



September 2023

COVID-19

U.S. Territory Experiences Could Inform Future Federal Relief

GAO Highlights

Highlights of [GAO-23-106050](#), a report to congressional committees.

Why GAO Did This Study

The federal government has provided more than \$4 trillion to help the nation respond to and recover from the COVID-19 pandemic. A portion of those funds went to U.S. territories through various federal programs.

The CARES Act includes a provision for GAO to conduct monitoring and oversight related to the COVID-19 pandemic. This report examines (1) how much funding was allocated to the territories and how territories reported those funds were used; (2) territories' experiences administering COVID-19 relief funding; and (3) how selected federal agencies helped territories administer the funding and what themes can inform future federal relief to the territories.

GAO reviewed the six COVID-19 relief laws enacted in 2020 and 2021, federal agency allocation data, and spending data from [USAspending.gov](#). GAO reviewed program documentation, reports to federal agencies on the use of funds, and applicable Office of Inspector General reports. GAO also interviewed federal and territory agency officials about selected COVID-19 relief programs. These selected programs were those that (1) were implemented by federal agencies that administered the largest COVID-19 relief programs for Tribes, states, localities, and territories; and (2) allocated more than \$100 million to the U.S. territories.

View [GAO-23-106050](#). For more information, contact Jeff Arkin at 202-512-6806 or arkinj@gao.gov

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U.S. Territory Experiences Could Inform Future Federal Relief

What GAO Found

Federal agencies allocated more than \$32 billion in COVID-19 relief funding to the five permanently inhabited U.S. territories—American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. This relief funding was provided through more than 100 new and existing federal programs across 16 federal agencies. Territory government officials told GAO that this funding helped them meet key priorities, including the public health response to COVID-19, improvements to health care infrastructure and access, replacement of lost revenue for continued government operations, and infrastructure development.

COVID-19 Relief Funding Allocated to U.S. Territory Governments as of May 2023

	Total allocations (in billions)
American Samoa	\$1.3
Commonwealth of the Northern Mariana Islands	\$1.9
Guam	\$2.7
Puerto Rico	\$24.8
U.S. Virgin Islands	\$1.5
Total	\$32.1

Source: GAO analysis of appropriation and federal agency allocation data. | GAO-23-106050

Notes: Total allocations include COVID-19 relief funding for which U.S. territory government agencies were the recipient. Allocation data were collected between May 2022 and May 2023, prior to the rescission of unobligated funds in a number of COVID-19 relief programs under the Fiscal Responsibility Act of 2023 in June 2023. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Allocations do not sum to total due to rounding. COVID-19 relief funding awarded directly to local governments is not included.

Territory government officials told us they faced challenges administering selected COVID-19 relief programs. These included having sufficient administrative capacity, determining allowable uses for funding, spending funds within allotted time frames, and managing reporting requirements.

Based on the experiences of the territorial governments administering COVID-19 relief funding and federal agency actions to mitigate certain challenges, GAO identified four themes that could inform future federal relief to U.S. territories:

- **Leveraging pre-existing programs.** In contrast to newly created programs, territory officials reported experiencing fewer challenges administering and reporting on pre-existing federal programs that received additional funding.
- **Technical assistance.** Territory officials faced fewer challenges implementing programs where there was strong coordination and communication between the federal agency and the territory regarding program requirements and reporting.
- **Funding flexibilities.** Territory governments used COVID-19 relief funding with flexible or broad allowable uses to meet needs that might not be allowable under other federal programs, and worked with federal agencies to modify allowable uses and funding time frames to meet territory needs.
- **Immediately available funding.** Territory officials said funding that was immediately available, rather than provided as reimbursement, enabled them to better plan, schedule, and expend funds for allowable uses.

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Abbreviations

ARPA	American Rescue Plan Act
CDC	Centers for Disease Control and Prevention
CFDA	Catalog of Federal Domestic Assistance
CNMI	Commonwealth of the Northern Mariana Islands
CSLFRF	Coronavirus State and Local Fiscal Recovery Funds
DEFC	Disaster Emergency Fund Code
DOT	Department of Transportation
FABS	Financial Assistance Broker Submission
FAQ	Frequently Asked Question
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
HHS	Department of Health and Human Services
IJA	Infrastructure Investment and Jobs Act
OIG	Office of Inspector General
OMB	Office of Management and Budget
TAS	Treasury Account Symbol
UTF	Unemployment Trust Fund
USDA	U.S. Department of Agriculture
USVI	U.S. Virgin Islands

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September 19, 2023

Congressional Committees

The federal government has provided more than \$4 trillion to help the nation respond to and recover from the COVID-19 pandemic.¹ A portion of those funds went to U.S. territories through various federal programs, including increased funding for healthcare, education, and transportation infrastructure as well as new funding with broad allowable uses such as the Coronavirus Relief Fund and Coronavirus State and Local Fiscal Recovery Funds. Territories were tasked with quickly using this funding to combat the pandemic while also planning for and administering funding that would be available for several years.

The CARES Act includes a provision for us to conduct monitoring and oversight of the use of funds made available to prepare for, respond to, and recover from the pandemic.² This report focuses on COVID-19 relief provided to the five permanently inhabited U.S. territories—American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), Guam, Puerto Rico, and the U.S. Virgin Islands (USVI). We reviewed (1) how much funding was allocated to the territories and how territories reported that those funds were used; (2) territories’ experiences administering COVID-19 relief funding; and (3) how selected federal agencies helped territories administer COVID-19 relief funding and what themes can inform future federal relief to the territories.

To describe the funding provided to the territories and how those funds were used, we reviewed the six COVID-19 relief laws enacted in 2020

¹This is the cumulative amount of funding provided in the six COVID-19 relief laws as of April 30, 2023. This amount does not reflect any changes resulting from the Fiscal Responsibility Act of 2023, which rescinded unobligated funds in a number of COVID-19 relief programs. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). The six COVID-19 relief laws are the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2, 135 Stat. 4 (2021); Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146 (2020).

²Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). More information on our COVID-19-related work is available at <https://www.gao.gov/coronavirus>.

and 2021. We also identified appropriation and allocation amounts for the programs for which territory governments were eligible recipients.³ We then reviewed data on obligations and disbursements of COVID-19 relief funding programs from USAspending.gov and confirmed any inconsistencies with the appropriate federal agencies. We found the data on USAspending.gov to be generally reliable for presenting publicly available information on obligations and disbursements of COVID-19 relief funding.⁴ We also reviewed reports by the territories to federal agencies and the public to identify major uses of COVID-19 relief funding, as well as applicable Office of Inspector General reports. We interviewed territory agency officials about their priorities in using federal COVID-19 relief funding. We did not evaluate whether territory uses of federal COVID-19 relief funding complied with allowable uses.

To describe the experiences of territories administering COVID-19 relief funding, we reviewed documentation provided by territory governments and interviewed territory government officials about their experiences administering 11 selected programs administered by five federal

³Appropriations are budget authority granted to federal agencies through legislation to incur obligations and to make payments from the Treasury for specified purposes. An allocation is a further subdivision of an apportionment, which divides amounts available for obligation by specific time periods, activities, projects, objects, or a combination thereof. In this report, we are specifically referring to funds available for obligation that federal agencies set aside for use by each territory. GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: September 2005).

The Fiscal Responsibility Act of 2023, which rescinded unobligated funds in a number of COVID relief programs, was enacted subsequent to our analysis. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). According to preliminary estimates from the Congressional Budget Office, the Fiscal Responsibility Act of 2023 would result in the rescission of \$27.1 billion of budget authority for unobligated funds under 87 COVID relief programs. See letter from Phillip L. Swagel, Director, Congressional Budget Office, to Hon. Kevin McCarthy, Speaker of the House of Representatives, re: CBO's Estimate of the Budgetary Effects of H.R. 3746, the Fiscal Responsibility Act of 2023 (May 30, 2023).

⁴USAspending.gov is the official source for spending data for the U.S. government, and has features that allow for tracking of COVID-19 spending. In prior work we identified limitations in the reliability of USAspending.gov data for some agencies or programs. Throughout this report, we note these limitations wherever USAspending.gov data are used. See *Federal Spending Transparency: OIGs Identified a Variety of Issues with the Quality of Agencies' Data Submissions*, [GAO-22-105427](#) (Washington, D.C.: July 12, 2022); and *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

agencies.⁵ We conducted site visits with territory agency officials in Puerto Rico and USVI, and video conferences with officials in American Samoa, CNMI, and Guam.

To describe actions taken by the five selected federal agencies to address any needs of the territories in their administration of COVID-19 relief funding and themes that may inform future federal funding to the territories, we reviewed program guidance provided by federal agencies and interviewed federal agency officials that administered the selected programs. We also interviewed territory agency officials. To identify and describe themes that could inform future federal relief programs, we conducted a content analysis of interview statements from federal agency and territory government agency officials. For more detailed information about our objectives, scope, and methodology, see appendix I.

We conducted this performance audit from May 2022 to September 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

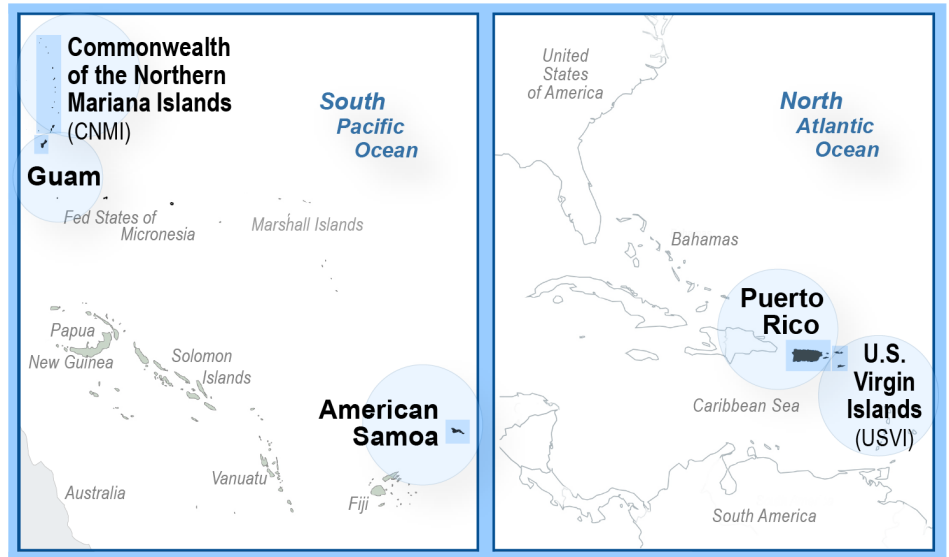
Background

U.S. Territories

The United States has five permanently inhabited territories: American Samoa, CNMI, Guam, Puerto Rico, and USVI. Three territories—American Samoa, CNMI, and Guam—are located in the Pacific Ocean. Puerto Rico and USVI are located in the Caribbean.

⁵We selected programs that allocated more than \$100 million to the territories and were implemented by federal agencies that administered the largest COVID-19 relief programs for Tribes, states, localities, and territories—those that received direct appropriations for more than \$10 billion exclusively or primarily for Tribes, states, the District of Columbia, localities, and U.S. territories—in at least one of the six COVID-19 relief laws. For the list of selected programs, see table 4 in appendix I.

Figure 1: Geographic Locations of U.S. Territories



Source: GAO. | GAO-23-106050

The five permanently inhabited U.S. territories have elected governors, territorial legislatures, and nonvoting members in the U.S. House of Representatives.

American Samoa. American Samoa, with a population of 49,710 in 2020, lies about 2,600 miles southwest of Hawaii. It consists of seven islands covering a land area of 76 square miles. Most of American Samoa’s economic activity—primarily tuna canning—and government operations take place on the territory’s main island, Tutuila. Tourism is limited by the island’s remote location and lack of tourist-related facilities.

CNMI. CNMI, with a population of 47,329 in 2020, lies just north of Guam and about 3,300 miles from Hawaii. Part of the Mariana Islands Archipelago, the territory is a chain of 14 islands with a total land area of 183 square miles. CNMI’s population resides primarily on the island of Saipan, with additional residents on the islands of Rota and Tinian. CNMI’s economy depends on tourism.

Guam. Guam, with a population of 153,836 in 2020, is located about 50 miles south of the southernmost island of CNMI, 3,700 miles west of Hawaii. It has a total land area of 212 square miles. Guam has long been

a strategic location for the U.S. military, and Guam's economy depends largely on U.S. military spending and tourism.⁶

Puerto Rico. Puerto Rico, with a population of 3.3 million in 2021, is the largest U.S. territory. It consists of a main island and several smaller ones—a total of 3,425 square miles. Puerto Rico's economy is mainly driven by manufacturing goods, such as pharmaceuticals, textiles, petrochemicals, and electronics. The service industry, including the finance, insurance, and tourism sectors, is also a key contributor to the economy.

USVI. USVI, with a population of 87,146 in 2020, is composed of three main islands—St. Croix, St. John, and St. Thomas—and many other surrounding islands, comprising 134 square miles. Most of the population of USVI resides on St. Thomas and St. Croix. Tourism is the territory's leading industry, accounting for about 60 percent of USVI's gross domestic product, according to USVI officials.

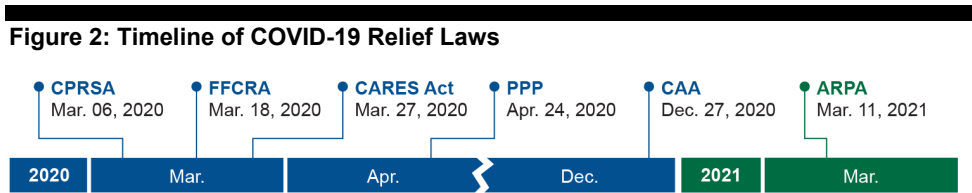
Federal COVID-19 Relief and Oversight

Territory governments—like other Tribal, state, and local governments—experienced economic loss resulting from the COVID-19 pandemic. To limit social contact and slow the spread of the virus, nearly all U.S. states and territories implemented policies that restricted certain economic activities—in particular closures of nonessential businesses. Businesses that depend on in-person contact for providing goods and services were severely affected, including businesses in the leisure, tourism, and hospitality sector. Several of the territories rely heavily on revenue and jobs in the hospitality and tourism industry for their respective economies.

⁶More than 21,000 service members and families currently reside on Navy and Air Force bases on Guam. With the opening of a new U.S. Marine Corps base, 15,000 more military personnel and dependents are expected to move to Guam over the next few years.

Further, natural disasters, such as hurricanes, have limited economic growth in these territories in recent years.⁷ Natural disasters have hit each of the five territories in the last 6 years.⁸

The COVID-19 relief laws enacted between March 2020 and March 2021 provided more than \$1 trillion to federal agencies to provide assistance related to the pandemic to Tribes, states, the District of Columbia, localities, and U.S. territories, through existing and newly created programs and funds.⁹ See figure 2 for a timeline of federal funding provided through the COVID-19 relief laws.



CPRSA = Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020
FFCRA = Families First Coronavirus Response Act
CARES Act = Coronavirus Aid, Relief, and Economic Security Act
PPP = Paycheck Protection Program and Health Care Enhancement Act
CAA = Consolidated Appropriations Act, 2021
ARPA = American Rescue Plan Act of 2021

Source: GAO analysis of legislation data. | GAO-23-106050

Note: In June 2023, the Fiscal Responsibility Act of 2023 rescinded some of the funding provided through the COVID-19 relief laws.

⁷We review the territories' public debt every 2 years, including trends in public debt, trends in revenue and expenses, and risk factors that may affect each territory's ability to repay public debt. See *U.S. Territories: Public Debt Outlook - 2023 Update*, [GAO-23-106045](#) (Washington, D.C.: June 29, 2023).

⁸American Samoa was hit with Tropical Storm Gita in February 2018. CNMI was hit by Typhoon Mawar in May 2023, Typhoons Hagibis and Bualoi in October 2019, Super Typhoon Yutu in October 2018, and Typhoon Mangkhut in September 2018. Guam was also hit by Typhoons Mawar and Mangkhut as well as Typhoon Wutip in February 2019. Puerto Rico was hit with Hurricane Fiona in September 2022, Tropical Storms Laura and Isaias in summer 2020, earthquakes in 2019 and 2020, and Tropical Storm Dorian in August 2019. USVI was hit with Hurricane Dorian in August 2019.

⁹In June 2023, some of these funds were rescinded under the Fiscal Responsibility Act of 2023. According to preliminary estimates from the Congressional Budget Office, this would result in the rescission of \$27.1 billion of budget authority for unobligated funds under 87 COVID-19 relief programs. See letter from Phillip L. Swagel, Director, Congressional Budget Office, to Hon. Kevin McCarthy, Speaker of the House of the House of Representatives, re: CBO's Estimate of the Budgetary Effects of H.R. 3746, the Fiscal Responsibility Act of 2023 (May 30, 2023).

