



Northern Ireland Audit Office

Second Report – Overview of the Northern Ireland Executive's Response to the COVID-19 Pandemic



REPORT BY THE COMPTROLLER AND AUDITOR GENERAL
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Second Report - Overview of the Northern Ireland Executive's Response to the COVID-19 Pandemic

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Report Summary

- 1 February 2021 marked the anniversary of the first confirmed COVID-19 case in Northern Ireland (NI). The priority in NI over the past year, like other countries across the world, has remained treating those infected while limiting the spread of the disease by introducing social distancing and isolation regulations.
- 2 One year on and the pandemic continues to have a significant impact on all aspects of our lives. Hospitals have been operating at almost full capacity and most Health and Social Care Trusts have had to postpone other non-COVID related services, including services for some of the most serious conditions, such as cancer. The impact on our economy has been profound; the drop in NI economic output is estimated at around 10 per cent over 2020 as a whole. Wellbeing has suffered as all of us face the challenge of complying with restrictions which significantly limit our meetings with family members and friends. And tragically, many lives have been lost to the pandemic.
- 3 The NI COVID-19 vaccination programme began on 8 December 2020. By the start of June 2021, over 1.72 million vaccine doses¹ had been administered. While the COVID-19 vaccines protect most people from severe disease and prevent many deaths, none of the vaccines are 100 per cent effective. The current vaccines are currently not authorised for use in some individuals (for example, children under 16 years of age) and not everyone is expected to take up the offer of vaccination. As a result, while the vaccination is expected to be very successful in mitigating the effects of Coronavirus, it will not eradicate the SARS-Cov-2 virus completely, and there will still be some symptomatic infection even in those vaccinated.
- 4 Given this, a number of measures (such as face coverings and social distancing, effective contact tracing through Test, Trace and Protect and further targeted asymptomatic testing to limit transmission) are expected to be needed for some time after all adults have been offered a vaccine. How many, and for how long, such precautions will be necessary is not known.
- 5 The NI Executive's (the Executive's) Pathway out of Restrictions, published on 2 March 2021, sets out plans for working towards restriction-easing and recovery. Unlike plans announced in England and the Republic of Ireland, the Executive's plan does not include a timetable for restriction relaxation. Rather, because of the continued risk of infection even after vaccination, progression through restrictions here will depend on key health criteria being met.
- 6 On 16 March 2020, the Executive announced a package of measures to mitigate the worst effects of the disease and protect the most vulnerable in society. Governments were required to make decisions quickly to respond to the pandemic, introducing measures to support vulnerable individuals and businesses facing a major reduction in income. As NI has progressed through various stages of the pandemic, regulations, guidance and measures have been, and will continue to be, revised.

¹ This comprised 1,053,000 first doses and 667,000 second doses.

- 7 This second overview report updates our first report (published in September 2020) and summarises the main actions taken by the Executive in response to the COVID-19 pandemic. Disclosure is limited to NI government department initiatives estimated to cost in excess of £1 million each. This report does not assess the value for money, or effectiveness, of individual measures. Actual costs incurred each year in relation to NI's response to COVID-19 will, like all public sector expenditure, be subject to review as part of our annual financial audit of resource accounts and other public body financial statements. Given the volume and nature of the expenditure, we have begun carrying out more in-depth reviews in a number of areas² including:
- The supply of personal protective equipment (PPE) in NI;
 - Provision of grants through the Small Business Grant Scheme; and
 - Administration of the Sports Sustainability Grant Scheme.
- 8 In due course we plan to consider the impact of COVID-19 on hospital waiting lists and also the future financial resilience of some of our key public service providers, for example, Translink and NI Water. We will also continue to work with the other UK audit agencies (as part of the Nations Response Working Group) with a view to sharing lessons identified through our respective work programmes.
- 9 All cost information disclosed in this report was provided to us by NI government departments. In relation to local councils, our report includes details of additional funding provided from the Executive but does not detail individual activities or report on the scale of loss as a result of the suspension of income-generating activities within councils.
- 10 The total estimated costs of the COVID-19 response in NI, at 31 March 2021, is estimated at over **£6.2 billion**. In our previous report (in September 2020), we quoted an overall cost of £2.2 billion, however this figure excluded any estimate for the likely cost of NI furloughed employments. Main expenditure areas include:
- **£3.9 billion** to cover the estimated cost of NI departmental initiatives (see **Figure 1**);
 - an estimated **£1.5 billion** covering the cost of 282,700 NI employments furloughed by 31 March 2021. This is an estimated cost as information on the cost of the Coronavirus Job Retention Scheme at a regional level is not available (**paragraph 2.5** and **footnote 13** explain our calculation);
 - **£569 million** covering 210,000 claims under the Self-Employment Income Support Scheme;
 - **£254 million** covering payments to an estimated additional 46,000 Universal Credit claimants to 28 February 2021;
 - **£25.9 million** covering discounts claimed by NI participating outlets on over 4.5 million meals under the UK-wide 'Eat Out to Help Out' Scheme which operated throughout August 2020; and
 - **£4.7 million** covering payments to an additional 2,600 Job Seekers Allowance claimants to 28 February 2021.

² Details of our Public Reporting Programme are published on our website.

- 11 In addition, a further £1.67 billion has been made available for 39,682 business loans, under the Bounce Back Loan Scheme and the Coronavirus Business Interruption Loan Scheme. A further 14 loans have been approved for payment under the Future Fund. The Bounce Back Loan Scheme, the Coronavirus Interruption Loan Scheme and Future Fund are administered by the British Business Bank, on behalf of the UK Department for Business, Energy and Industrial Strategy (BEIS).

