public housing agencies located in the community through the following program:

- Public Housing Operating Fund

Table 5: Department of Housing and Urban Development Programs in Sheridan County, Nebraska

Public Housing Operating Fund	
The Public Housing Operating Fund provides operating subsidies to public housing authorities to assist in funding the operating and maintenance expenses of their own dwellings. The CARES Act provided funding for the Public Housing Operating Fund to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.	
Total awarded	\$13,972
Total obligated	\$13,972
Total received	\$13,972
Total spent	Unknown ^a

a The areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to the recipients. As of December 2021, there was no system in place to determine how much the recipients spent from local accounts after receiving funds from HUD.

Department of Labor

The Nebraska State Workforce Agency paid approximately \$285,800 in federal unemployment insurance (UI) benefits to claimants in Sheridan County, Nebraska, as of January 25, 2022,³ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁴ Under an agreement with DOL, Nebraska made UI payments to claimants, and DOL made funding available to Nebraska covering the cost of the additional payments, ongoing administrative needs, and

3 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The Nebraska State Workforce Agency provided this data as of January 25, 2022.

4 Nebraska received \$17,977,665 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program and \$7,386,433 for a Short-Time Compensation program grant. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.

reasonable implementation costs. Claimants in Sheridan County received UI benefits from the following federal programs:

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁵

Table 6: Department of Labor Programs in Sheridan County, Nebraska

Federal Pandemic Unemployment Compensation	
Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others, ^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.	
Total Benefits Paid	\$231,300
Total Claimants	43
Average Benefit per Claimant	\$5,379
Pandemic Unemployment Assistance	
The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$42,296
Total Claimants	14
Average Benefit per Claimant	\$3,021

⁵ Nebraska received \$18,609,007 for the Temporary Full Federal Funding provision. The provision provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in Sheridan County, Nebraska.

Pandemic Emergency Unemployment Compensation

The PEUC program provided additional weeks of unemployment compensation to individuals who:

- Exhausted their regular unemployment benefits under state or federal law;
- Had no rights to regular unemployment compensation under any other state law or federal law;
- Were not receiving compensation under the UI laws of Canada; and
- Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement.

With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.

Total Benefits Paid	\$12,204
Total Claimants	7
Average Benefit Per Claimant	\$1,743

a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

Department of Transportation

The Department of Transportation (DOT) made at least \$176,655 available to recipients in Sheridan County, Nebraska through September 30, 2021, based on federal and state agency reporting.⁶ Of the pandemic response funds made available to the known recipients in Sheridan County, at least \$154,655 was spent (about 87.5 percent of available funds) through September 30, 2021. DOT provided these funds to the community through the following programs:

- Federal Aviation Administration (FAA) COVID-Relief Grants⁷
- Federal Transit Administration (FTA) Rural Area Formula Grants⁸

Table 7: Department of Transportation Programs in Sheridan County, Nebraska

FAA COVID-Relief Grants	
FAA’s COVID-Relief Grant Programs provide economic relief to eligible U.S. airports and eligible concessions at those airports to prevent, prepare for, and respond to the COVID-19 pandemic.	
Total Made Available	\$127,949
Total Obligated	\$127,949
Total Outlayed	\$105,949

6 DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.
 7 The term ‘FAA COVID-Relief Grants’ is an umbrella term used to refer to three separate programs: the CARES Act Grants (which distribute FAA CARES Act funding), Airport Coronavirus Response Grant Program (which distributes FAA CRRSA Act funding), and the Airport Rescue Grants (which distributes FAA ARP Act funding). The Federal Aviation Administration (FAA) provided these funds directly to an airport.
 8 The Federal Transit Administration (FTA) Rural Formula Grants were provided to the State of Nebraska, which then provided funding to Sheridan County.

FTA Rural Area Formula Grants	
The Rural Area Formula Grants Program seeks to provide capital, planning, and operating assistance, as well as funding for state and national training and technical assistance.	
Total Made Available	\$48,706
Total Obligated	\$48,706
Total Outlaid	\$48,706

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$1.1 million to Sheridan County, Nebraska. Of the pandemic response funds made available to the Sheridan County, Nebraska, \$585,911 had been provided (53 percent of available funds) for expenditure. Treasury provided these funds to local governments and businesses through the following programs:

- Coronavirus Relief Fund
- State and Local Fiscal Recovery Fund

Table 8: Department of the Treasury Programs in Sheridan County, Nebraska

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, State, Local, Territorial, and Tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments' most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2021. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$0	\$76,424
Total Obligated	\$0	\$76,424
Total Received	\$0	\$76,424
Total Spent	\$0	\$76,424
Emergency Rental Assistance Programs^c		
The Emergency Rental Assistance Programs provide funding to the District of Columbia, State, Territorial, and Local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.		
	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown ^d
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

State and Local Fiscal Recovery Funds^e

The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.

	Prime Recipient	Subrecipient
Total Awarded	\$1,018,974	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$509,487	Unknown
Total Spent	Unknown	Unknown

Coronavirus Economic Relief for Transportation Services Program^f

The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Recipient	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient’s Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due on February 15, 2022.
- g Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients’ Interim Reports due February 28, 2022.

- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated at least \$26.7 million to recipients in Sheridan County, Nebraska, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Restaurant Revitalization Fund
- Section 1112 Debt Relief Payments

Table 9: Small Business Administration Programs in Sheridan County, Nebraska

Paycheck Protection Program (PPP)	
The PPP provides a direct incentive for small businesses to keep their workers on payroll during the Coronavirus Disease 2019 (COVID-19) pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.	
Total Loans Amount	\$14,407,724 ^a
Total Number of Loans	812
Lender Fees Received by Local Banks	\$2,083,969
Number of Loans Funded by Local Banks	937

COVID-19 Economic Injury Disaster Loan (EIDL)

This federal loan program supports small businesses' recovery from the pandemic's economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.

Total Loans Amount	\$9,411,341
Number of Loans	116
Total Grants Amount	\$394,379
Number of Grants	150

Shuttered Venue Operator Grants (SVOG)

The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID.

Total Amount	N/A
Number of Grants	0

Restaurant Revitalization Fund (RRF)

The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.

Total Amount	\$272,695
Number of Grants	3

Section 1112 Debt Relief Payments

SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period.^b

7(a) Loans with Debt Relief Amount	\$93,879
7(a) Loans with Debt Relief Payments	7
504 Loans with Debt Relief Amount	N/A
504 Loans with Debt Relief Payments	0

a As of September 30, 2021, 665 borrowers have received loan forgiveness payments totaling \$12,095,576.12.

b Total debt relief payments to microloan intermediaries represented less than 1 percent of all debt relief payments under section 1112, so they were not considered significant and were excluded from our analysis.

Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A4 – Marion County, Georgia

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



Marion County, Georgia

Department of Agriculture

The Department of Agriculture (USDA) allocated more than \$4.7 million to recipients in Marion County, Georgia, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P EBT)
 - temporary 15 percent benefit increase
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Agricultural Marketing Service’s Farmers to Families Food Box Program
- The Rural Housing Service’s Multi-Family Housing Rental Assistance Programs

Table 1: Department of Agriculture Programs in Marion County, Georgia

SNAP – Emergency Allotments^a	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$2,866,495
Total Number of Recipients (Individuals)	2,573
SNAP – P-EBT^a	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$248,738
Total Number of Recipients (Individuals)	971
SNAP – Temporary 15% Benefit Increase^a	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$570,294
Total Number of Recipients (Individuals)	2,547

Coronavirus Food Assistance Program 1^a

The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.

Total Amount	\$399,085
Total Number of Recipients (Individuals and Businesses)	61

Coronavirus Food Assistance Program 2^a

The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.

Total Amount	\$411,068
Total Number of Recipients (Individuals and Businesses)	69

Farmers to Families Food Box Program

The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.

Total Amount	\$206,667 ^b
Total Number of Recipients (Food Boxes)	4,676 ^c

Multi-Family Housing Program - rental assistance for overburdened tenants (paying more than 30% of income)

The Multi-Family Housing Rental Assistance Program seeks to provide payments to owners of USDA-financed rural rental housing or farm labor housing projects on behalf of low-income tenants unable to pay their full rent.

Total Awarded	\$37,400
Total Obligated	\$37,400
Total Received (Total Allocated)	\$37,400
Total Spent (Total Actual Expenditures)	\$37,400
Total Number of Recipients (Businesses)	3

Multi-Family Housing Program - rental assistance for overburdened elderly tenants (paying more than 30% of income)

The Multi-Family Housing Rental Assistance Program seeks to provide payments to owners of USDA-financed rural rental housing or farm labor housing projects on behalf of low-income tenants unable to pay their full rent.

Total Awarded	\$3,400
Total Obligated	\$3,400
Total Received (Total Allocated)	\$3,400
Total Spent (Total Actual Expenditures)	\$3,400
Total Number of Recipients (Businesses)	1

- a This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- b This is the total value of the food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- c This is the number of food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.

Department of Education

Recipients located in Marion County, Georgia, were awarded \$7.7 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:

- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- ARP-Homeless Children and Youth
- ARP-Individuals with Disabilities Education Act Supplemental

Table 2: Department of Education Programs in Marion County, Georgia, where funding was provided to State/Local/County/Tribal Government

Elementary and Secondary School Emergency Relief Fund (ESSER)^a	
The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation, and to help safely reopen and sustain the safe operation of schools.	
Total Awarded	\$7,634,239
Total Obligated	\$7,440,607
Total Received (Total Allocated)	\$1,447,938
Total Spent (Total Actual Expenditures)	\$1,447,938
Governor’s Emergency Education Relief Fund (GEER)^b	
The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the Nation.	
Total Awarded	\$0
Total Obligated	\$0
Total Received (Total Allocated)	\$14,676
Total Spent (Total Actual Expenditures)	\$5,970
ARP-Homeless Children and Youth (ARP-HCY)^c	
The ARP-HCY fund seeks to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.	
Total Awarded	\$40,669
Total Obligated	\$40,669
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental^d

The ARP-IDEA Supplemental fund seeks to provide a free appropriate public education in the least restrictive environment for children with disabilities, and to help states recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations.

Total Awarded	\$66,849
Total Obligated	\$66,849
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

- a For the Total Obligated, we consider the subrecipient allotment amount as determined by the State Education Agency (SEA) as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- b The Governor of Georgia did not award any GEER funds to entities in Marion County. GEER funds were awarded to the Georgia Department of Education, which then used the funds to purchase Wi-Fi extenders and expand bandwidth to schools throughout the State. Marion County received Wi-Fi extenders and expanded bandwidth. We considered the cost of the Wi-Fi extenders and increased bandwidth as the Total Received, and the Total Spent is the cost of services received as of September 30, 2021.
- c For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- d For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$17,496 to recipients in Marion County, Georgia, as of September 30, 2021, for the Provider Relief Fund, based on federal program reporting.¹ HHS provided these funds to health care providers through the following program:

- Provider Relief Fund

Table 3: Department of Health and Human Services Programs in Marion County, Georgia

Provider Relief Fund	
The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic.	
Total Payments Issued	\$17,496
Total Payments Kept	\$17,496

1 No HHS grants or COVID-19 Uninsured Program claim reimbursements were directly distributed to recipients in Marion County, Georgia.

Department of Homeland Security

Based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$573,099 to Marion County, Georgia—as of September 30, 2021, for Lost Wages Assistance and as of September 21, 2021, for COVID-19 Funeral Assistance² These funds were provided to local governments and or directly to individuals through the following programs:

- Individual Assistance Program
- Lost Wages Assistance Program

Table 4: Department of Homeland Security, FEMA Programs in Marion County, Georgia

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$83,751
Total Number of Recipients	18
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic. The program ended on December 27, 2020, and this funding data was collected on February 9, 2022.	
Total Awarded	\$489,348
Total Number of Claimants	332
Average Benefits per Claimant	\$1,474

a Georgia received \$1,115,659,233 and spent \$1,100,580,730 in lost wage assistance due to COVID-19. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of as of February 9, 2022.

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded a total of \$36,366 to public housing agencies in Marion

² DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

County, Georgia. Of the pandemic response funds made available to Marion County, \$36,366 had been provided (100 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside Marion County may have spent funds in the county. These funds were provided to public housing agencies located in the community through the following program:

- Public Housing Operating Fund

Table 5: Department of Housing and Urban Development Programs in Marion County, Georgia

Public Housing Operating Fund	
The Public Housing Operating Fund provides operating subsidies to public housing authorities to assist in funding the operating and maintenance expenses of their own dwellings. The CARES Act provided funding for the Public Housing Operating Fund to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.	
Total awarded	\$36,366
Total obligated	\$36,366
Total received	\$36,366
Total spent	Unknown ^a

a The areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to the recipients. As of December 2021, there was no system in place to determine how much the recipients spent from local accounts after receiving funds from HUD.

Department of Labor

The Georgia State Workforce Agency paid approximately \$7.3 million in federal unemployment insurance (UI) benefits to claimants in Marion County, Georgia, as of February 9, 2022,³ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁴ Under an agreement with DOL, Georgia made UI payments to claimants, and DOL made funding available to Georgia covering the cost of the additional payments, ongoing administrative needs, and reasonable implementation costs. Claimants in Marion County received UI benefits from the following federal programs:

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)

3 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The Georgia State Workforce Agency provided this data as of February 9, 2022.

4 Georgia received \$193,110,411 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.

- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁵

Table 6: Department of Labor Programs in Marion County, Georgia

Federal Pandemic Unemployment Compensation (FPUC)	
Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others, ^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.	
Total Benefits Paid	\$5,229,782
Total Claimants	822
Average Benefit Per Claimant	\$6,362
Pandemic Unemployment Assistance (PUA)	
The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$1,414,695
Total Claimants	181
Average Benefit Per Claimant	\$7,816
Pandemic Emergency Unemployment Compensation (PEUC)	
The PEUC program provided additional weeks of unemployment compensation to individuals who:	
<ul style="list-style-type: none"> • Exhausted their regular unemployment benefits under state or federal law; • Had no rights to regular unemployment compensation under any other state law or federal law; • Were not receiving compensation under the UI laws of Canada; and • Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement. 	
With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.	
Total Benefits Paid	\$691,952
Total Claimants	183
Average Benefit Per Claimant	\$3,781

a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

5 Georgia received \$239,008,205 for the Temporary Full Federal Funding provision. The provision provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in Marion County, Georgia.

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$2.2 million to Marion County, Georgia. Of the pandemic response funds made available to Marion County, Georgia, \$1.4 million had been provided (63 percent of available funds) for expenditure. Treasury provided these funds to local governments and businesses through the following programs:

- Coronavirus Relief Fund
- State and Local Fiscal Recovery Fund

Table 7: Department of the Treasury Programs in Marion County, Georgia

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, State, Local, Territorial, and Tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments' most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2021. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$0	\$576,113
Total Obligated	\$0	\$576,113
Total Received	\$0	\$576,113
Total Spent	\$0	\$512,417
Emergency Rental Assistance Program^c		
The Emergency Rental Assistance Programs provide funding to the District of Columbia, State, Territorial, and Local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.		
	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown ^d
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

State and Local Fiscal Recovery Funds^e

The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.

	Prime Recipient	Subrecipient
Total Awarded	\$1,623,638	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$811,819	Unknown
Total Spent	Unknown	Unknown

Coronavirus Economic Relief for Transportation Services Program^f

The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient	Subrecipient
Total Awarded	\$0	\$0 ^g
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Jurisdiction	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient’s Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due on February 15, 2022.

- g Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients' Interim Reports due February 28, 2022.
- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated at least \$16.2 million to recipients in Marion County, Georgia, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Section 1112 Debt Relief Payments

Table 8: Small Business Administration Programs in Marion County, Georgia

Paycheck Protection Program (PPP)	
The PPP provides a direct incentive for small businesses to keep their workers on payroll during the COVID-19 pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.	
Total Loans Amount	\$9,933,735 ^a
Total Number of Loans	307
Lender Fees Received by Local Banks	N/A
Number of Loans Funded by Local Banks	0

COVID-19 Economic Injury Disaster Loan (EIDL)

This federal loan program supports small businesses' recovery from the pandemic's economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.

Total Loans Amount	\$5,214,596
Number of Loans	95
Total Grants Amount	\$851,643
Number of Grants	181

Shuttered Venue Operator Grants (SVOG)

The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID-19 pandemic.

Total Amount	N/A
Number of Grants	0

Restaurant Revitalization Fund (RRF)

The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.

Total Amount	N/A
Number of Grants	0

Section 1112 Debt Relief Payments

SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period.^b

7(a) Loans with Debt Relief Amount	\$203,885
7(a) Loans with Debt Relief Payments	6
504 Loans with Debt Relief Amount	N/A
504 Loans with Debt Relief Payments	0

a As of September 30, 2021, 123 borrowers have received loan forgiveness payments totaling \$7,443,275.12.

b Payments to Microloan borrower made under the section 1112 debt relief program were not considered significant in scope and therefore were not considered in our analysis.

Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A5 – White Earth Nation Reservation in Minnesota

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



White Earth Nation Reservation in Minnesota

Department of Agriculture

The Department of Agriculture (USDA) allocated almost \$17.8 million to recipients in the White Earth Nation Reservation in Minnesota, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to the tribal government and to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P EBT)
 - temporary 15 percent benefit increase
- The Food and Nutrition Service’s Food Distribution Program on Indian Reservations
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Farm Service Agency’s Pandemic Assistance for Timber Harvesters and Haulers
- The Agricultural Marketing Service’s Farmers to Families Food Box Program
- The Risk Management Agency’s Pandemic Cover Crop Program

Table 1: Department of Agriculture Programs in the White Earth Nation, Minnesota

SNAP – Emergency Allotments^a	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$2,355,314
Total Number of Recipients (Individuals)	3,367
SNAP – P-EBT	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$2,663,604 ^a
Total Number of Recipients (Individuals)	4,478 ^b

SNAP – Temporary 15% Benefit Increase^a	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$500,903
Total Number of Recipients (Individuals)	3,274
Food Distribution Program on Indian Reservations	
The Food Distribution Program on Indian Reservations seeks to provide USDA foods to income-eligible households living on Indian reservations and to Native American households residing in designated areas near reservations or in Oklahoma. USDA distributes both food and administrative funds to participating Indian tribal organizations and state agencies to operate. Many households participate in the program as an alternative to SNAP because they do not have easy access to SNAP offices or authorized food stores.	
Total Awarded	\$23,382
Total Obligated	\$23,382
Total Received (Total Allocated)	\$23,382
Total Spent (Total Actual Expenditures)	\$1,719
Coronavirus Food Assistance Program 1^a	
The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.	
Total Amount	\$3,328,701
Total Number of Recipients (Individuals and Businesses)	212
Coronavirus Food Assistance Program 2^a	
The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.	
Total Amount	\$8,099,266
Total Number of Recipients (Individuals and Businesses)	262
Pandemic Assistance for Timber Harvesters and Haulers Program^a	
The Pandemic Assistance for Timber Harvesters and Haulers Program seeks to provide direct financial assistance to timber harvesters and/or haulers who experienced a 10 percent or greater gross revenue loss from January 1, 2020, through December 1, 2020, compared to January 1, 2019, through December 1, 2019.	
Total Amount	\$2,471
Total Number of Recipients (Individuals and Businesses)	2
Farmers to Families Food Box Program	
The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.	
Total Amount	\$746,982 ^c
Total Number of Recipients (Food Boxes)	19,152 ^d
Pandemic Cover Crop Program^a	
The Pandemic Cover Crop Program seeks to provide up to \$5 per acre benefit to producers who planted a cover crop in conjunction with an insured Spring 2021 crop. Cover crop cultivation requires sustained, long-term investments to improve soil health and gain other agronomic benefits, and the economic challenges due to the pandemic made maintaining cover cropping systems financially challenging for many producers.	
Total Amount	\$59,920
Total Number of Recipients (Individuals and Businesses)	37

- a This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- b This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. Due to these limitations, this number may include duplicates. These data limitations are detailed in the Scope and Methodology.
- c This is the total value of the food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- d This is the number of food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.