Various Offices of Inspector General (OIG) have published reports regarding the territories' uses of COVID-19 relief funding. For example, the Department of the Treasury OIG sent a letter to American Samoa regarding specific uses of Coronavirus Relief Funds. In addition, the U.S. Election Assistance Commission OIG published a report on the use of CARES Act awards for unsupported direct costs by the CNMI Commonwealth Election Commissions.¹⁰ The Department of the Interior OIG also sent management advisory letters to the auditing bodies of the three Pacific territories offering guidance and support in overseeing territories' uses of COVID-19 relief funds.¹¹

American Samoa, CNMI, Guam, and USVI also submit single audit reports. The Single Audit Act requires that nonfederal entities that expend \$750,000 or more in federal awards during their fiscal year must have a single audit or program-specific audit conducted for that year and submitted to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report(s) or 9 months after the end of the audit period.¹² Puerto Rico releases audited financial

¹⁰Office of the Inspector General U.S. Election Assistance Commission, *Audit of the Help America Vote Act Grants Awarded to the Commonwealth of the Northern Mariana Islands*, G22MP0005-23-04 (Feb. 24, 2023.); and Office of the Inspector General Department of the Treasury, *American Samoa Uses of Coronavirus Relief Fund Payment*, OIG-CA-20-023 (July 14, 2020).

¹¹Office of Inspector General U.S. Department of the Interior, *Management Advisory – Coronavirus Aid, Relief and Economic Security Act Funds Awarded to American Samoa*, Report No. 2020-WR-041-A (October 2020); *Management Advisory – Coronavirus Aid, Relief and Economic Security Act Funds Awarded to the Commonwealth of the Northern Mariana Islands*, Report No 2020-WR-041-B (October 2020); and *Management Advisory – Coronavirus Aid, Relief and Economic Security Act Funds Awarded to Guam*, Report No 2020-WR-041-D (October 2020).

¹²The Single Audit Act requires all nonfederal entities that expend \$750,000 or more in federal awards, including grants and other assistance, during their fiscal year to conduct either a single audit or program-specific audit of the entity's financial statements and federal awards (or program-specific audit, in limited circumstances) by an independent auditor in accordance with generally accepted government auditing standards. See Pub. L. No. 98-502, 98 Stat. 2327 (1984), codified as amended at 31 U.S.C. §§ 7501-7506. Under the Office of Management and Budget's Uniform Guidance, the threshold requiring a single audit or program-specific audit is expenditure of \$750,000 or more. 2 C.F.R. § 200.501(a). Single audit reports provide information about the reliability of the financial statements and of the schedule of grant expenditures; adequacy of internal controls over financial reporting; compliance with relevant grant laws and regulations, and awards terms for each major program; and findings and questioned amounts. 2 C.F.R. § 200.515. Single audits are an important mechanism that federal agencies use to help ensure the accountability of federal funds.

statements for the government and its component units in accordance with generally accepted accounting principles.

Some territories have been delayed in releasing their audited financial statements. As of June 2023, the territories most recent audited financial statements are from 2021 (American Samoa, Guam, Puerto Rico), 2020 (CNMI) and 2019 (USVI). We have previously reported that some of the territories have long-standing challenges with financial accountability, including late submission of annual audited financial statements.¹³

Additionally, auditors identified material weaknesses in internal controls over financial reporting and compliance for several of the territories.¹⁴ For example, auditors identified material weaknesses with CNMI's compliance with the Coronavirus Relief Fund, Education Stabilization Funds, and the Federal Emergency Management Agency Public Assistance Disaster Relief Funds.¹⁵ Similarly, auditors identified material weaknesses with Guam's compliance with the Coronavirus Relief Fund, Emergency Rental Assistance Programs, and the Coronavirus State and Local Fiscal Recovery Funds.¹⁶ CNMI and Guam government officials responded to the auditors' findings in their corrective action plans.

¹³See [GAO-23-106045](#).

¹⁴A material weakness in internal control over financial reporting is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

¹⁵Commonwealth of the Northern Mariana Islands, *Independent Auditors' Reports on Internal Control and on Compliance Year Ended September 30, 2020* (Jan. 30, 2023).

¹⁶Government of Guam, *Single Audit Reports Year Ended September 30, 2021* (July 13, 2022).

Federal Agencies Provided More Than \$32 Billion in COVID-19 Relief Funding to U.S. Territories through More Than 100 Programs

Federal Agencies Allocated More Than \$32 Billion in COVID-19 Relief Funding to U.S. Territory Governments

Federal agencies allocated more than \$32 billion of their COVID-19 relief appropriations to territory governments.¹⁷ As shown in table 1, total allocations as of May 2023 for each territory ranged from \$1.3 billion (American Samoa) to \$24.8 billion (Puerto Rico).¹⁸ For some territories—American Samoa and CNMI—allocations exceeded their pre-pandemic (fiscal year 2019) gross domestic product.

¹⁷Our analysis of allocations included any COVID-19 relief funding that federal agencies allocated or obligated directly to territory-level government agencies. This includes select instances where funding initially designated for units of local government were ultimately disbursed to the territory-level government. We did not include funding that federal agencies directly allocated or obligated to other types of recipients, such as individuals, private businesses, public institutions of higher education, or municipalities. In some cases, allocations were determined by statute. See e.g., 42 U.S.C. § 802(b)(1); Pub. L. No. 116-260, div. M, tit. IV, 134 Stat. 1182, 1941-42 (2020). This number was calculated prior to the rescissions of unobligated funds for a number of COVID-19 relief programs under the Fiscal Responsibility Act of 2023 in June 2023.

For funds control purposes, an allocation is a further subdivision of an apportionment. See [GAO-05-734SP](#).

¹⁸American Samoa, Guam, and USVI received all COVID-19 relief funding designated to governments at the territory level. CNMI and Puerto Rico have governments at both the territory and local levels. COVID-19 relief funding awarded at local levels in CNMI and Puerto Rico are not included.

Table 1: COVID-19 Relief Funding Allocated to U.S. Territory Governments as of May 2023

	Total allocations (in billions)	Allocations per capita (in thousands)	Allocations as a percentage of territory's fiscal year 2019 gross domestic product
American Samoa	\$1.3	\$25.6	197%
Commonwealth of the Northern Mariana Islands	\$1.9	\$39.1	157%
Guam	\$2.7	\$17.6	42%
Puerto Rico	\$24.8	\$7.5	22%
U.S. Virgin Islands	\$1.5	\$17.2	36%
Total	\$32.1		

Source: GAO analysis of appropriation and federal agency allocation data. | GAO-23-106050

Notes: Allocation data were collected from May 2022 through May 2023, prior to the rescission of unobligated funds in a number of COVID-19 relief programs under the Fiscal Responsibility Act of 2023 in June 2023. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Total allocations include COVID-19 relief funding for which U.S. territory government agencies were the recipient. The Commonwealth of the Northern Mariana Islands and Puerto Rico have governments at both the territory and local levels. COVID-19 relief funding awarded at local levels is not included in the table. Allocations do not sum to total due to rounding. Allocations per capita are calculated using Census Bureau population information from the 2020 Census. Allocations as a percentage of each territory's gross domestic product are based on the fiscal year 2019 gross domestic product reported in the most recent report by the Bureau of Economic Analysis for each territory.

Federal agencies report to USAspending.gov the amount of COVID-19 relief funding they awarded and disbursed to the territories.¹⁹ According to USAspending.gov data, 16 federal agencies provided COVID-19 relief funding to U.S. territories. As of February 28, 2023—the cutoff date for this review—these 16 federal agencies had awarded, or obligated, 89 percent of the more than \$32 billion in COVID-19 relief allocations to territory governments that we identified.²⁰ See table 2. At that time,

¹⁹In past work, we identified that the quality of data on USAspending.gov varies by federal agency. We chose to use it in this report, because USAspending.gov data are widely available to the public and we determined these data were sufficiently reliable for our purposes. See [GAO-22-105427](#) and [GAO-22-104702](#).

²⁰With the passage of the Fiscal Responsibility Act of 2023 in June 2023, the total allocation amount may be reduced. In turn, the obligation percentages may increase. An obligation generally refers to a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received, or a legal duty on the part of the United States that could mature into a legal liability by virtue of actions on the part of the other party beyond the control of the United States. Payment may be made immediately or in the future. An agency incurs an obligation, for example, when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require the government to make payments to the public or from one government account to another. See [GAO-05-734SP](#).

according to USAspending.gov and agency data from the Departments of Homeland Security and Labor:

- Eight agencies had obligated all or almost all of the funding allocated to territory governments.
- Five agencies had obligated between 81 percent and 88 percent of the funding allocated to territory governments.
- Two agencies—the Departments of Transportation (DOT) and Housing and Urban Development—had obligated 45 percent and 64 percent, respectively, of the funding allocated to territory governments.
- The Federal Communications Commission (FCC) had obligated 3 percent, according to USAspending.gov. However, for agency-specific reasons, our analysis of USAspending.gov data underreports their COVID-19 obligations. FCC officials explained that, for its Emergency Connectivity Fund program, territory agencies could ask FCC to pay broadband providers directly. Obligations not made directly to territory governments were not captured in our analysis of obligations and disbursements.

According to USAspending.gov, as of February 28, 2023, federal agencies had outlayed, or disbursed, more than \$23.6 billion to territory governments.²¹ Based on data from USAspending.gov, two agencies—the Department of Agriculture (USDA) and Treasury—appear to have disbursed more funds than they obligated. Officials at both agencies attributed this discrepancy, in part, to inconsistencies in the use of Disaster Emergency Fund Codes (DEFC).²² According to USDA officials, USDA did not label all of its COVID-19 relief funding with the appropriate

²¹Disbursements are the issuance of checks, payment of cash, or electronic transfer of funds made to liquidate a federal obligation. “Disbursement” is used interchangeably with the term “outlay.” See [GAO-05-734SP](#).

²²DEFCs are used to track the spending of funding for disasters and emergencies such as COVID-19. Each code links to one or more laws that authorized the funding. The Office of Management and Budget (OMB) establishes a new DEFC value for each enacted appropriation with disaster or emergency funding. The corresponding title for each DEFC value generally identifies the associated public law number(s) and whether the funding is disaster or emergency. In some cases, OMB also establishes DEFC values for nonemergency funding. OMB required agencies to use DEFCs to track their COVID-19 supplemental funding on USAspending.gov beginning in June 2020. See OMB, M-20-21, *Memorandum For the Heads of Departments and Agencies: Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)* (Washington, D.C.: Apr. 10, 2020).

DEFC. So, USAspending.gov shows less COVID-19 relief funding obligated than what USDA actually obligated. USDA resolved this labeling problem moving forward, including when reporting disbursements. As a result, for USDA, disbursements exceed obligations on USAspending.gov. Similarly, Treasury officials told us that Treasury underreported COVID-19 related obligations in USAspending.gov in part because of inconsistencies in the use of DEFC.²³ Treasury officials told us they are taking steps to correct their data on USAspending.gov.

Table 2: COVID-19 Relief Allocations as of May 2023 and USAspending.gov Data on Obligations and Disbursements to U.S. Territory Governments by Federal Agency as of February 28, 2023

Federal Agency	Total Allocations to Territory Governments (in millions)	Total Federal Obligations to Territory Governments (in millions)	Total Federal Disbursements to Territory Governments (in millions)
Department of Labor ^b	\$10,907	\$9,617 ^e	\$9,521
Department of the Treasury ^a	\$8,605 ^d	\$7,345 ^f	\$7,867 ^f
Department of Education ^a	\$6,408 ^d	\$6,408	\$1,950
Department of Agriculture ^b	\$3,061 ^d	\$2,624 ^g	\$3,122
Department of Health and Human Services ^a	\$1,621 ^d	\$1,600	\$702.7
Department of Transportation ^a	\$486.7 ^d	\$220.3	\$80.7
Department of Homeland Security ^b	\$460.5	\$451 ^h	\$233.6
Department of Housing and Urban Development ^a	\$298.5 ^d	\$191.7	\$91.9
Federal Communications Commission ^b	\$122.3	\$3.1 ⁱ	\$1.8
Department of Commerce ^a	\$57.9 ^d	\$47.1	\$0
Department of the Interior ^a	\$33	\$33	\$20.5
Department of Justice ^a	\$18.4	\$18.4	\$12.9
Election Assistance Commission ^b	\$6.3	\$6.3	\$6.2
Institute of Museum and Library Services ^c	\$3.7 ^d	\$3.7	\$0.8
National Endowment for the Arts ^a	\$2.5 ^d	\$2.1	\$1
Environmental Protection Agency ^a	\$0.2	\$0.2	\$0
Total	\$32,093	\$28,571	\$23,612

Source: GAO analysis of agency and USAspending.gov data. | GAO-23-106050

Notes: U.S. Territories refers to American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), Guam, Puerto Rico, and the U.S. Virgin Islands (USVI). Allocation data were compiled from publicly available documents on individual agency websites or provided by agency

²³Treasury officials also said that USAspending.gov does not currently reflect prior year adjustments and disbursements that were returned to Treasury as a result of reallocations, which contributes to underreported COVID-19 obligations and over reported disbursements.

officials between May 2022 and May 2023, prior to the rescission of unobligated funds in a number of COVID-19 relief programs under the Fiscal Responsibility Act of 2023 in June 2023. We downloaded award obligation and disbursement data through February 28, 2023 from USAspending.gov on April 20, 2023. Agencies report the data on USAspending.gov. We and agencies' Offices of Inspector General (OIG) determined that reliability of data submitted to USAspending.gov varied among federal agencies. See [GAO-22-105427](#) and [GAO-22-104702](#). The amounts presented here include funding for which territory government agencies were the recipient. Funding awarded to other recipients including individuals, private businesses, public institutions of higher education, and municipalities is excluded.

^aOIGs found these federal agencies to have reasonably reliable USAspending.gov data.

^bOIGs found these federal agencies to have less reliable USAspending.gov data. These five federal agencies account for \$12.7 billion of the total obligations and \$12.9 billion of the total disbursements to all five territory governments. Disbursements exceed obligations because this group contains the Department of Agriculture (USDA), which mislabeled certain COVID-19 award obligations.

^cThe Institute of Museum and Library Services does not have an Office of Inspector General evaluation of its USAspending.gov data.

^dIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds for programs administered by this agency. Therefore, the ultimate allocation amounts may be reduced. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023).

^eObligation and disbursement data for pandemic unemployment benefits paid to Puerto Rico and USVI were provided by the Department of Labor in June 2023. According to Labor officials, USAspending.gov data we collected includes only the grant funding made to the territories, including both benefits for American Samoa, CNMI, and Guam and administrative funding for each of the territories. It does not include funding provided through the Treasury managed Unemployment Trust Fund (UTF). UTF funding is provided to USAspending.gov as a national aggregate amount. According to Labor officials, since Puerto Rico and USVI have existing Unemployment Compensation programs and access benefits funding through the UTF, UTF funds received by these two territories are reported as part of the national aggregate amounts to USAspending.gov due to the site's reporting requirements. Labor was able to provide the information at the individual territory level for our use here.

^fDepartment of the Treasury officials told us that three limitations affected their obligations and disbursement data at the award level on the USAspending.gov COVID-19 pages. First, prior-year adjustments to the Coronavirus State and Local Fiscal Recovery Funds, Emergency Rental Assistance 2, and the Homeowner Assistance Fund are not reflected in obligation data at the award level on the USAspending.gov COVID-19 pages. Second, there were some inconsistencies in the use of Disaster Emergency Fund Codes that led to an underreporting of COVID-19 obligations in USAspending.gov. Third, disbursements on USAspending.gov do not reflect funds that were returned to Treasury as a result of reallocation on or before September 21, 2022. Therefore, disbursements may appear higher than they should.

^gUSDA officials told us that the department labeled some COVID-19 award obligations with the wrong Disaster Emergency Fund Code. Therefore, those obligations do not appear as COVID-19 funding on USAspending.gov. Therefore, on USAspending.gov, disbursements appear higher than obligations for USDA. USDA corrected this error for awards moving forward. USDA provided allocation data in April 2023. When asked why disbursement data through February 2023 exceeded these allocations, USDA officials told us that allocations occur at a single point in time and may have been updated to allow for further obligations and disbursements on multiyear funds.

^hThe Public Assistance Disaster Relief Funds component of this total came from reports provided by the Federal Emergency Management Agency as of March 2023, rather than USAspending.gov. Funding provided to the Disaster Relief Fund is generally not specific to individual disasters. Therefore, Treasury's methodology for determining COVID-19-related obligations and disbursements on USAspending.gov does not capture obligations and disbursements for the COVID-19 response based on funding other than what was provided in the COVID-19 relief laws. Further, USAspending.gov's methodology includes all obligations and disbursements based on funding in the COVID-19 relief laws, including those for other disasters.