Figure 1: Estimated Cost of COVID-19 initiatives

Department	Figures at 31 March 2021			Figures reported in our first overview report (published September 2020)		
	Number of Initiatives ¹	Estimated Cost (£million)	% of total response	Number of Initiatives	Estimated Cost (£million)	% of total response
Health (DoH)	- ²	1,062.8	27	9	567.7	33
Finance (DoF)	10	1,027.3	26	6	252.4	14
Economy (DfE)	30	951.2	24	20	407.9	23
Communities (DfC)	20	319.1	8	16	137.1	8
Infrastructure (DfI)	12	224.4	6	6	162.0	9
Education (DE)	16	197.3	5	14	116.0	7
Justice (DoJ)	6	55.3	1	6	54.8	3
Agriculture, Environment and Rural Affairs (DAERA)	6	51.3	1	6	40.3	2
The Executive Office (TEO)	2	7.0	<1	1	4.3	<1
TOTAL	102²	3,895.7	100	84	1,742.5	100

Source: Departments

Note: ¹ Only initiatives where the estimated cost is in excess of £1 million have been included. Estimated costs include the upper limit of total estimated costs for each department.

² Unlike other departments (which introduced specific initiatives, such as grant schemes, to address the impact of COVID-19), DoH's additional COVID-19 spend is indistinguishable from the day to day running of the healthcare system.

- 12 The estimated cost of funding NI departmental COVID-19 response initiatives (£3.9 billion) will be funded by £3.3 billion received from the UK Government as a result of Barnett consequential³ together with funding made available as a result of NI departmental budget reallocations and supplementary Executive funding. This figure is a 'best estimate' and the actual sum could vary significantly. Final cost figures will not be known until all initiatives are fully costed and the uptake on schemes is known. In addition, the total cost of activities which are expected to cost less than £1 million each is not included in this figure.

- 13 Over 75 per cent of total estimated costs relate to activities across three departments as follows:

- DoH, working at the front line, treating infected patients;
- DoF, offering a range of rate reliefs for individuals and businesses; and
- DfE, offering support to local businesses struggling to survive as a result of the impacts of the pandemic.

³ Funding allocated to the devolved administrations using a calculation known as the Barnett formula, a mechanism used by Treasury to automatically adjust public expenditure to reflect changes in spending to public services in England, England and Wales or Great Britain as appropriate.

- 14 Ministerial Directions direct Accounting Officers to proceed with a spending proposal, despite concerns that the spending may breach regularity or propriety principles or may represent poor value for money. Over the period from March 2020 to 24 May 2021, 27 COVID-19 related Ministerial Directions were notified to the NI Assembly Public Accounts Committee. This is more than the total number of Ministerial Directions issued in the previous 10 years. Of the £3.9 billion outlined at paragraph 10 (in relation to the cost of NI departmental initiatives), an estimated £1.3 billion relates to areas where departments received a Ministerial Direction.

Part One: Background

- 1.1 This is our second report on the Northern Ireland Executive's (the Executive's) response to the COVID-19 pandemic which, more than one year on, continues to have a profound human, societal and economic impact across the United Kingdom (UK) and around the world. By 31 March 2021, nearly 4.3 million COVID-19 cases had been confirmed and over 126,000 deaths had been reported across the UK. In Northern Ireland (NI), by 31 March 2021, just under 116,700 cases had been confirmed and 2,100 deaths had been reported.
- 1.2 The ongoing response in the UK (and globally) has been to protect life, by restricting the movement of individuals (in an attempt to limit the spread of the virus) and treating those infected. NI COVID-19 infection rates are falling and, as a result, the Executive is easing restrictions and putting plans in place to move out of the latest period of lockdown⁴.
- 1.3 The development of vaccines offers a pathway towards some kind of 'normality'. In NI, by the start of June 2021, over 1.72 million vaccine doses had been administered comprising 1,053,000 first doses and 667,000 second doses.
- 1.4 The Executive (supported by its nine government departments) retains responsibility for putting measures in place to control infection rates, secure the delivery of public services and preserve the economy. Economic support for NI individuals and businesses impacted by the pandemic is provided at both a national and devolved level. This information report provides an update on the 'devolved' initiatives undertaken by NI departments to deal with the pandemic, which have (or will have) an estimated financial cost in excess of £1 million each. Costs provided by departments represent estimates and may change over time.