Department of Education

Recipients located in the White Earth Nation Reservation in Minnesota, were awarded \$16.7 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:¹

- Higher Education Emergency Relief Fund
- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- ARP-Homeless Children and Youth
- ARP-Individuals with Disabilities Education Act Supplemental

Table 2.1: Department of Education Programs in the White Earth Nation Reservation in Minnesota, where funding was provided to state/local/county/tribal government/public institutions of Higher Education

Higher Education Emergency Relief Fund (HEERF)	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Awarded	\$5,221,047
Total Obligated	\$5,221,047
Total Received (Total Allocated)	\$1,083,716
Total Spent (Total Actual Expenditures)	\$1,210,723

1 The CARES Act required the Department of Education to set aside funds from the Education Stabilization Fund for programs operated or funded by the Bureau of Indian Education at the Department of the Interior. See the Department of the Interior section of this report for more information about Education Stabilization Fund money provided to White Earth Nation Reservation by the Bureau of Indian Education.

Elementary and Secondary School Emergency Relief Fund (ESSER)^a

The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation and to help safely reopen and sustain the safe operation of schools.

Total Awarded	\$ 11,119,117
Total Obligated	\$ 11,119,117
Total Received (Total Allocated)	\$ 2,060,970
Total Spent (Total Actual Expenditures)	\$ 2,060,970

Governor’s Emergency Education Relief Fund (GEER)

The GEER fund seeks to provide local education agencies, institutions of higher education, and other education-related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation.

Total Awarded	\$156,194
Total Obligated	\$156,194
Total Received (Total Allocated)	\$156,194
Total Spent (Total Actual Expenditures)	\$156,194

ARP-Homeless Children and Youth (ARP-HCY)^b

The ARP-HCY fund seeks to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.

Total Awarded	\$24,488
Total Obligated	\$24,488
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental^c

The ARP-IDEA Supplemental fund seeks to provide a free appropriate public education in the least restrictive environment for children with disabilities and to help states recover from the impact of the coronavirus pandemic, and to safely reopen schools and sustain safe operations.

Total Awarded	\$97,723
Total Obligated	\$97,723
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

- a For the Total Obligated, we consider the amount that the State education agency (SEA) awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- b For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- c For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

Table 2.2: Department of Education Programs in the White Earth Nation Reservation in Minnesota, where funding was provided to Individuals

Higher Education Emergency Relief Fund (HEERF)^a	
The HEERF seeks to mitigate the impact of the coronavirus on students and institutions of higher education.	
Total Amount	\$55,286
Total Number of Recipients	208

^a HEERF Student Aid grants under assistance listing number 84.425E are covered under tables 2.1) Funding Provided to Local/County/Tribal Government, and 2.2) Funding Provided to Individuals. Table 2.2) Funding Provided to Individuals” excludes student aid payments made from grants under assistance listing numbers 84.425F, 84.425L, 84.425K, 84.425M, and 84.425S. The data inputs comprising the HEERF Student Aid grant “Total Number of Recipients” were determined by the methodologies applied at individual institutions in preparation of the HEERF Student Aid quarterly reports.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$24.2 million to recipients in the White Earth Nation Reservation in Minnesota as of June 30, 2021, for all HHS grants and the COVID-19 Uninsured Program, and as of September 30, 2021, for the Provider Relief Fund, based on federal program reporting. HHS provided these funds to Tribal councils, community action organizations, and health care providers through the following programs:

- Head Start Programs
- Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians
- Substance Abuse and Mental Health Services Projects of Regional and National Significance
- Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises
- Indian Self-Determination Contracts
- Family Violence Prevention and Services Program, Domestic Violence Shelter and Supportive Services
- Child Care and Development Block Grant
- National Family Caregiver Support, Title VI, Part C Grants to Indian Tribes and Native Hawaiians
- Provider Relief Fund
- COVID-19 Uninsured Program

Table 3: Department of Health and Human Services Programs in the White Earth Nation Reservation in Minnesota

Head Start Programs	
Head Start Programs promote the school readiness of infants, toddlers, and preschool-aged children from low-income families by providing comprehensive health, educational, nutritional, social, and other services. Head Start Programs also engage parents or other key family members in program operations to encourage family well-being.	
Total Awarded	\$382,581
Total Obligated	\$382,581
Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians	
Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians promote the delivery of nutrition and support services to older American Indians, Alaskan Natives, and Native Hawaiians.	
Total Awarded	\$240,920
Total Obligated	\$240,920
Substance Abuse and Mental Health Services Projects of Regional and National Significance	
Substance Abuse and Mental Health Services Projects of Regional and National Significance expand the availability of substance abuse treatment and recovery services for people affected by alcohol and drug addictions. Projects also strive to reduce the effects of alcohol and drug abuse on individuals, families, communities, and societies; address regionally and nationally significant mental health needs; and assist children in dealing with violence and traumatic events.	
Total Awarded	\$97,402
Total Obligated	\$97,402
Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises	
Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises strengthen the public health system’s response to crises by funding specialized support to state, tribal, local, and Territorial health departments.	
Total Awarded	\$409,059
Total Obligated	\$409,059
Indian Self-Determination Contracts	
Indian Self-Determination Contracts enable tribes to assume the management and operation of programs, functions, services, and activities that would otherwise be provided by the Indian Health Service.	
Total Awarded	\$5,262,372
Total Obligated	\$5,262,372
Family Violence Prevention and Services Program, Domestic Violence Shelter and Supportive Services	
The Family Violence Prevention and Services Program administers the Family Violence and Prevention and Services Act. Funding is allocated to states, tribes, and tribal organizations for emergency shelter and related support services for victims of family, domestic, and dating violence.	
Total Awarded	\$109,270
Total Obligated	\$109,270

Child Care and Development Block Grant

The Child Care and Development Block Grant authorizes the Child Care Development Fund (CCDF), which is a block grant to states, territories, and tribes that provides financial assistance to low-income families for child care access. States can also use CCDF to build the skills and qualifications of teachers, support child care programs, and educate parents.

Total Awarded	\$10,645,552
Total Obligated	\$10,645,552

National Family Caregiver Support, Title VI, Part C Grants to Indian Tribes and Native Hawaiians

National Family Caregiver Support, Title VI, Part C Grants to Indian tribes and Native Hawaiians assist tribal and Native Hawaiian organizations to provide support services for families caring for older relatives with chronic illness or disability, and grandparents caring for grandchildren.

Total Awarded	\$48,420
Total Obligated	\$48,420

Provider Relief Fund

The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic.

Total Payments Issued	\$6,967,207
Total Payments Kept	\$6,967,207

COVID-19 Uninsured Program

The COVID-19 Uninsured Program reimburses health care providers for testing uninsured individuals for COVID-19, treating uninsured individuals with a primary COVID-19 diagnosis, and administering COVID-19 vaccines to uninsured individuals.

Total COVID-19 Testing Claims	\$24,294
Total COVID-19 Treatment Claims	\$8,676
Total COVID-19 Vaccine Administration Claims	\$2,155
Total Uninsured Program Claims	\$35,125

Department of Homeland Security

As of September 21, 2021,² based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$1.3 million to the White Earth Nation Reservation in Minnesota. These programs provided funds directly to individuals:

- Individual Assistance Program
- Lost Wages Assistance Program

Table 4: Department of Homeland Security, FEMA Programs in the White Earth Nation Reservation in Minnesota

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$63,111
Total Number of Recipients	17
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic. This program expired on December 27, 2020, and this funding data was collected on May 2, 2022.	
Total Awarded	\$1,257,000
Total Number of Claimants	811
Average Benefits per Claimant	\$1,550

a Minnesota received \$599,018,435 and spent \$496,329,432 in lost wage assistance due to COVID-19. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as the Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of as of May 2, 2022.

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded \$1.1 million to White Earth Nation Reservation in

2 DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

Minnesota. Of the pandemic response funds made available, \$1.1 million had been provided (100 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside White Earth Nation Reservation may have spent funds in the Indian Nation. These funds were provided to a tribally designated housing entity, a public housing agency, and multifamily projects in the community through the following programs:

- Tenant-Based Rental Assistance
- Public Housing Operating Fund
- Project-Based Rental Assistance
- Housing for the Elderly
- Indian Housing Block Grant

Table 5: Department of Housing and Urban Development programs in White Earth Nation Reservation in Minnesota

Tenant-Based Rental Assistance	
The Tenant-Based Rental Assistance program provides funding for public housing agencies to administer the Housing Choice Voucher program. Through the Housing Choice Voucher program, public housing agencies provide rental subsidies so eligible families can afford decent, safe, and sanitary housing. The CARES Act provided funding for Tenant-Based Rental Assistance to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies with the Housing Choice Voucher Program to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.	
Total awarded	\$15,484
Total obligated	\$15,484
Total received	\$15,484
Total spent	Unknown ^a
Public Housing Operating Fund	
The Public Housing Operating Fund provides operating subsidies to public housing authorities to assist in funding the operating and maintenance expenses of their own dwellings. The CARES Act provided funding for the Public Housing Operating Fund to prevent, prepare for, and respond to coronavirus, including to provide additional funds for public housing agencies to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus.	
Total awarded	\$16,981
Total obligated	\$16,981
Total received	\$16,981
Total spent	Unknown ^a

Project-Based Rental Assistance

The Project-Based Rental Assistance program provides funding to renew Section 8 project-based housing assistance payments contracts with owners of multifamily rental housing. The program pays the difference between what an extremely low-, low-, or very low-income household can afford and the approved rent for an adequate housing unit in a multifamily project. The CARES Act provided funding for Project-Based Rental Assistance to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.

Total awarded	\$29,829
Total obligated	\$29,829
Total received	\$29,829
Total spent	Unknown ^a

Housing for the Elderly

The Housing for the Elderly program helps expand the supply of affordable housing with supportive services for the elderly. The program provides funding to construct, acquire, or rehabilitate multifamily properties that serve very-low-income individuals 62 years of age or older. In addition, properties receive a renewable project rental assistance contract which covers reasonable and necessary operating expenses beyond the tenant’s portion of the rent. This usually includes a service coordinator who links residents to supportive services in the community to allow them to live independently in an environment that provides support such as cleaning, cooking, and transportation. The CARES Act provided funding for the Housing for the Elderly program to prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations and take other necessary actions during the period when the program is impacted by coronavirus for assistance to owners or sponsors of properties receiving project-based assistance.

Total awarded	\$6,579
Total obligated	\$6,579
Total received	\$6,579
Total spent	\$6,579

Indian Housing Block Grant

The Indian Housing Block Grant program provides grants to federally recognized Indian tribes or their tribally designated housing entity for a range of affordable housing activities on Indian reservations and Indian areas. Eligible activities include assistance to housing developed under the Housing Act of 1937, housing development, housing services to eligible families and individuals, housing management services, crime prevention and safety, and model activities that provide creative approaches to solving affordable housing problems. The CARES Act provided funding for the Indian Housing Block Grant Program to prevent, prepare for, and respond to coronavirus, including to maintain normal operations and fund eligible affordable housing activities under the Native American Housing Assistance and Self-Determination Act of 1996 during the period when the program is impacted by coronavirus.

Total awarded	\$1,010,296
Total obligated	\$1,010,296
Total received	\$1,010,296
Total spent	\$1,010,296

^a The areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to the recipients. As of December 2021, there was no system in place to determine how much the recipients spent from local accounts after receiving funds from HUD.

Department of the Interior

As of September 30, 2021, based upon federal program reporting, the Department of the Interior (DOI) allocated \$19.6 million to the White Earth Nation Reservation in Minnesota. Of the pandemic response funds made available to the White Earth Nation Reservation, \$19.6 million had been provided for expenditure (100 percent of available funds) as of September 30, 2021. These funds were provided to the community through the following programs:

- Assistance to Tribally Controlled Community Colleges and Universities
- Indian Schools Student Transportation
- Indian Housing Assistance
- Indian Self-Determination Contract Support
- Tribal Transportation Program

Table 6: Department of the Interior Programs in the White Earth Nation Reservation in Minnesota

Education Stabilization Fund – Bureau of Indian Education	
<p>The Education Stabilization Fund is an investment of over \$263 billion into state and institutional COVID-19 recovery and rebuilding efforts, managed by the U.S. Department of Education to prevent, prepare for, and respond to the coronavirus impacts on education for our nation’s students. The Education Stabilization Fund was established by the CARES Act in March 2020, with subsequent allocations to the Fund codified through the Coronavirus Response and Relief Supplemental Appropriations Act, signed into law in December 2020, and the ARP Act, signed into law in March 2021.</p> <p>As part of the CARES Act’s Education Stabilization Fund, the Department of Education is required to set aside one-half of 1% of \$30.75 billion (\$153,750,000) for programs operated or funded by the Bureau of Indian Education, in consultation with the Secretary of Interior. The Department signed an agreement with Bureau of Indian Education on June 12, 2020, to govern the terms of the funds transferred to the Bureau of Indian Education. The Department initiated the transfer of funds to Interior on June 15, 2020.</p> <p>Programs supported by this funding in the White Earth Nation Reservation include:</p> <ul style="list-style-type: none"> • Assistance Listing # 15.027 – Assistance to Tribally Controlled Community Colleges and Universities • Assistance Listing # 15.044 – Indian Schools Student Transportation 	
Total Awarded	\$4,765,784
Total Obligated	\$4,765,784
Total Received (Total Allocated)	\$4,765,784
Total Spent (Total Actual Expenditures)	Unknown

American Rescue Plan Act Bureau of Indian Affairs Operation of Indian Programs

The ARP Act provided \$900 million for the Bureau of Indian Affairs, including \$100 million for Tribal housing, \$772.5 million for Tribal government services, public safety and justice, social services, child welfare assistance, and other related purposes, \$7.5 million for Federal Administrative costs and oversight, and \$20 million to provide and deliver potable water.

Programs supported by this funding in the White Earth Nation Reservation include:

- Assistance Listing # 15.141 – Indian Housing Assistance

Total Awarded	\$4,938,543
Total Obligated	\$4,938,543
Total Received (Total Allocated)	\$4,938,543
Total Spent (Total Actual Expenditures)	Unknown

American Rescue Plan Act Bureau of Indian Education Operation of Indian Education Programs

The ARP Act provided \$850 million for the Bureau of Indian Education to support programs or activities operated or funded by the Bureau of Indian Education, for Bureau-funded schools, and for Tribal Colleges or Universities.

Programs supported by this funding in the White Earth Nation Reservation include:

- Assistance Listing # 15.027 – Assistance to Tribally Controlled Community Colleges and Universities
- Assistance Listing # 15.044 – Indian Schools Student Transportation

Total Awarded	\$6,259,263
Total Obligated	\$6,259,263
Total Received (Total Allocated)	\$6,259,263
Total Spent (Total Actual Expenditures)	Unknown

CARES Act Bureau of Indian Affairs Operation of Indian Programs

The CARES Act provided \$453 million to the Bureau of Indian Affairs for purposes including public safety and justice programs, deep cleaning of facilities, personal protective equipment, information technology for teleworking, welfare assistance and social services programs, and assistance to Tribal Governments including those in the “Small and Needy” program. The bill required that no less than \$400 million be used to meet the direct needs of Tribes.

Programs supported by this funding in the White Earth Nation Reservation include:

- Assistance Listing # 15.024 – Indian Self-Determination Contract Support

Total Awarded	\$2,718,260
Total Obligated	\$2,718,260
Total Received (Total Allocated)	\$2,718,260
Total Spent (Total Actual Expenditures)	Unknown

CARES Act Bureau of Indian Education Operation of Indian Education Programs

The CARES Act provided \$69 million to the Bureau of Indian Education to support Tribal Colleges and Universities, salaries, transportation, and information technology. The bill required that no less than \$20 million be provided to Tribal Colleges and Universities.

Programs supported by this funding in the White Earth Nation Reservation include:

- Assistance Listing # 15.027 – Assistance to Tribally Controlled Community Colleges and Universities
- Assistance Listing # 15.044 – Indian Schools Student Transportation

Total Awarded	\$384,560
Total Obligated	\$384,560
Total Received (Total Allocated)	\$384,560
Total Spent (Total Actual Expenditures)	Unknown

Tribal Transportation Program

The Tribal Transportation Program seeks to provide safe and adequate transportation and public road access to and within Indian reservations in the Great Plains Region, Indian lands, and communities. The Department of the Interior’s Bureau of Indian Affairs administers funding from FHWA’s Tribal Transportation Program funds.

Total Awarded	\$525,207
Total Obligated	\$525,207
Total Received (Total Allocated)	\$525,207
Total Spent (Total Actual Expenditures)	Unknown

Department of Labor

The Minnesota state workforce agency paid approximately \$25.9 million in federal unemployment insurance (UI) benefits to claimants in White Earth Nation Reservation in Minnesota, as of May 2, 2022,³ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁴ Under an agreement with DOL, Minnesota made UI payments to claimants, and DOL made funding available to Minnesota covering the cost of the additional payments, ongoing administrative needs, and reasonable implementation costs. Claimants in White Earth Nation Reservation received UI benefits from the following federal programs:

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁵

Table 7: Department of Labor Programs in White Earth Nation Reservation in Minnesota

Federal Pandemic Unemployment Compensation (FPUC)

Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others,^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.

Total Benefits Paid	\$18,885,300
Total Claimants	2,322
Average Benefit per Claimant	\$8,133

3 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The Minnesota state workforce agency provided this data as of May 2, 2022.
 4 Minnesota received \$255,882,732 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program and \$51,762,532 for a Short-Time Compensation program grant. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.
 5 Minnesota received \$177,948,019 for the Temporary Full Federal Funding provision. The provision provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in White Earth Nation Reservation in Minnesota.

Pandemic Unemployment Assistance (PUA)

The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. The program ended on September 6, 2021.