ⁱOfficials at the Federal Communications Commission (FCC) explained that, for their Emergency Connectivity Fund program, territory agencies could either request the funds as reimbursement after paying broadband providers, or ask FCC to pay broadband providers directly. Payments FCC made to broadband providers directly on behalf of territory government agencies were not captured in our

analysis of obligations and disbursements. Therefore, obligations and disbursements as reported here do not reflect all obligations and disbursements FCC made on behalf of territory governments. The FCC noted that over 98 percent of the FCC related funds that it allocated to U.S. territories came from the Emergency Connectivity Fund Program. Pursuant to public information provided by the FCC using the Universal Service Administrative Company's Emergency Connectivity Fund Program Open Data Tool, which includes obligations and disbursements made directly to service providers on behalf of territory governments, the FCC has obligated approximately 69 percent and disbursed approximately 16.6 percent of these Emergency Connectivity Funds through its accepted invoicing processes.

The timing and availability of funds varies across COVID-19 relief programs. For example, Coronavirus Relief Funds were no longer available for obligation or disbursement by territory governments after December 31, 2021. However, funding for the State Small Business Credit Initiative may be available for disbursement until as late as September 2030.

Territories Received COVID-19 Relief Funding through More Than 100 Federal Programs

Territory governments received COVID-19 relief funding from 16 federal agencies and more than 100 federal programs. As shown in table 3, 15 federal programs allocated more than \$100 million to territory governments, as of May 2023.²⁴ In total, these 15 programs accounted for 96 percent of the total amount of COVID-19 relief funding allocated to territory governments. For the full list of federal programs and allocations to each territory's government, see appendix II.

Table 3: COVID-19 Relief Programs that Allocated More Than \$100 Million to U.S. Territory Governments, as of May 2023

Programs and funds	Description	Amount Allocated to Territory Governments (millions)
Unemployment Insurance ^a (Department of Labor)	COVID-19 legislation created federally funded temporary unemployment insurance programs that expanded benefit eligibility and enhanced benefits for eligible workers who became unemployed through no fault of their own during the pandemic.	\$10,899
Education Stabilization Fund (Department of Education)	This program, comprised of multiple subprograms, generally provides formula grants to states and U.S. territories for education-related needs to address the effect of the COVID-19 pandemic.	\$6,369 ^b
Coronavirus State and Local Fiscal Recovery Funds (Department of the Treasury)	These funds provide payments to Tribal governments, states, the District of Columbia, U.S. territories, and localities to mitigate the fiscal effects stemming from the COVID-19 pandemic.	\$4,728

²⁴This amount does not account for any subsequent rescissions provided under the Fiscal Responsibility Act of 2023.

Programs and funds	Description	Amount Allocated to Territory Governments (millions)
Coronavirus Relief Fund (Department of the Treasury)	This fund provides payments to Tribal governments, states, the District of Columbia, localities with more than 500,000 residents, and U.S. territories to help with necessary expenditures incurred due to the COVID-19 pandemic.	\$2,505
Nutrition Assistance (Department of Agriculture)	This program provides block grants to American Samoa, the Commonwealth of the Northern Mariana Islands, and Puerto Rico to provide food assistance to low-income households.	\$1,914
Pandemic Electronic Benefit Transfer (Department of Agriculture)	This program provides benefits, administered by states and U.S. territories, for purchasing food for households with children who would have received free or reduced-price school meals—if not for COVID-19-related school closures—as well as for households with children in child care.	\$1,052
Emergency Rental Assistance Programs (Department of the Treasury)	These programs (Emergency Rental Assistance 1 and 2) provide assistance to states, the District of Columbia, U.S. territories, and localities with more than 200,000 residents to assist eligible households with rent, utilities and home energy costs, other expenses related to housing, and housing stability services. Emergency Rental Assistance 1 funds were also available to Tribes or their Tribally Designated Housing Entities and the Department of Hawaiian Home Lands. Emergency Rental Assistance 2 also provides assistance to cover the costs for other affordable rental housing and eviction prevention activities for eligible households.	\$705^b
Child Care and Development Fund (Department of Health and Human Services)	This program provides funds to Tribes, states, the District of Columbia, and U.S. territories to subsidize the cost of child care for low-income families and to improve the quality of care for all families. COVID-19 relief funds have supported access to child care, reduced parent fees, supported providers through unstable enrollment, and supported assistance to health care and other essential workers without regard to income eligibility requirements. Additional funding was provided for sub-grants to eligible child care providers to support the stability of the child care sector during and after the COVID-19 pandemic.	\$679^b
Public Assistance Disaster Relief Fund (Department of Homeland Security)	Administered by the Federal Emergency Management Agency, this fund provides federal disaster recovery assistance for Tribal, state, U.S. territory, and local governments when a major disaster occurs.	\$448
Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases Cooperative Agreement (Department of Health and Human Services)	Administered by the Centers for Disease Control and Prevention, this funding provides for states, U.S. territories, and localities to support COVID-19 testing, surveillance, and contact tracing, among other uses.	\$445^b
State Small Business Credit Initiative (Department of the Treasury)	This program provides funds to Tribal governments, states, the District of Columbia, and U.S. territories for small business credit support and investment programs.	\$346^b

Programs and funds	Description	Amount Allocated to Territory Governments (millions)
Transit Grants (Department of Transportation)	Administered by the Federal Transit Administration, these funds are distributed through existing grant programs to provide assistance to Tribes, states, U.S. territories, and localities to prevent, prepare for, and respond to the COVID-19 pandemic.	\$342
Coronavirus Capital Projects Fund (Department of the Treasury)	This fund provides payments to Tribal governments, states, the District of Columbia, U.S. territories, and freely associated states for critical capital projects that directly enable work, education, and health monitoring, in response to the COVID-19 pandemic.	\$215
Emergency Connectivity Fund (Federal Communications Commission)	This program provides funding to help schools and libraries offer the tools and services their communities need for remote learning during COVID-19.	\$120
Homeowner Assistance Fund (Department of the Treasury)	This program provides assistance to Tribes or their Tribally Designated Housing Entities, states, the District of Columbia, U.S. territories, and the Department of Hawaiian Home Lands to assist eligible homeowners with qualified expenses related to mortgages and housing.	\$106

Source: GAO analysis of COVID-19 relief legislation and allocation data. | GAO-23-106050

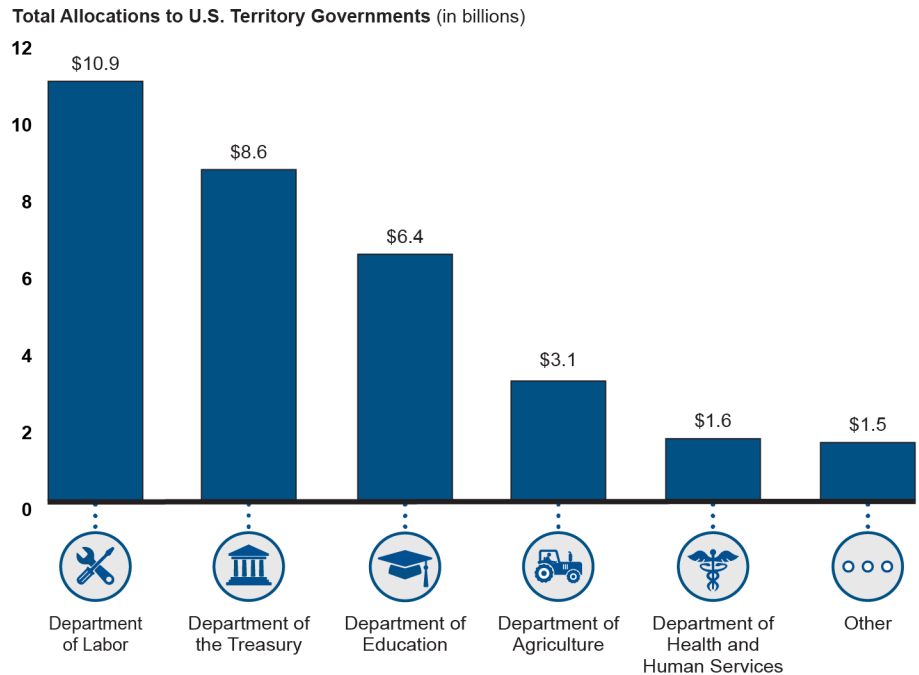
Notes: Allocations refer to funds available for obligation that federal agencies set aside for use by each territory. U.S. Territories refers to American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. Allocation data were collected from publicly available documents or provided by federal agencies from May 2022 to May 2023. Federal agencies confirmed the allocation data between February 2023 and May 2023.

^aIncludes funding related to Pandemic Unemployment Assistance, Federal Pandemic Unemployment Compensation, Pandemic Emergency Unemployment Compensation, Mixed Earner Unemployment Compensation, the emergency increase in federal funding of unemployment compensation benefits and administration, and efforts to combat fraud in these programs.

^bIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. Therefore, the allocation amount may be reduced. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023).

As shown in figure 3, the federal agencies that allocated the largest amounts of COVID-19 relief funding to the territories were the Departments of Labor, Treasury, and Education.

Figure 3: Federal Agencies with the Largest Allocations of COVID-19 Relief Funds to U.S. Territory Governments



Source: GAO analysis of federal agency data. Icon 3 alekseyvanin/stock.adobe.com, Vector icons, GAO. | GAO-23-106050

Note: U.S. Territory governments refers to the governments of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S. Virgin Islands. Allocation amounts do not reflect rescissions of unobligated funds under the Fiscal Responsibility Act of 2023. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Allocation amounts for the Departments of the Treasury, Education, Agriculture, and Health and Human Services, as well as several federal agencies combined under “Other” may be reduced.

The federal government used a combination of new and existing programs to distribute COVID-19 relief funds to territory governments, as well as other recipients.

- New programs.** In some cases, COVID-19 relief legislation created new programs to distribute COVID-19 relief funds. For example, the Coronavirus Relief Fund was a new program established by the CARES Act in March 2020 to assist with certain necessary expenditures incurred due to the COVID-19 pandemic.²⁵ Through this program, Treasury allocated more than \$2.5 billion to territory

²⁵See Pub. L. No. 116-136, § 5001, 134 Stat. 281, 501 (2020), codified at 42 U.S.C. § 801.

governments for expenditures such as COVID-19 testing and contact tracing. Treasury also administers the Emergency Rental Assistance programs—new programs to assist households experiencing financial hardship during or due—directly or indirectly—to the COVID-19 pandemic. This assistance included rent, utilities, home energy costs, and other expenses related to housing stability services. Additionally, legislation created the Education Stabilization Fund program, which allocated funding to territory education departments through six grant programs.²⁶

- **Existing programs.** Federal agencies also distributed COVID-19 relief funding through programs that existed before the pandemic. For example, DOT allocated \$342 million in supplemental COVID-19 appropriations to territory transportation agencies via existing Federal Transit Administration grant programs. Similarly, the Department of Health and Human Services (HHS) allocated an additional \$679 million in supplemental COVID-19 appropriations to territories through the Child Care and Development Fund.

The way that federal agencies made COVID-19 relief funding available to territory government agencies varied. For some COVID-19 relief programs, federal agencies allocated and awarded COVID-19 relief funding and then made it immediately available to territory agencies. For example, according to territory officials, COVID-19 relief funding for HHS's Child Care and Development Fund was immediately available to territory agencies. For other programs, federal agencies allocated COVID-19 relief funding for a specific purpose and used that allocation to reimburse recipients, including territories, for allowable expenses incurred. For example, the Federal Emergency Management Agency (FEMA) reimbursed territory governments for eligible COVID-19 expenses under its approved Public Assistance projects using the Disaster Relief Fund. This approach is consistent with how FEMA reimburses recipients, including territories, through the Disaster Relief Fund for other emergencies. Similarly, DOT reimbursed territory

²⁶Puerto Rico received Education Stabilization Funds through the Elementary and Secondary Education Emergency Relief; Emergency Assurances for Non-public Schools; Governor's Emergency Education Relief; American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth; and Higher Education Emergency Relief programs. American Samoa, CNMI, Guam, and USVI received Education Stabilization Funds through the Outlying Areas program, which was comprised of State Educational Agency and Governor funds. See Pub. L. No. 116-136, §§ 18001-18004, 134 Stat. 281, 564-568 (2020); Pub. L. No. 116-260, div. M, tit. III, §§ 311-313, 134 Stat. 1182, 1924-1932 (2020); Pub. L. No. 117-2, §§ 2001-2002, 2005, 135 Stat. 4, 19-23, 27 (2021).

transportation agencies for eligible expenses with COVID-19 Transit Grants, consistent with how DOT reimburses recipients through annual transit grants.

Management and Uses of COVID-19 Relief Funding Vary across the U.S. Territories

Territory governments used different approaches to manage and track uses of COVID-19 relief funds. Some territories made efforts to manage and track COVID-19 relief funding government-wide to facilitate decision-making on how to use funding.

- For example, the governors of American Samoa and CNMI each created a task force that managed a portion of the COVID-19 relief funding. These task forces included members from across the territories' governments and, in American Samoa, members of the private sector.
- In USVI, officials told us two offices tracked all COVID-19 relief funding through a shared spreadsheet. USVI Office of Management and Budget and Office of Disaster Recovery officials told us they held regular meetings to discuss the content of the spreadsheet tracker and make recommendations about how to use each source of federal funding.
- In Guam, officials told us the Bureau of Budget and Management Research and the Guam State Clearing House collaborated to track and manage COVID-19 funding.
- In Puerto Rico, a Disbursement Oversight Committee oversaw the uses of Coronavirus Relief Funds and the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). Funding for other COVID-19 relief programs was managed directly by the recipient agency within the territory government.

Territory government officials told us that the COVID-19 funding helped them meet key priorities, including:

- **Public health response to COVID-19.** Territory governments used COVID-19 relief funds for public health measures to mitigate community spread and combat COVID-19. All five territories received COVID-19 funding specifically for vaccination efforts, such as FEMA Public Assistance funds and the Immunization and Vaccines for Children cooperative agreements from the Centers for Disease Control and Prevention (CDC). FEMA also directly paid for National Guard mission assignments to help set up public vaccination sites in some U.S. territories. Additionally, territories used funds to purchase

personal protective equipment and COVID-19 tests to supplement the supplies they received directly from federal agencies.

- **Health care infrastructure and access.** American Samoa and Guam both allocated COVID-19 relief funding for construction of new medical facilities, including hospitals and a public health laboratory. Officials from American Samoa said they prioritized improving access to health care and preventing the disruption of health care service delivery because American Samoa currently has only one hospital to serve nearly 50,000 residents. According to planning documents, Guam plans to reserve \$300 million of its CSLFRF allocation—which Treasury has already obligated to the Government of Guam—for construction of a campus that includes a medical center, public health center, and a CDC lab (see fig. 4).

Figure 4: Conceptual Plan for New Guam Medical Campus



Source: Office of the Governor of American Samoa. | GAO-23-106050

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- **Revenue replacement.** Using CSLFRF for revenue replacement allowed some territories to continue government services.²⁷ According to their CSLFRF Recovery Plans, the governments of CNMI, Puerto Rico, and USVI planned to use the largest share of their CSLFRF allocations to address the budget shortfalls caused by the reduction in government revenue due to the COVID-19 pandemic. These territory governments rely on tax revenue from tourism, which diminished significantly during the pandemic.
 - **Infrastructure development.** Territory governments used COVID-19 relief funding to address infrastructure development needs, such as those related to prior natural disasters that were worsened by the pandemic. For example, the government of Puerto Rico used CSLFRF to invest in hydraulic pumping infrastructure to prevent dangerous flooding and the displacement and overcrowding that can occur as a result. American Samoa, CNMI, and Guam allocated CSLFRF to clean water infrastructure projects such as improving drinking water systems and making necessary repairs, upgrades, and investments in water and sewer infrastructure.²⁸ USVI government officials told us they plan to use their Coronavirus Capital Projects Fund allocation for broadband infrastructure development, which officials said is a significant need in the territory.²⁹

Public Availability of Information on How COVID-19 Relief Funds Were Used Varied

The amount of information from individual program reporting requirements that federal agencies make publicly available, including

²⁷Recipients may use CSLFRF awards for government services up to their amount of revenue loss due to the pandemic. Governments could select a standard amount of up to \$10 million, not to exceed a recipient's CSLFRF award amount, or complete a full revenue loss calculation. 31 C.F.R. § 35.6(d); *Coronavirus State and Local Fiscal Recovery Funds*, 87 Fed. Reg. 4338, 4402-03 (Jan. 27, 2022); 42 U.S.C. § 802(c)(1)(C).

²⁸One of the allowable uses of CSLFRF funds is to make necessary investments in water, sewer, or broadband infrastructure. See Pub. L. No. 117-2, tit. IX, subtit. M, § 9901, 135 Stat. 4, 223 (2021), codified at 42 U.S.C. §§ 802-803.