Emergency Powers to deal with the pandemic

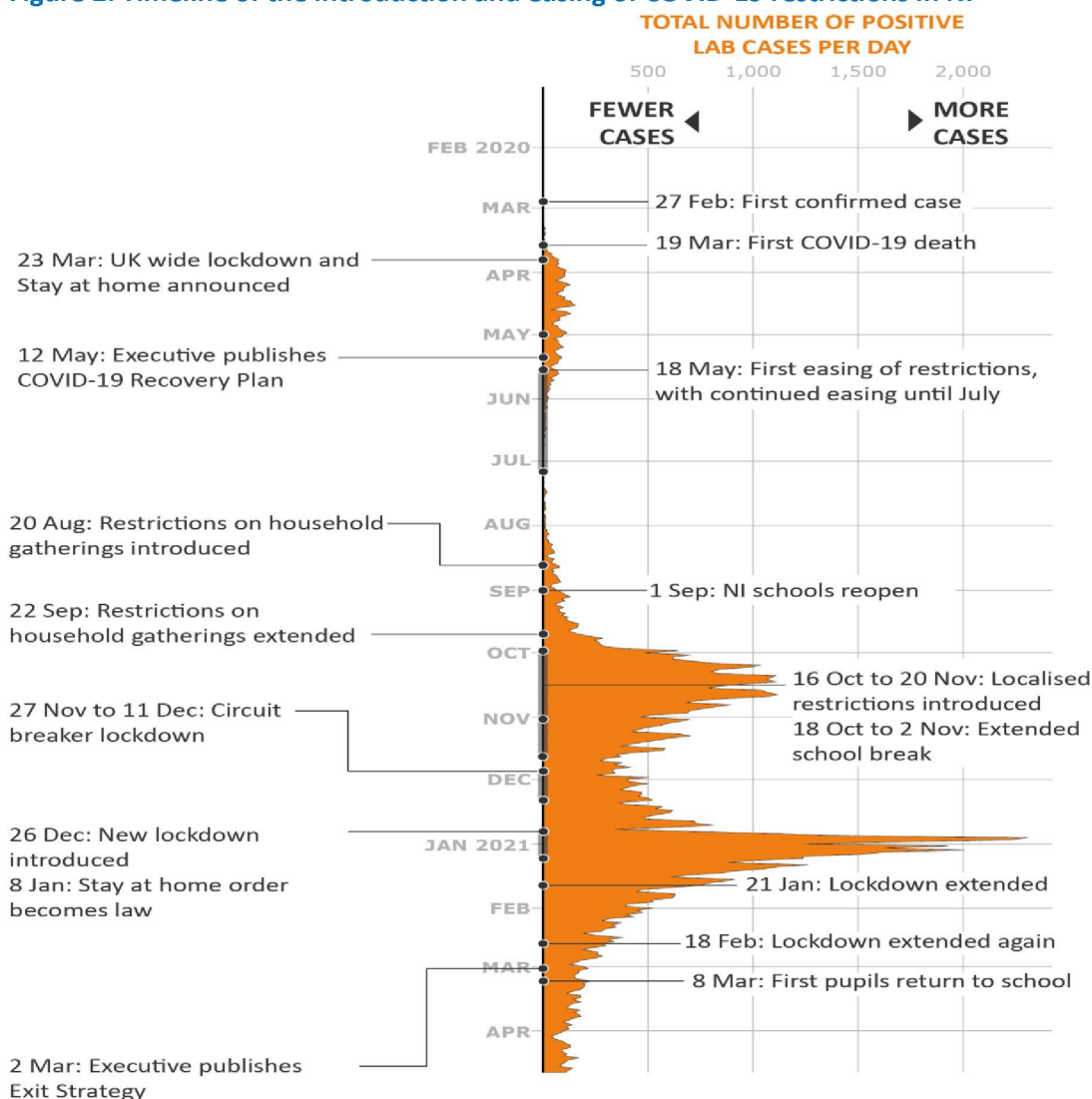
- 1.5 The Executive has continued to use emergency powers provided by the Coronavirus Act 2020:
 - The **Health Protection (Coronavirus, Restrictions) Regulations (NI) 2020** came into effect on 28 March 2020, setting out legal restrictions on the movement and activities of individuals during the pandemic and clarifying which actions individuals, businesses, places of worship or organisations could, and should, take to limit the spread of COVID-19.
 - The **Health Protection (Coronavirus, Restrictions) (No. 2) Regulations (NI) 2020** came into effect on 23 July 2020, revoking the Health Protection (Coronavirus, Restrictions) Regulations (NI) 2020 (28 March 2020) to become the Principal Regulations. These regulations required the closure of certain businesses, services and premises, and imposed restrictions on indoor and outdoor gatherings. The need for restrictions was to be reviewed by DoH every 28 days.

⁴ The NI Executive imposed a lockdown across NI on 26 December 2020 for 6 weeks in response to rising COVID-19 infections and the emergence of a more contagious strain of the virus. Lockdown was subsequently extended to 1 April 2021.

- The **Health Protection (Coronavirus, Restrictions) Regulations (NI) 2021** came into effect on 9 April 2021. These regulations revoke and replace the Health Protection (Coronavirus Restrictions) (No. 2) Regulations (NI) 2020. They require the closure of certain businesses, services and premises and impose restrictions on indoor and outdoor gatherings. The need for restrictions must be reviewed by DoH. The final review is to take place by 10 June 2021.

1.6 Following a period of relaxation in the summer of 2020, all four UK regions took action in September 2020 to re-introduce restrictions in response to rising COVID-19 cases. The Executive was first to announce a tightening of restrictions on meeting those from other households. This was followed by a series of 'localised restrictions' which closed specific sectors of the economy and further restricted household mixings and gatherings in some areas. Figure 2 shows key events and timeline of restrictions.

Figure 2: Timeline of the introduction and easing of COVID-19 restrictions in NI



Source: TEO and Department of Health COVID-19 dashboards

The Executive's COVID-19 Taskforce

- 1.7 The Executive's COVID-19 Task force (ECT) was established to “*provide a high level umbrella structure for the programme of activities involved in managing the response to, and recovery from, the COVID-19 pandemic*”⁵. The ECT is led by the interim head of the Civil Service (HOCS) and reports monthly to the Executive.
- 1.8 The ECT provides a focus for the medium-term issues that relate to the pandemic, as well as longer-term recovery planning. It provides a focal point and an opportunity for all parts of government to deliver the best-coordinated response possible to the pandemic through four complementary work streams designed to: protect all citizens; promote economic and social recovery; maximise adherence; and enhance communication of key messages.
- 1.9 The Executive also keeps abreast of UK COVID-19 developments through participation in Cabinet Office Briefing Rooms (COBR) meetings on the pandemic and from work by the Scientific Advisory Group for Emergencies (SAGE). Co-operation and collaboration between DoH in NI and Ireland in response to COVID-19 was formalised in a Memorandum of Understanding⁶.