Total Benefits Paid	\$2,553,359
Total Claimants	284
Average Benefit per Claimant	\$8,991

Pandemic Emergency Unemployment Compensation

The PEUC program provided additional weeks of unemployment compensation to individuals who:

- Exhausted their regular unemployment benefits under state or federal law;
- Had no rights to regular unemployment compensation under any other state law or federal law;
- Were not receiving compensation under the UI laws of Canada; and
- Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement.

With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.

Total Benefits Paid	\$4,461,353
Total Claimants	603
Average Benefit per Claimant	\$7,399

a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

Department of Transportation

The Department of Transportation (DOT) made at least about \$1.6 million available to recipients in the White Earth Nation Reservation in Minnesota through September 30, 2021, based on federal agency reporting.⁶ Of the pandemic response funds made available to known recipients in the White Earth Nation Reservation, at least \$511,558 was spent (about 32 percent of available funds) through September 30, 2021. DOT provided these funds to the community through the following programs:

- Federal Aviation Administration (FAA) COVID-Relief Grants⁷
- Federal Transit Administration (FTA) Rural Formula Grants⁸

6 DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.

7 The term ‘FAA COVID-Relief Grants’ is an umbrella term used to refer to three separate programs: the CARES Act Grants (which distribute FAA CARES Act funding), Airport Coronavirus Response Grant Program (which distributes FAA CRRSA Act funding), and the Airport Rescue Grants (which distributes FAA ARP Act funding). FAA provided its pandemic response funding to an airport.

8 FTA provided funds to the White Earth Nation Reservation.

Federal Highway Administration (FHWA) Tribal Transportation Program funding also went to this location, but the Department of the Interior's Bureau of Indian Affairs administers this funding. Please see DOI table for FHWA's Tribal Transportation Program funding details.

Table 8: Department of Transportation Programs in the White Earth Nation Reservation in Minnesota

FAA COVID-Relief Grants	
FAA's COVID-Relief Grant Programs provide economic relief to eligible U.S. airports and eligible concessions at those airports to prevent, prepare for, and respond to the COVID-19 pandemic.	
Total Made Available	\$75,000
Total Obligated	\$43,000
Total Outlayed	\$0
FTA Rural Area Formula Grants	
The Rural Area Formula Grants Program seeks to provide capital, planning, and operating assistance, as well as funding for state and national training and technical assistance.	
Total Made Available	\$1,538,783
Total Obligated	\$1,531,845
Total Outlayed	\$511,558

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$152.7 million to the White Earth Nation Reservation in Minnesota. Of the pandemic response funds made available to White Earth Nation Reservation in Minnesota, \$150.4 had been provided (98 percent of available funds) for expenditure. Treasury provided these funds to tribal governments, businesses, and individuals through the following programs:

- Coronavirus Relief Fund
- Emergency Rental Assistance Programs
- State and Local Fiscal Recovery Fund
- Homeowner Assistance Fund
- Community Development Financial Institutions Rapid Response Program

Table 9: Department of the Treasury Programs in the White Earth Nation Reservation in Minnesota

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, state, local, territorial, and tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments' most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2022. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$32,256,928	\$1,116,277
Total Obligated	\$32,256,928	\$1,116,277
Total Received	\$32,256,928	\$1,116,277
Total Spent	\$32,256,927	\$1,116,277

Emergency Rental Assistance Programs^c

The Emergency Rental Assistance Programs provide funding to the District of Columbia, state, territorial, and local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.

	Prime Recipient	Subrecipient
Total Awarded	\$4,215,554	Unknown ^d
Total Obligated	\$857,320	Unknown
Total Received	\$4,215,554	Unknown
Total Spent	\$25,192	Unknown

State and Local Fiscal Recovery Funds^e

The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.

	Prime Recipient	Subrecipient
Total Awarded	\$110,924,961	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$110,924,961	Unknown
Total Spent	Unknown	Unknown

Coronavirus Economic Relief for Transportation Services Program^f

The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$2,507,062	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$250,706	Unknown
Total Spent	Unknown	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$1,650,000
Total Obligated	Unknown
Total Received	\$1,650,000
Total Spent	Unknown

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Jurisdiction	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient's Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.

- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due on February 15, 2022.
- g Treasury made initial payments from the Homeowner Assistance Fund available to eligible entities that are approved to participate in the Homeowner Assistance Fund in an amount equal to 10% of the total amount allocated to the eligible entity. To receive the remainder of its allocation, an eligible entity must develop and submit a plan for its use of Homeowner Assistance Fund funding. Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients’ Interim Reports due February 28, 2022.
- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated almost \$16.9 million to recipients in the White Earth Nation Reservation in Minnesota, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Restaurant Revitalization Fund
- Section 1112 Debt Relief Payments

Table 10: Small Business Administration Programs in the White Earth Nation Reservation in Minnesota

Paycheck Protection Program (PPP)	
The PPP provides a direct incentive for small businesses to keep their workers on payroll during the COVID-19 pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.	
Total Loans Amount	\$12,570,857 ^a
Total Number of Loans	823
Lender Fees Received by Local Banks	\$853,923
Number of Loans Funded by Local Banks	533
COVID-19 Economic Injury Disaster Loan (EIDL)	
This federal loan program supports small businesses' recovery from the pandemic's economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.	
Total Loans Amount	\$2,556,561
Number of Loans	58
Total Grants Amount	\$367,007
Number of Grants	117
Shuttered Venue Operator Grants (SVOG)	
The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID-19 pandemic.	
Total Amount	N/A
Number of Grants	0
Restaurant Revitalization Fund (RRF)	
The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.	
Total Amount	\$139,200
Number of Grants	3
Section 1112 Debt Relief Payments	
SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period. ^b	
7(a) Loans with Debt Relief Amount	\$306,909
7(a) Loans with Debt Relief Payments	37
504 Loans with Debt Relief Amount	\$89,760
504 Loans with Debt Relief Payments	8

a As of September 30, 2021, 706 borrowers have received loan forgiveness payments totaling \$10,879,513.84.

b Total debt relief payments to microloan intermediaries represented less than 1 percent of all debt relief payments under section 1112 so they were not considered significant and were excluded from our analysis.

Pandemic Response and Relief Funds—Select Case Studies

APPENDIX A6 – Jicarilla Apache Nation Reservation in New Mexico

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



Jicarilla Apache Nation Reservation in New Mexico

Department of Agriculture

The Department of Agriculture (USDA) allocated almost \$2.6 million to recipients in the Jicarilla Apache Nation Reservation in New Mexico, as of September 30, 2021, based upon federal program reporting. USDA provided these funds to individuals and businesses, through the following programs:

- The Food and Nutrition Service’s Supplemental Nutrition Assistance Program (SNAP), including
 - emergency allotments
 - pandemic electronic benefit transfer (P-EBT)
 - temporary 15 percent benefit increase
- The Farm Service Agency’s Coronavirus Food Assistance Programs 1 and 2
- The Agricultural Marketing Service’s Farmers to Families Food Box Program

Table 1: Department of Agriculture Programs in the Jicarilla Apache Nation Reservation in New Mexico

SNAP – Emergency Allotments^a	
SNAP – Emergency Allotments seeks to provide up to the maximum SNAP benefit amount for the household size, with a \$95 floor for all SNAP households, during the U.S. Department of Health and Human Services-declared public health emergency.	
Total Amount	\$1,237,546
Total Number of Recipients (Individuals)	1,437
SNAP – P-EBT^a	
The SNAP – P-EBT program seeks to provide cash assistance, redeemable for food, to eligible children whose access to meals at school or child care is compromised due to the current COVID-19 pandemic.	
Total Amount	\$1,096,103
Total Number of Recipients (Individuals)	785
SNAP – Temporary 15% Benefit Increase^a	
The SNAP temporary 15 percent benefit increase seeks to provide a 15 percent increase in SNAP maximum allotments from January 1, 2021, through September 30, 2021.	
Total Amount	\$82,690
Total Number of Recipients (Individuals)	1,235

Coronavirus Food Assistance Program 1^a	
The Coronavirus Food Assistance Program 1 seeks to provide direct financial assistance to producers of eligible agricultural commodities where prices and market supply chains have been impacted by the COVID-19 pandemic.	
Total Amount	\$104,628
Total Number of Recipients (Individuals and Businesses)	15
Coronavirus Food Assistance Program 2^a	
The Coronavirus Food Assistance Program 2 seeks to provide direct financial assistance to producers of eligible agricultural commodities who face continuing market disruptions, low farm-level prices, and significant marketing costs due to COVID-19.	
Total Amount	\$60,592
Total Number of Recipients (Individuals and Businesses)	16
Farmers to Families Food Box Program	
The Farmers to Families Food Box Program seeks to purchase and distribute fresh produce, dairy, and meat products to Americans in need by partnering with distributors (food service businesses) whose workforces were affected by pandemic closures. National, regional, and local distributors purchase products from American producers, package those products into family-sized boxes, and deliver them to non-profits for distribution.	
Total Amount	\$12,200 ^b
Total Number of Recipients (Food Boxes)	267 ^c

- a This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- b This is the total value of the food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.
- c This is the number of food boxes delivered to non-profits for distribution. This is an estimate provided by the agency, or calculated by USDA OIG, due to limitations in the data. These data limitations are detailed in the Scope and Methodology.

Department of Education

Recipients located in the Jicarilla Apache Nation Reservation in New Mexico were awarded \$3.3 million from Education Stabilization Fund and other Department of Education (ED) pandemic relief programs, as of September 30, 2021, based on funding data obtained from ED and award recipients. ED funds were provided to these recipients through the following programs:¹

- Elementary and Secondary School Emergency Relief Fund
- Governor’s Emergency Education Relief Fund
- ARP-Homeless Children and Youth

1 The CARES Act required the Department of Education to set aside funds from the Education Stabilization Fund for programs operated or funded by the Bureau of Indian Education at the Department of the Interior. See the Department of the Interior section of this report for more information about Education Stabilization Fund money provided to Jicarilla Apache Nation Reservation by the Bureau of Indian Education.

Table 2: Department of Education Programs in the Jicarilla Apache Nation Reservation in New Mexico, where funding was provided to State/Local/County/Tribal Governments

Elementary and Secondary School Emergency Relief Fund (ESSER)^a	
The ESSER fund seeks to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation, and to help safely reopen and sustain the safe operation of schools.	
Total Awarded	\$3,285,881
Total Obligated	\$3,285,881
Total Received (Total Allocated)	\$258,180
Total Spent (Total Actual Expenditures)	\$258,180
Governor’s Emergency Education Relief Fund (GEER)	
The GEER fund seeks to provide local education agencies, institutions of higher education, and other education related entities with emergency assistance to address the impact that the coronavirus pandemic has had on students and parents across the nation.	
Total Awarded	\$43,231
Total Obligated	\$43,231
Total Received (Total Allocated)	\$43,231
Total Spent (Total Actual Expenditures)	\$43,231
ARP-Homeless Children and Youth (ARP-HCY)^b	
The ARP-HCY fund seeks to identify homeless children and youth, to provide homeless children and youth with wrap-around services to address the challenges of COVID-19, and to enable homeless children and youth to attend school and fully participate in school activities.	
Total Awarded	\$5,725
Total Obligated	\$5,725
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	\$0

- a For the Total Obligated, we consider the amount that the state education agency (SEA) awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- b For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

Department of Health and Human Services

The Department of Health and Human Services (HHS) allocated a total of \$2.8 million to recipients in the Jicarilla Apache Nation Reservation in New Mexico as of June 30, 2021, for all HHS grants, and as of September 30, 2021, for the Provider Relief Fund, based on federal program reporting.² HHS provided these funds to Tribal councils, welfare departments, and health care providers through the following programs:

- Head Start Programs
- Low Income Home Energy Assistance Program

2 No COVID-19 Uninsured Program claim reimbursements were directly distributed to recipients in the Jicarilla Apache Nation Reservation.

- Stephanie Tubbs Jones Child Welfare Services Program
- Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians
- Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises
- National Family Caregiver Support, Title VI, Part C, Grants To Indian Tribes And Native Hawaiians
- Indian Self-Determination Contracts
- Provider Relief Fund

Table 3: Department of Health and Human Services Programs in the Jicarilla Apache Nation Reservation in New Mexico

Head Start Programs	
Head Start Programs promote the school readiness of infants, toddlers, and preschool-aged children from low-income families by providing comprehensive health, educational, nutritional, social, and other services. Head Start Programs also engage parents or other key family members in program operations to encourage family well-being.	
Total Awarded	\$384,956
Total Obligated	\$384,956
Low Income Home Energy Assistance Program	
The Low Income Home Energy Assistance Program makes grants to states, territories, tribes, and tribal organizations to help households manage costs associated with home energy bills, energy crises, weatherization, and minor energy-related home repairs.	
Total Awarded	\$40,259
Total Obligated	\$40,259
Stephanie Tubbs Jones Child Welfare Services Program	
The Stephanie Tubbs Jones Child Welfare Services Program provides grants to states and tribes for programs to protect and promote the welfare of children. Program initiatives include preventing child abuse and neglect; providing family preservation and reunification services; promoting the well-being of children in foster care and adoptive families; and more.	
Total Awarded	\$2,901
Total Obligated	\$2,901
Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians	
Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes and Part B Grants to Native Hawaiians promote the delivery of nutrition and support services to older American Indians, Alaskan Natives, and Native Hawaiians.	
Total Awarded	\$234,430
Total Obligated	\$234,430

Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises

Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises strengthen the public health system’s response to crises by funding specialized support to state, tribal, local, and territorial health departments.

Total Awarded	\$328,360
Total Obligated	\$328,360

National Family Caregiver Support, Title VI, Part C, Grants To Indian Tribes And Native Hawaiians

National Family Caregiver Support, Title VI, Part C Grants to Indian Tribes and Native Hawaiians assist Tribal and Native Hawaiian organizations to provide support services for families caring for older relatives with chronic illness or disability, and grandparents caring for grandchildren.

Total Awarded	\$48,420
Total Obligated	\$48,420

Indian Self-Determination Contracts

Indian Self-Determination Contracts enable Tribes to assume the management and operation of programs, functions, services, and activities that would otherwise be provided by the Indian Health Service.

Total Awarded	\$701,574
Total Obligated	\$701,574

Provider Relief Fund

The Provider Relief Fund provides financial support to health care providers who experienced lost revenues and health care-related expenses caused by the COVID-19 pandemic

Total Payments Issued	\$1,080,733
Total Payments Kept	\$1,080,733

Department of Homeland Security

As of September 21, 2021,³ based upon federal program reporting, the Department of Homeland Security (DHS) awarded a total of \$131,262 to the Jicarilla Apache Nation Reservation in New Mexico. This program provided funds directly to individuals:

- Individual Assistance Program
- Lost Wages Assistance Program

³ DHS was unable to provide funding data across programs and locations with the same date range because of the variable functionality between FEMA databases. Additionally, DHS only maintains data at the state level for some programs which was not included in this report. Therefore, the locations may have received assistance through more programs than those listed. Moreover, funding values for the Lost Wages Assistance program were provided by DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

Table 4: Department of Homeland Security, FEMA Programs in the Jicarilla Apache Nation Reservation in New Mexico

COVID-19 Funeral Assistance	
COVID-19 Funeral Assistance seeks to provide financial assistance for COVID-19 related funeral expenses incurred after January 20, 2020, with a maximum of \$9,000 per recipient—\$9,000 per deceased individual and a maximum of \$35,500 per application. Funding data was collected on September 21, 2021.	
Total Awarded	\$33,762
Total Number of Recipients	11
Lost Wages Assistance Program^a	
The Lost Wages Assistance Program seeks to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic. This program expired on December 27, 2020, and this data was collected on August 22, 2022.	
Total Awarded	\$97,500
Total Number of Claimants	57
Average Benefits per Claimant	\$1,711

a New Mexico received \$233,017,722 and spent \$201,108,796 in lost wage assistance due to COVID-19 as of February 24, 2022. While FEMA did have state-level data for the Lost Wages Assistance program, it did not have detailed data to determine the total funding disbursed to a specific locality. The PRAC obtained this information from DOL OIG. State workforce agencies provided Lost Wages Assistance Program Data to DOL OIG as part of a broader subpoena and data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs, such as Pandemic Unemployment Assistance program and the Federal Pandemic Unemployment Compensation program. Data provided by DOL is as of August 22, 2022.

Department of Housing and Urban Development

As of September 30, 2021, based upon federal program reporting, the Department of Housing and Urban Development (HUD) had awarded almost \$1.4 million to the Jicarilla Apache Nation Reservation in New Mexico. Of the pandemic response funds made available, \$1.4 million had been provided (100 percent of available funds) for expenditure. However, these amounts could be higher because additional HUD recipients (grantees) with primary offices located outside Jicarilla Apache Nation Reservation may have spent funds in the Indian Nation. These funds were provided to a tribally designated housing entity in the community through the following program:

- Indian Housing Block Grant Program

Table 5: Department of Housing and Urban Development programs in Jicarilla Apache Nation Reservation in New Mexico

Indian Housing Block Grant	
The Indian Housing Block Grant program provides grants to federally recognized Indian tribes or their tribally designated housing entity for a range of affordable housing activities on Indian reservations and Indian areas. Eligible activities include assistance to housing developed under the Housing Act of 1937, housing development, housing services to eligible families and individuals, housing management services, crime prevention and safety, and model activities that provide creative approaches to solving affordable housing problems. The CARES Act and ARP Act provided funding for the Indian Housing Block Grant Program to prevent, prepare for, and respond to coronavirus, including to maintain normal operations and fund eligible affordable housing activities under the Native American Housing Assistance and Self-Determination Act of 1996 during the period when the program is impacted by coronavirus.	
Total awarded	\$1,366,900
Total obligated	\$1,366,900
Total received	\$1,366,900
Total spent	\$521,228

Department of the Interior

As of September 30, 2021, based upon federal program reporting, the Department of the Interior (DOI) allocated almost \$2.5 million to the Jicarilla Apache Nation Reservation in New Mexico. Of the pandemic response funds made available to the Jicarilla Apache Nation Reservation, over \$1.7 million had been provided for expenditure (69 percent of available funds) as of September 30, 2021. These funds were provided to the community through the following programs, as well as through 23 procurement contracts for technology and education:

- Aid to Tribal Governments
- Indian Education Facilities, Operations, and Maintenance
- Indian Law Enforcement
- Indian Social Services Welfare Assistance
- Tribal Transportation Program - Highway Planning and Construction

Total funds provided to Jicarilla Apache Nation Reservation also include two procurement contracts for cleaning and disinfection services.