²⁹The Coronavirus Capital Projects Fund, enacted through the American Rescue Plan Act of 2021, provides payments to Tribal governments, states (defined in the statute to include the District of Columbia and Puerto Rico), and U.S. territories for critical capital projects that directly enable work, education, and health monitoring in response to the COVID-19 pandemic. See Pub. L. No. 117-2, tit. IX, subtit. M, § 9901(a), 135 Stat. 4, 233 (2021), codified at 42 U.S.C. § 804.

information about territories' use of funds, varies.³⁰ Some federal agencies administering COVID-19 relief programs publish recipients' reporting on their websites. For example, Treasury publishes recipients' CSLFRF Recovery Plans—that are submitted annually—as well as quarterly and annual project and expenditure reporting data on its website.³¹

Other administering federal agencies compile the data that recipients report into their own program-wide reporting documents. For example, the Department of Education created a dashboard that summarizes data on recipients and their expenditures of Education Stabilization Funds.³² There are also administering agencies that do not publish the reporting data submitted by recipients in a detailed form on their websites. For example, Federal Transit Administration officials told us the agency does not publish information about recipients' uses of COVID-19 relief funds on its websites. FEMA provides only high-level obligation and operational data on its Public Assistance Program.

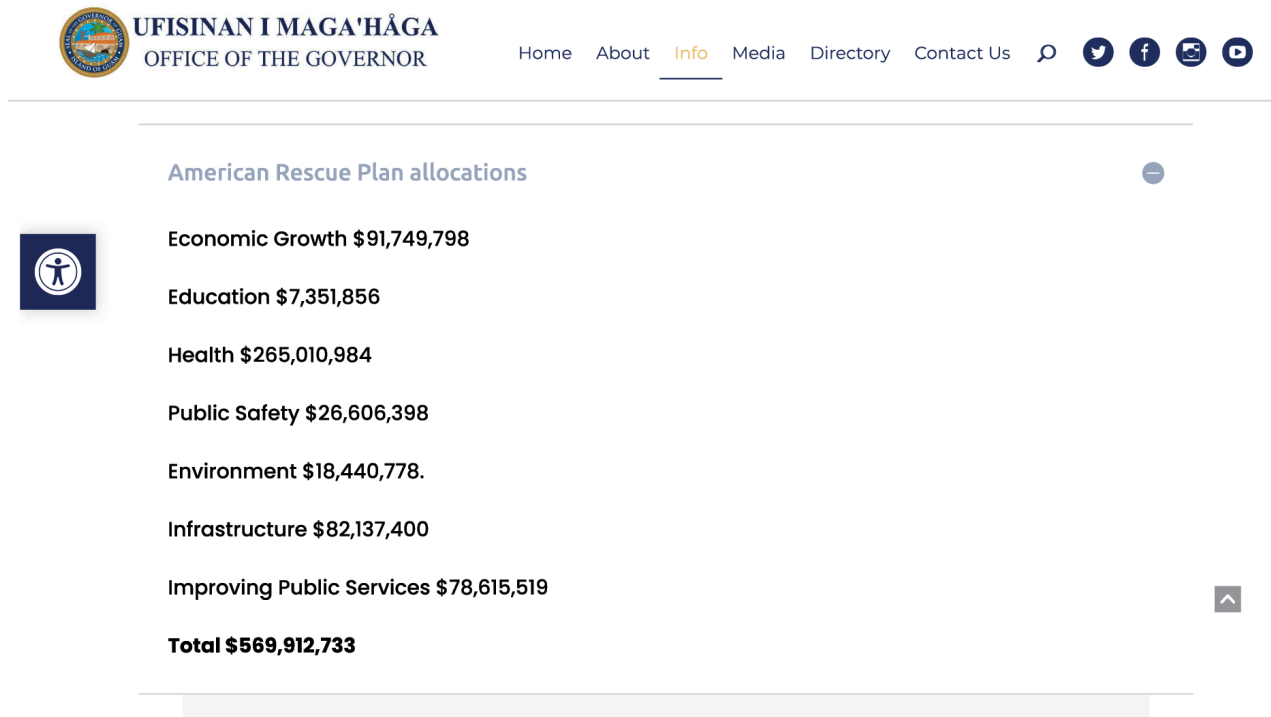
In some cases, territory governments also publish information about their uses of COVID-19 relief funds on their websites. For example, the government of Guam's website lists the multiple sources of COVID-19 relief funding the territory received and describes how it used each source, including individual projects such as small business support and recovery of the tourism industry (see fig. 5).

³⁰Territories were required to submit a variety of reports to comply with individual COVID-19 relief programs.

³¹Guam does not have a Recovery Plan available on Treasury's website. According to Treasury officials, Guam is required to provide a Recovery Plan and submitted one for 2022. However, Treasury received the plan after it had had posted data publicly. CNMI was not included in Treasury's quarterly data through October 2022 because, according to Treasury officials, CNMI did not submit its Project and Expenditure reports for the first 3 quarters of fiscal year 2022. According to Treasury officials, CNMI submitted its Project and Expenditure reports in fiscal year 2021, as well as for quarter 4 of fiscal year 2022 and quarter 1 of fiscal year 2023. CNMI is included in the January 2023 quarterly reporting data on Treasury's website.

³²The Education Stabilization Fund program generally provided formula grants to states and U.S. territories for education-related needs to address the effect of the COVID-19 pandemic. See the U.S. Department of Education's Education Stabilization Fund Transparency Portal at <https://covid-relief-data.ed.gov/>.

Figure 5: Screenshot of Guam’s Publicly Available American Rescue Plan Allocations, June 2023



Source: Office of the Governor of Guam. Icon 3 alekseyvanin/stock.adobe.com. | GAO-23-106050

Territory Agencies Identified Challenges in Administering Selected COVID-19 Relief Programs

Territories Increased Administrative Capacity to Administer Some COVID-19 Relief Programs

According to territory officials, territories did not always have sufficient administrative capacity within their existing grant and program administration structures to receive, oversee, and report on the large amount of COVID-19 relief funding.³³ Territory officials told us they responded by creating new offices, hiring additional staff, when possible, and hiring contractors.

Officials from American Samoa, CNMI, and Puerto Rico told us they created new offices or committees to manage new programs administered by Treasury, such as the Coronavirus Relief Fund and CSLFRF. American Samoa created the American Rescue Plan Act (ARPA) Oversight Office to oversee CSLFRF because, according to territory officials, its CSLFRF award was the largest federal award the territory had ever received. This office works closely with all subrecipients that received CSLFRF funds and submits required reporting on uses of CSLFRF funds to Treasury.³⁴

CNMI officials also cited the significant amount of funding the territory received in its decision to establish an office focused solely on managing COVID-19 relief funding. Officials told us that this office included a team tasked with familiarizing themselves with Treasury guidance for multiple COVID-19 relief programs and leading communications with Treasury. Likewise, Puerto Rico established its Disbursement Oversight Committee to monitor processing of the Coronavirus Relief Fund and CSLFRF

³³We previously reported that some of the states and localities that responded to our survey about CSLFRF said that they had insufficient capacity to manage their CSLFRF allocations in accordance with federal requirements. GAO, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response*, [GAO-22-105051](#) (Washington, D.C.: Oct. 27, 2021).

³⁴A subrecipient is a nonfederal entity that receives a subaward from a pass-through entity to carry out part of a federal award, but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

disbursements while working to ensure adherence to Treasury's compliance standards.³⁵ This committee is comprised of officials from the Puerto Rico Fiscal Agency and Financial Advisory Authority, Puerto Rico's Office of Management and Budget, and Puerto Rico's Treasury Department.

In Guam and USVI, existing territory agencies were given responsibility to manage COVID-19 relief funds. To do this, the agencies hired additional staff or created a new team within their agency structure. For example, Guam officials told us that the Guam Department of Administration expanded its existing federal accounting branch to manage the incoming federal COVID-19 funds. USVI officials told us they established an ARPA office within USVI's Office of Management and Budget to oversee CSLFRF and subrecipients of those funds. According to USVI officials, the office includes six USVI government employees and a team of contractors, all of whom are paid using CSLFRF funds available for administrative expenses.

Multiple territory officials stated that their agencies did not have enough staff to provide the desired support for COVID-19 relief programs. Territory agencies were not always able to hire additional staff to administer these programs due to challenges such as a limited pool of potential candidates with appropriate expertise, competition for talent with other employers, and short-term funding for positions. For example, officials at USVI's Housing Finance Authority told us they initially intended to hire 20 administrative staff to help with case management, eligibility processing, and check processing for the Emergency Rental Assistance and Homeowner Assistance Fund programs. However, in December 2022, officials told us that only 10 total administrative staff had been hired at any one time and that they ultimately hired a contractor to fulfill some of these functions. At the Puerto Rico Department of Family Affairs, officials said the department used recruiters to find candidates because they faced challenges in hiring staff to manage the COVID-19 Child Care and Development Fund and Child Care Stabilization Funds programs. CNMI officials told us that because of the challenges they faced recruiting

³⁵Unlike other territories, Puerto Rico municipalities and metropolitan cities received \$1.55 billion in CSLFRF funding directly at the local (municipal) level. Puerto Rico territory officials did not oversee this funding. Therefore, in this report, we are referring only to the state component of CSLFRF funding. Puerto Rico officials referred to the program they oversaw as Coronavirus State Fiscal Recovery Funds.

project managers, they frequently had to ask for exemptions and extensions to meet federal program requirements.

In some cases, territory agencies hired contractors to help them implement COVID-19 relief programs when they were unable to hire sufficient staff. Agencies in American Samoa, Puerto Rico, and USVI hired contractors to provide case management for the Emergency Rental Assistance programs, Homeowner Assistance Fund program, or both, according to territory officials. Similarly, officials at Puerto Rico's Department of Family Affairs said it used consultants for case management services for the Child Care and Development Fund and Child Care Stabilization Funds programs.

Territories Faced Challenges Related to Allowable Uses of COVID-19 Relief Funding

Territory officials told us that they faced challenges clearly determining allowable uses of COVID-19 relief funding and, in some cases, meeting the needs of the territory while complying with the allowable uses.

- **Unclear or delayed guidance:** Some territory officials told us that federal agency guidance on allowable uses was not always initially clear, especially for new programs or for existing programs that had to meet new needs.³⁶ For example, FEMA's existing guidance included limited reference to infectious diseases. Guidance specific to eligible emergency protective measures taken in response to COVID-19 was developed after the start of the public health emergency. Because of this, Puerto Rico officials told us there was initial confusion about what expenses would be considered allowable. Additionally, in some cases it took several months for agencies to publish corresponding

³⁶In our prior work, we reported that states experienced similar challenges. See GAO, *COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments*, [GAO-22-105397](#) (Washington, D.C.: Apr. 27, 2022).

guidance, such as Treasury publishing the final rule for allowable uses for CSLFRF.³⁷

According to territory officials, ambiguous eligibility guidance sometimes delayed territory agencies in expending federal funds. When guidance was unclear, territory officials reached out to the administering federal agency to obtain clarity on whether a proposed use would be eligible. This correspondence took time, and in some cases, required further clarification.

USVI territory officials told us it took about a year to determine whether their desired uses for governor's education stabilization funding were allowable. Department of Education officials attributed this delay to a disagreement between the department and USVI about how to interpret guidance related to the use of federal funds for non-public schools and non-public entities. They also said that they communicated with USVI to discuss their proposed uses. Ultimately, officials told us, USVI was able to use the funding in compliance with Department of Education guidance.

Officials at Puerto Rico's Department of Health told us the need to clarify whether each potential use was allowable impeded their progress in using Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases cooperative agreements. In some instances, national associations facilitated communication with federal agencies regarding allowable uses for COVID-19 relief programs. Officials from one territory told us that when they faced challenges with Treasury answering their questions, they began relaying questions and providing feedback through two national associations that represent states and territories.

³⁷Treasury's interim final rule for Coronavirus State and Local Fiscal Recovery Funds was published in May 2021. See *Coronavirus State and Local Fiscal Recovery Funds*, 86 Fed. Reg. 26786 (May 17, 2021). Treasury officials told us they sought feedback on the rules from the public and received more than 1,500 comments during the 60-day comment period that closed mid-July 2021. Officials told us they worked to review and incorporate these comments into the final rule. Between publication of the 2021 interim final rule and the 2022 final rule, Treasury also published Frequently Asked Questions (FAQ) to guide recipients as they implemented the program pursuant to the 2021 interim final rule. The final rule was published in January 2022. See *Coronavirus State and Local Fiscal Recovery Funds*, 87 Fed. Reg. 4338 (Jan. 27, 2022); [GAO-22-105397](#); [GAO-22-105051](#); *COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies*, [GAO-22-105291](#) (Washington, D.C.: Jan. 27, 2022); and *COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity*, [GAO-21-551](#) (Washington, D.C.: July 19, 2021).

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- **Changing guidance.** In several cases, territory officials stated that interpretations of allowable uses or agency advice on uses for new programs changed while territories were implementing those programs. As a result, territory agencies could no longer use the funds in the way they initially planned or could use funds in new ways. For example, CNMI officials said that they originally planned to use Coronavirus Relief Funds to pay for CNMI's share of Medicaid expenditures, but Treasury guidance issued in January 2021 stated they could not.³⁸ CNMI officials also told us Treasury advised them to change their intended uses of Coronavirus Capital Projects Fund amounts to maximize the territory's use of federal funding after passage of the Infrastructure Investment and Jobs Act (IIJA), which provided additional funding opportunities to territories.³⁹ CNMI officials said they originally planned to use the Coronavirus Capital Projects Fund amounts for water, sewer, and broadband infrastructure projects, but amended their plan to include only broadband projects due to IIJA funding becoming available for the other types of infrastructure projects.
 - **Restrictions on allowable uses.** According to several territory agency officials, allowable uses sometimes did not meet territories' needs. Statutory language in the COVID-19 relief laws often restricted allowable uses of funds to areas directly related to COVID-19.⁴⁰ These restrictions were challenging for territories managing multiple ongoing public health emergencies. For example, Puerto Rico Department of Health officials shared that CDC funding was restricted to COVID-19, even though they were also trying to manage an mpox outbreak.⁴¹ CDC officials said that, for some jurisdictions, they approved expansions to include mpox activities if the activities were

³⁸*Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments, Coronavirus Relief Fund Program Guidance*. 86 Fed. Reg. 4182 (Jan. 15, 2021). Treasury officials told us that Treasury did not change its guidance on Medicaid expenditures and that the timing of the publication of the guidance was affected by factors including consultation with HHS and other federal agencies on allowable uses of CRF funds.

³⁹Pub. L. No. 117-58, 135 Stat. 429 (2021). According to Treasury officials, Coronavirus Capital Projects Fund staff provide recipients with guidance on how these funds can best be leveraged with other federal programs.

⁴⁰See, e.g., Pub. L. No. 116-136, § 5001, 134 Stat. 281, 503 (2020); Pub. L. No. 117-2, § 9901, 135 Stat. 4, 226 (2021).

⁴¹Mpox was formerly known as monkeypox. The World Health Organization renamed the disease in November 2022.

connected to the existing COVID-19 activities and within the appropriated purpose of the funding.

In other cases, specific eligibility criteria prevented territories from being able to use funds in accordance with their preferences. For example, the ferry between St. John and St. Thomas in USVI is operated by a private vendor. According to DOT officials, based on how that vendor was selected, the operational costs for that specific ferry route were ineligible to receive funding from Transit Grants.⁴² Ultimately, USVI officials told us they were able to use CSLFRF to meet this need.

Territories Faced Challenges Accessing Funds

Territory officials told us they faced challenges accessing and managing some COVID-19 funds due to pre-existing financial challenges and unique territory government structures.

- **Reimbursement programs.** Some of the territories said that having sufficient funds to make use of reimbursable programs was challenging. For example, according to Puerto Rico officials, some subrecipients did not pursue FEMA's Public Assistance Disaster Relief funding for certain allowable uses because the funding was available as a reimbursement. These subrecipients instead used programs with immediately available funding, such as Coronavirus Relief Funds. American Samoa officials said that the territory lacks funds to pay for disaster related expenses in advance and that they are still waiting on some reimbursement from FEMA for a vaccination project they paid for in May 2022.⁴³ Similarly, officials in CNMI said that, as of May 2023, CNMI was waiting for reimbursement from FEMA for costs associated with the COVID-19 response, which FEMA is still reviewing. FEMA confirmed that it has \$58 million pending in reimbursements for CNMI.
- **Private capital requirements.** Several territory officials told us that a lack of sufficient sources of potential private capital investment may

⁴²Department of Transportation officials told us that the Federal Transit Administration has historically participated in certain capital costs associated with USVI's provided ferry service.

⁴³According to American Samoa officials, \$1.79 million of the \$2.4 million in outstanding reimbursements for the vaccination project was released to American Samoa in April 2023. As of May 2023, American Samoa officials told us FEMA is still validating the remaining amount for reimbursement. Prior to this, FEMA released \$3.4 million in March 2021 and an additional \$1.5 million in March 2022.

make it more difficult for the territories to meet the requirements for the State Small Business Credit Initiative program. This program requires jurisdictions to show potential for private capital to match federal investment at a 10:1 ratio.⁴⁴ American Samoa has one local bank, and officials told us they are awaiting a final decision to determine if this bank will qualify as an eligible source of private matching capital. USVI officials told us they were consulting with Treasury to work with external lenders, as they anticipated challenges obtaining investments from local banks required to make full use of available State Small Business Credit Initiative funds.