Moving Forward: The Executive's Pathway out of Restrictions

- 1.10 Moving Forward: The Executive's Pathway out of Restrictions' (the Pathway⁷) was published on 2 March 2021. In recognition that numbers contracting COVID-19 are still too high and that we are now dealing with new variants of the virus that spread even more quickly, the Pathway proposes a ‘*cautious but optimistic approach*’ to lifting the current restrictions. Unlike plans announced in England and the Republic of Ireland, the Executive's plan does not include a timetable. Progression will depend on key health criteria being met. In NI, relaxation dates will be informed by success in keeping the Rt number⁸ below 1, the level of capacity in the health service, progress with the vaccination programme, effectiveness of the Test, Trace and Protect strategy, and good adherence to public health advice.
- 1.11 The Executive's strategic priorities remain the health and wellbeing of citizens, societal and community well-being, economic wellbeing and revitalising the economy. All decisions will be guided by four overarching principles: that they will be evidence-based, necessary, proportionate and sustainable. While the re-opening of society will be on a step-by-step basis, initial easements included:
- a phased return to school, with all children back to school following the Easter holidays;
 - an increase in the number of people who can meet up outside from two households; and
 - additions to the number of retailers who can operate a click and collect service.

⁵ Ministerial Statement, The Executive Office, 6 January 2021.

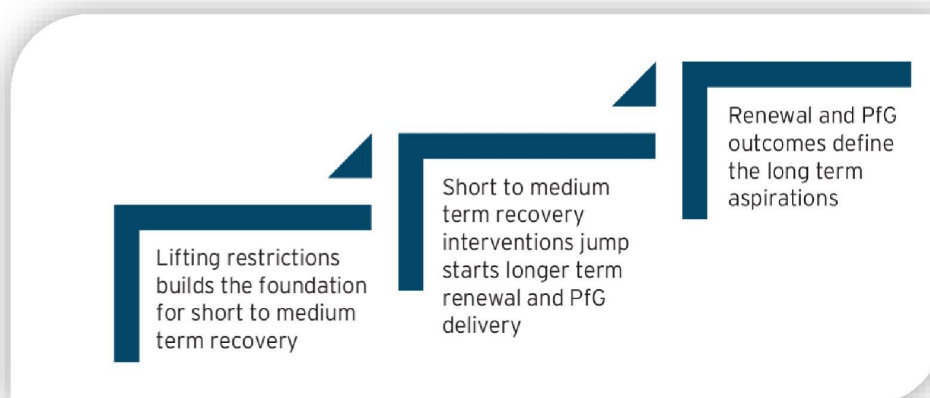
⁶ Memorandum of Understanding: COVID-19 response – Public Health Cooperation on an all-Ireland Basis

⁷ The Executive's Pathway out of Restrictions can be found at: <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/executives-pathway-out-of-restrictions.pdf>

⁸ The Rt (Effective Reproduction Number) is a measure of how fast a disease is spreading. An Rt value of higher than 1 means that infections are increasing. An Rt value of lower than 1, means they are decreasing.

- 1.12 The Executive's longer term Roadmap to Recovery (**Figure 3**) consists of three key programmes of work as follows:

Figure 3: Key Programmes of Work set out in the Executive's longer term Roadmap to Recovery



Source: The Executive

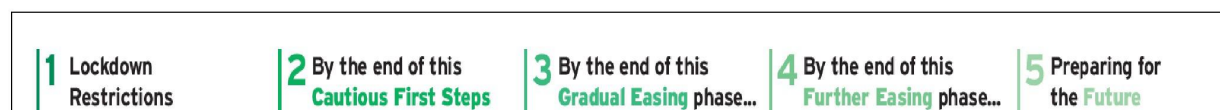
- 1.13 The Executive has set out nine pathways, each of which has five phases. Details are set out in **Figures 4 and 5**.

Figure 4: The Executive's Nine Pathways



Source: The Executive

Figure 5: Five Phases for Each Pathway:



Source: The Executive

- 1.14 The Executive has committed to a four-week review cycle, where it will monitor the data on a range of health and societal impacts, before considering what relaxations can be made safely. The Executive is guided by health, scientific and policy advisors. It can move more rapidly on emerging priorities should the need arise before the next review point.
- 1.15 The Executive's approach to further relaxations is likely to focus on those activities which are of most benefit to health and wellbeing, community and the economy, and which are considered to have a lower risk of increasing transmission. In practice, this is likely to include families first, children and young people, and outdoor activities/venues where it is possible to implement effective mitigations and practice social distancing, before those indoor activities/venues where there is a high risk of transmission.

COVID-19 Ministerial Directions issued in NI

- 1.16 Ministerial Directions are formal instructions from ministers directing their permanent secretary (Accounting Officer) to proceed, despite objections, with a spending proposal. Permanent Secretaries are directly accountable to the NI Assembly for how their department spends its money, and have a duty to seek a Ministerial Direction if they consider a spending proposal breaches any of the following:
- **Regularity** – if the proposal is outside legal powers, NI Assembly consents or Department of Finance delegations;
 - **Propriety** - if the proposal breaches NI Assembly control procedures; and/or
 - **Poor value for money** – if an alternative proposal, or doing nothing, could deliver better value for money.
- 1.17 Over the period from March 2020 to 24 May 2021, 27 COVID-19 related Ministerial Directions issued to departments, had been notified to the NI Assembly Public Accounts Committee. This is more than the total number of Ministerial Directions issued over the previous ten years⁹. [Appendix 1](#) provides detail on the 27 individual Ministerial Directions, which were spread across departments as follows:
- DfE - 15 relating mainly to business support grant schemes;
 - DoH - 5 relating to additional financial support to health care workers, carers and various health organisations;
 - DoF - 3 relating to various financial assistance schemes;
 - DfC - 1 relating to Supporting People and homelessness sector frontline staff;
 - DfI - 1 relating to funding for the City of Derry Airport;
 - DE – 1 relating to Special Schools Free School Meals; and
 - TEO - 1 relating to the Travel Agent support scheme.