Table 6: Department of the Interior Programs in the Jicarilla Apache Nation Reservation in New Mexico

Education Stabilization Fund – Bureau of Indian Education	
<p>The Education Stabilization Fund is an investment of over \$263 billion into state and institutional COVID-19 recovery and rebuilding efforts, managed by the U.S. Department of Education to prevent, prepare for, and respond to the coronavirus impacts on education for our nation’s students. The Education Stabilization Fund was established by the CARES Act in March 2020, with subsequent allocations to the Fund codified through the Coronavirus Response and Relief Supplemental Appropriations Act, signed into law in December 2020, and the ARP Act, signed into law in March 2021.</p> <p>As part of the CARES Act’s Education Stabilization Fund, the Department of Education is required to set aside one-half of 1% of \$30.75 billion (\$153,750,000) for programs operated or funded by the Bureau of Indian Education, in consultation with the Secretary of Interior. The Department signed an agreement with Bureau of Indian Education on June 12, 2020, to govern the terms of the funds transferred to the Bureau of Indian Education. The Department initiated the transfer of funds to Interior on June 15, 2020.</p> <p>Programs supported by this funding in the Jicarilla Apache Nation Reservation include:</p> <ul style="list-style-type: none"> • Assistance Listing # 15.047 – Indian Education Facilities, Operations, and Maintenance 	
Total Awarded	\$139,450
Total Obligated	\$139,450
Total Received (Total Allocated)	\$139,450
Total Spent (Total Actual Expenditures)	Unknown
American Rescue Plan Act Bureau of Indian Affairs Operation of Indian Programs	
<p>The ARP Act provided \$900 million for the Bureau of Indian Affairs, including \$100 million for Tribal housing, \$772.5 million for Tribal government services, public safety and justice, social services, child welfare assistance, and other related purposes, \$7.5 million for federal administrative costs and oversight, and \$20 million to provide and deliver potable water.</p> <p>Programs supported by this funding in the Jicarilla Apache Nation Reservation include:</p> <ul style="list-style-type: none"> • Assistance Listing # 15.030 – Indian Law Enforcement 	
Total Awarded	\$16,369
Total Obligated	\$16,369
Total Received (Total Allocated)	\$16,369
Total Spent (Total Actual Expenditures)	Unknown
American Rescue Plan Act Bureau of Indian Education Operation of Indian Education Programs	
<p>The ARP Act provided \$850 million for the Bureau of Indian Education to support programs or activities operated or funded by the Bureau of Indian Education, for Bureau-funded schools, and for Tribal Colleges or Universities.</p> <p>Programs supported by this funding in the Jicarilla Apache Nation Reservation include:</p> <ul style="list-style-type: none"> • Assistance Listing # 15.047 – Indian Education Facilities, Operations, and Maintenance 	
Total Awarded	\$193,860
Total Obligated	\$193,860
Total Received (Total Allocated)	\$193,860
Total Spent (Total Actual Expenditures)	Unknown

CARES Act Bureau of Indian Affairs Operation of Indian Programs

The CARES Act provided \$453 million to the Bureau of Indian Affairs for purposes including public safety and justice programs, deep cleaning of facilities, personal protective equipment, information technology for teleworking, welfare assistance and social services programs, and assistance to Tribal Governments including those in the “Small and Needy” program. The bill required that no less than \$400 million be used to meet the direct needs of Tribes.

Programs supported by this funding in the Jicarilla Apache Nation Reservation include:

- Assistance Listing # 15.020 – Aid to Tribal Governments
- Assistance Listing # 15.030 – Indian Law Enforcement
- Assistance Listing # 15.113 – Indian Social Services Welfare Assistance

Total Awarded	\$1,369,089
Total Obligated	\$1,369,089
Total Received (Total Allocated)	\$1,359,253
Total Spent (Total Actual Expenditures)	Unknown

CARES Act Bureau of Indian Education Operation of Indian Education Programs

The CARES Act provided \$69 million to the Bureau of Indian Education to support Tribal Colleges and Universities, salaries, transportation, and information technology. The bill required that no less than \$20 million be provided to Tribal Colleges and Universities.

Programs supported by this funding in the Jicarilla Apache Nation Reservation include:

- Assistance Listing # 15.047 – Indian Education Facilities, Operations, and Maintenance

Total Awarded	\$16,700
Total Obligated	\$16,700
Total Received (Total Allocated)	\$16,700
Total Spent (Total Actual Expenditures)	Unknown

Tribal Transportation Program

The Tribal Transportation Program seeks to provide safe and adequate transportation and public road access to and within Indian reservations in the Great Plains Region, Indian lands, and communities. The Department of the Interior’s Bureau of Indian Affairs administers funding from FHWA’s Tribal Transportation Program funds.

Programs supported by this funding in the Jicarilla Apache Nation Reservation includes:

- Assistance Listing # 20.205 – Highway Planning and Construction

Total Awarded	\$758,243
Total Obligated	\$758,243
Total Received (Total Allocated)	\$0
Total Spent (Total Actual Expenditures)	Unknown

Department of Labor

The New Mexico state workforce agency paid approximately \$1.7 million in federal unemployment insurance (UI) benefits to claimants in Jicarilla Apache Nation Reservation in New Mexico, as of August 22, 2022,⁴ based upon state data reported to the Department of Labor (DOL) Office of Inspector General.⁵ Under an agreement with DOL, New Mexico made UI payments to claimants,

4 State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related program data as part of a separate and broader subpoena and data disclosure process. The New Mexico state workforce agency provided this data as of August 22, 2022.

5 New Mexico received \$37,743,825 for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program. However, the Employment and Training Administration does not have the data to determine the funding disbursements at the local level.

and DOL made funding available to New Mexico covering the cost of the additional payments, ongoing administrative needs, and reasonable implementation costs. Claimants in Jicarilla Apache Nation Reservation received UI benefits from the following federal programs:

- Federal Pandemic Unemployment Compensation (FPUC)
- Pandemic Unemployment Assistance (PUA)
- Pandemic Emergency Unemployment Compensation (PEUC)
- Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment⁶

Table 7: Department of Labor Programs in Jicarilla Apache Nation Reservation in New Mexico

Federal Pandemic Unemployment Compensation	
Under the CARES Act, the FPUC program provided a supplemental payment of \$600 per week to individuals with at least one (\$1) of underlying benefits from designated unemployment compensation programs, including Regular UI, PEUC, PUA, Extended Benefits, Short-Time Compensation, and others, ^a until July 31, 2020. The program was resumed under the Continued Assistance for Unemployed Workers Act with supplemental payments of \$300 per week and extended by the ARP Act until September 6, 2021.	
Total Benefits Paid	\$930,600
Total Claimants	106
Average Benefit per Claimant	\$8,779
Pandemic Unemployment Assistance	
The PUA program extended UI benefits to individuals who were not traditionally eligible for UI benefits. This included self-employed workers, independent contractors, those with limited work history, and those who otherwise did not qualify for regular unemployment compensation or extended benefits under state or federal law or PEUC. With all the legislative extensions, claimants could receive up to 79 weeks of PUA payments. This program ended on September 6, 2021.	
Total Benefits Paid	\$259,174
Total Claimants	42
Average Benefits per Claimant	\$6,171

⁶ New Mexico received \$40,745,957 for the Temporary Full Federal Funding provision. The provision provided federal funding for the first week of benefits if states did not have a waiting week provision in their existing state UI laws or if states with a non-compensable waiting week agreed to waive the waiting week. However, data provided by the state was insufficient to calculate the amount paid to individuals in Jicarilla Apache Nation Reservation in New Mexico.

Pandemic Emergency Unemployment Compensation

The PEUC program provided additional weeks of unemployment compensation to individuals who:

- Exhausted their regular unemployment benefits under state or federal law;
- Had no rights to regular unemployment compensation under any other state law or federal law;
- Were not receiving compensation under the UI laws of Canada; and
- Were able to work, available to work, and actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement.

With all the legislative extensions, claimants could receive up to 53 weeks of PEUC payments. The program ended on September 6, 2021.

Total Benefits Paid	\$488,706
Total Claimants	42
Average Benefits per Claimant	\$11,636

- a UI programs eligible for FPUC were Regular UI, Unemployment Compensation for Federal Employees, Unemployment Compensation for Ex-Servicemembers, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance, Extended Benefits, Short-Time Compensation, Trade Readjustment Allowances, Disaster Unemployment Assistance, and payments under the Self-Employment Assistance program.

Department of Transportation

The Department of Transportation (DOT) made at least \$422,688 available to recipients in the Jicarilla Apache Nation Reservation in New Mexico through September 30, 2021, based on federal agency reporting.⁷ Of the pandemic response funds made available to known recipients in the Jicarilla Apache Nation Reservation, at least \$336,666 was spent (almost 80 percent of available funds) through September 30, 2021. DOT provided these funds to the community through the following programs:

- Federal Aviation Administration (FAA) COVID-Relief Grants⁸
- Federal Transit Administration (FTA) Rural Area Formula Grants⁹

Federal Highway Administration (FHWA) Tribal Transportation Program funding also went to this location, but the Department of the Interior’s Bureau of Indian Affairs administers this funding. Please see DOI table for FHWA’s Tribal Transportation Program funding details.

7 DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.

8 The term ‘FAA COVID-Relief Grants’ is an umbrella term used to refer to three separate programs: the CARES Act Grants (which distribute FAA CARES Act funding), Airport Coronavirus Response Grant Program (which distributes FAA CRRSA Act funding), and the Airport Rescue Grants (which distributes FAA ARP Act funding). FAA provided its pandemic response funding to an airport.

9 FTA provided its pandemic response funds to the Jicarilla Apache Nation Reservation.

Table 8: Department of Transportation programs in the Jicarilla Apache Nation Reservation in New Mexico

FAA COVID-Relief Grants	
FAA’s COVID-Relief Grant Programs provide economic relief to eligible U.S. airports and eligible concessions at those airports to prevent, prepare for, and respond to the COVID-19 pandemic.	
Total Made Available	\$387,666
Total Obligated	\$365,666
Total Outlayed	\$336,666
FTA Rural Area Formula Grants	
The Rural Area Formula Grants Program seeks to provide capital, planning, and operating assistance, as well as funding for state and national training and technical assistance.	
Total Made Available	\$35,022
Total Obligated	\$10,269
Total Outlayed	\$0

Department of the Treasury

As of September 30, 2021, based upon federal program reporting, the Department of the Treasury awarded a total of \$63.4 million to the Jicarilla Apache Nation Reservation in New Mexico. Of the pandemic response funds made available to the Jicarilla Apache Nation Reservation in New Mexico, \$62.4 million had been provided (98 percent of available funds) for expenditure. Treasury provided these funds to tribal governments and businesses through the following programs:

- Coronavirus Relief Fund
- Emergency Rental Assistance Programs
- State and Local Fiscal Recovery Fund
- Homeowner Assistance Fund

Table 9: Department of the Treasury Programs in the Jicarilla Apache Nation Reservation in New Mexico

Coronavirus Relief Fund^a		
The Coronavirus Relief Fund provides assistance to the District of Columbia, state, local, territorial, and tribal governments to cover necessary expenses incurred due to the COVID-19 public health emergency, but not accounted for in the governments’ most recently approved budgets as of March 27, 2020; and for expenses incurred during the period that begins on March 1, 2020 and ends on December 31, 2022. ^b		
	Prime Recipient	Subrecipient
Total Awarded	\$18,909,243	\$1,700,000
Total Obligated	\$18,909,243	\$1,700,000
Total Received	\$18,909,243	\$1,700,000
Total Spent	\$15,339,106	\$1,700,000

Emergency Rental Assistance Programs^c

The Emergency Rental Assistance Programs provide funding to the District of Columbia, state, territorial, and local governments, and (in the case of ERA 1) Indian tribes or their tribally designated housing entities, and the Department of Hawaiian Home Lands to assist eligible households with rent, rental arrears, utilities and home energy costs, utilities and home energy costs arrears, other expenses related to housing, and housing stability services.

	Prime Recipient	Subrecipient
Total Awarded	\$1,760,794	Unknown ^d
Total Obligated	\$1,193,990	Unknown
Total Received	\$1,760,794	Unknown
Total Spent	\$483,112	Unknown

State and Local Fiscal Recovery Fund^e

The State and Local Fiscal Recovery Funds seek to provide substantial flexibility for eligible state, local, territorial, and Tribal governments to meet local needs – including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the pandemic. Eligible uses of funds are: 1) response to public health and negative economic impacts of the pandemic, 2) premium pay to essential workers, 3) replacement of lost public-sector revenue due to the pandemic, and 4) investments in necessary water, sewer, and broadband infrastructure.

	Prime Recipient	Subrecipient
Total Awarded	\$39,968,105	Unknown ^d
Total Obligated	Unknown	Unknown
Total Received	\$39,968,105	Unknown
Total Spent	Unknown	Unknown

Coronavirus Economic Relief for Transportation Services Program^f

The Coronavirus Economic Relief for Transportation Services program seeks to support transportation service providers affected by the COVID-19 pandemic, including motorcoach, school bus, passenger vessel, and pilotage companies.

	Prime Recipient	Subrecipient
Total Awarded	\$0	Unknown
Total Obligated	\$0	Unknown
Total Received	\$0	Unknown
Total Spent	\$0	Unknown

Homeowner Assistance Fund^g

The Homeowner Assistance Fund provides assistance for eligible homeowners to mitigate the financial hardships associated with the COVID-19 pandemic, including for the purposes of preventing homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

	Prime Recipient	Subrecipient
Total Awarded	\$1,047,174	Unknown
Total Obligated	Unknown	Unknown
Total Received	\$104,717	Unknown
Total Spent	Unknown	Unknown

Community Development Financial Institutions Rapid Response Program^h

The Community Development Financial Institutions Rapid Response Program provides assistance to certified Community Development Financial Institutions to quickly deploy capital in distressed and underserved communities impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

Emergency Capital Investment Programⁱ

The Emergency Capital Investment Program makes investments in certified community development financial institutions and minority depository institutions to support their efforts to provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers in communities disproportionately impacted by the COVID-19 pandemic.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

State Small Business Credit Initiative^j

The State Small Business Credit Initiative provides funds to states, the District of Columbia, territories, and Tribal governments to support their loan, investment, and other credit or equity support programs.

	Participating Jurisdiction	Contracted Entity
Total Awarded	\$0	\$0
Total Obligated	\$0	\$0
Total Received	\$0	\$0
Total Spent	\$0	\$0

Payroll Support Programs^k

The Payroll Support Programs provide payroll support to passenger air carriers, cargo air carriers, and certain contractors for the continuation of payment of salaries, wages, and benefits to the employees of the recipient.

	Prime Recipient
Total Awarded	\$0
Total Obligated	\$0
Total Received	\$0
Total Spent	\$0

- a Coronavirus Relief Fund reporting is as of September 30, 2021. Although reported in this presentation, please note that any spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.
- b The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.
- c Emergency Rental Assistance Programs reporting is as of September 30, 2021, for ERA1 and ERA2. Subrecipient reporting, if applicable, will be included in the Prime Recipient's Full Quarterly Report. Treasury had not published Full Quarterly data as of January 19, 2022. Any obligation and spending information included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available.

- d A value of “Unknown” means that detailed spending and subrecipient reporting was expected, but not yet available as of January 19, 2022.
- e State and Local Fiscal Recovery Funds reporting is as of September 30, 2021. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments which are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments which are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents which are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022.
- f Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021 because the complete award is in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due on February 15, 2022.
- g Treasury made initial payments from the Homeowner Assistance Fund available to eligible entities that are approved to participate in the Homeowner Assistance Fund in an amount equal to 10% of the total amount allocated to the eligible entity. To receive the remainder of its allocation, an eligible entity must develop and submit a plan for its use of Homeowner Assistance Fund funding. Homeowner Assistance Fund reporting is as of September 30, 2021. Subrecipient reporting, if applicable, was to be included in the Primary Recipients’ Interim Reports due February 28, 2022.
- h Community Development Financial Institutions Rapid Response Program reporting is as of September 30, 2021. Detailed spending information was currently not available.
- i Emergency Capital Investment Program reporting is as of September 30, 2021. This program does not have subrecipients as defined in the [OMB Uniform Guidance](#).
- j State Small Business Credit Initiative reporting is as of September 30, 2021. Detailed reporting had not occurred at the time of our fieldwork as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. By statute, State Small Business Credit Initiative capital funds are not federal financial assistance for purposes of subtitle V of Title 31, United States Code. Thus, the State Small Business Credit Initiative is not subject to such prime recipient and subrecipient reporting requirements as other pandemic relief programs.
- k Payroll Support Programs reporting is as of September 30, 2021, for PSP1, PSP2, and PSP3.

Small Business Administration

The U.S. Small Business Administration (SBA) allocated a total of \$1.4 million to recipients in the Jicarilla Apache Nation Reservation in New Mexico, as of September 30, 2021, for loans, grants, lender fees, and debt relief payments. The pandemic relief funds are generally spendable upon receipt and must be used in accordance with the applicable requirements to ensure program compliance and loan forgiveness. SBA provided these funds to small businesses or third-party lenders through the following programs:

- Paycheck Protection Program (PPP) loans and associated lender fees
- COVID-19 Economic Injury Disaster Loans (EIDL) and Emergency Advance Grants
- Section 1112 Debt Relief Payments

Table 9: Small Business Administration Programs in the Jicarilla Apache Nation Reservation in New Mexico

Paycheck Protection Program (PPP)	
The PPP provides a direct incentive for small businesses to keep their workers on payroll during the COVID-19 pandemic. The PPP provided fully guaranteed SBA loans for certain eligible small businesses, individuals, and nonprofits that can be forgiven if loan proceeds were used as required by the Coronavirus Aid, Relief, and Economic Security Act. Eligible expenses include payroll, rent, utilities, and other authorized uses. The PPP also paid lenders fees for their assistance in operating the program.	
Total Loans Amount	\$1,234,215 ^a
Total Number of Loans	10
Lender Fees Received by Local Banks	N/A
Number of Loans Funded by Local Banks	0
COVID-19 Economic Injury Disaster Loan (EIDL)	
This federal loan program supports small businesses' recovery from the pandemic's economic effects by providing accessible and borrower-friendly capital. The EIDL program provided businesses with low-interest, fixed-rate, long-term loans of up to \$2 million and emergency advance grants of up to \$15,000 that did not need to be repaid.	
Total Loans Amount	\$97,150
Number of Loans	4
Total Grants Amount	\$29,186
Number of Grants	5
Shuttered Venue Operator Grants (SVOG)	
The Shuttered Venue Operators Grant program provides grants to live venue operators, theatrical producers, live performing arts organization operators, museum operators, motion picture theater operators or owners, and talent representatives affected by the COVID-19 pandemic.	
Total Amount	N/A
Number of Grants	0
Restaurant Revitalization Fund (RRF)	
The Restaurant Revitalization Fund program seeks to support eligible restaurants, bars, and other similar places of business that serve food or drink that suffered revenue losses related to the COVID-19 pandemic.	
Total Amount	N/A
Number of Grants	0
Section 1112 Debt Relief Payments	
SBA was authorized to pay 6 months of principal, interest, and any associated fees that borrowers owe for all 7(a), 504, and microloans reported in regular servicing status. The Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act also authorized additional debt relief payments to 7(a), 504, and microloan borrowers beyond the 6-month period. ^b	
7(a) Loans with Debt Relief Amount	\$584
7(a) Loans with Debt Relief Payments	1
504 Loans with Debt Relief Amount	N/A
504 Loans with Debt Relief Payments	0

a As of September 30, 2021, three borrowers have received loan forgiveness payments totaling \$53,137.42.

b Total debt relief payments to microloan intermediaries represented less than 1 percent of all debt relief payments under section 1112 so they were not considered significant and were excluded from our analysis.