- **Funding for localities.** Unlike states, some of the territories do not have local units of government that receive federal funding. Three territories—American Samoa, Guam, and USVI—faced some challenges accessing their full allocation of CSLFRF, which allocated some funding directly to counties, non-entitlement units of local government, and metropolitan cities.⁴⁵

Officials in American Samoa, Guam, and USVI worked with Treasury officials to describe their government structure. According to Treasury officials, following consultation with territories, Treasury determined that there were no eligible non-entitlement units or units of local government eligible for distribution of funds. Treasury acknowledged that it took some time to understand the structure of the territories' governments before Treasury could allocate funding as provided

⁴⁴Participating jurisdictions must demonstrate that, at a minimum, \$1 of public investment by a program will cause and result in \$1 of private financing for each other credit support program such as loan guarantee, collateral support, or loan participation program or for each fund within venture capital fund programs. See 12 U.S.C. § 5705(c)(1). In order to obtain approval of its State Small Business Credit Initiative other credit support programs, a jurisdiction must also demonstrate a reasonable expectation that the jurisdiction's programs, considered together, will generate small business lending and investment at least 10 times the federal contribution amount (achieve a 10:1 leverage ratio). See 12 U.S.C. § 5705(c)(2). For additional information on Treasury's State Small Business Credit Initiative, see GAO, *State Small Business Credit Initiative: Improved Planning Could Help Treasury Limit Additional Delays*, [GAO-23-105293](#) (Washington, D.C.: Feb. 2, 2023).

⁴⁵The CSLFRF statute provided funding for states and territories to distribute to their non-entitlement units of local government. The statute also appropriated funds to counties and county equivalents as defined by the Census Bureau. For counties that are not units of general local government, the county's allocation was to be paid to the state or territory for distribution to the units of local government within the county. Non-entitlement units of local government are units of general local governments typically serving populations of fewer than 50,000 and may include towns or townships. See 42 U.S.C. §§ 803(g)(5), 5302(a)(5). A metropolitan city is defined as the central city within a metropolitan area (i.e., a standard metropolitan statistical area as established by the Office of Management and Budget) or any other city within a metropolitan area that has a population of 50,000 or more. 42 U.S.C. §§ 803(g)(4), 5302(a)(4).

under statute. These territories ultimately received all of the territory and locality allocated CSLFRF funding at the territory government level (see fig. 6).

According to American Samoa’s ARPA Oversight Office, it took several months before Treasury approved American Samoa’s receipt of county and non-entitlement unit CSLFRF funding. USVI officials said it took approximately a year to receive their full allocation. Treasury officials told us that, while Treasury distributed the territory-level allocation in one tranche, the locality allocations were distributed in two tranches, consistent with the statute. Second tranche payments became available 12-months after recipients received their first tranche payment.

Figure 6: Levels of Government that Received CSLFRF Funding in Each Territory

Levels of Government that Received CSLFRF	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Territory Governments	✓	✓	✓	✓	✓
Counties		✓		✓	
Non-entitlement Units of Local Government ^a				✓	
Metropolitan Cities ^b				✓	

CSLFRF = Coronavirus State and Local Fiscal Recovery Funds

Source: GAO analysis of Department of the Treasury and USAspending.gov information. | GAO-23-106050

^aNon-entitlement units of local government are units of general local governments typically serving populations of less than 50,000 and may include towns or townships.

^bA metropolitan city is defined as the central city within a metropolitan area (i.e., a standard metropolitan statistical area as established by the Office of Management and Budget) or any other city within a metropolitan area that has a population of 50,000 or more.

Territories Could Not Always Spend Funds within Allotted Time Frames

Territory officials shared that, in some cases, it was challenging to spend the amount of funding allocated to them within funding time frames. These challenges were due to both territory-specific circumstances and broader challenges facing all jurisdictions, such as supply chain delays.

- **Funding exceeding needs.** For certain programs, officials at several territories told us they received allocations that exceeded their needs as a result of circumstances specific to each territory. For example, American Samoa officials said they struggled to use all of their Child Care and Development Funds and Child Care Stabilization Funds.

Low rates of COVID-19 and early measures to maintain the supply of child care made it difficult for them to use the child care relief funding awarded in later COVID-19 relief laws. In addition to receiving supplemental COVID-19 relief funding for child care, all five territories were included in the annual Child Care and Development Fund mandatory formula grants provided to states for the first time in grant year 2021. Some territory officials said they received these mandatory annual funds too late in the fiscal year to use them before they expired.⁴⁶

Conversely, territories' inability to use all of their Emergency Rental Assistance funds reflected a broader program challenge. Officials from several territories told us that even if all eligible renters applied for and received funding, the limit to how long each individual could receive assistance would prevent the territories from expending all of their allocated funds.⁴⁷ Treasury reallocated Emergency Rental Assistance funds from several of the territories because they were unable to spend them.⁴⁸ We have previously reported that initial

⁴⁶The annual mandatory funds were appropriated in March 2021 as part of ARPA roughly halfway through fiscal year 2021. See Pub. L. No. 117-2, § 9801, 135 Stat. 4, 207 (2021), codified at 42 U.S.C. 618. The Office of Child Care's redistribution process for annual mandatory Child Care and Development Funds effectively allows unused funds that are allotted to territories to be made available for child care assistance in a subsequent fiscal year. See 42 U.S.C. § 618(a)(4)(C). HHS Office of Child Care officials told us that they made themselves available to explain the redistribution process to territory officials.

⁴⁷The period of assistance for households is subject to statutory limitations. See 15 U.S.C. §§ 9058a(c)(2), 9058c(d)(1)(A)(ii).

⁴⁸The Consolidated Appropriations Act, 2021 provided that beginning September 30, 2021, Treasury must recapture excess funds, as determined by the Secretary, not obligated by a grantee for eligible Emergency Rental Assistance purposes. In addition, Treasury must reallocate those funds to grantees that, at the time of the reallocation, have obligated at least 65 percent of their initial Emergency Rental Assistance allocation. See Pub. L. No. 1160-260, div. N, tit. V, subtit. A, § 501(d), 134 Stat. 1182, 2074 (2020). The American Rescue Plan provides for a similar reallocation requirement beginning March 31, 2022. See Pub. L. No. 117-2, § 3201(e), 135 Stat. 4, 57 (2021). Treasury issued guidance addressing reallocation procedures for Emergency Rental Assistance authorized under both of these statutes. See Department of the Treasury, *Emergency Rental Assistance Under the Consolidated Appropriations Act, 2021: Notice Regarding Unobligated ERA1 Funds* (Washington, D.C.: Sept. 13, 2022); and Department of the Treasury, *Emergency Rental Assistance Under the American Rescue Plan Act of 2021 (ERA2) Reallocation Guidance* (Washington, D.C.: Nov. 15, 2022). This program is also subject to rescissions of unobligated balances under the Fiscal Responsibility Act of 2023. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023).

allocations required by statute exceeded local need in many jurisdictions for the Emergency Rental Assistance programs.⁴⁹

- **Supply chain delays.** While jurisdictions across the U.S. experienced supply chain challenges during the pandemic, territory officials told us their isolated geography contributed to additional delays. According to some territory officials, these delays made it difficult for territory agencies to receive items they ordered with federal funds and affected territories' ability to liquidate funds in a timely way. For example, officials told us that technological equipment ordered by the American Samoa Department of Education in 2020 arrived in summer 2022. Similarly, according to officials from Guam, vendors continue to request extensions or cancel deliveries due to global supply challenges as well as the extended delivery time and resources required to reach Guam.

In addition, officials at one territory told us they were sometimes at a disadvantage when competing with other jurisdictions—such as state and city governments—for the same products because their orders were often smaller. For example, USVI's Department of Public Works has had trouble procuring buses and service vehicles with its Transit Grant funding due to competition with other jurisdictions with larger orders.

Territories Faced Challenges Managing Reporting Requirements

Several territory agency officials told us that in some cases it was challenging to track reporting requirements for the federal COVID-19 relief funding they received. Various COVID-19 relief programs were subject to different reporting periods and deadlines. Some programs required annual or quarterly reports, while others required monthly reporting. In addition, some programs also required one-time interim or closeout reports. To address this challenge, officials at USVI's Office of Management and Budget shared that they built a new tool to keep track of the reporting requirements for COVID-19 relief programs. Two territory

As of April 2023, Treasury reallocated the following amounts from the territories: American Samoa \$6.2 million of \$18 million, Guam \$7.2 million of \$62.6 million, Puerto Rico \$145.2 million of \$565.4 million, USVI \$16.4 million of \$39.7 million. As of April 2023, CNMI did not have Emergency Rental Assistance funds reallocated.

⁴⁹We previously reported that some states received allocations that were too large relative to their population of eligible renters and that the program effectively provided more funding per household to states with lower populations. The Emergency Rental Assistance programs used each territory's total population and share of the overall population across the territories to calculate allocation amounts, which overestimated the number of eligible renters in the territories. GAO, *Emergency Rental Assistance: Treasury's Oversight is Limited by Incomplete Data and Risk Assessment*, [GAO-23-105410](#) (Washington, D.C.: Dec. 20, 2022).

departments of health told us that managing the financial reporting requirements for the numerous awards received under their Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases cooperative agreement was especially challenging because they had to report separately on each individual subaccount. For example, Puerto Rico Department of Health officials stated that some awards were divided into as many as 20 subaccounts.

In addition to challenges tracking reporting requirements, officials with some territory agencies told us they had difficulty collecting required data for certain federal programs from subrecipients. For example, officials at Puerto Rico's Fiscal Recovery Program office acknowledged challenges in their Coronavirus Relief Fund and CSLFRF subrecipient reporting. They attributed the challenges to a variety of issues including staff turnover at subrecipient entities as well as the timeliness and accuracy of subrecipient reports. These officials also noted that often the subrecipients for these programs were also recipients for other federal funding sources with different reporting requirements, further limiting capacity to complete all required reporting.

Officials at several territories told us they also faced challenges using federal web-based portals to submit federal reporting.⁵⁰ For example, multiple territory officials told us that at times the Treasury Office of the Inspector General's portal for the Coronavirus Relief Fund program was unavailable when they were trying to submit data. Specifically, American Samoa officials told us they had to request a reporting extension as a result of these challenges with the reporting portal. Treasury officials confirmed this, stating that they received general feedback that the territories experienced technical challenges using the portal. In another case, officials at the Puerto Rico Department of Health said that a third-party reporting system used for certain Department of Health and Human Services (HHS) awards did not update account balances when Puerto Rico redirected funds between accounts, which posed challenges when trying to submit accurate reporting.⁵¹ HHS officials confirmed that this is a

⁵⁰We have previously reported that selected states also reported challenges using federal online reporting portals. See [GAO-22-105397](#).

⁵¹According to HHS officials, some CDC programs use this system to monitor recipient-reported spending, progress toward approved activities, and requests for assistance throughout the performance period. However, GrantSolutions is the official system of record for CDC grants and cooperative agreements.

limitation of the system and that account balances must be updated manually to ensure accurate reporting.

Federal Actions Helped Mitigate Challenges and Could Inform Future Federal Funding

Federal Actions Helped Territory Agencies Mitigate Certain Challenges in Implementing COVID-19 Relief Programs

Federal and territory agency officials identified actions taken by federal agencies that mitigated the territories' challenges in administering and using COVID-19 relief funding.

- **Technical assistance.** Agencies provided support or technical assistance to recipients of COVID-19 funds in a variety of formats. These formats include online reporting guidance, frequently updated Frequently Asked Questions (FAQ) documents, documents summarizing promising or best practices, regularly scheduled webinars, and video-conference sessions. Some federal agencies, including CDC and the Federal Transit Administration, provided a new webinar or updated FAQ document each time a new appropriation was available. Several federal agencies made particular efforts to accommodate the Pacific territories' time zones, including in some cases stationing project officers or other staff in the Pacific territories.

Federal agencies often identified designated points of contact for territories who, in some cases, had previously worked with territory agencies on existing federal programs. For example, regional office staff from HHS's Office of Child Care worked with territory agencies to review Child Care Stabilization Funds applications and held regular office hours to address territory agency concerns and questions. Several territory agency officials told us about similar regularly scheduled meetings with other federal agencies as part of technical assistance for COVID-19 relief programs. The availability of a direct contact varied by individual program. For example, according to officials from two territories, Treasury provided a direct point of contact for the State Small Business Credit Initiative and officials from one territory told us they had a point of contact for the Emergency Rental Assistance programs. By contrast, Treasury offered a general mailbox for recipients of awards under the Coronavirus Relief Fund and CSLFRF programs.

Additionally, in some cases, federal agencies provided information on other available federal funding opportunities. For example, FEMA regional officials also helped the Pacific territories manage across available federal funding by creating a database of federal grant opportunities, according to FEMA officials.⁵²

- **Flexibility in allowable uses.** Federal agencies demonstrated flexibilities in modifying allowable uses of funds to accommodate territory needs, when determined available under statute. Some territory government officials shared examples in which they successfully engaged with federal agencies to expand the allowable uses of program funds for specific relief programs. For example, partially in response to feedback from territories, Treasury included specific capital expenditures as allowable in its final rule for CSLFRF.⁵³ Guam officials told us they specifically requested Treasury to make this change so that they would be able to use CSLFRF to build a hospital.
- **Facilitating access to federal funds.** Officials at federal agencies were aware that certain funding mechanisms posed difficulties for many of the territories and, when allowable, some federal agencies used flexibilities to make federal funds more easily accessible. For example, according to USVI officials, Treasury is helping them work with off-island lenders to meet the private capital requirement for the State Small Business Credit Initiative program. Treasury officials told us they also tried to connect territories with as many private lenders

⁵²See the Recovery and Resilience Resource Library, <https://www.fema.gov/emergency-managers/practitioners/recovery-resilience-resource-library>.

⁵³See *Coronavirus State and Local Fiscal Recovery Funds*, 87 Fed. Reg. 4338, 4450 (Jan. 27, 2022), codified at 31 C.F.R. § 35.6(b)(3).

as possible during the original State Small Business Credit Initiative program.⁵⁴

Federal agencies administering reimbursable programs used flexibilities to allow territories to access funds more quickly under certain circumstances. For example, FEMA deemed several territory emergency projects as “expedited.” This enabled those territories to receive advanced payments for 50 percent of the projects’ obligated funding without having to go through the reimbursement process. Additionally, USVI officials told us they were able to submit invoices rather than receipts for reimbursement, enabling them to move projects forward more easily.

- **Time frame flexibility.** In limited instances, federal agencies were able to extend timeframes for obligating or liquidating funding to accommodate situations specific to the territories. For example, the Department of Education allowed recipients of Education Stabilization Funds to apply for a 14-month extension to liquidate funds that were properly obligated.⁵⁵ Additionally, HHS’s Office of Child Care granted waivers to the territories that extended the obligation and liquidation periods for some COVID-19 supplemental child care funds.

In several cases, territory officials told us that federal agencies also allowed reporting extensions, especially when reporting delays were due to technical or logistical issues with the reporting portals. According to Puerto Rico Department of Health officials, CDC provided a 3-day extension to submit its annual report for one Epidemiology and Laboratory Capacity for Prevention and Control of

⁵⁴Congress first authorized the State Small Business Credit Initiative in the Small Business Jobs Act of 2010, appropriating \$1.5 billion in funding following the 2007–2009 financial crisis: See Pub. L. No. 111-240, tit. III, 124 Stat. 2504, 2568-2582 (2010). GAO issued four reports on the program and made recommendations to Treasury on improving oversight and enhancing performance measurement and evaluation. Treasury implemented our recommendations. See *Small Business Credit Programs: Treasury Continues to Enhance Performance Measurement and Evaluation but Could Better Communicate and Update Results*, [GAO-15-105](#) (Washington, D.C.: Dec. 11, 2014); *State Small Business Credit Initiative: Opportunities Exist to Enhance Performance Measurement and Evaluation*, [GAO-14-97](#) (Washington, D.C.: Dec. 18, 2013); *Small Business Lending: Opportunities Exist to Improve Performance Reporting of Treasury’s Programs*, [GAO-13-76](#) (Washington, D.C.: Dec. 5, 2012); and GAO, *State Small Business Credit Initiative: Opportunities Exist to Improve Program Oversight*, [GAO-12-173](#) (Washington, D.C.: Dec. 7, 2011).

⁵⁵Recipients of Elementary and Secondary School Emergency Relief, Governor’s Emergency Education Relief, Emergency Assistance to Nonpublic Schools, and Outlying Area State Educational Agency and Governor’s funds under the CARES Act and Coronavirus Response and Relief Supplemental Appropriations Act were eligible to apply for this extension.

Emerging Infectious Diseases award because of a delay in the reporting system displaying correct information. Similarly, American Samoa officials said they received an extension when they faced technical problems submitting their Coronavirus Relief Fund report. Outside of portal challenges, Puerto Rico territory officials shared how Treasury officials immediately granted extensions on Coronavirus Relief Fund reporting deadlines in the wake of Hurricane Fiona in September 2022.