⁹ The number of Ministerial Directions issued in the period from 2011-12 to 31 March 2020 totalled 17. This includes the period from January 2017 to January 2020 during which time the NI Assembly was suspended. Since, during this period there were no Ministers, no Ministerial Directions were issued.

- 1.18 All of the Ministerial Directions issued during this period related to the risk of poor value for money. This was generally because of the pace at which the schemes were designed and delivered, with limited opportunity to carry out the normal appraisal procedures and an increased risk of fraud and error. Of the £3.9 billion outlined at paragraph 10 (in relation to the cost of NI departmental initiatives), an estimated £1.3 billion relates to areas where departments received a Ministerial Direction.
- 1.19 DoF plans to publish and maintain a list of all Ministerial Directions on its website. Publication of the list, which will provide some key details on each direction, was recommended by the NI Assembly Public Accounts Committee.

NIAO Methodology

- 1.20 In order to prepare this report we:
- reviewed announcements made by the Executive in response to COVID-19 (see [Appendix 11](#));
 - wrote to all departments and requested details of COVID-19 initiatives and latest estimated costs;
 - excluded initiatives expected to cost less than £1 million (although we recognise that the total estimated cost of these is likely to be significant);
 - obtained estimated costs for a number of national initiatives, funded from outside the NI block; and
 - issued our draft report to departments to allow Accounting Officers to validate the information presented.

Part Two: Funding the NI Executive's COVID-19 Initiatives

Total estimated cost of COVID-19 initiatives (over £1 million each)

- 2.1 Early in the pandemic, the NI Finance Minister identified that, given the urgency of response required, the Executive's handling of pandemic funding would be outside the normal financial processes of budget and in-year monitoring exercises¹⁰. In order to respond rapidly to COVID-19, NI Ministers attended special meetings of the Executive and agreed, among other things:
- the budgetary allocations needed to address pressures on departments; and
 - the re-prioritisation of activities, including halting non-critical work, and reallocating resources into the wider response efforts.
- 2.2 The Executive's allocation of funding was based on its priorities of ensuring the health service received the funding it needed, maintaining key public services and providing support for businesses and vulnerable people.
- 2.3 Departments provided us with information on the latest estimated cost of their planned COVID-19 initiatives (in excess of £1 million each). It is important to note that plans and figures are based on latest available information and may change. Current plans anticipate that, in total, these initiatives will cost **£3.9 billion** (see [Figure 1](#)) funded by £3.3 billion received from the UK Government as a result of Barnett consequential¹¹ together with funding made available as a result of NI departmental budget reallocations and supplementary Executive funding.
- 2.4 Individual departmental COVID-19 initiatives are set out in [Appendices 2-10](#). [Figure 6](#) provides an overview of expenditure by department. Departmental cost figures are 'best estimates', and may be subject to change. We recognise that there are a number of other COVID-19 response activities which cost under £1 million or which are not yet costed. While collectively these will be significant, we have excluded them from this report.

Figure 6. Overview of COVID-19 Expenditure by department

Three departments account for over 75 per cent of the total estimated cost.

Department	£million	
Health	1,063	
Finance	1,027	
Economy	951	
Communities	319	
Infrastructure	224	
Education	197	
Other Departments (Note 1)	114	
TOTAL	3,896	

Note 1: "Other departments" includes three departments: The Department of Justice (£55.3 million); The Department of Agriculture, Environment and Rural Affairs £51.3 million; and The Executive Office £7.0 million. Figure 1 provides estimated costs for each department.

Source: Departments

¹⁰ *Written Ministerial Statement* from the Finance Minister to the NI Assembly, 9 April 2020.

¹¹ Funding allocated to the devolved administrations using a calculation known as the Barnett formula, a mechanism used by Treasury to automatically adjust public expenditure to reflect changes in spending to public services in England, England and Wales or Great Britain as appropriate.

NI support, provided at a national level (and outside the NI block grant)

2.5 Further NI support of **£2.35 billion** is estimated to have been provided at a national level (and therefore outside the NI block grant), to cover the cost of:

- 282,700 jobs (33 per cent of employment) furloughed on the Coronavirus Job Retention Scheme (CJRS) (extended to 30 September 2021)¹². While information on the cost of the furlough scheme is not available at a regional level, we estimate that NI-related costs may be in excess of **£1.5 billion**¹³;
- **£569 million** covering 210,000 claims under the Self-Employment Income Support Scheme (SEISS)¹⁴ (extended to September 2021);
- **£254 million** covering payments to an additional estimated 46,000 Universal Credit claimants to 28 February 2021;
- **£25.9 million**¹⁵ covering discounts claimed by NI participating outlets on over 4.5 million meals under the UK-wide 'Eat Out to Help Out' Scheme which operated throughout August 2020¹⁶; and
- **£4.7 million** covering payments to an additional 2,600 Job Seekers Allowance claimants to 28 February 2021¹⁷.

2.6 In addition, a further £1.67 billion has been made available for 39,682 business loans, under the Bounce Back Loan Scheme and the Coronavirus Business Interruption Loan Scheme. A further 14 loans have been approved for payment under the Future Fund. The Bounce Back Loan Scheme, the Coronavirus Interruption Loan Scheme and Future Fund are administered by the British Business Bank, on behalf of the UK Department for Business, Energy and Industrial Strategy (BEIS).

¹² Across the UK, 11.5 million jobs were furloughed resulting in £61.3 billion of claims through the Coronavirus Job Retention Scheme. No breakdown of the total cost in each UK region is provided on the GOV.UK website. The latest publication, dated 6 May 2021, covers claims for support received by 14 April 2021 for the period up to 31 March 2021.

¹³ HMRC reports that over the period from March 2020 to 31 March 2021, a total of 11.5 million jobs were furloughed across the UK at a cost of £61.3 billion. NI furloughed employments over the period totalled just over 282,700 (2.47 per cent of the UK total). Applying the 2.47 per cent to the total UK cost figure provides an estimate of £1.5 billion for the NI furlough cost.