APPENDIX B

Acronym List

ARP Act	American Rescue Plan Act of 2021	GAO	Government Accountability Office
ARP-HCY	ARP-Homeless Children and Youth	GEER	Governor's Emergency Education Relief Fund
ARP-IDEA	ARP-Individuals with Disabilities Education Act	HEERF	Higher Education Emergency Relief Fund
CAFS	Capital Access Financial System	HHS	Department of Health and Human Services
CARES Act	Coronavirus Aid, Relief, and Economic Security Act	HRSA	Health Resources and Services Administration
CDC	Centers for Disease Control and Prevention	HUD	Department of Housing and Urban Development
CMS	Centers for Medicare & Medicaid Services	OIG	Office of Inspector General
CIGIE	Council of the Inspectors General on Integrity and Efficiency	OMB	Office of Management and Budget
CRRSA Act	Coronavirus Response and Relief Supplemental Appropriations Act of 2021	P-EBT	Pandemic Electronic Benefit Transfer
DHS	Department of Homeland Security	PEUC	Pandemic Emergency Unemployment Compensation
DOI	Department of the Interior	PPP	Paycheck Protection Program
DOL	Department of Labor	PUA	Pandemic Unemployment Assistance
DOT	Department of Transportation	PRF	Provider Relief Fund
ED	Department of Education	RHCCT	Rural Health Clinic COVID-19 Testing
EIDL	Economic Injury Disaster Loan	RHCCTM	Rural Health Clinic COVID-19 Testing and Mitigation
ESSER	Elementary and Secondary School Emergency Relief	SBA	Small Business Administration
E-Tran	Electronic Transaction	SEA	State Education Agency
FAA	Federal Aviation Administration	SNAP	Supplemental Nutrition Assistance Program
FHWA	Federal Highway Administration	TIN	Tax Identification Numbers
FPUC	Federal Pandemic Unemployment Compensation	TAGGS	Tracking Accountability in Government Grants System
FTA	Federal Transit Administration	Treasury	Department of the Treasury
FBMS	Financial Business Management System	UI	Unemployment Insurance
FEMA	Federal Emergency Management Agency	USDA	Department of Agriculture

APPENDIX C:

PRAC Scope and Methodology

The PRAC conducted this study in coordination with 10 federal Offices of Inspectors General (OIGs) that oversee their respective 10 federal agencies. This includes the OIGs for the Departments of Agriculture, Education, Health and Human Services, Homeland Security, Housing and Urban Development, the Interior, Labor, Transportation, and the Treasury, as well as the Small Business Administration.

Objective | The objective of Part I (or Phase 1) of this study was to identify the federal pandemic response funds that the 10 federal agencies within our scope provided to local communities across the U.S. as of September 30, 2021. To do this, the PRAC and its OIG members had to follow the flow of pandemic funds from federal agencies down to local communities, who received funding either directly from a federal agency or through another entity, such as through a state government.

SCOPE | The PRAC selected six locations for case studies, across three geographic area types (two cities, two rural counties, and two Tribal areas), along with their corresponding U.S. Postal Service ZIP Codes for use in tracking the pandemic funds that reached these locations. In practice, this means that any entity or individual that received pandemic relief and response funds within the physical geographic boundaries of the communities are included in the scope of this review, not just the cognizant local or tribal government. In addition, pandemic relief and response funds include all funds authorized under the following legislations: the Coronavirus Preparedness and Response Supplemental Appropriation Act, 2020; the Families First Coronavirus Response Act (FFCRA); the Coronavirus Aid, Relief, and Economic Security Act (CARES Act); the Paycheck Protection Program and Health Care Enhancement Act; the Coronavirus Response and Relief Supplemental Appropriations Act, the 2021 Consolidated Appropriation Act, 2021 (CRRSA Act); and the American Rescue Plan Act of 2021 (ARP Act).

Selection Method | To select the six local communities in the three geographic area definitions/types in our study, we employed a random selection process using several data sources.

Geographic Area Definitions. The study's three geographic areas are defined as (1) small- to medium-sized cities, (2) rural counties, and (3) Tribal areas. Case studies of large cities are not included in the study. For the purposes of this study, the PRAC defines geographic area types as the following:

- **Small-sized City.** Ranges in population size from 50,000 to 99,999 and is associated with an urban area.

- **Medium-sized City.** Ranges in population size between 100,000 to 249,999.
- **Rural County.** The [Census Bureau](#) defines rural as any population, housing, or territory NOT in an urban area that has a population of less than 2,500 or up to 50,000 depending on its distance from an urban area. For the purposes of this study, a rural area can have a population up to 50,000.
- **Tribal Area.** All federally recognized tribes are identified in the Federal Register ([86 FR 7554](#)), totaling 574 tribes, as of January 29, 2021. The tribal area would include any reservation lands associated with each federally recognized tribe.

Selecting Small- to Medium-sized Cities and Rural Counties. To identify these case study locations, the PRAC applied a random number generator to a list of census tracts using the Federal Housing Finance Agency’s 2021 Low-Income and Rural Areas Files, which establish minority, low-income, and rural area designations for census tracts in Metropolitan Statistical Areas and non-metropolitan areas of the 50 states, the District of Columbia, and Puerto Rico. The PRAC then used geographic correspondence files to link the selected census tracts to their geographic locations, which provided the names of the cities and rural communities and their corresponding U.S. Census information.

- **Small- to Medium-size Cities Selected | Springfield, Massachusetts and Coeur d’Alene, Idaho**
- **Rural Counties Selected | Sheridan County, Nebraska and Marion County, Georgia**

Selecting Tribal Areas. To identify the two tribal areas, the PRAC applied a random number generator to a list of census tracts using the Federal Housing Finance Agency’s 2020 Indian Areas File, which—as noted above—provides additional information about census tracts in Metropolitan Statistical Areas and non-metropolitan areas. Use of this data allowed the PRAC to distinguish between tribal areas that were part of a Metropolitan Statistical Area and those that were not. The PRAC then used geographic correspondence files to link the selected Indian Area census tracts to their geographic locations, and then to the tribe and tribal area (reservation). The Census Bureau recognizes federal reservations as territory over which American Indian tribes have primary governmental authority. In addition, for the purpose of this study, the tribe had to be a federally, recognized tribe, and the tribal reservation area needed to have one, contiguous boundary instead of reservation lands that spread across two or more areas.

- **Tribal Areas Selected | White Earth Nation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico**

Data Sources

- [USAspending.gov](#)
- [U.S. Census Bureau and the American Community Survey](#)
- [Federal Housing Finance Agency Underserved and Rural Areas Files](#)
- [Centers for Disease Control and Prevention \(CDC\) County COVID-19 Statistics](#)

- [U.S. Census American Community Survey](#)
- [The Department of Housing and Urban Development’s HUD-U.S. Postal Service ZIP Code Crosswalk Files](#)
- [U.S. Postal Service ZIP Code Look Up Tool](#)

See additional data sources identified in Appendices D through M.

Data Analysis and Collection. As discussed in the following appendices, each OIG identified the pandemic relief and response programs administered by their respective agency and the data sources and methodology used to collect and analyze the data within the context of the objective of the study. The PRAC also collected data from USAspending.gov for all pandemic relief and response programming provided to the six communities. To do so, the PRAC pulled down all available data for any action (i.e., contract, grant, loan, direct payment, or any other form of federal assistance displayed on the website) associated with a federal pandemic relief and response program that occurred between January 1, 2020 and September 30, 2021 for any prime recipient or subrecipient with a place of performance and/or a physical address within the identified ZIP Codes.

Data Limitations

While federal funding data, generally, includes the ZIP Codes of prime recipients, federal agencies do not always require the collection of, or publicly provide, additional geographic information such as a recipient’s county or city. Also, some locations (e.g., counties) cross more than one ZIP Code, which creates additional challenges when identifying, for example, the total amount of awards that split across multiple locations. When federal agencies only collected certain data by ZIP Code (i.e., without a corresponding address or city), we applied a ZIP Code approximation based on a percentage of population to estimate the funding and number of recipients for the selected six local communities.

Use of Computer Processed-Data

The PRAC relied on public datasets, including those made available by Census, the Federal Housing Finance Agency, the CDC, and others, and did not independently validate their accuracy. Also, the PRAC relied on geospatial correspondence information to select the locations, and member OIGs used computer-processed data, and sometimes geospatial information, to obtain federal, state, and local recipient and subrecipient award and spending data. The PRAC did not validate the accuracy of the underlying data provided from the geospatial tools or the data sources used to obtain the award and spending data. Some OIGs did perform some data reliability testing, such as comparing obligation data to grant information.

Standards

Each OIG conducted this study in accordance with its own processes and standards to ensure that its contributions to this report met quality standards issued in accordance with the Government Accountability Office, the Council of the Inspectors General on Integrity and Efficiency (CIGIE), or internal OIG guidance. These include the generally accepted government auditing standards, the Quality Standards for Inspection and Evaluation, and for two OIGs, their internal quality assurance standards. All of these standards require that the PRAC plan and perform this study to obtain sufficient and appropriate evidence to provide a reasonable basis for the insights and conclusions based on the objective for Phase 1 of our study. This work was completed between October 2021 and October 2022, and all work completed by the PRAC complies with the CIGIE's *Quality Standards for Inspection and Evaluation*.

All scope and methodology sections for how the OIGs conducted their work can be found in Appendix D through Appendix M.

APPENDIX D:

Department of Agriculture OIG Scope and Methodology

SCOPE | The USDA OIG analysis focused on USDA federal pandemic funding and programming provided to 6 geographic locations¹ for the time period of March 27, 2020, to September 30, 2021, through 11 USDA programs:

1. Supplemental Nutrition Assistance Program (SNAP) emergency allotments,
2. SNAP pandemic electronic benefit transfer (P-EBT),
3. SNAP temporary 15 percent benefit increase,
4. Food Distribution Program on Indian Reservations,
5. Coronavirus Food Assistance Program 1,
6. Coronavirus Food Assistance Program 2,
7. Pandemic Assistance for Timber Harvesters and Haulers,
8. Farmers to Families Food Box Program,
9. Pandemic Cover Crop Program,
10. Multi-Family Housing Rental Assistance Program for overburdened tenants (paying more than 30 percent of income), and
11. Multi-Family Housing Rental Assistance Program for overburdened elderly tenants (paying more than 30 percent of income).²

Data Sources | USDA OIG obtained data from multiple sources for analysis.

For the Food and Nutrition Service's SNAP, USDA OIG received data from the state agencies who locally administer the program for the six locations as shown in the following list.

1. **Springfield, Massachusetts.** The Massachusetts Department of Transitional Assistance provided summary data by ZIP Code from the benefit issuance tables within its Benefit Eligibility and Control Online Network database.

¹ Springfield, Massachusetts; Coeur d'Alene, Idaho; Marion County, Georgia; Sheridan County, Nebraska; White Earth Nation Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico.

² This is not a comprehensive list of the USDA COVID-19 funding provided to the six locations. There were additional USDA programs through which COVID-19 funding was provided, however the responsible agencies were unable to provide data specific to the locations.

2. **Coeur D’Alene, Idaho.** The Idaho Department of Health and Welfare provided summary data by ZIP Code. The data for the SNAP emergency allotments and temporary 15 percent benefit increase came from the Idaho Benefits Eligibility System; the data for P-EBT came from a file established in a separate, secure database maintained by the Idaho Department of Health and Welfare.
3. **Marion County, Georgia.** The Georgia Department of Human Services, Division of Family & Children Services, provided summary data by ZIP Code for P-EBT and monthly summary data by ZIP Code for emergency allotments and temporary 15 percent benefit increase, from the Georgia Gateway, which is the state’s integrated eligibility system.
4. **Sheridan County, Nebraska.** The Nebraska Department of Health and Human Services provided county summary and monthly data for the SNAP emergency allotments and temporary 15 percent benefit increase. It also provided summary P-EBT data by ZIP Code.

For the SNAP emergency allotments and SNAP temporary 15 percent benefit increase, the Nebraska Department of Health and Human Services used the Nebraska Family Online Client User System to generate reports in BI Portal. The reports allowed the Nebraska Department of Health and Human Services to break down SNAP issuances by county.

For P-EBT, the Nebraska Department of Health and Human Services partnered with the Nebraska Department of Education. The school districts in Sheridan County reported their student eligibility to the Nebraska Department of Education. The Nebraska Department of Education submitted the data to the Nebraska Department of Health and Human Services, who compiled the data into Excel documents to filter by county and issuances.

5. **White Earth Nation Reservation in Minnesota.** The Minnesota Department of Human Services provided summary data by ZIP Code.

Data for the SNAP emergency allotments and SNAP temporary 15 percent benefit increase are from the MAXISviews in the Minnesota Department of Human Services data warehouse. The MAXIS source system determines eligibility and sends transaction data to the state’s electronic benefits transfer vendor. Calculations for SNAP emergency allotments were done in the data warehouse.

P-EBT is managed outside the MAXIS system, and those data are stored in a separate model on the Minnesota Department of Human Services data warehouse. Data originated from multiple sources—Minnesota Department of Education administrative data, data collected through an online portal developed for the administration of P-EBT, and data from an online application developed with Code for America.

6. **Jicarilla Apache Nation Reservation in New Mexico.** The New Mexico Human Services Department, Income Support Division, provided summary data by ZIP Code from the Automated System Program and Eligibility Network—a system utilized by New Mexico eligibility workers and other staff to determine eligibility for multiple public assistance

programs administered by the department. The data were requested via an ad hoc report request to the system vendor Deloitte. The vendor worked with a state subject matter expert to ensure accuracy of the request.

For the remaining programs, USDA OIG obtained data from the USDA sources shown in the following table.

Table 1: USDA Data Sources

Program	Data Source
Food Distribution Program on Indian Reservations	The Food and Nutrition Service provided summary data by ZIP Code from the Financial Management Modernization Initiative, which is USDA's corporate financial system.
Coronavirus Food Assistance Programs	The Farm Service Agency provided summary data by ZIP Code from its Financial Web Application Data Mart.
Pandemic Assistance for Timber Harvesters and Haulers	The Farm Service Agency provided summary data by ZIP Code from the Financial Web Application Data Mart.
Farmers to Families Food Box Program	The Agricultural Marketing Service provided detailed data from its Web-Based Supply Chain Management system.
Pandemic Cover Crop Program	The Risk Management Agency provided summary data by ZIP Code from its Reinsurance Accounting System.
Multi-Family Housing Rental Assistance Programs	The Rural Housing Service provided summary data by ZIP Code from its Multi-Family Information System.

Methodology | The responsible federal or state agency provided summary program data in response to a USDA OIG data call. These data generally consisted of total amounts of funds, and total numbers of recipients, by recipient ZIP Codes associated with the selected geographic locations. Where ZIP Code-level data were not limited to the boundaries of the locations, USDA OIG multiplied the agency-reported amount and number of recipients by the applicable PRAC-provided “percentage of population in area of interest”³ to estimate the funding and number of recipients for the selected geographic location within each ZIP Code. USDA OIG summarized the ZIP Code-level data by location.

The exceptions to this methodology were the Farmers to Families Food Box Program, and the SNAP emergency allotments and temporary 15 percent benefit increase in Marion County, Georgia, and in Sheridan County, Nebraska.

For the Farmers to Families Food Box Program, the Agricultural Marketing Service provided detailed

³ The percentage of the ZIP Code population that is contained within the area of interest/selected geographic location.

data for the program, including the cities, states, and ZIP Codes to which the food boxes were shipped, and the monetary values and quantities (numbers) of the delivered food boxes. USDA OIG summarized the values and quantities of the delivered food boxes by ZIP Code. Where ZIP Code-level data were not limited to the boundaries of the locations, USDA OIG multiplied the total values and quantities by the applicable “percentage of population in area of interest.” USDA OIG summarized the ZIP Code-level data by location.

For the SNAP emergency allotments and temporary 15 percent benefit increase in Marion County, Georgia, and in Sheridan County, Nebraska, the state agencies provided numbers of recipients *per month*, by recipient ZIP Codes associated with the selected geographic locations, as applicable. A recipient may have participated in a program multiple months. For each ZIP Code, as applicable, USDA OIG used the highest monthly number of recipients to ensure only unique recipients were counted for a program. Where ZIP Code-level data were not limited to the boundaries of the locations, USDA OIG multiplied the agency-reported amount and number of recipients by the applicable “percentage of population in area of interest” to estimate the funding and number of recipients for the selected geographic location within each ZIP Code. USDA OIG summarized the ZIP Code-level data by location.

Location | Geographic location for the Farmers to Families Food Box Program was defined by the ZIP Code to which the food boxes were shipped. For all other programs, geographic location was defined by the recipient address—generally the ZIP Code—identified by the federal or state agency.

Data Limitations

For each of the following programs/locations, the reporting federal or state agency provided ZIP Code-level data that were not limited to the geographic boundaries of the selected locations. USDA OIG estimated the funding amounts and numbers of recipients⁴ for these programs/locations, based on the applicable “percentages of population in area of interest” for the ZIP Codes:

Table 2: USDA Programs with Estimated Funding Totals, by Location.

Program	Location
SNAP	Marion County, Georgia White Earth Nation Reservation in Minnesota Jicarilla Apache Nation Reservation in New Mexico
Coronavirus Food Assistance Programs 1 and 2	Sheridan County, Nebraska Marion County, Georgia White Earth Nation Reservation in Minnesota Jicarilla Apache Nation Reservation in New Mexico

⁴ For the Farmers to Families Food Box Program, USDA OIG estimated the values and quantities of the delivered food boxes.

Program	Location
Pandemic Assistance for Timber Harvesters and Haulers	White Earth Nation Reservation in Minnesota
Farmers to Families Food Box Program	Coeur d’Alene, Idaho Sheridan County, Nebraska Marion County, Georgia White Earth Nation Reservation in Minnesota Jicarilla Apache Nation Reservation in New Mexico
Pandemic Cover Crop Program	Sheridan County, Nebraska White Earth Nation Reservation in Minnesota

For the Farmers to Families Food Box Program, the non-profits to whom food boxes were delivered were responsible only for timely distribution of food, and were not required to record any recipient data. With unavailable recipient data, the values, and numbers of, food boxes presented for each location in this data brief are based upon the ZIP Codes for the non-profits to whom food boxes were delivered for distribution.

For the SNAP emergency allotments and temporary 15 percent benefit increase programs in Sheridan County, Nebraska, the state agency does not have data by ZIP Code or county. For these programs, the agency estimated funding amounts based on Sheridan County’s percentage of total SNAP issuances in Nebraska for the applicable timeframe.

For the SNAP emergency allotments and temporary 15 percent benefit increase programs in Marion County, Georgia, and in Sheridan County, Nebraska, the state agencies had monthly—but not total—counts of unique recipients for each program. To avoid reporting duplicate recipients in the data brief, USDA OIG based each program’s number of recipients upon the highest number of unique recipients in a month for the program.