Territory Experiences Could Inform Future Federal Relief to the Territories

The administration of COVID-19 relief programs highlighted ways in which the federal government met the needs of the territories to quickly disburse federal funding. We identified the following themes based on territory government officials' experiences that could inform future federal relief programs to U.S. territories.

- **Leveraging pre-existing programs.** According to our interviews with territory officials, they experienced fewer challenges administering and reporting on pre-existing federal programs that received additional money when compared to programs newly created in COVID-19 relief funding legislation.⁵⁶ For example, as noted above, territory officials told us determining allowable uses for new programs was not always clear. Additionally, several territory officials who managed awards under Treasury's programs shared how they experienced initial difficulties in submitting required reporting data due to issues with the Coronavirus Relief Fund reporting portal. In contrast, officials at one territory department of public works commented on the ease of administering Transit Grants because the process was similar to annual transit grants.
- **Providing high levels of technical assistance.** Several territory officials we interviewed faced fewer challenges when implementing programs where there was strong coordination and communication between the federal agency and the territory. For example, territory officials from USVI's Office of Disaster Recovery highlighted the benefits of having a direct point of contact at FEMA for Public Assistance Disaster Relief Funds. On the other hand, government officials at one territory observed a high level of staff turnover at Treasury. In addition, officials at another territory noted that Treasury did not appoint a specific territory point of contact for some of its

⁵⁶We previously reported that officials from associations representing state and local governments and three states told us it is more challenging for states and localities to manage newly created programs than programs that already existed and received additional funding under the COVID-19 relief laws. [GAO-22-105397](#).

largest COVID-19 relief programs, Coronavirus Relief Fund and CSLFRF. Territories noted that this hindered communication between them and Treasury.

- **Providing funding flexibilities.** COVID-19 relief included programs with relatively flexible allowable uses, such as CSLFRF. According to several territory officials, these flexibilities allowed territory governments to meet needs that might not be considered allowable under other federal programs. For example, as previously discussed, USVI needed to fund operating costs for the ferry between St. Thomas and St. John, which the territory deemed crucial to its economic recovery. The ferry is operated by a private vendor and Department of Transportation officials told us that, based on how that vendor was selected, operational costs for that ferry route were ineligible to receive funding from Transit Grants. However, USVI used CSLFRF to fund the ferry's operation during the pandemic since USVI officials found these funds to be more flexible.
- **Use of immediately available funding.** Representatives of several territory governments shared how immediately available funding was beneficial, enabling them to plan, schedule, and expend funds for eligible and approved projects. CSLFRF, in particular, was singled out by territory government officials as a program whose funds were quickly distributed and allocated for use.

Agency Comments

We provided a draft of this report to the Departments of Education, Health and Human Services, Homeland Security, the Interior, Transportation, and the Treasury, as well as the governments of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands for review and comment. We received written letters from American Samoa and Puerto Rico, which are reprinted in appendixes III and IV. We received technical comments from the Departments of Education, Health and Human Services, Homeland Security, Transportation and the Treasury, as well as the governments of American Samoa and Puerto Rico, which we incorporated as appropriate. We did not receive comments from the governments of the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands.

We are sending copies of this report to the appropriate congressional committees, the Secretaries of Education, Health and Human Services, the Interior, Transportation, and the Treasury, as well as the Governors of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands, and other interested

parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact Jeff Arkin at 202-512-6806 or arkinj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix V.

A handwritten signature in black ink, appearing to read "Jeff Arkin". The signature is fluid and cursive, with a long horizontal flourish at the end.

Jeff Arkin
Director, Strategic Issues

List of Committees

The Honorable Patty Murray
Chair
The Honorable Susan Collins
Vice Chair
Committee on Appropriations
United States Senate

The Honorable Ron Wyden
Chairman
The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

The Honorable Bernard Sanders
Chair
The Honorable Bill Cassidy
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Gary C. Peters
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The Honorable Rand Paul, M.D.
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Committee on Homeland Security and Governmental Affairs
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Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Jason Smith
Chairman
The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
House of Representatives

Appendix I: Objectives, Scope, and Methodology

The CARES Act includes a provision for us to conduct monitoring and oversight of the use of funds made available to prepare for, respond to, and recover from the COVID-19 pandemic.¹ This report focuses on COVID-19 relief provided to the five permanently inhabited U.S. territories—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands (CNMI), Puerto Rico, and the U.S. Virgin Islands (USVI). We reviewed (1) how much funding was allocated to the territories and how those funds were used; (2) territories’ experiences administering COVID-19 relief funding; and (3) how selected federal agencies helped territories administer COVID-19 relief funding and what themes can inform future federal relief to the territories.

Allocation Data and Uses of Federal Funding

To describe the amount of COVID-19 relief funding that federal agencies allocated to the territories, we reviewed the six COVID-19 relief laws enacted in 2020 and 2021 and identified appropriations that funded programs for which territory governments were eligible recipients.² We then collected allocation data for these programs by reviewing federal agency websites for publicly available allocation data between May 2022 and May 2023. We confirmed these publicly available data with federal agencies, as needed, between February 2023 and May 2023. When allocation data for a COVID-19 relief program were unavailable publicly we requested the data from the administering federal agency between January 2023 and March 2023. We shared the allocation data we collected with each territory for review by territory officials. Subsequent to our review, President Biden signed the Fiscal Responsibility Act of 2023, which according to preliminary estimates from the Congressional Budget Office, would rescind approximately \$27.1 billion in budget authority of unobligated funds under 87 COVID relief programs.³

¹Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). More information on GAO’s COVID-19-related work is available at <https://www.gao.gov/coronavirus>.

²These six laws are the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2, 135 Stat. 4 (2021); Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146 (2020).

³See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023); Letter from Phillip L. Swagel, Director, Congressional Budget Office, to Hon. Kevin McCarthy, Speaker of the House of Representatives, re: CBO’s Estimate of the Budgetary Effects of H.R. 3746, the Fiscal Responsibility Act of 2023 (May 30, 2023).

We included allocations of COVID-19 relief funding that were directed to territory government recipients. We excluded any allocations that were directly disbursed to other types of recipients, such as individuals, private businesses, public institutions of higher education, local governments, or municipalities. If a program did not allocate any COVID-19 relief funding to territory government recipients, we excluded the program from our analysis. We also excluded appropriations in the COVID-19 relief laws that increased or created new annual mandatory funding for territories or that extended the period of availability for prior funds, such as formula changes to Medicaid for territories.

To identify ways in which territories used COVID-19 relief funding, we reviewed documents that territories submitted to federal agencies as part of reporting for individual COVID-19 relief programs, including Coronavirus State and Local Fiscal Recovery Funds Recovery Plans. We also reviewed applicable Office of Inspector General (OIG) reports and interviewed territory agency officials about their priorities in using federal COVID-19 relief funding. We did not evaluate whether territory uses of federal COVID-19 relief funding complied with allowable uses.

To identify ways in which territories' uses of COVID-19 relief funds were made publicly available, we reviewed the websites for COVID-19 relief programs that allocated more than \$100 million to the territories. We also reviewed the main website for each territory's government for reports that were made available to the public.

Obligation and Disbursement Data from USAspending.gov

To describe publicly available information on obligations and disbursements of COVID-19 relief funding to territory governments, we collected and analyzed data from USAspending.gov. We obtained financial assistance award data from USAspending.gov Custom Award Download on April 20, 2023 reflecting award data through February 28, 2023. Using our list of COVID-19 relief programs for which territory governments received allocations, we identified the Catalog of Federal Domestic Assistance (CFDA) number for each program. We confirmed the CFDA numbers with federal agencies as needed. We downloaded data from USAspending.gov for awards made to these CFDA numbers that were also associated with the COVID-19 Disaster Emergency Fund Codes (DEFC) and had a Primary Place of Performance or Recipient

Location in one of the territories.⁴ We reviewed the list of recipients that this search yielded and identified which recipients were territory government agencies to create a final list of awards to include. Two analysts reviewed the list independently to determine which recipients were a territory government agency and should be included based on the recipient name and publicly available information on the recipient name. In cases where the team members disagreed or were uncertain, the team members did additional research, such as reviewing the recipient name's individual page on USAspending.gov, to determine whether the recipient should be included. We used these awards to calculate the obligations and disbursements for COVID-19 relief programs to the U.S. territories.

USAspending.gov Data Completeness

Because we filtered award data for specific DEFCs, our obligation and disbursement amounts will not include awards that are erroneously or inadvertently unlinked and therefore are not connected to a DEFC. Additionally, the Office of Management and Budget requirement to use the DEFC for disbursements did not apply until the June 2020 reporting period.⁵

Award data on USAspending.gov comes from two distinct data sets—File C and File D2.

File C contains the financial aspects of awards, including obligation and disbursement data, which agencies must submit to USAspending.gov monthly from agency financial systems. It also includes the DEFC, which tracks spending from supplemental appropriation bills such as those related to COVID-19 relief and infrastructure investment.

File D2 contains both financial information (e.g., award amount) and other non-financial details (e.g., recipient name, recipient location, and place of

⁴Disaster Emergency Fund Codes are used to track the spending of funding for disasters and emergencies such as COVID-19. Each code links to one or more laws that authorized the funding. The Office of Management and Budget (OMB) establishes a new DEFC value for each enacted appropriation with disaster or emergency funding. The corresponding title for each DEFC value generally identifies the associated public law number(s) and whether the funding is disaster or emergency. In some cases, OMB also establishes DEFCs for nonemergency funding.

⁵Agencies were required to begin reporting DEFC values for obligations during the reporting period ending March 2018. See OMB, M-18-08, *Memorandum, For Chief Financial Officers and Budget Officers: Guidance on Disaster and Emergency Funding Tracking* (Washington, D.C.: Feb. 2, 2018). In 2020, OMB updated its guidance and required agencies with COVID-19 relief spending to use the DEFC for disbursements beginning with the June 2020 reporting period. See OMB, M-20-21.

performance) for financial assistance awards that agencies submit to the Financial Assistance Broker Submission (FABS) module of the USAspending.gov DATA Act Broker.

Complete information about any given award is only possible if that award is “linked” across the two sources. If an award appears in agency financial systems (File C) but not in FABS (File D2), then it will lack information such as recipient, location, industry, and assistance listing (formerly known as CFDA program). On the other hand, if an award appears in FABS but not in agency financial systems, then it will lack information such as treasury account symbol, program activity, object class, DEFC, and outlays.

Agency-Specific USAspending.gov Data Limitations

To determine the reliability of USAspending.gov for our purposes, we reviewed our past work assessing the quality of available data. The data quality, as assessed by agency OIGs and summarized by GAO, was reasonably reliable for some agencies, and less reliable for others. We determined that, when reporting data for these agencies, we would indicate whether they were from agencies with reasonably reliable, or less reliable data.

Additionally, in prior work, we identified limitations in the reliability of USAspending.gov data for some agencies or programs. For example, according to OIG reports from 2021, some federal agencies did not submit data to USAspending.gov within established time frames. So the information available on the website for those agencies may not reflect current levels of spending. In other cases, some agencies faced challenges implementing the data element that designates spending as COVID-19 related. So, some spending may be mislabeled.⁶ For example, Departments of Agriculture (USDA) and Treasury officials told us that DEFC values were used inconsistently when submitting obligation data to USAspending.gov. This resulted in COVID-19 obligations that are not labeled as COVID-19-related on USAspending.gov. USDA and Treasury corrected this error for data moving forward. Thus, in some cases

⁶We, OIGs, and the Pandemic Response Accountability Council reported that agencies faced challenges reporting COVID-19 disbursements. During their review of 2021 data, seven OIGs reported their agencies had issues with its COVID-19 disbursement information. An additional four OIGs reported their agencies' COVID-19 disbursement data were incomplete, inaccurate, and untimely. See [GAO-22-105427](#). The Pandemic Response Accountability Council discovered that some agencies were not reporting any disbursement data from COVID-19 awards more than 19 months after the onset of the pandemic. Pandemic Advisory Council, *Increasing Transparency into COVID-19 Spending* (Washington, D.C.: Oct. 19, 2021).

USAspending.gov shows that these agencies have disbursed more funding for a program than was obligated, because the disbursement was labeled with the correct DEFC, but the obligation was not. According to agency officials, USDA does not plan to correct and resubmit past data. Treasury officials told us they are working to make any necessary corrections to USAspending.gov.

We did not use USAspending.gov for the obligation and disbursement totals for pandemic unemployment benefits paid to Puerto Rico or USVI. We used data provided by the Department of Labor in June 2023. Officials at the Department of Labor told us obligations and disbursements for benefit payments to Puerto Rico and USVI are not shown on USAspending.gov under grant awards to states. According to Department of Labor officials, these funds to Puerto Rico and USVI are not shown on USAspending.gov under grants awarded to states because the funds are provided to those territories through the Unemployment Trust Fund (UTF), not through individual grants, and UTF funds are only reported as national aggregate amounts on USAspending.gov. Data on benefits are shown for the other territories that do not receive funds through the UTF because the Department of Labor awarded individual grants to those territories specifically for pandemic unemployment insurance.

We did not use USAspending.gov for the obligation and disbursement totals for the Federal Emergency Management Agency's (FEMA) Public Assistance Disaster Relief Fund. We used reports provided by FEMA as of March 2023. Funding provided to the Disaster Relief Fund is generally not specific to individual disasters. Therefore, the Department of the Treasury's methodology for determining COVID-19-related obligations and disbursements on USAspending.gov does not capture obligations and disbursements for the COVID-19 response based on funding other than what was provided in the COVID-19 relief laws. Further, USAspending.gov's methodology includes all obligations and disbursements based on funding in the COVID-19 relief laws, including those for other disasters.

We were also unable to capture all relevant obligations and disbursements for the Federal Communications Commission (FCC) in our dataset. FCC officials told us that territory governments can either request Emergency Connectivity Funds as a reimbursement for payments made to broadband service providers, or that FCC pay the broadband service provider directly. Our data set did not capture obligations and

disbursements made directly to broadband service providers on behalf of territory governments.

Throughout this report, we note that there are challenges with the reliability of the data. Ultimately, we determined that the quality of data submitted to USAspending.gov varied by federal agency, but was sufficient for our use because it is widely and publicly available. We confirmed inconsistencies we identified with the appropriate federal agencies. In cases where data differed from agency sources, we used the federal agency's data. We also confirmed the obligation and disbursement data available on USAspending.gov with all agencies administering programs that allocated more than \$100 million to U.S. territories (Departments of Agriculture, Education, Health and Human Services, Homeland Security, Labor, Transportation and the Treasury, and the Federal Communications Commission).

Territory Experiences, Federal Agency Actions, and Themes to Inform Future Federal Funding

To describe territories' experiences administering COVID-19 relief funding, we reviewed program guidance provided by federal agencies and interviewed relevant territory agencies about their experiences working with 11 selected programs. We selected these programs by first identifying federal agencies that administered the largest COVID-19 relief programs—those that received direct appropriations for more than \$10 billion exclusively or primarily for Tribes, states, the District of Columbia, localities, and U.S. territories—in at least one of the six COVID-19 relief laws.

This analysis resulted in five federal agencies: the Departments of Education, Health and Human Services, Homeland Security, Transportation, and the Treasury. We then identified any programs that these agencies administered for which territory governments were eligible recipients. Using publicly available allocation data for these programs on federal agency websites, we identified those programs that allocated more than \$100 million to the territories. This resulted in a list of 11 programs. See table 4.

Appendix I: Objectives, Scope, and Methodology

Table 4: Selected COVID-19 Relief Programs

Federal Agency	Program Name
Department of Education	Education Stabilization Funds Puerto Rico Received Education Stabilization Funds through the Elementary and Secondary Education Emergency Relief; Emergency Assurances for Non-public Schools; Governor’s Emergency Education Relief; American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth; and Higher Education Emergency Relief programs. American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands received Education Stabilization Funds through the Outlying Areas program.
Department of Health and Human Services	Child Care and Development Fund Includes supplemental funding for the Child Care and Development Fund and the Child Care Stabilization Funds
Department of Health and Human Services	Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases Cooperative Agreement
Department of Homeland Security	Public Assistance Disaster Relief Funds
Department of Transportation	Transit Grants
Department of the Treasury	Coronavirus State and Local Fiscal Recovery Funds
Department of the Treasury	Coronavirus Relief Fund
Department of the Treasury	Emergency Rental Assistance
Department of the Treasury	State Small Business Credit Initiative
Department of the Treasury	Coronavirus Capital Projects Fund
Department of the Treasury	Homeowner Assistance Fund

Source: GAO analysis of COVID-19 relief laws and publicly available allocation data. | GAO-23-106050

We also reviewed documentation provided by territory governments. We conducted site visits with territory agency officials in Puerto Rico and USVI, and video conferences with officials in American Samoa, CNMI, and Guam.

To describe how selected federal agencies helped territories administer COVID-19 relief funding, we reviewed program guidance provided by federal agencies and interviewed federal agency officials that administered the 11 selected programs. We also reviewed documentation provided by territory governments and interviewed territory government agencies responsible for administering the selected COVID-19 relief programs. To identify and describe themes that could inform future federal relief programs, we conducted a content analysis of interview statements from federal agency and territory government agency officials. We then asked targeted follow-up interview questions to confirm that identified themes were consistent across the territories.