¹⁴ HMRC statistics up to 31 January 2021. The total figure of £569 million includes: £223 million first grant payments under the scheme; £175 million second grant payments; and £171 million third grant payments.

¹⁵ HMRC Eat Out To Help Out Statistics updated 1 February 2021.

¹⁶ Customers were given a discount of up to 50 per cent for food and drink consumed at participating outlets.

¹⁷ The additional estimated caseloads are based on the actuals over forecast numbers for the period to 28 February 2021.

Part Three: NIAO's financial audit and more in-depth reviews of COVID-19 expenditure in NI

- 3.1 This report provides updated detail on the major departmental initiatives and activities across NI departments in response to the COVID-19 crisis. The estimated cost of these initiatives remains difficult for departments to quantify, given the uncertainties over the future of the pandemic. As a result, figures provided are the most up-to-date cost projections. These will be subject to change.
- 3.2 The COVID-19 crisis has required departments to act quickly to protect public health, ensure continuity in the delivery of public services and implement measures to sustain our economy. Our future work is likely to be aimed at assessing how departments responded to major challenges, such as the need to:
- ensure the safety of staff and the public;
 - provide immediate support for individuals facing financial hardship and support for local businesses by offering a range of grants and reliefs;
 - suspend a number of income-generating public sector activities in order to concentrate efforts elsewhere and ensure adherence to social distancing regulations; and
 - make decisions at an unusually fast pace to respond as the crisis develops.
- 3.3 Actual costs incurred each year in relation to NI's response to COVID-19 will, like all public sector expenditure, be subject to review as part of our annual financial audit of resource accounts and other public body financial statements.
- 3.4 Given the volume and nature of the expenditure, we are undertaking more in-depth work in a number of areas, including:
- arrangements surrounding the supply of personal protective equipment in NI;
 - support provided through the Small Business Grants Scheme; and
 - administration of the Sports Sustainability Fund.
- 3.5 In due course we plan to consider the impact of COVID-19 on hospital waiting lists and also the future financial resilience of some of our key public service providers, for example Translink and NI Water.
- 3.6 Since the pandemic began, we have maintained contact with the other UK audit bodies. Collectively (as part of the Nations Response Working Group), we have shared information in relation to both our public reporting and financial audit approaches.
- 3.7 We intend to produce a further update when fuller information is available, probably later in 2021.
- 3.8 Further information on our Public Reporting Programme is available on our website.

Appendix 1

COVID-19 related Ministerial Directions (notified to the NI Assembly's Public Accounts Committee by 24 May 2021)

	Ministerial Direction Date	Title/Scheme
Department of Health (5)		
1	December 2020	Reimbursement of lost wages to health care workers due to strike action
2	January 2021	Special Recognition Payment for Healthcare Students
3	January 2021	Bonus Scheme for all Healthcare Workers
4	February 2021	Additional Financial Support to Core Grant Funded Organisations 2020-21
5	February 2021	Payment of £1 million to support the provision of Helicopter Emergency Medical Service.
Department of Finance (3)		
6	October 2020	COVID - Extension of the Financial Assistance Scheme (originally for Derry City and Strabane District) to all council areas.
7	December 2020	COVID - Urgent temporary time-limited financial support for Belfast International Airport and Belfast City Airport.
8	March 2021	Additional Financial Assistance Schemes to make use of the remaining 2020-21 COVID-19 funding.
Department for the Economy (15)		
9	March 2020	£10,000 Business Support Grant Scheme.
10	April 2020	£25,000 Business Support Grant Scheme for Retail, Hospitality, Tourism and Leisure.
11	May 2020	Microbusiness Hardship Scheme.
12	October 2020	COVID Restrictions Business Support Scheme.
13	December 2020	Newly Self-Employed Support Scheme.
14	December 2020	Wet Pubs Business Support Scheme.
15	January 2021	Limited Company Director Support Scheme.
16	January 2021	Bed & Breakfast, Guest House and Guest Accommodation Providers Support Scheme.
17	January 2021	Large Tourism and Hospitality Scheme.
18	February 2021	£500 Disruption Payment Scheme for Students.
19	March 2021	Extension of Large Tourism and Hospitality Scheme to 31 March 2021.
20	March 2021	COVID Restrictions Business Support Scheme Extension to 31 March 2021
21	March 2021	Extension of Restrictions Business Support Scheme Extension beyond 31 March 2021.
22	March 2021	Extension of Large Tourism and Hospitality Scheme beyond 31 March 2021.
23	April 2021	High Street Stimulus Scheme.
Department for Communities (1)		
24	March 2021	Recognition Payment for Supporting People and Homelessness Sector Frontline Staff.
Department for Infrastructure (1)		
25	November 2020	Funding for City of Derry Airport
Department of Education (1)		
26	February 2021	Special Schools - Free School Meals
The Executive Office (1)		
27	March 2021	Travel Agent Support Scheme

Appendix 2

Department of Health (DoH)

Unlike other departments (which introduced specific initiatives, such as grant schemes, to address the impact of COVID-19), DoH's additional COVID-19 spend is indistinguishable from the day to day running of the healthcare system. DoH estimates that the additional spend is in the region of **£1.06 billion**.

DoH has continued to work closely with colleagues in Health and Social Care (HSC) Trusts, the Health and Social Care Board (HSCB), and the Public Health Agency (PHA) to put in place a range of measures to protect the health of the people of NI in the context of the COVID-19 emergency.

Departmental officials are also continuing to work closely with Department of Finance colleagues and across the HSC to support and define the requirements and opportunities to meet pressures in these unprecedented and challenging times.