For P-EBT in Coeur d’Alene, Idaho, the state agency reported it estimated the number of individuals who received P-EBT, because data collected under Child Nutrition Programs for P-EBT benefits do not include social security numbers.⁵

For P-EBT in White Earth Nation Reservation in Minnesota, the state agency reported the number of P-EBT recipients it provided may include duplicates. According to the agency, its P-EBT data cannot be unduplicated from the 2019-2020 school year to the 2020-2021 school year, because data were collected differently and there is no common unique identifier in the data sets.

⁵ The Idaho Department of Health and Welfare used the actual (SNAP) household size (number of individuals) where it could identify a student who received both P-EBT and SNAP. For all others, the agency applied a household size of 3.3 individuals, which is the agency’s average SNAP household size for the scope of this data brief.

Standards

USDA OIG applied the established USDA OIG Office of Analytics and Innovation quality assurance standards to ensure the information presented in this product is adequately supported.

APPENDIX E:

Department of Education OIG Scope and Methodology

SCOPE | Department of Education (ED) pandemic relief recipient funding data as of September 30, 2021, from the Education Stabilization Fund, including the Elementary and Secondary School Emergency Relief Fund (ESSER), Governor’s Emergency Education Relief Fund (GEER), Higher Education Emergency Relief Fund (HEERF), and other grant programs.

Data Sources | Because most ED pandemic relief grants were distributed through pass through arrangements—that is, funds were awarded to prime recipients who then subawarded funds to subrecipients—ED OIG determined that the most reliable and readily available data on funding awarded to and spent by recipients in the six selected geographic areas would be maintained at the prime recipient level. This included, primarily, Governors’ offices (recipients of GEER and Emergency Assistance to Non-Public Schools grants); State education agencies (SEA); recipients of ESSER, ARP-Homeless Children and Youth (ARP-HCY), and ARP-Individuals with Disabilities Education Act (ARP-IDEA) Supplemental grants); and institutions of higher education (recipients of HEERF grants)—all of which maintain their own systems for tracking federal grant funds. ED OIG obtained prime recipient-reported data on pandemic relief funding awarded to and spent by entities that were within (or had subrecipients within) the selected geographic areas.

Methodology | ED OIG collected the pandemic relief funding data included in our PRAC Phase 1 reporting templates using formal information requests that were distributed to prime recipients of ED pandemic relief programs in selected geographic areas or that made subawards to entities within those areas. Due to the intended use of the data for informational reporting purposes and the aggregated level of data as reported by selected geographic area, ED OIG performed limited verification procedures consisting of general completeness and reasonableness checks against corroborating data sources. Specifically, ED OIG obtained documents such as award notifications, expenditure reports, and other reports required by the State or federal governments (such as recipients’ prior pandemic relief reporting on uses of funds) to help facilitate our review. ED OIG then compared the recipient-reported award, obligation, and expenditure amounts to supporting documentation where available. ED OIG did not perform detailed testing of individual transactions necessary to provide higher levels of assurance that the data reported by recipients were reliable for purposes beyond the scope of our data collection in support of the PRAC’s informational report.

Data Limitations

Because data included in our PRAC Phase 1 reporting templates were provided by third parties (recipient-reported), ED OIG discloses that it does not have full control over the reliability of the reported data and unidentified data quality issues may exist in the underlying data provided by these entities. ED OIG did not perform procedures to validate the reliability of the reported data to a level necessary to provide reasonable assurance that the data are reliable for decision-making purposes.

ESSER Data Disclosures

- Except for Marion County, Georgia, for the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated. For Marion County, Georgia, we consider the allotment amounts as the Total Obligated because the allotment amounts represent funds available for draw down.
- For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

ARP-HCY Data Disclosures

- For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated.
- For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.

ARP-IDEA Supplemental Data Disclosures

- For the Total Obligated, we consider the amount that the SEA awarded to subrecipients as the amount obligated.
- For the Total Received and Total Spent, we consider the amount that the SEA disbursed to subrecipients as the amount received and spent.
- For Coeur d'Alene, Idaho, the Total Awarded and Total Obligated included only the amount for ARP-IDEA Part B (Grants to States and Preschool Grants) and not the amount for ARP-IDEA Part C (Grants for Infants and Families). For the Total Received and Total Spent, the amounts for both ARP-IDEA Part B and Part C were included. This is because ARP-IDEA Part C was administered by the Idaho Department of Health and Welfare, which did not have set allocation amounts for its regional offices but, rather, made payments for expenses for its regional offices.

GEER Data Disclosures

- For Sheridan County, Nebraska, GEER funds were not awarded directly to entities residing in the County. Nebraska awarded the funds to a contractor who coordinated the purchase of electronic devices for schools throughout the State. Two schools in Sheridan County received electronic devices through the contractor. In addition, four individuals residing in Sheridan County and participating in Nebraska’s home school program received electronic devices through the contractor. We consider the cost of the electronic devices as amounts received and spent.
- For Marion County, Georgia, GEER funds were not awarded directly to entities residing in the County. Georgia awarded the funds to the Georgia Department of Education, which used the funds to increase bandwidth and provide Wi-Fi extenders to schools across the State. Marion County received an increase in bandwidth and two Wi-Fi extenders. We consider the cost of the increased bandwidth and the Wi-Fi extenders as amounts received and spent.

HEERF Data Disclosures

- Two institutions of higher education included in this study had campuses within the selected geographic areas but received combined HEERF awards at their main campuses outside of the geographic areas. To exclude the HEERF funding amounts awarded and spent outside of the selected geographic areas from the combined awards, we estimated and reported proportionate HEERF awarded, obligated, and received amounts for the two institutions based on the percentage of the total expenditure amounts of the combined awards that benefited the campuses within the subject geographic areas as of September 30, 2021.
- HEERF Student Aid grants under assistance listing number 84.425E are covered under the tables titled *Funding Provided to State/Local/County/Tribal Government/Public Institutions of Higher Education*, *Funding Provided to NGO/non-profit organizations (including non-profit Institutions of Higher Education) to Perform Work on Behalf of the Govt*, and *Funding Provided to Individuals*. We were not able to identify all individual student aid payments from the HEERF Institutional grants (grants directed to institutions for their use rather than required passthrough grants from institutions to students), so the tables identifying funds provided to individuals excludes student aid payments made from grants under assistance listing numbers 84.425F, 84.425L, 84.425K, 84.425M, and 84.425S. This presentation is consistent with PRAC’s guidance to include the data in multiple tables, where applicable.
- The data inputs comprising the HEERF Student Aid grant “*Total Number of Recipients*” were determined by the methodologies applied at individual institutions in preparation of the HEERF Student Aid quarterly reports. We did not perform additional verification procedures to assess the reliability of these student counts because no other source of the data was available other than records maintained by the individual institutions. While ED OIG determined that the total recipient counts reported by geographic location are generally reliable for informational reporting purposes, we disclose that differing methodologies could have been applied at

individual institutions in the recognition of recipient counts that comprise the totals. As a result, unidentified data reliability issues could be present in the data supporting the “*Total Number of Recipients*” figures. As stated in the [Methodology](#) section above, we did not obtain supporting documentation from institutions or perform testing of individual transactions to assess the reliability of the data received because study leadership determined during planning that those steps were beyond the scope of our data collection.

Data Quality | ED OIG determined that the data provided by recipients, and in some cases subrecipients, are sufficiently reliable for the informational purposes of this study.

Standards

ED OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX F:

Department of Health and Human Services OIG Scope and Methodology

SCOPE | The Department of Health and Human Services OIG (HHS OIG) identified the purpose and use of HHS pandemic response spending in six select geographic areas: (1) Springfield, MA; (2) Coeur d’Alene, ID; (3) Sheridan County, NE; (4) Marion County, GA; (5) White Earth Nation Reservation in Minnesota; and (6) Jicarilla Apache Nation Reservation in New Mexico. HHS OIG analyzed spending on 17 different programs through 6 different HHS Operating Divisions (OpDivs). See Exhibit 1 for a complete list of OpDivs, programs, and data sources.

HHS OIG defined pandemic response spending as programs and awards funded through the six COVID-19 appropriations: (1) the Coronavirus Preparedness and Response Supplemental Appropriations Act; (2) the Families First Coronavirus Response Act; (3) the Coronavirus Aid, Relief, and Economic Security Act; (4) the Paycheck Protection Program and Health Care Enhancement Act; (5) the Consolidated Appropriations Act, 2021; and (6) the American Rescue Plan (ARP) Act.

Data Sources | HHS OIG analyzed data collected from the Tracking Accountability in Government Grants System (TAGGS) and by OpDivs. TAGGS is a database of grants awarded by HHS OpDivs and staff divisions that tracks obligated grant funds at the transaction level. HHS OIG used TAGGS data to summarize awards made to recipients through 13 HHS programs, identified at the assistance listing level. Grant award information was limited to awards made using funding from the six COVID-19 appropriations between March 20, 2020, and June 30, 2021, and was last extracted on April 4, 2022. Grant awards were only included in the data if HHS made the award directly to a grant recipient located within the study boundaries. Grant award data were aggregated at the assistance listing level.

HHS OIG also analyzed Provider Relief Fund (PRF) and COVID-19 Uninsured Program claims data from the Health Resources and Services Administration (HRSA). HHS OIG only included PRF payments received directly by recipients within the study boundaries between March 27, 2020, and September 30, 2021. The PRF data were current as of November 5, 2021. OIG also used PRF data to identify payments made through the Rural Health Clinic COVID-19 Testing (RHCCT) Program and the Rural Health Clinic COVID-19 Testing and Mitigation (RHCCTM) Program for the same period. HHS OIG limited uninsured claim information to claims reimbursed directly to participants located within the study boundaries and with end dates of service between March 27, 2020, and June 30, 2021. The COVID-19 Uninsured Program claims data were current as of September 23, 2021. See Exhibit 1 for a list of data sources per program analyzed.

Table 1: HHS OpDivs, Assistance Listings, and Data Sources

HHS OpDiv	Assistance Listings	Data Source
Administration for Children and Families	Child Care and Development Block Grant	TAGGS
Administration for Children and Families	Family Violence Prevention and Services Program, Domestic Violence Shelter and Supportive Services	TAGGS
Administration for Children and Families	Head Start Programs	TAGGS
Administration for Children and Families	Low Income Home Energy Assistance Program	TAGGS
Administration for Children and Families	Stephanie Tubbs Jones Child Welfare Services Program	TAGGS
Administration for Children and Families	Transitional Living Program	TAGGS
Administration for Community Living	National Family Caregiver Support Program, Title VI, Part C Grants to Indian Tribes and Native Hawaiians	TAGGS
Administration for Community Living	Special Programs for the Aging, Title VI, Part A Grants to Indian Tribes, and Part B Grants to Native Hawaiians	TAGGS
Centers for Disease Control and Prevention (CDC)	Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crises	TAGGS
Health Resources and Services Administration	Health Center Program	TAGGS
Health Resources and Services Administration	Provider Relief Fund	HRSA Program Data
Health Resources and Services Administration	Rural Health Clinic COVID-19 Testing Program	HRSA Program Data
Health Resources and Services Administration	Rural Health Clinic COVID-19 Testing and Mitigation Program	HRSA Program Data
Health Resources and Services Administration	COVID-19 Uninsured Program	HRSA Program Data
Indian Health Service	Indian Self-Determination Contracts	TAGGS
Substance Abuse and Mental Health Services Administration	Section 223 Demonstration Programs to Improve Community Mental Health Services	TAGGS

HHS OpDiv	Assistance Listings	Data Source
Substance Abuse and Mental Health Services Administration	Substance Abuse and Mental Health Services Projects of Regional and National Significance	TAGGS

Methodology | HHS OIG collected relevant summary data for each HHS program in each of the geographic areas the PRAC identified using ZIP Codes. Using this information, HHS OIG identified the total amounts awarded, received, and where possible kept for each program at each location.

Grants and Cooperative Agreements. For each study location, HHS OIG used TAGGs data to generate a list of which assistance listings provided funding directly to recipients within location boundaries, and the total award amounts for each program. HHS OIG used COVID-19 and appropriation-specific filters in TAGGS to differentiate awards made using COVID-19 funding from awards funded through different appropriations.

PRF, RHCCT, and RHCCTM. HHS OIG generated PRF, RHCCT, and RHCCTM summary data using three files (electronic payment records, check-issued payment records, and an attestation file) received from HRSA. PRF data is publicly available; HHS OIG used HRSA’s internal data because it includes provider ZIP Codes, which allowed for more detailed analysis. HHS OIG limited the data to direct recipients and respective funding waves under which funds were received via check or electronic transactions during the defined time frame. The attestation file was used to further limit the recipients to those with ZIP Codes within the boundaries of each study location, and to determine and summarize payment amounts that were issued and kept at each location.

COVID-19 Uninsured Program. HHS OIG receives uninsured claim data from HRSA. COVID-19 Uninsured Program data is also publicly available; HHS OIG used HRSA’s internal data because it includes provider ZIP Codes, which allowed for more detailed analysis. HHS OIG summarized the data for each location by type of claim reimbursement (testing, treatment, and vaccine administration).

Data Limitations

HHS OIG limited its analysis to spending on programs funded by supplemental COVID-19 appropriations. We did not analyze other HHS spending on COVID-19-related activities, including other reimbursements for COVID-19 testing or treatment. Furthermore, for the programs that were included in our analysis, available data varied by location and not all programs were funded in each area.

Grant and Cooperative Agreements. Recipients within the study boundaries may have received additional HHS COVID-19 funding indirectly from other HHS recipients, such as State agencies. Indirect funding is not included in this analysis. Similarly, any HHS COVID-19 funding recipients

who operate service locations within the study boundaries but whose primary recipient address was outside those boundaries were not included in this analysis. Additionally, although HHS OIG identified the total amount awarded and obligated to each location under each assistance listing, HHS OIG did not identify total amounts received or expended.

PRF, RHCCT, and RHCCTM. Provider Relief Fund, RHCCT, and RHCCTM payments are made based on Tax Identification Numbers (TIN). Multiple providers can sometimes have the same TIN or, in some instances, one provider could be associated with more than one TIN. For this reason, PRF data may not always be reported at the provider level. Furthermore, these data include only a TIN's city, State, and ZIP Code but no location address. A TIN's location in the data may not necessarily be the recipient's practice location. HHS OIG's analysis was based on a TIN's location and, therefore, may include recipients whose practice location was not within a location's boundaries. Similarly, because of data limitations, HHS OIG could not identify any cases in which providers within the six geographic areas received payments indirectly such as, for example, PRF payments that were targeted to ownership organizations and passed on to facilities.

COVID-19 Uninsured Program. HHS OIG also identified providers who received COVID-19 Uninsured Program claims reimbursements using billing TIN information, which may be based on addresses other than the provider's practice location.

Centers for Medicare & Medicaid Services. Analysis for this study does not include spending for programs administered by the CMS, which account for a large portion of HHS expenditures and include claims for costs related to COVID-19 such as testing. Two CMS programs were funded through supplemental COVID-19 appropriations but were excluded from our analysis:

1. **The COVID-19 Accelerated and Advance Payment Program.** The COVID-19 Accelerated and Advance Payment program began on March 28, 2020, and was suspended on April 26, 2020. HHS OIG did not include the COVID-19 Accelerated and Advance Payment program in our analysis because the program was in operation for only a small fraction of this study's evaluation timeframe.
2. **The Inpatient Prospective Payment System.** The CMS increased diagnosis-related group weighting factors for the Inpatient Prospective Payment System claims by 20 percent for individuals diagnosed with COVID-19 during the Public Health Emergency, as determined by claims codes and documentation of positive test results. HHS OIG did not include expenditures resulting from the 20 percent increases in our analysis because we determined that individual medical claims were outside the scope of this study.

Standards

HHS OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX G:

Department of Homeland Security OIG Scope and Methodology

SCOPE | The Federal Emergency Management Agency (FEMA) is the primary manager of COVID-19 pandemic-related funds appropriated to the Department of Homeland Security (DHS). FEMA provides recovery assistance to affected individuals, states, territories, and tribes after presidentially declared disasters through contracts and various grant programs, including Individual Assistance, Public Assistance, and Hazard Mitigation Grants. DHS OIG reviewed pandemic assistance and contracts for Massachusetts (DR-4496-MA), Idaho (DR-4534-ID), Nebraska (DR-4521-NE), Georgia (DR-4501-GA), Minnesota (DR-4531-MN), and New Mexico (DR-4529-NM) and the localities of Springfield, MA; Coeur D’Alene, ID; Sheridan, NE; Marion County, GA; White Earth Nation Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico.

Individual Assistance Program – Other Needs Assistance

FEMA’s Individual Assistance program provides recovery assistance to support individual survivors. Within the Individual Assistance program, FEMA provides financial assistance directly to survivors through the Individuals and Households Program. The Other Needs Assistance provision of the Individuals and Households Program provides funds for disaster-caused expenses and serious needs not covered by insurance or other sources, such as Funeral Assistance.

COVID-19 Funeral Assistance. FEMA’s COVID-19 Funeral Assistance seeks to reimburse eligible applicants for expenses for an individual whose death occurred in the United States, including the U.S. territories or the District of Columbia, and may have been caused by, or was likely the result of, COVID-19 after January 20, 2020. FEMA’s reimbursement for funeral expenses was limited to \$9,000 per deceased individual and \$35,500 per application. DHS OIG included Funeral Assistance for program applications FEMA received and paid from January 20, 2020 through February 23, 2022.

Lost Wages Assistance. The Lost Wages Assistance sought to ease the economic burden for those struggling with lost wages due to the COVID-19 pandemic through supplementary financial assistance provided to states to distribute to affected individuals. DHS OIG included FEMA’s lost wage assistance data for the six states and four geographic locations in their review between January 1, 2020 and October 25, 2021.⁶

⁶ The Lost Wages Assistance funding values were provided by DOL OIG as part of a broader data disclosure process used to obtain data about the other pandemic unemployment insurance-related programs.

Public Assistance Program

The Public Assistance program seeks to provide federal reimbursement of state, local, territorial, and tribal government response costs resulting from emergency protective measures, and the restoration of disaster-damaged, publicly owned facilities.

Public Assistance Emergency Protective Measures, (Category B). For the COVID-19 declarations, the President authorized reimbursement limited to Category B services. These services include, but are not limited to, medical care and transportation; supplies and commodities (personal protective equipment); emergency access; mass mortuary services; and dissemination of public information providing guidance about health and safety hazards. DHS OIG included data for the six states and six geographic locations selected for this review. The FEMA Category B funding data applicable to the select ZIP Codes for the COVID-19 presidentially declared disasters are for costs claimed between January 20, 2020 and February 23, 2022.