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We conducted this performance audit from May 2022 to September 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: COVID-19 Relief Funding Allocated to U.S. Territories by Program as of May 2023

Table 5: Funding Allocated to U.S. Territories for Department of Agriculture COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Child Nutrition Programs	\$0	\$0	\$2,861,211	\$48,601,131	\$211,209
Commodity Supplemental Food Program	\$0	\$0	\$0	\$150,262	\$0
Emergency Rural Development Grants for Health Care ^a	\$1,752,700	\$0	\$1,175,000	\$3,774,200	\$1,175,000
Farming Opportunities Training and Outreach Program ^a	\$0	\$0	\$0	\$876,133	\$0
Food System Transformation	\$10,000,000	\$0	\$0	\$0	\$0
Meat and Poultry Processing Workforce Development Centers of Excellence	\$0	\$0	\$475,001	\$1,424,999	\$0
Nutrition Assistance	\$7,477,000	\$45,861,000	\$0	\$1,860,662,000	\$0
Pandemic-EBT	\$22,842,226	\$30,129,893	\$802,111	\$997,325,959	\$773,651
Specialty Crop Block Grants ^a	\$357,278	\$325,378	\$326,712	\$641,132	\$325,454
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	\$586,141	\$372,868	\$823,944	\$16,437,983	\$481,872
Support for Farm Stress Programs	\$500,000	\$0	\$500,000	\$500,000	\$500,000

Source: GAO analysis of Department of Agriculture data. | GAO-23-106050

Note: Allocation data were provided by the Department of Agriculture in April 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

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Table 6: Funding Allocated to U.S. Territories for Department of Commerce COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Assistance to Fisheries Participants	\$5,553,194	\$1,411,002	\$1,796,082	\$4,000,000	\$4,000,000
Broadband Infrastructure Deployment Program ^a	\$0	\$0	\$12,770,692	\$0	\$0
Economic Adjustment Assistance	\$4,395,492	\$2,436,555	\$4,820,636	\$5,720,968	\$11,024,426

Source: GAO analysis of Department of Commerce data. | GAO-23-106050

Note: Allocation data were collected between June 2022 and April 2023 and reflect data published as early as May 2020. Allocation data were confirmed by the Department of Commerce in April 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

Table 7: Funding Allocated to U.S. Territories for Department of Education COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Education Stabilization Fund ^{a, b}	\$431,826,890	\$262,415,669	\$484,810,330	\$4,955,682,324	\$234,097,111
Funding for Individuals with Disabilities Education Act (IDEA)	\$1,390,312	\$1,055,623	\$3,385,571	\$31,713,834	\$1,756,253

Source: GAO analysis of Department of Education data. | GAO-23-106050

Note: Allocation data were collected between June 2022 and May 2023 and confirmed by the Department of Education in May 2023.

^aPuerto Rico received Education Stabilization Funds through the Elementary and Secondary Education Emergency Relief; Emergency Assurances for Non-public Schools; Governor's Emergency Education Relief; American Rescue Plan Elementary and Secondary School Emergency Relief - Homeless Children and Youth; and Higher Education Emergency Relief programs. American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands received Education Stabilization Funds through the Outlying Areas program.

^bIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

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Table 8: Funding Allocated to U.S. Territories for U.S. Election Assistance Commission COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Election Security Grants	\$600,000	\$600,000	\$600,000	\$3,881,359	\$600,000

Source: GAO analysis of U.S. Election Assistance Commission data. | GAO-23-106050

Note: Allocation data were collected from the U.S. Election Assistance Commission's website in February 2023.

Table 9: Funding Allocated to U.S. Territories for Environmental Protection Agency COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Environmental Justice Government-to-Government (EJG2G) Program	\$200,000	\$0	\$0	\$0	\$0

Source: GAO analysis of Environmental Protection Agency data. | GAO-23-106050

Note: Allocation data were collected and confirmed by the Environmental Protection Agency in February 2023.

Table 10: Funding Allocated to U.S. Territories for Federal Communications Commission COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
COVID-19 Telehealth Program	\$521,816	\$522,752	\$1,043,244	\$0	\$0
Emergency Connectivity Fund	\$4,148,000	\$1,385,625	\$6,327,126	\$103,569,086	\$4,768,800

Source: GAO analysis of Federal Communications Commission data. | GAO-23-106050

Note: Allocation data were collected from the Federal Communications Commission's website in October 2022. Data were confirmed by the Federal Communications Commission in May 2023.

**Appendix II: COVID-19 Relief Funding
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Table 11: Funding Allocated to U.S. Territories for Department of Health and Human Services COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
ACL Assistive Technology	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
ACL Centers for Independent Living	\$154,427	\$0	\$0	\$0	\$0
ACL Independent Living State Grants	\$0	\$0	\$0	\$0	\$121,081
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	\$583,215	\$699,772	\$6,590,558	\$10,162,773	\$3,114,521
Behavioral Risk Factor Surveillance System	\$11,479	\$0	\$16,274	\$11,479	\$36,479
Block Grants for Community Mental Health Services	\$567,903	\$578,080	\$4,586,980	\$33,335,403	\$1,057,207
Block Grants for Prevention and Treatment of Substance Abuse	\$730,300	\$744,210	\$2,123,040	\$39,858,551	\$1,399,017
CDC's Collaboration with Academia to Strengthen Public Health	\$2,975,316	\$3,038,408	\$4,268,572	\$34,908,260	\$3,602,578
Child Abuse and Neglect State Grants ^a	\$31,825	\$23,259	\$70,949	\$776,776	\$36,654
Child Care and Development Fund ^a	\$66,793,659	\$48,769,172	\$96,245,107	\$416,452,395	\$50,517,062
Community Health Workers for Public Health Response and Resilient	\$0	\$1,200,000	\$1,200,000	\$0	\$0
Community Services Block Grant	\$1,300,126	\$770,378	\$1,229,850	\$42,122,412	\$1,699,646
Community-Based Child Abuse Prevention Grants	\$175,000	\$175,000	\$175,000	\$1,910,286	\$175,000
Developmental Disabilities Basic Support and Advocacy Grants	\$244,467	\$223,221	\$244,467	\$95,319	\$223,221
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$0	\$1,214,912	\$1,995,318	\$1,214,912	\$0
Epidemiology and Laboratory Capacity for Infectious Diseases Cooperative Agreement ^a	\$13,651,609	\$14,609,159	\$26,451,387	\$369,548,085	\$20,710,118
Family Planning Services ^a	\$0	\$0	\$0	\$0	\$419,485
Family Violence Prevention and Services/Discretionary	\$278,357	\$241,594	\$241,594	\$2,133,353	\$241,594
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$605,773	\$562,188	\$562,188	\$4,611,483	\$562,188

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Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$198,000	\$198,000	\$198,000	\$1,818,069	\$198,000
Grants to States for Loan Replacement	\$0	\$205,500	\$275,423	\$0	\$446,052
Head Start	\$3,165,201	\$688,836	\$1,361,574	\$10,049,274	\$1,994,181
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	\$4,338,511	\$0	\$3,501,095	\$0	\$0
HIV Care Formula Grants	\$0	\$0	\$20,000	\$582,162	\$50,000
Immunization Cooperative Agreements ^a	\$3,371,292	\$3,535,806	\$5,063,863	\$66,769,505	\$3,920,979
Injury Prevention and Control Research and State and Community Based Programs	\$0	\$0	\$0	\$36,552	\$0
Low-Income Home Energy Assistance Program	\$488,668	\$372,119	\$1,071,387	\$26,594,708	\$1,013,115
Maternal and Child Health Federal Consolidated Programs	\$0	\$445,000	\$0	\$0	\$890,000
Maternal, Infant and Early Childhood Home Visiting Grant ^a	\$315,527	\$315,527	\$315,527	\$734,520	\$315,527
National Bioterrorism Hospital Preparedness Program	\$176,567	\$176,352	\$181,862	\$1,127,286	\$179,198
National Ebola Training and Education Center	\$0	\$0	\$0	\$0	\$179,198
National Family Caregiver Support, Title III, Part E	\$152,672	\$152,672	\$610,688	\$3,126,211	\$610,688
Promote the Survival and Continuing Vitality of Native American Languages ^a	\$0	\$311,939	\$311,939	\$0	\$0
Public Health Crisis Response Cooperative Agreement	\$ 1,583,532	\$ 1,526,113	\$ 2,575,396	\$ 27,562,837	\$2,018,043
Public Health Training Centers Program	\$0	\$0	\$0	\$0	\$2,574,418
Section 223 Demonstration Programs to Improve Community Mental Health Services	\$0	\$0	\$3,651,771	\$0	\$0
Sexually Transmitted Diseases Prevention and Control Grants	\$0	\$0	\$0	\$5,753,043	\$3,000,000

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Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$442,313	\$520,923	\$1,847,860	\$8,246,998	\$1,847,860
Special Programs for the Aging, Title III, Part C, Nutrition Services	\$1,115,287	\$1,115,287	\$4,179,505	\$19,728,373	\$4,179,505
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$27,363	\$27,363	\$109,450	\$500,006	\$109,450
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$249,706	\$829,785	\$829,785	\$4,223,251	\$249,706
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	\$18,719	\$18,719	\$74,875	\$342,778	\$74,875
State Health Insurance Assistance Program	\$0	\$0	\$116,757	\$116,757	\$116,757
Stephanie Tubbs Jones Child Welfare Services Program	\$19,097	\$7,457	\$32,099	\$497,821	\$0
Substance Abuse and Mental Health Services Projects of Regional and National Significance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Temporary Assistance for Needy Families ^a	\$494,816	\$486,157	\$893,483	\$18,450,515	\$733,912

Source: GAO analysis of Department of Health and Human Services data. | GAO-23-106050

Note: Allocation data were provided by the Department of Health and Human Services (HHS) as of December 5, 2022. The allocation data were confirmed by HHS in May 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

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Table 12: Funding Allocated to U.S. Territories for Department of Homeland Security COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Disaster Relief Fund - Public Assistance	\$14,658,472	\$64,232,993	\$57,962,320	\$197,889,893	\$113,079,443
Emergency Food and Shelter Program	\$579,600	\$358,800	\$552,000	\$5,625,818	\$772,800
Emergency Management Performance Grants	\$517,604	\$518,693	\$560,758	\$2,670,269	\$538,431

Source: GAO analysis of Department of Homeland Security data. | GAO-23-106050

Note: Allocation data were collected between October 2022 and March 2023. The data were confirmed by Department of Homeland Security in May 2023.

Table 13: Funding Allocated to U.S. Territories for Department of Housing and Urban Development COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Community Development Fund	\$1,327,836	\$1,369,763	\$4,453,410	\$66,191,759	\$2,824,145
Emergency Housing Vouchers	\$0	\$2,392,590	\$2,492,867	\$7,710,814	\$601,068
Homeless Assistance Grants	\$1,066,142	\$1,090,639	\$3,360,550	\$39,468,437	\$1,658,089
Homelessness Assistance and Supportive Services Program	\$950,062	\$1,692,522	\$3,881,538	\$81,623,024	\$3,325,878
Housing for Persons with Disabilities ^a	\$0	\$0	\$0	\$32,979	\$25,126
Housing Opportunities for Persons with AIDS	\$0	\$0	\$0	\$1,216,014	\$160,086
Project-Based Rental Assistance ^a	\$0	\$89,700	\$42,060	\$9,958,900	\$801,347
Public Housing Operating Fund	\$0	\$0	\$745,204	\$42,771,226	\$3,236,293
Tenant-Based Rental Assistance ^a	\$0	\$159,496	\$1,158,426	\$10,001,669	\$669,060

Source: GAO analysis of Department of Housing and Urban Development data. | GAO-23-106050

Note: Allocation data were provided by the Department of Housing and Urban Development in February 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

**Appendix II: COVID-19 Relief Funding
Allocated to U.S. Territories by Program as
of May 2023**

Table 14: Funding Allocated to U.S. Territories for Department of the Interior COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Assistance to Territories	\$5,857,325	\$7,208,482	\$12,039,565	\$0	\$7,863,776

Source: GAO analysis of Department of the Interior data. | GAO-23-106050

Note: Allocation data were collected in June 2022. Data were confirmed by the Department of the Interior in March 2023.

Table 15: Funding Allocated to U.S. Territories for Institute of Museum and Library Services COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Grants to States ^a	\$0	\$215,903	\$252,003	\$2,973,345	\$232,667

Source: GAO analysis of Institute of Museum and Library Services data. | GAO-23-106050

Note: Allocation data were collected from the Institute of Museum and Library Services' website in June 2022.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

Table 16: Funding Allocated to U.S. Territories for Department of Justice COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
State and Local Law Enforcement Assistance	\$2,231,620	\$1,509,123	\$2,932,867	\$8,823,415	\$2,932,867

Source: GAO analysis of Department of Justice data. | GAO-23-106050

Note: Allocation data were collected from the Department of Justice's website in June 2022.

**Appendix II: COVID-19 Relief Funding
Allocated to U.S. Territories by Program as
of May 2023**

Table 17: Funding Allocated to U.S. Territories for Department of Labor COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Administrative Funding for Pandemic Unemployment Programs	\$1,354,300	\$9,796,423	\$8,292,241	\$74,046,433	\$5,275,684
Benefits Funding for Emergency Increase in Unemployment Compensation Benefits/Federal Pandemic Unemployment Compensation	\$10,200,000	\$301,400,000	\$485,900,000	\$0	\$0
Benefits Funding for Pandemic Unemployment Assistance	\$5,700,000	\$405,029,600	\$534,585,000	\$0	\$0
Dislocated Workers Assistance National Reserve	\$0	\$1,500,000	\$5,034,344	\$0	\$1,500,000
Emergency Increase in Unemployment Compensation Benefits/Federal Pandemic Unemployment Compensation	\$0	\$0	\$0	\$7,223,737,775	\$110,612,140
Emergency Unemployment Relief for Governmental Entities and Nonprofit Organizations	\$0	\$0	\$0	\$0	\$727,480
Full Federal Funding of Extended Unemployment Compensation for a Limited Period (Benefit Payments)	\$0	\$0	\$0	\$9,868,925	\$2,641,660
Mixed Earner Unemployment Compensation	\$0	\$0	\$0	\$24,050,000	\$300,000
Pandemic Emergency Unemployment Compensation (Benefits Funding)	\$0	\$0	\$0	\$489,311,006	\$27,425,401
Pandemic Unemployment Assistance (Benefits Funding)	\$0	\$0	\$0	\$1,123,187,552	\$33,462,704
Temporary Full Federal Funding of Full Week of Compensable Regular Unemployment for States with No Waiting Week (Benefits Funding)	\$0	\$0	\$0	\$9,861,127	\$2,641,660

Source: GAO analysis of Department of Labor data. | GAO-23-106050

Note: Allocation data were provided by the Department of Labor in February 2023.

**Appendix II: COVID-19 Relief Funding
Allocated to U.S. Territories by Program as
of May 2023**

Table 18: Funding Allocated to U.S. Territories for National Endowment for the Arts COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Arts Grants ^a	\$336,400	\$171,900	\$338,300	\$1,230,200	\$411,900

Source: GAO analysis of National Endowment for the Arts data. | GAO-23-106050

Note: Allocation data were collected from the National Endowment for the Arts' website between November 2022 and February 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

Table 19: Funding Allocated to U.S. Territories for Department of Transportation COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Highway Infrastructure Programs ^a	\$951,897	\$951,897	\$3,807,588	\$35,809,462	\$3,807,588
Relief for Airports ^a	\$5,657,351	\$764,746	\$1,869,689	\$37,377,249	\$53,393,607
Transit Grants	\$1,210,814	\$1,137,836	\$5,602,974	\$328,159,105	\$6,231,801

Source: GAO analysis of Department of Transportation data. | GAO-23-106050

Note: Allocation data were collected between May 2022 and March 2023. Data were confirmed by the Department of Transportation in May 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. Therefore, the ultimate allocation amounts may be reduced.

Table 20: Funding Allocated to U.S. Territories for Department of the Treasury COVID-19 Programs

Program Name	American Samoa	Commonwealth of the Northern Mariana Islands	Guam	Puerto Rico	U.S. Virgin Islands
Coronavirus Capital Projects Fund	\$14,285,714	\$14,285,714	\$14,285,714	\$158,310,056	\$14,285,714
Coronavirus Relief Fund	\$35,173,620	\$36,284,218	\$117,968,258	\$2,240,625,864	\$74,809,978
Coronavirus State and Local Fiscal Recovery Funds	\$494,990,988	\$487,324,310	\$603,843,132	\$2,594,911,607	\$547,176,884
Emergency Rental Assistance Programs ^a	\$18,029,532	\$19,366,046	\$62,564,965	\$565,350,000	\$39,689,455
Homeowner Assistance Fund	\$3,732,211	\$4,158,268	\$13,587,562	\$75,637,542	\$8,521,959
State Small Business Credit Initiative ^a	\$57,553,073	\$57,526,433	\$59,243,899	\$113,259,009	\$58,381,658

Source: GAO analysis of Department of the Treasury data. | GAO-23-106050

Note: Allocation data were collected between May and October 2022. Data were confirmed by the Department of the Treasury in May 2023.