Spending during 2019-20 was covered by reallocations of existing revenue and capital budgets. In 2020-21, a total of almost £992.8 million additional revenue funding was allocated from the UK Government and the Executive¹⁸. DoH also received an additional £70.0 million of capital funding. Further costs of £23.7 million will be absorbed by the HSC system.

Expenditure forecasts and associated funding requirements continue to be challenging and are impacted by the degree to which the virus can be brought under control, which is a continuing and evolving situation. DoH is working at pace to deliver additional support measures and some of the figures therefore remain inherently uncertain at this time.

Type and Description of Support	Estimated Cost
Workforce Cost of supporting workforce requirements of the response, including: <ul style="list-style-type: none"> • deploying students and retirees to support HSC workforce and community pharmacies; • providing overtime for specified grades of staff; • providing accommodation to support self-isolating staff; • additional recruitment and registration costs; • enhancement of the Health Protection Service; • costs associated with a one-off acknowledgement payment scheme; and • Payment to Trust Charitable funds to support staff. 	£249.1 million
Service Delivery Includes the cost of: <ul style="list-style-type: none"> • increased hospital admissions, including ICU admissions and capacity; • support for adult social care services; • COVID-19 testing and contact tracing; • emergency dental facilities; • elective care capacity; • supporting the continuity of key delivery partners such as pharmacies and dentists; 	£247.7 million

¹⁸ The £1.06 billion includes £3.5 million relating to COVID-19 funding provided to DoH which has been transferred to other departments as technical transfers.

Type and Description of Support	Estimated Cost
<ul style="list-style-type: none"> establishment of community based COVID-19 Centres (PCCCs); additional support to care homes; COVID-19 vaccination programme; and Mental Health and Cancer Funds. 	
Personal Protective Equipment (PPE) Stock In line with the change in the budgeting treatment by HM Treasury for PPP stock.	£175.0 million
Personal Protective Equipment (PPE) Consumed The supply of PPE to support safety requirements across the HSC and its arms-length bodies, including NI Fire and Rescue Service.	£158.9 million
Annual Leave The impact of unused annual leave which could not be taken across the HSC sector and Department, given the required response to COVID-19.	£87.4 million
Infrastructure (Capital) Includes the cost of: <ul style="list-style-type: none"> a range of medical equipment including ventilators and other equipment reflective of multiple organ diagnostics; equipment to support new ways of working across the HSC sector; provision of funding for PPE storage; 2ND Nightingale Hospital at Whiteabbey; increased medical oxygen supplies; a range of IT solutions to enable the HSC sector to resume services through new ways of working to protect patients and staff; and a range of Capital works to allow the health service to reset and rebuild in a COVID-safe environment. 	£70.0 million
Infrastructure (Revenue) Revenue costs associated with testing centres, transport costs, and warehousing and storage facilities for PPE.	£20.3 million
Hospice Funding Financial support for hospices.	£17.1 million
Support Costs Indirect support costs such as, for example, the provision of free car parking, cleaning and legal costs.	£16.8 million
Equipment and Supply To ensure the continued supply of essential equipment and medicines required throughout the period of the COVID-19 response. This includes, for example, increased costs of drugs, emergency supply, delivery of medicines to vulnerable patients and expansion of flu programmes.	£16.4 million
Digital Health & Communications To support the technology costs required as a result of the COVID-19 emergency response.	£4.1 million
TOTAL	£1,062.8 million

Source: DoH

Appendix 3

Department of Finance (DoF)

DoF told us that its 10 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£1.03 billion**.

The majority of DoF's support relates to business rates relief and the localised restrictions support scheme. A total of £290.8 million was provided in 2020-21 for rates relief and an additional allocation of £230 million¹⁹ has been secured to cover the cost of extending support into 2021-22.

Under the Financial Assistance Act (NI) 2009, DoF has been given additional powers to deliver a number of new schemes: the Localised Restrictions Support Scheme (LRSS)²⁰; Airport Assistance for the Belfast International and Belfast City Airports²¹; and three new business support schemes.

DoF's initiatives are funded primarily by additional funds from the UK Government and the Executive (£788.7 million), an additional budget allocation of £230 million to cover the 2021-22 cost of business rates support, and a further £8.6 million of reallocated funds from within the Department's budget.

Type and Description of Support	Estimated Cost
Business Rates Relief 2020-21 A package of measures, including a four months rates holiday to all businesses in NI and full year rate holiday to businesses requiring additional support i.e. retail, hospitality, leisure and tourism and NI's three airports; subsequently extended to manufacturing and newspapers.	£290.8 million
Localised Restrictions Support Scheme (LRSS) Grants available to businesses following introduction of local restrictions across NI, estimated up to 23 May 2021.	£310.0 million
Business Rates Support 2021-22 Extension of rates holiday for a further 12 months for the 2021-22 financial year.	£230.0 million
New Additional Support for Business* Top-up payments of £5,000 and £10,000 for businesses which received either the £10,000 Small Business Grant or £25,000 Grant for Retail, Hospitality, Tourism and Leisure in the first lockdown, but which are not eligible for one of the current Executive support schemes.	£93.7 million
New Large Business Support Scheme* A £50,000 grant for large businesses (Net Annual Value over £51,000) that are eligible for the 12 months rates holiday and were unable to access grant funding during the first lockdown.	£56.3 million
New Industrial Business Support Scheme* A £25,000 grant to industrial businesses operating from premises with a total Net Annual Value between £15,001 and £51,000 which did not receive any financial support during 2020.	£27.9 million

¹⁹ This is funded from the 2021-22 NI block grant and represents income foregone from rates.

²⁰ The Financial Assistance (Coronavirus) Regulations (Northern Ireland) 2020, as amended.