Other Funding Initiatives

Hazard Mitigation Grant Program. The Hazard Mitigation Grant Program provides federal reimbursement to state agencies to reduce future disaster damages. On August 5, 2021, FEMA announced that every state, tribe, and territory that received a major disaster declaration in response to the pandemic would be eligible to receive 4 percent of those disaster costs, totaling almost \$3.5 billion in Hazard Mitigation grants. As of February 25, 2022, FEMA had not awarded any Hazard Mitigation grants and the application period was still open.

Emergency Management Performance Grant – Supplemental. The Emergency Management Performance Grant-Supplemental program provides funds to assist state, local, tribal, and territorial emergency management agencies with preventing, preparing for, and responding to the COVID-19 public health emergency. DHS OIG included the Emergency Management Performance Grant-Supplemental data for all funding FEMA provided to selected six geographic locations and their corresponding states between January 1, 2020 and September 30, 2021.

Assistance to Firefighters Grant. The Assistance to Firefighters Grant program provides fire departments, non-affiliated emergency medical services organizations, and State Fire Training Academies critically needed resources to equip first-responder personnel responding to the COVID-19 public health emergency and who support community resilience. DHS OIG included Assistance to Firefighters Grant funding for all six states and the six selected geographic locations between January 1, 2020 and September 30, 2021.

Emergency Food and Shelter Program. The Emergency Food and Shelter Program supplements and expands ongoing work of local nonprofit and governmental social service organizations to provide shelter, food, and supportive services to individuals and families who are experiencing, or at risk of experiencing, hunger and/or homelessness. Unlike other FEMA grant programs, by statute, a National Board (chaired by FEMA), serves as the sole eligible recipient and distributes program funding. The board selects jurisdictions to receive funds using a formula based upon unemployment statistics from the U.S. Department of Labor, Bureau of Labor Statistics, and poverty statistics from

the U.S. Bureau of the Census. DHS OIG reviewed the Emergency Food and Shelter Program data for all six states and geographic locations. However, only Springfield, MA, and Coeur D'Alene, ID received the Emergency Food and Shelter Program funds during DHS OIG's review period. DHS OIG included data for the Emergency Food and Shelter Program grants awarded between January 20, 2020 and September 30, 2021.

Contracts

COVID-19-Related Contracts. DHS OIG included FEMA-issued contracts used for pandemic relief response and recovery efforts between January 1, 2020 and January 11, 2022 for all six states and geographic locations in DHS OIG's review.

Data Sources | FEMA Regions 1, 4, 5, 6, 7, and 10; HQ programs offices; and a non-profit organization used multiple data systems to provide DHS OIG program and activity data, as listed below.

- **COVID-19 Funeral Assistance:** National Emergency Management Information System, Enterprise Data Warehouse, Integrated Financial Management Information System, and Financial Information Tool reports
- **Lost Wages Assistance:** Integrated Financial Management Information System
- **Public Assistance:** Emergency Management Mission Integrated Environment, Integrated Financial Management Information System, Grants Manager, and SmartLink
- **Hazard Mitigation Assistance:** National Emergency Management Information System and Enterprise Data Warehouse
- **Emergency Management Performance Grant – Supplemental:** Enterprise Data Warehouse, Grant Reporting Tool, and Payment and Reporting System
- **Assistance to Firefighters Grant:** Enterprise Data Warehouse
- **Emergency Food and Shelter Program:** Non-Profit Organization Data
- **COVID-19 Related Contracts:** Federal Procurement Data System, Procurement Request Information System Management, Grant Reporting Tool, Electronic Contract Filing System and WebEOC

In many instances, FEMA Regions used multiple systems to determine their respective award amounts for the same programs leading to timing and other differences in the data.

Additionally, DHS OIG obtained the Lost Wages Assistance data for Springfield, MA and Marion County, GA from their respective state labor departments through other ongoing OIG audit efforts.

Methodology | DHS OIG used FEMA's open-source data, information collected by other ongoing DHS OIG audits, and OIG-accessed information from FEMA systems to determine preliminary pandemic funding provided to six geographic locations. DHS OIG shared the funding data with FEMA officials and requested they either confirm the information or provide additional information. Additionally, DHS OIG validated the funding data against information FEMA provided to ensure it was sufficiently reliable for the objective of this review. In instances where DHS OIG were unable to determine the amounts provided to the six geographic areas, DHS OIG included the information available to the lowest level, typically to the location's respective state.

Several of FEMA's systems | Emergency Management Mission Integrated Environment, National Emergency Management Information System, Enterprise Data Warehouse and Grants Manager — do not have the capability to generate reports as of a prior date. FEMA funding information obtained from these systems included data as of the specific dates the reports were generated leading to timing differences between all data sets.

COVID-19 Funeral Assistance | DHS OIG reviewed FEMA data within COVID-19 Funeral Assistance applications to identify the award amount and number of applications submitted (either approved, ineligible, or in process) for funeral assistance from individuals on behalf of decedents in the six geographic locations. Additionally, DHS OIG determined the number of award recipients and the amount awarded by state and geographic location.

Lost Wages Assistance. DHS OIG obtained the Lost Wages Assistance data from FEMA for all six states in the scope of the review. Because FEMA does not maintain data beyond the state level, DHS OIG obtained the Lost Wages Assistance data collected by other DHS OIG audits from the states of Massachusetts, Georgia, and Minnesota and determined the Lost Wages Assistance payments made to Springfield, MA; Marion County, GA; and Jicarilla Apache Nation Reservation in New Mexico using ZIP Codes provided by the PRAC.

Public Assistance. DHS OIG used FEMA's Grants Manager and Emergency Management Mission Integrated Environment Public Assistance data to identify applicants in the six geographic locations using their respective ZIP Codes to identify federally obligated award amounts. In addition, DHS OIG determined the award amount for each of the six states from data obtained from multiple FEMA systems.

Hazard Mitigation Grant Program. After reviewing OpenFEMA.gov data and corroborating the information with FEMA's Hazard Mitigation Grant Program, DHS OIG determined that, as of February 25, 2022, none of the six states or selected geographic areas received Hazard Mitigation assistance, because the application period was still open.

Emergency Management Performance Grant – Supplemental. DHS OIG requested the Emergency Management Performance Grant-Supplemental data from FEMA for the six states and geographic locations to determine the award amount and number of recipients.

Assistance to Firefighters Grant. DHS OIG obtained Assistance to Firefighters Grant data from FEMA for all six states and geographic locations to determine the award amount and number of recipients.

Emergency Food and Shelter Program. DHS OIG obtained the Emergency Food and Shelter Program data from FEMA (including ZIP Code locations for subrecipients) for all six states and geographic locations to determine the award amount and number of recipients.

COVID-19 Related Contracts. DHS OIG obtained COVID-19 contract data from FEMA for all six states and geographic locations to determine the number and the value of contracts issued.

Data Limitations

During the data validation process, DHS OIG identified instances where FEMA did not provide supporting documentation for the information it provided within the time allotted. Many of these instances were for zero balance amounts. DHS OIG accepted the information because it was reasonable based on its review of other information provided. Nonetheless, they believe the information to be sufficiently reliable for purposes of this informative report. Additional data limitations specific to each program are listed below.

COVID-19 Funeral Assistance. DHS OIG identified the following limitations with this data:

- a. The dataset includes a large proportion of program applications that are in process. Therefore, the totals provided for the six geographic areas may be understated.
- b. The dataset includes some applications that were assigned to the wrong disaster. Applications are meant to be processed under the disaster declaration for the state/territory in which the decedent passed away. DHS OIG identified a few instances where applications were initiated using the wrong disaster number resulting from miscommunication during registration over where the deaths occurred.
- c. The dataset does not include unique identifiers (Social Security Numbers) for applicants or decedents. Therefore, DHS OIG could not identify and remove duplicate entries.

The award amounts listed reflect payments provided for decedents whose deaths occurred in the six geographic locations, not where the recipient of the funding or the decedent resided. These limitations reduced DHS OIG's ability to accurately identify how much funding each of the six geographic locations received.

- a. FEMA could not provide the number of award recipients and the amount awarded for two states and three geographic locations.
- b. FEMA grants awards by application and not by household because it does not require the funding recipient to reside within the same household as the decedent to be eligible. Therefore, the funding awarded may not be limited to the six geographic locations.

Lost Wages Assistance. DHS OIG identified the following limitations with this data:

- a. FEMA does not maintain the Lost Wages Assistance data beyond state totals.
- b. The universe and scope of the data are not consistent across all locations because each state provided the data at a different time and maintained its own record system.
- c. The payment and award amounts do not align because the states are still processing payments.
- d. DHS OIG could not visually observe state officials extract raw data from the unemployment insurance information systems.

As a result of these limitations, DHS OIG could not consistently identify the Lost Wages Assistance funds for all six select geographic locations under review.

Public Assistance. FEMA staff manually enter data into the Grants Manager database for public assistance project tracking. Therefore, Grants Manager data does not always reflect the most up to date information. FEMA's National Emergency Management Information System only tracks public assistance funding by applicant level, not by ZIP Code.

Assistance to Firefighters Grant. FEMA did not provide supporting documentation within the time allotted to support the data provided for this program. Therefore, DHS OIG could not validate this information.

Emergency Management Performance Grant – Supplemental. FEMA maintains the Emergency Management Performance Grant-Supplemental data at the state level and did not require Emergency Management Performance Grant-Supplemental subrecipients to report data to FEMA. Therefore, FEMA could not provide data for the six geographical locations.

Emergency Food and Shelter Program. DHS OIG identified the following limitations with the Emergency Food and Shelter Program data:

- a. The Emergency Food and Shelter Program data provided by FEMA, from a non-profit organization, lists ZIP Code locations for the subrecipients. However, the participating local social service organizations are required to provide services to their entire counties. Therefore, the funding awarded to the subrecipients may not be limited to the six geographic locations.
- b. An award does not mean that the subrecipients accepted, received, or spent the funds.

- c. FEMA did not have subrecipient expenditure information in its system because subrecipient reports had not yet been received and processed at the time of this review.

COVID-19 Related Contracts. In DHS OIG report, *FEMA Did Not Always Accurately Report COVID-19 Contract Actions in the Federal Procurement Data System*, DHS OIG 22-07, DHS OIG determined that FEMA did not always accurately report COVID-19 contract data in the Federal Procurement Data System, as required.

Standards

The Department of Homeland Security OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX H:

Department of Housing and Urban Development OIG Scope and Methodology

SCOPE | HUD OIG collected the above funding data for all pandemic-related funding sources (CARES Act and ARP Act) from program inception to September 30, 2021. The data encompasses funding provided directly from HUD to the recipient entity (State/Local/County/Tribal Government).

Data Sources | The following table is a summary of all the HUD system data sources used for this study by program:

Table 1: HUD system data sources

Program Area	Program	Funding Type	Data Source	Tables
Office of Public and Indian Housing	Tenant-Based Rental Assistance	CARES and ARP	Financial Data Mart (A75R System)	A75R_SUB_141A
	Public Housing Operating Fund	CARES		A75_SUB_19A, A75R_SUB_139B
Office of Native American Programs	Native American Programs	CARES	Financial Data Mart (A75R System)	A75_SUB_19A, A75R_SUB_139B
Office of Community Planning and Development	Housing Opportunities for Persons with AIDS	CARES	Integrated Disbursement and Information System	Grant and draw data extract downloads
	Community Development Fund	CARES		
	HOME Investment Partnerships (HOME)	ARP		
	Homeless Assistance Grants	CARES		

Program Area	Program	Funding Type	Data Source	Tables
Housing Programs-Multifamily	Project-Based Rental Assistance	CARES	Financial Data Mart (A75R System)	A75_SUB_19A, A75R_SUB_139B
	Housing for the Elderly	CARES		
	Housing for Persons with Disabilities	CARES		

Methodology | For data retrieved from the A75R Data Mart System using the A75_SUB_19A and A75R_SUB_139B data tables, we identified the program codes associated with the specific CARES Act and ARP Act programs described in the above table to screen for only grants or projects within the scope of this study. We further isolated the data by identifying the HUD recipients (public housing agencies, Indian nations, and multifamily housing projects) that received funds in the designated six locations. We compared this data against USAspending.gov data and reconciled differences.

For data retrieved from the A75R Data Mart System using the A75R_SUB_141A table, we identified the program codes in conjunction with the associated line description criteria associated with the specific CARES Act and ARP Act program described within the scope of this study. We further isolated the data by identifying the HUD recipients (public housing agencies) with asset management projects in the designated six locations. We compared this data against USAspending.gov data and reconciled differences.

For data retrieved from the Integrated Disbursement and Information System, we identified the grant programs by grant number associated with the specific CARES Act and ARP Act programs described in the above table to screen for only grants within the scope of this study. We further isolated the data by identifying the HUD recipients (grantees) that received funds in the designated six locations. We compared this data against USAspending.gov data and identified no differences.

Data Limitations and Quality

The data we used to complete the tables above represented the data we pulled directly from our HUD system access. We do not represent anything other than what is described in these tables. Additionally, the areas indicated as unknown are designated as such due to the nature of allocating and then delivering the funds to those specific entities. As of December 2021, there was not a system in place to determine how much those entities (public housing agencies and multifamily housing projects) spent from local accounts after receiving funds from HUD.

Standards

HUD OIG conducted this review in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objective.

We determined that internal controls were not relevant to our objective. Our objective was not to evaluate or provide assurance of HUD's internal controls. Therefore, we did not assess HUD's controls or express an opinion on them.

APPENDIX I:

Department of the Interior OIG Scope and Methodology

SCOPE | Data for this study includes all awards and financial assistance issued by the Department of the Interior with COVID-19 funds within the ZIP Codes identified by the PRAC. We pulled the data on December 31, 2021, and it includes pandemic-related obligations and expenditures through September 30, 2021.

We included all awards and financial assistance where the vendor location or place of performance identified within the Financial Business Management System (FBMS), the accounting system of record for the Department of the Interior, matched a ZIP Code flagged by the PRAC.

Data Sources | All data comes from the Financial Business Management System, the accounting system of record for the Department of the Interior. As described in the methodology, we validated FBMS records against data within USAspending.gov.

Methodology | We performed the following steps:

1. Identified all fund codes used by the Department of the Interior to issue pandemic-related awards and financial assistance
2. Pulled all awards and financial assistance (including obligations and expenditures) associated with those funds
3. Used vendor location and place of performance ZIP Codes within FBMS to limit the pandemic-related awards and financial assistance to the ZIP Codes identified by the PRAC. We confirmed that all awards in ZIP Codes flagged by the PRAC for White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico were associated with tribal entities
4. Pulled transaction detail and summary tables
5. Compared results with data from USAspending.gov
 - a. There were slight discrepancies between USAspending.gov and FBMS. We identified awards in FBMS that did not appear in USAspending.gov and confirmed that the fund codes were associated with pandemic funding. Everything else was an exact match.

Data Limitations

As described above, we pulled data based on the recipient's location and place of performance. If spending took place in any of the locations identified by the PRAC but ZIP Codes were not appropriately recorded, the data would not appear in our analysis. Additionally, we pulled all contracts, grants, and other financial assistance; if funds were provided to these locations outside of those vehicles, this report would not capture them.

Data Quality | For data reliability testing, we compared USAspending.gov data against FBMS data and reconciled differences, requested an independent verification of the results by the Chief of Budget Administration in the Office of Budget of the Department of the Interior and made changes where appropriate, and validated Department of Transportation-DOI funding overlaps with DOT OIG. Additionally, all queries and workpapers used to generate the analysis received a quality assurance review by another member of the Data Analytics Unit.

Standards

Department of the Interior OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX J:

Department of Labor OIG Scope and Methodology

SCOPE | The evaluation covered DOL's unemployment insurance (UI) response to the COVID-19 pandemic. Specifically, the DOL programs that expanded UI benefits for workers who were impacted by the pandemic. The programs were generally initiated by the CARES Act on March 27, 2020, and concluded on September 6, 2021. Our evaluation included any benefits that claimants received from these programs as reported by the states. These programs were selected based on federal spending research and program funding amounts.

Data Sources | The DOL OIG team analyzed DOL pandemic-related funding to the designated geographic areas based upon USAspending.gov data; PandemicOversight.gov data; the Employment and Training Administration (ETA), Office of Unemployment Insurance public data; state-reported data; and correspondence with the Employment and Training Administration. Additionally, the DOL OIG team assessed UI payments to individuals in the designated geographic areas based upon UI claims data transfers from State Workforce Agencies to the DOL OIG.

Methodology | To answer the objective, the DOL OIG team reviewed the CARES Act, Employment and Training Administration guidance, Federal Emergency Management Agency (FEMA) guidance, state agreements, PandemicOversight.gov, and USAspending.gov data. Furthermore, the DOL OIG analyzed summary data available from the states on UI claims and funding. To determine the statewide funding amount for the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations, and Federally-Recognized Indian Tribes program, Short-Time Compensation grants, and the Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment provision, the DOL OIG reviewed USAspending.gov and the Employment and Training Administration's Office of Unemployment Insurance webpage and then confirmed with the Employment and Training Administration.

Data Limitations

Data for certain programs was insufficient to determine spending at the local level. Specifically, states provided the total amount of UI benefits for claimants; however, we could not calculate the amount paid for Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment provision. The Short-Time Compensation grant program and the Emergency Unemployment Relief for State and Local Governmental Entities, Certain Nonprofit Organizations,

and Federally-Recognized Indian Tribes program are statewide programs and are not directly funded to any local area or towns. Data on local areas receiving benefits from these did not exist at the federal level. This limitation is acceptable since these programs represented a fraction of the total DOL awards.

Standards

The DOL OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX K:

Department of Transportation OIG Scope and Methodology

SCOPE | The Department of Transportation (DOT) Office of Inspector General (OIG) sought to identify the amount of supplemental COVID-19 relief funds DOT’s operating administrations made available, obligated, and outlayed to recipients in six geographical locations—Coeur d’Alene, ID; Springfield, MA; Marion County, GA; Sheridan County, NE; Jicarilla Apache Nation Reservation in New Mexico; and White Earth Nation Reservation in Minnesota—through September 30, 2021.⁷ When an operating administration indicated a State, as a prime recipient, may have distributed DOT COVID-19 relief funding to a subrecipient in one of these localities, we sought to identify those amounts.

Data Sources | We obtained funding information from DOT operating administrations that received supplemental COVID-19 Relief funding—the Federal Aviation Administration, Federal Highway Administration, Federal Motor Carrier Safety Administration, Federal Railroad Administration, Federal Transit Administration, Maritime Administration, and the Office of the Secretary. These data came from a variety of systems, including the Department-wide financial management system, Delphi; Oracle Business Intelligence Wide Accounting Network; Fiscal Management Information Systems; and Transit Award Management System. We also obtained information from the Idaho Transportation Department, the Georgia Department of Audits and Accounts, and the Nebraska Department of Transportation.

Data Quality | We determined that the DOT systems are generally reliable based on the results of annual audits of DOT’s and the Federal Aviation Administration’s consolidated financial statements and the internal controls of the DOT’s Enterprise Services Center, which includes Delphi. We did not examine the reliability of the State financial systems. Nevertheless, based on the data reliability check we performed (see Methodology for details), we determined both the DOT and State data to be reliable for our purposes.