^aIn June 2023, the Fiscal Responsibility Act of 2023 provided for rescissions of unobligated funds in this program. See Pub. L. No. 118-5, div. B, tit. I, 137 Stat. 10, 23-30 (2023). Therefore, the ultimate allocation amounts may be reduced.

Appendix III: Comments from Government of Puerto Rico



August 22, 2023

BY ELECTRONIC MAIL: arkinj@gao.gov
Mr. Jeff Arkin
Director, Strategic Issues
Government Accounting Office

RE: FAFAA's Response to the Draft GAO-23-106050 Report

On behalf of the Government of Puerto Rico (GPR), I would like to thank you for sharing the draft GAO-23-106050 Report to Congressional Committees entitled "COVID-19 U.S. Territory Experiences Could Inform Future Federal Relief" (Report). Our team has reviewed the report and has provided the feedback and suggestions shown below for your consideration.

Several of the Report's conclusions resonated with our team, including the following:

1. In general, funds issued through existing programs were significantly easier to manage than funds for new programs.
2. Programs that provide immediately available funding were easier to manage than reimbursement programs and are also more attractive to the beneficiaries.
3. GPR experienced some challenges from delayed, ambiguous, and modified guidance.
4. The enhanced flexibility with respect to eligible uses of CSLFRF was significantly easier to administer than the restricted usage criteria of CRF funds.
5. GPR experienced challenges using the GrantSolutions portal for Coronavirus Relief Fund reporting.

Pages 30 and 31 of the report includes this statement:

"Puerto Rico's Fiscal Recovery Program acknowledged deficiencies in the Coronavirus Relief Fund and CSLFRF subrecipient reporting, due to a variety of issues including staff turnover at subrecipient entities and incorrect formatting of reports."

While this was a challenging process, it is our view that the term "deficiencies" overstates the situation, and that "incorrect formatting" is too narrow.

We propose this sentence as a replacement: *"Puerto Rico's Fiscal Recovery Program acknowledged challenges in the Coronavirus Relief Fund and CSLFRF subrecipient reporting due to a variety of issues including staff turnover at subrecipient entities, as well as the timeliness and accuracy of subrecipient reports."*

**Appendix III: Comments from Government of
Puerto Rico**

Mr. Jeff Arkin
Government Accounting Office

August 22, 2023

Below please find some suggestions for inclusion in future programs:

1. Provide a decision framework or other advisory support regarding usage priority of funds from different sources to address two concerns: (a) Timing and availability varied across federal programs, and (b) some funds were restricted to situations where all other sources were exhausted.
2. Provide timely support for eligibility questions to evaluate specific use cases and provide definitive guidance.
3. Ensure that funding is included for the life of the program for support areas such as help desk, eligibility guidance, and related areas.
4. Programs should include provisions for timeline extensions for extenuating circumstances, such as supply chain delays. In Puerto Rico, many funds were obligated in good faith for goods (especially vehicles) that ended up not being available within the eligibility period due to supply chain challenges.
5. Provide additional relevant exceptions for the isolated geography of territories.
6. Include a robust reporting system that can collect obligation and expenditure information directly from subrecipients.

We welcome the opportunity to discuss any of these items to ensure that the GAO Team has all the information necessary for the final Report to Congressional Committees.

Sincerely,



Natalia J. de Jesús Suárez, Esq.
Director of Fiscal Recovery Programs
Puerto Rico Fiscal Agency and Financial Advisory Authority

Appendix IV: Comments from the Office of the Governor, American Samoa Government



OFFICE OF THE GOVERNOR AMERICAN SAMOA GOVERNMENT

Serial No.: 672 – 23

August 30, 2023

Jeffery Arkin, Director
Strategic Issues Team
GAO US Government Accountability Office
441 G Street, N.W.
Washington DC 20548

Subject: American Samoa's COVID-19 Relief Efforts

Dear Mr. Arkin:

It is with sincere appreciation that we convey our gratitude for the continued support of our federal partners during the tragic global pandemic of COVID-19. This letter highlights the COVID-19 relief efforts by the territory including assistance from our federal partners, our environmental vulnerabilities which speaks to our need for continued federal partnership, our economic development efforts including support from federal agencies, and finally our general need for federal partnership to maintain our country's strong presence in the southern Pacific region.

COVID-19 Relief Efforts

American Samoa leaders, like much of the world, were faced with difficult decisions trying to keep the best interest of the people and communities safe from this deadly virus. Similar to the closure of borders and quarantine decision of the U.S. Naval Commandant John Poyer in November 1918, which protected our people from the deadly disease. Our families and friends in the neighboring islands of Samoa were not so fortunate, more than one-fifth of the population was wiped out as a result of the Spanish Flu pandemic. The priority of our efforts has always focused on the safety and well-being of our people. Although at times not popular or without criticism, the intent was always for the greater good. American Samoa recognizes and appreciates the support of Congress and the collaboration of our federal partners that ensured funds were readily available, that resources and hands-on support provided assisted our Territory to recover from the pandemic.

The COVID funds have provided significant support for our preparedness, response, mitigation and recovery efforts from the pandemic. Maximizing key federal funding under the Coronavirus Aid, Relief and Economic Security Act 2020 (CARES), the Coronavirus Response and Consolidated Appropriations Act 2021, the American Rescue Plan Act (ARPA), the Bipartisan Infrastructure Law (BIL) and Inflation Reduction Act (IRA 2022) is critical to addressing the short-term and long-term challenges facing our Territory. Identifying territorial priorities and developing a comprehensive plan will be crucial to maximizing the funding opportunities. Key

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long-term objectives include: 1) Improving healthcare access and services, 2) Improving the educational system, 3) Strengthening critical infrastructure including clean water, broadband capacity and systems and accessibility for remote learning and work, the commercial wharf facility, the airport, and critical climate vulnerability and mitigation projects. Additionally, the administration is focused on improving sustainable and renewable projects including alternative sources of energy such as wind and solar.

Over the last 3 years, we have undertaken the difficult but necessary measures to protect our people and territory from the deadly COVID-19 pandemic. The administration, collectively with the whole community, led a monumental effort – from restricting entry into our borders to safely repatriating our people who were stranded off island for months. The steps taken to keep the virus from reaching our shores were not without great sacrifice and struggle for our people. Despite our best efforts, the tragedy of the COVID-19 global pandemic was never more apparent until American Samoa laid to rest 34 loved ones as result of the virus. Our loss was added to the worldwide record-setting 6.5 million deaths.

Environmental Vulnerability

American Samoa has experienced numerous and various disasters, including cyclones and tropical storms, floods, rising sea level, king tides and tsunamis. While combating the COVID-19 pandemic during the last 2 years, our Territory has experienced a devastating historical southern swell coupled with damaging high surf which caused significant coastal erosion and undersea volcanic earthquakes that effected our Manu’a Islands group. The real impact of climate variability and change have heightened the vulnerability facing the Territory. Our islands have little defense against the impacts of weather and climate anomalies, the increasing intensity of cyclones as sea surface temperatures increase and global sea level rising are all a grave concern for the safety and wellbeing of our people and territory. The 2021 Pacific Island Regional Climate Assessment (PIRCA) report describes details of sea level rise and threats to infrastructure and shoreline protection. Relative to the year 2020, Global Mean Sea Level is projected to rise 0.3 – 0.6 feet (9–18 cm) by 2030. The ocean around American Samoa is rising 5 times faster than the rest of the world because of Tutuila’s subsidence (sinking) from the 2009 earthquake and tsunami. Because of this, the Territory is expecting a rise in sea level of 12-16 inches (30-40 cm) during this century. According to the National Aeronautics and Space Administration (NASA), in the 2-3 years after the earthquake, Tutuila sank .24 -.35 inches per year. On June 23rd, 2017, the National Oceanic Atmospheric Administration (NOAA) tide gauge in Pago Pago recorded a daily maximum water level of 1.3 feet (41 cm) above the Mean Higher High-Water level during the 1983-2001 tidal epoch. Since 2014, the water level exceeded that same level during at least 20 days every year, whereas, prior to 2009 earthquake there was only one such daily observation.

Director Arkin, our island is sinking while sea level is rising. Only one road connects all districts of the island to the one hospital and all essential services for the people on the main island of Tutuila. The adverse weather conditions we experienced in July 2022 have damaged residential homes, roads, and critical infrastructure such as our airports and ports. The damage to all the critical infrastructure and services also plays a critical role in the physical and mental wellbeing of citizens in these affected communities. The undersea volcanic earthquakes added further stress for our people and their sense of safety and wellbeing. The terrain of the islands of Manu’a is comparable to Tutuila. There are steep mountains with most services and infrastructures along the shoreline. Escape routes to higher ground were not available and families were terrified. We

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transported our people here to the main island while scientists and federal partners tried to assess the situation. To this day, the undersea volcanoes near the islands of Manu’a are active. The permitting process to build and improve the shoreline protection further impedes and delays these crucial mitigating projects to help protect our people and community.

The lessons learned and insights gained from these disasters and challenges provided our territory with new priorities. We must look to rebuild resilience by adopting robust systems which maintain our disaster preparedness and preserve our natural resources. We must do this while improving and expanding our economy, investing in viable digital ecosystems, improving physical infrastructure, improving the quality of life, and most importantly, maintaining good governance.

Economic Development Efforts

In this year 2023, I was honored to participate with my territorial colleagues in the Interagency Group on Insular Affairs (IGIA) hosted by the US Department of Interior and Office of Insular Affairs following the National Governor’s Association (NGA) Winter Session. My comments highlighting President Biden’s quote from the State of the Union address, “There’s nothing we can do if we don’t work together” is most fitting for our smaller island governments. I conveyed my concerns of the climate change and the threats to my islands. I also shared the Constitutional Amendments by the people of American Samoa- although our relations to the U.S is defined as unincorporated, the state of democracy in the government is strong. I highlighted the rising cost of living across all the territories, the challenges of shipping and sourcing materials for construction projects and the shipping lines and transportation to American Samoa. Other areas of concern included the need for improved roads, expanding critical services satellite government offices across the island so that all essential services are not centralized in one district in case of disruption of safe passage. I shared the challenges of the Buy America Act and how it makes it difficult for American Samoa to explore other options that are within the cost range of the awarded grant. I also shared the challenges of the cost share requirements that a territory cannot meet due to our narrow economy. I emphasized that when there is a full cycle for hard infrastructure, soft infrastructure, and critical infrastructure, one must compliment the other, however it is bound by the period of performance and other restrictions. We cannot build a hospital without the access road and required infrastructure that supports the hospital. In closing, I continue to recommend that the IGIA meetings rotate to the various territories so that the people can witness their leaders at work and more importantly, each leader can see firsthand exposure to the issues discussed in these meetings.

The Department of Interior, Transportation, Energy, Agriculture, Commerce and Federal Communications Commission, and the Environmental Protection Agency provided presentations in the IGIA session. It was a great opportunity to voice our concerns and propose recommendations for the establishment or implementation of Federal programs concerning the territories.

Sharing our concerns collectively as island territories is always appreciated. American Samoa is the only U.S. Territory in the southern hemisphere, all others are in the north and are accessible or within an arm’s reach to other island territories and the continent of the United States. American Samoa neighboring islands are all foreign countries with some that have ties to other countries not friendly nor sanctioned by our country. The closest state is over 2,600 miles away. When we say our challenges are unique, it is indeed truly beyond comprehension of the challenges of driving to

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the next state or a short jaunt mode of reliable transportation to the next island that can provide critical support.

The administration is working collaboratively with key territorial stakeholders and our federal partners to ensure territorial objectives are aligned and available resources are effectively deployed. The underlying impact of climate change poses an added challenge as articulated earlier. Our remote location as the southernmost U.S possession, along with our supply chain limitations, creates unique restrictions to our ability to implement these critical projects and programs. Our ability to effectively address these long-standing challenges are critical for supporting our economy and quality of life in American Samoa. We continue to seek support from our federal partners to gain access to needed funds to offset the challenges posed by climate change and the challenges outlined.

Recently there were discussions with the leaders of the Indo-Pacific Command regarding the Master Planning Support to complete the American Samoa Infrastructure Assessment conducting a Level One baseline study to provide INDOPACOM and the Navy with a document that will support preliminary decision making with respect to the feasibility of a Naval presence in American Samoa. Key leadership discussions included initial Bilateral talks to enhance regional security and economic growth in the Pacific region. During the roundtable discussions, improving workforce capabilities and growing workforce were identified as the part of the crucial factors for further economic development in American Samoa.

Efforts to diversify American Samoa’s economy include our recent participation in the SelectUSA Investment Summit by the U.S. Department of Commerce. With the soon-to-be-available American Samoa State Small Business Credit Initiative (SSBCI) 2.0 funds, local businesses will have more access to capital prioritizing and encouraging manufacturing. Furthermore, American Samoa is working towards developing the Broadband industry and plans to build an Innovation and Technology Park or Campus to attract IT businesses to utilize our 200GB broadband capacity.

Moreover, plans to design and construct a new hospital and Medical Plaza facility are underway as American Samoa strives to not only be the tech hub in the south pacific region, but also as a future medical hub with specialized and affordable healthcare services. The territory is also improving infrastructure in the downtown revitalization projects to enhance economic development options. Given all these opportunities we have in the pipeline, we are now working towards formalizing a Public- Private Partnership framework to allow for local businesses to invest in our local development. These are prime examples of ways we are strategically diversifying American Samoa’s economy. As mentioned earlier, American Samoa is the only U.S. Territory in the southern hemisphere. Our collective goal is to ensure proactive relations so that American Samoa becomes the hub of economic advancement in the Pacific region.

Our administration’s commitment to preserve the successful cannery operations of Starkist is evident by the collaborative working relations. Supporting the guest worker program in processing over 1,400 workers from the neighboring island of Samoa to support the workforce and production expansion. The American Samoa Tax Exempt committee recently approved and extended Starkist’s Tax Exempt Certificate for another 10 years. Although 100% of products made in American Samoa are exported to the US, tuna production is a very volatile industry that depends on many external factors. Several federal policies that have local ramifications include: increases

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Page 5

in the minimum wage, expiration of federal 30A tax credit, and federal oversight of US fishing waters, and the NOAA expansion of the monument. All these issues have a significant impact on the industry. These challenges continue to erode the competitiveness of the American Samoa-made tuna product.

We are grateful for the continued support of our Congresswoman Uifa’atali Amata Radawagen and her colleagues in the House Ways and Means committee to include their tax staff reviewing a broader tax package that would include a tax extender for the various entities across the country including Starkist. We are hopeful and look forward to a positive outcome now that the debt ceiling concerns have been resolved.

Needed Federal Support

The highlights of the key areas in the report are accurate and on point not only with COVID-19 but future funding, leveraging pre-existing programs, support through technical assistance, funding flexibility, and immediate available funding. The “themes” are crucial in the successful administration and implementation of the programs and support. The recent passage of the debt ceiling through the Fiscal Reform Act 2023 is a great effort for the government to reduce spending and debt. The reduction in COVID-19 funds across the board and those to be returned still pose a concern. Again, how will this negatively affect the projects for American Samoa and other territories? The leveraging of federal programs is crucial to priority projects that help secure the improved quality of life for our people. Despite all the challenges that face our small island territory -- the remoteness, the geological location, the added challenges -- time and time again we are allocated the least amount of funding allocations. So, in essence, how can we effectively improve our services, mitigate our infrastructure and be the hub for the United States in the Pacific region if we are constantly restricted in the key areas?

We need the support of our federal partners to increase funding, provide the much-required technical support, and the ability to leverage funding opportunities in a flexible and timely manner. Not five to ten years after a disaster or an identified threat because of permitting, grant expiration and other requirements that impede the actions to deter threats, reduce vulnerabilities, and minimize the consequences. We significantly need the support of our program resources in all aspects of both current funding programs and future relief funding.

We have embraced these trials which have empowered us to seek solutions in a fiscally responsible manner – a manner that allows us to meet the challenges head-on for the good of our people. Again, we thank you Director Arkin and your team for your efforts in documenting the challenges of the COVID-19 pandemic and ongoing recovery efforts.

Sincerely,



Leman P. S. Mauga
Governor

Appendix V: GAO Contact and Staff Acknowledgments

GAO Contact

Jeff Arkin at 202-512-6806 or arkinj@gao.gov

Staff Acknowledgements

In addition to the contact named above, Alexandra Edwards (Assistant Director), Kerstin Meyer (Analyst in Charge), Jose Altamirano, Mike Bechetti, Joseph Carney, Shelby Kain, Amy Konstas, Krista Loose, Latesha Love-Grayer, Steven Putansu, Tyler Spunaugle, Emily Tomsick and Clarette Yen made key contributions to this report.

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