Methodology | We developed a data collection instrument that listed each operating administration’s programs that received COVID-19 relief funding based on the CARES Act, CRRSA Act, and the ARP Act; weekly financial reports from the Department; and information on DOT’s website. For each program, we asked the operating administrations to list the dollar amount

⁷ DOT received supplemental COVID-19 relief funding through the CARES Act, CRRSA Act, and ARP Act. A supplemental appropriation is an act appropriating funds in addition to those already enacted in an annual appropriation act or for items not appropriated in the regular bills for lack of timely authorizations.

made available, obligated, or outlayed to recipients within the six geographical locations through September 30, 2021. PRAC generated a list of ZIP Codes that we gave operating administrations to assist with determining which recipients were within our locality scope. To inform a data reliability assessment, we asked the operating administrations to document their methodology for populating the amounts and provide supporting documentation, such as grant agreements and financial reports. We compared the amounts in the documents to the data collection instrument and worked with the operating administrations to resolve any discrepancies.

In some cases, operating administrations did not have information to determine how much funding was distributed to a specific locality. This is because some DOT programs provide funding to States, which then distribute the funding to subrecipients. In these cases, transactions would not be included in a DOT financial or grant management system. Therefore, we obtained a state-level point of contact who identified the amounts made available, obligated, or outlayed to subrecipients within the locality. As with the operating administrations, we asked States to describe their methodology for populating the amounts and provide supporting documentation in the form of reports or grant agreements.

Data Limitations

We identified several data limitations. First, as our office does not have direct access to the Department's, operating administrations', or States' systems, we relied on DOT and State staff to provide the requested data. We performed checks to verify the accuracy of the data using the supporting documentation DOT staff also provided, but we cannot ensure the data are complete.

Second, DOT operating administrations track the funding they provide to prime recipients and direct contractors. DOT operating administrations also rely on those recipients to track how they further distribute the funds. Without contacting every prime recipient, subrecipient, contractor, and subcontractor, neither we nor DOT can conclusively determine the total amount that went to subrecipients in these locations.

Finally, we encountered challenges identifying amounts made available to specific locations because the Federal Transit Administration and Federal Highway Administration allocate funding for some programs to urbanized areas. Urbanized areas are not bound by geographic limitations, such as ZIP Codes, counties, or state lines. For example, the Federal Transit Administration's Urbanized Area Formula Program provides funding to the Springfield, MA urbanized area, which includes part of Connecticut. We have noted this limitation where applicable in the report.

Standards

DOT OIG applied established DOT OIG quality assurance processes to ensure the information presented in this product is adequately supported.

APPENDIX L:

Department of the Treasury OIG Scope and Methodology

SCOPE | The Department of the Treasury (Treasury) Office of Inspector General (OIG) identified funding from the COVID-19 pandemic recovery programs provided to six geographic locations selected by the Pandemic Response Accountability Committee (PRAC). The six selected locations are: (1) Springfield, Massachusetts; (2) Coeur d’Alene, Idaho; (3) Sheridan County, Nebraska; (4) Marion County, Georgia; (5) White Earth Nation Reservation in Minnesota; and (6) Jicarilla Apache Nation Reservation in New Mexico. The funding information pertains to programs within the oversight jurisdiction of Treasury OIG and includes (if available) total amounts awarded by Treasury, as well as amounts obligated, received, and spent by recipients and subrecipients (as applicable). Data presented in this brief includes information available as of January 19, 2022, for the period from the inception of the pandemic program through September 30, 2021 or October 7, 2021, as detailed below. We performed fieldwork from October 2021 through March 2022.

Data Sources | The primary data sources used for the analysis include the following: (1) Treasury COVID-19 Economic Relief webpage,⁸ (2) GrantSolutions⁹ Coronavirus Relief Fund portal managed by the Treasury OIG, (3) Treasury’s Emergency Rental Assistance portal for recipient reporting, (4) Treasury Community Development Financial Institutions Fund Searchable Award Database,¹⁰ and (5) USAspending.gov for prime awards for Treasury programs.¹¹

Methodology |

Coronavirus Relief Fund. A dataset of the GrantSolutions Coronavirus Relief Fund was queried using IDEA Analysis Software to identify funding information pertaining to the six selected locations. The resulting extract includes detailed spending data at both the prime recipient and subrecipient levels. The extract was manually reviewed to confirm that the recipients were associated with the six selected locations. Any records that were identified as not pertaining to the six locations were excluded. The extract was also compared to the Treasury COVID-19 Economic Relief and/or USAspending.gov webpage, as applicable.

⁸ See <https://home.treasury.gov/policy-issues/coronavirus>.

⁹ A grant management service provider under the U.S. Department of Health and Human Services.

¹⁰ See <https://www.cdfifund.gov/awards/state-awards>.

¹¹ Awards were queried using the advanced search tool at <https://www.usaspending.gov/search>.

Emergency Rental Assistance Programs. Treasury’s Emergency Rental Assistance portal for recipient reporting was queried to identify funding information pertaining to the six selected locations. The resulting data was also compared to the Treasury COVID-19 Economic Relief and/or USAspending.gov webpage, as applicable.

State and Local Fiscal Recovery Funds. The Treasury COVID-19 Economic Relief webpage was queried to identify award information pertaining to the six selected locations. For the resulting data, when applicable, the verification of the amount received was performed by querying USAspending.gov.

Coronavirus Economic Relief for Transportation Services Program. The Treasury COVID-19 Economic Relief webpage was queried to identify award information pertaining to the six selected locations. For the resulting data, as applicable, verification of the amount received was performed by querying USAspending.gov.

Homeowner Assistance Fund. The Treasury COVID-19 Economic Relief webpage was queried to identify award information pertaining to the six selected locations. Additional information provided by Treasury was also reviewed. For the resulting data, as applicable, verification of the amount received was performed by querying USAspending.gov.

Community Development Financial Institutions Rapid Response Program. The Treasury Community Development Financial Institutions Fund Searchable Award Database was queried to identify award information pertaining to the six selected locations. For the resulting data, as applicable, verification of the amount received was performed by querying USAspending.gov.

Payroll Support Programs. The Treasury COVID-19 Economic Relief webpage was queried to identify award information pertaining to the six selected locations. For the resulting data, as applicable, the verification of the amount received was performed by querying USAspending.gov.

Data Limitations

The funding information pertains to programs within the oversight jurisdiction of Treasury OIG and includes (if available) total amounts awarded by Treasury, as well as amounts obligated, received, and spent by recipients and subrecipients (as applicable). Data presented in this brief includes information available as of January 19, 2022, for the period from the inception of the pandemic program through September 30, 2021, or October 7, 2021, as detailed below. If a subrecipient disburses funds to other recipients, Treasury OIG would not have access to this level of detail because subrecipients are not required to report this activity to Treasury. Additional program specific data limitations are noted below.

Emergency Rental Assistance Programs. Emergency Rental Assistance Program Subrecipient reporting, if applicable, will be included in the Prime Recipient’s Full Quarterly Report. Treasury had not published full quarterly data as of January 19, 2022. Any obligation and spending information

included for tribal prime recipients (i.e., White Earth Nation Reservation in Minnesota and Jicarilla Apache Nation Reservation in New Mexico) had not yet been made publicly available. A value of “Unknown” means that detailed spending and subrecipient reporting information is expected but was not yet available as of January 19, 2022.

State and Local Fiscal Recovery Funds. Detailed spending and subrecipient reporting due dates are available as follows: Metropolitan cities and counties with populations of more than 250,000 residents, and cities and counties that are allocated more than \$10 million, and Tribal governments that are allocated more than \$30 million should have reported SLFRF Project and Expenditure data by January 31, 2022. Tribal governments that are allocated less than \$30 million, metropolitan cities and counties with populations below 250,000 residents that are allocated less than \$10 million, and Non-Entitlement Units of Government must report SLFRF Project and Expenditure data by April 30, 2022. A value of “Unknown” means that detailed spending and subrecipient reporting information was expected, but was not yet available as of January 19, 2022.

Coronavirus Economic Relief for Transportation Services Program. Coronavirus Economic Relief for Transportation Services Program reporting is as of October 7, 2021, because the complete award was disbursed in two tranches. Detailed spending and subrecipient reporting, if applicable, should have been included in the Primary Recipient’s Quarterly Report due February 15, 2022. A value of “Unknown” means that detailed spending and subrecipient reporting information is expected, but was not yet available as of January 19, 2022.

Homeowner Assistance Fund. Detailed spending and subrecipient reporting, if applicable, was to be included in the Primary Recipient’s Interim Report due February 28, 2022. A value of “Unknown” means that detailed spending and subrecipient reporting information was expected but not yet available as of January 19, 2022.

Community Development Financial Institutions Rapid Response Program. Detailed spending information was currently not available. A value of “Unknown” means that detailed spending information was expected but not yet available as of January 19, 2022.

Emergency Capital Investment Program. No investments had occurred as of September 30, 2021.

State Small Business Credit Initiative. Detailed reporting had not occurred at the time of our fieldwork, as applications were due in February 2022 subsequent to the issuance of funds to participating jurisdictions. For contracted entity reporting, a value of “\$0” means that no contracted entities received funding as of September 30, 2021, or funding had not yet been distributed.

Standards

The Treasury OIG conducted this analysis in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

APPENDIX M:

Small Business Administration OIG Scope and Methodology

SCOPE | The Pandemic Response Accountability Committee (PRAC) asked SBA OIG to participate in Phase I of its case studies. The study traced pandemic relief spending paid to six geographic locations from various agencies throughout the government.

Due to the size, scope, and available data, SBA OIG focused on providing economic impact data for the Paycheck Protection Program (PPP), COVID-19 Economic Injury Disaster Loan (EIDL) program, Restaurant Revitalization Fund, Shuttered Venue Operators Grant program, and debt relief payments in SBA's 7(a) and 504 loan programs. These programs had the most effect because of the number of participants and the largest budget authority.

The PRAC selected the six geographic locations that were to be analyzed as part of this study. Additionally, the PRAC selected and provided the associated ZIP Codes for each of the six geographic locations to be used in the analysis. SBA OIG limited our analysis to records where the application or payment date was on or before September 30, 2021.

Data Sources | All data sources used in this analysis originated from SBA systems of record, including the Capital Access Financial System (CAFS) and the SBA's Office of Disaster Assistance Data Warehouse. In cases where SBA OIG did not have direct access to query the data directly, data extracts were provided by SBA.

- SBA's Office of Capital Access provided PPP data extracts from the Electronic Transaction (E-Tran) database within the CAFS. Servicing data on all SBA loans is maintained in CAFS. Three such extracts were used in this analysis to analyze activity in the selected ZIP Codes:
 - PPPLoan.txt: the Office of Capital Access provided flat file extract from E-Tran that includes loan status, origination, and servicing fields for all PPP loans.
 - PPPBorr.txt: the Office of Capital Access provided flat file extract from E-Tran that includes fields related to the borrower on all PPP loans.
 - IG_MMDDYY.txt: the Office of Capital Access provided flat file extract from the PPP Forgiveness Platform.

- While COVID-19 EIDL servicing data is maintained in CAFS, application, origination, and advance grant disbursement data are maintained by SBA's Office of Disaster Assistance within its data warehouse. SBA OIG maintains a master table combining COVID-19 EIDL application fields, gross, and net advance disbursement fields, loan origination fields, and loan disbursement fields. This master table, which was used in this analysis to analyze activity in the selected ZIP Codes, is joined from the following sources:
 - Distributor-Expanded Applications Table: the Office of Disaster Assistance maintained table housing all COVID-19 EIDL application data captured at intake.
 - QA-Rapid Decision Table: the Office of Disaster Assistance maintained table housing current COVID-19 EIDL loan review and approval status data.
 - SBA Grant-Disbursements Table: the Office of Disaster Assistance maintained table housing all COVID-19 EIDL advance (grant) disbursement data.
 - Disloans.txt: the Office of Capital Access provided flat file extract from E-Tran that includes loan servicing status and disbursement data for all EIDLs.
 - EIDLDisbExtract.txt: the Office of Capital Access provided flat file extract from Electronic Loan Information Processing System (accounting system within CAFS) that includes a full ledger of disbursements and returns for all COVID-19 EIDLs.
- Similar to COVID-19 EIDL servicing data, the Shuttered Venue Operators Grant program data is maintained in the Office of Disaster Assistance Data Warehouse. SBA OIG used the following Shuttered Venue Operators Grant program tables to analyze activity in the selected ZIP Codes:
 - outfunds__Disbursement__c Table: the Office of Disaster Assistance maintained table housing all disbursement data for the Shuttered Venue Operators Grant program.
 - Draft_Application__c Table: the Office of Disaster Assistance maintained table housing the Shuttered Venue Operators Grant program application fields captured at intake.
 - outfunds__Funding_Request__c Table: the Office of Disaster Assistance maintained table housing key fields necessary to join the Shuttered Venue Operators Grant program disbursement and application data.
- SBA's Office of Capital Access provided a Restaurant Revitalization Fund data extract from the E-Tran database within the CAFS. SBA OIG used this extract to analyze activity in the selected ZIP Codes.
 - RRF_GAO.txt: the Office of Capital Access provided extract from E-Tran that includes grant servicing status and disbursement data for all the Restaurant Revitalization Fund recipients.
- SBA provided a debt relief payments extract including payments made through September 30, 2021.

Methodology |

PPP Loans: To identify PPP loan recipients in the selected ZIP Codes, SBA OIG joined the PPP borrowers, loans, and forgiveness files with the PRAC provided ZIP Code file. We removed records that did not result in payments. We sorted the data by PRAC locality, then by ZIP Code, then by physical city name, and manually reviewed the results to address more granular ZIP Code requests. Because ZIP Codes often overlap geographic borders, the PRAC requested that we approximate the funds provided to the selected location by multiplying the total dollars of pandemic funds provided to a ZIP Code by the population percentage of that ZIP Code that overlaps with the selected location. See [Appendix C: PRAC Scope and Methodology](#) for more detail.

PPP Lender Fees: To identify PPP lender fees paid to lenders in the selected ZIP Codes, SBA OIG joined the PPP loan files with the PRAC provided ZIP Code file. We removed records that did not result in payments. We sorted the data by PRAC locality, then by ZIP Code, then by physical city name, and manually reviewed the results to address more granular ZIP Code requests. Because ZIP Codes often overlap geographic borders, the PRAC requested that we approximate the funds provided to the selected location by multiplying the total dollars of pandemic funds provided to a ZIP Code by the population percentage of that ZIP Code that overlaps with the selected location. See [Appendix C: PRAC Scope and Methodology](#) for more detail.

COVID-19 EIDL: To identify COVID-19 EIDL grant and loan recipients in the selected ZIP Codes, SBA OIG joined the COVID-19 EIDL file with the PRAC provided ZIP Code file. We removed records that did not result in a loan or a grant and for applications that were submitted after September 30, 2021. We sorted the data by PRAC locality, then by ZIP Code, then by city, then by county, and manually reviewed the results to address more granular ZIP Code requests. Because ZIP Codes often overlap geographic borders, the PRAC requested that we approximate the funds provided to the selected location by multiplying the total dollars of pandemic funds provided to a ZIP Code by the population percentage of that ZIP Code that overlaps with the selected location. See [Appendix C: PRAC Scope and Methodology](#) for more detail.

Shuttered Venue Operators Grant program: To identify the Shuttered Venue Operators Grant program grant recipients in the selected ZIP Codes, SBA OIG summarized records in the disbursements file where the payment was sent before October 1, 2021, where the status was “Paid” by the funding request. We joined the resulting file with the funding requests table, which contained most key information for the Shuttered Venue Operators Grant program grant applications and payments. We joined the resulting file with the draft applications table to attach ZIP Code information. We joined the resulting file with the PRAC provided ZIP Code file using ZIP Code as our match key. Since there were only six records in the data, we inspected each record and included all but one record in our results.

Restaurant Revitalization Fund: To identify the Restaurant Revitalization Fund grant recipients in the selected ZIP Codes, SBA OIG extracted records where the payment was sent before October 1, 2021, where the status was “Payment Sent,” and where the grant amount was greater than zero. We joined the resulting file with the PRAC provided ZIP Code file. We sorted the data by PRAC

locality, then by ZIP Code, then by physical city name, and manually reviewed the results to address more granular ZIP Code requests. Because ZIP Codes often overlap geographic borders, the PRAC requested that we approximate the funds provided to the selected location by multiplying the total dollars of pandemic funds provided to a ZIP Code by the population percentage of that ZIP Code that overlaps with the selected location. See [Appendix C: PRAC Scope and Methodology](#) for more detail.

Debt Relief Payments: To identify debt relief payments paid to borrowers located in the selected ZIP Codes, SBA OIG joined the file with debt relief payments with the PRAC provided ZIP Code file. We sorted the data by PRAC locality, then by ZIP Code, then by physical city name, and manually reviewed the results to address more granular ZIP Code requests. Because ZIP Codes often overlap geographic borders, the PRAC requested that we approximate the funds provided to the selected location by multiplying the total dollars of pandemic funds provided to a ZIP Code by the population percentage of that ZIP Code that overlaps with the selected location. See [Appendix C: PRAC Scope and Methodology](#) for more detail.

Data Limitations

Program Selection. To gain an understanding of pandemic funding program size and scope, we reviewed the agency's fiscal year 2021 Annual Financial Report and asked the agency if there were additional programs that could have an impact on our analysis. Considering size, scope, and available data, SBA OIG focused on providing economic impact data for the PPP, COVID-19 EIDL, the Restaurant Revitalization Fund, the Shuttered Venue Operators Grant program, and debt relief in SBA's 7(a) and 504 loan programs. These programs had the most impact because they were the largest based on budget authority and had the most participants.

Data Element Selection. Considering data relevance and significance as a part of our analysis, we selected ZIP Code and amount fields that were considered the most relevant. We recognize the inherent risk that the applicant provided ZIP Codes may not accurately reflect the ZIP Code in which companies conduct most of their business. For example, a business may be located in one ZIP Code but operates over a larger geographical area, spreading the reach of pandemic funding beyond the reported ZIP Code.

While SBA OIG determined the most relevant ZIP Code data fields for each program, the PRAC provided the associated ZIP Codes and the population percentages for each of the six geographic locations. They also requested that we approximate the funds provided to each location by multiplying the total dollars of pandemic funds provided to the ZIP Code by the population percentage. See Appendix C: PRAC Scope and Methodology for more detail on the determination of ZIP Codes and population percentages.

SBA pandemic program data contained various date fields which required SBA OIG to select the most relevant date to use as a cut-off point for determining whether to include or exclude records due to data limitations. For example, with the COVID-19 EIDL program and PPP, SBA OIG focused

on applications that were submitted on or before September 30, 2021. The data we used for our analysis was as of the date the data was extracted. It is possible that some of the financial activities, such as disbursement, may not have taken place until after September 30, 2021.

Standards

SBA OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

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