²¹ Written Ministerial Statement 11 December 2020, Urgent COVID Temporary Time Limited Financial Support for Belfast International Airport and Belfast City Airport...*"The support will be provided using the Exceptional Circumstances powers under the Financial Assistance Act 2009 where the First and deputy First Minister will be asked to designate the Department of Finance as the relevant Department."*

Type and Description of Support	Estimated Cost
Airport Financial Assistance Support for Belfast International and Belfast City Airports (September to December 2020 and January to March 2021), conditional on the airports not returning to profitability during the period.	£10.0 million
Land and Property Services (LPS income levels) Reduction in Land Registry Services income as a result of severe contraction in the volume of property transactions.	£6.0 million
Supplier relief payments Procurement Guidance Note 01/20 requires the public sector to pay 'at risk' suppliers if it is value for money and important to business continuity.	£1.5 million
NI Statistics and Research Agency (NISRA) income Loss of General Register Office income as a result of reduced public activity.	£1.1 million
TOTAL	£1,027.3 million

Source: DoF

Note:

1. All schemes noted as active at 31 January 2021, except for those initiatives announced in March 2021 (marked *) and the Business Rates Support for 2021-22.

Appendix 4

Department for the Economy (DfE)

DfE told us that its 30 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£951.2 million**.

DfE continues to provide support across a range of sectors, including business, tourism, further and higher education and apprenticeships.

DfE's initiatives will be funded primarily from the UK Government and the Executive (£934.3 million), topped up with reallocated funds from within the Departmental baseline (£16.9 million).

DfE published its Economic Recovery Action Plan on 25 February 2021 which sets out a road map to rebuilding the NI economy, following the impact of the pandemic. The Executive has committed to providing £286.8 million in additional funding in 2021-22 to deliver the Economic Recovery Action Plan.

Type and Description of Support (Note 1)	Estimated Cost
Implementation of the Economic Recovery Action Plan The plan, published in February 2021, includes the following initiatives: Supporting a Highly Skilled Agile Workforce; Stimulating Research & Development and Innovation; Promoting Investment, Trade and exports; and Building a Greener Economy, The Economic Recovery Action Plan includes £145 million for the High Street Stimulus Scheme .	£286.8 million
Small Business Support Grant Scheme Providing a one-off grant of £10,000 to eligible businesses in receipt of Small Business Rate Relief or Industrial Derating Relief, with a Total Net Annual Value of less than £15,000. The scheme closed for applications on 20 May 2020.	£243.2 million (Note 2)
COVID Restrictions Business Support Scheme (CRBSS) Part A: Businesses named in the Health Protection Regulations (not eligible for LRSS) who are restricted or required to close/cease trading. Part B: Supply chain businesses impacted by customers who are restricted or forced to close/cease trading under the Health Protection Regulations. Both schemes were extended to 31 March 2021 and will be kept under review.	£76.9 million
Sector Specific Business Support Grant Scheme Providing a one-off grant of £25,000 to eligible businesses with Total Net Annual Value of between £15,001 and £51,000. Aimed at retail, hospitality, tourism and leisure sectors, subject to exclusions. The scheme closed for applications on 20 May 2020.	£73.6 million
Large Tourism, Leisure and Hospitality Grant Scheme Providing a one-off grant to large businesses (in these sectors) with a Net Annual Value of £51,001 and above, significantly impacted by the Health Protection Regulations. DfE qualifying criteria apply.	£39.9 million

Type and Description of Support (Note 1)	Estimated Cost
Higher Education Student Hardship Package of measures to address the projected increase in student hardship, for example, following the loss of part-time jobs or reduced family income.	£36.1 million
European Social Fund (ESF) Displacement Funding Extending the use of ESF funding, which would otherwise have been exhausted in 2021-22, for a further year. This has allowed DfE to maximise the total funding available to ESF beneficiaries.	£26.5 million
Micro-Business Hardship Fund Support for micro-businesses (1-9 employees) and qualifying social enterprises, which did not qualify for other regional and national support, and facing immediate cash flow difficulties. The scheme closed for applications on 12 June 2020.	£23.2 million
Company Directors' Support Scheme An initial one-off taxable grant of £3,500 to company directors who have been adversely impacted by COVID-19. Administered by Invest NI. The scheme closed for applications on 4 March 2021.	£20.5 million
European Regional Development Fund (ERDF) Displacement Funding Extending the use of ERDF funding, which would otherwise have been exhausted in 2021-22, for a further year. This has allowed Invest NI to maximise the total funding available to ERDF beneficiaries.	£16.0 million
Further and Higher Education Provision of a Safe Learning Environment Supporting the safe resumption of onsite delivery including: increased staff costs; IT equipment; protective screens; signage and additional cleaning.	£14.1 million
Support for University Research and Development Commercial Research Income loss in NI Universities as a result of COVID-19. This has supported university research and innovation projects impacted by the pandemic, ensuring that the research skills and capability needed to underpin post-pandemic recovery in key sectors is maintained.	£14.0 million
Apprenticeship Initiatives Package of measures, including supplier relief to maintain skills infrastructure; supporting redundant apprentices to complete programme of study; policy interventions to support vulnerable but viable apprenticeships; and apprenticeships in new areas.	£13.2 million
Assistance to Business A package of measures supporting entrepreneurship and helping businesses to innovate; engage in Research and Development; build skills, capability and capacity; increase sales; and drive exports.	£12.2 million
Recently Self-Employed Support Scheme Initial one-off taxable grant of £3,500 to newly self-employed individuals (sole traders and partnerships) who are not eligible for the national self-employed income support scheme (SEISS) and meet DfE criteria. Administered by Invest NI. The scheme closed for applications on 19 February 2021.	£8.7 million

Type and Description of Support (Note 1)	Estimated Cost
Skills and Youth Training A package of additional support to meet Skills and Youth Training demand pressures including: Training for Success; short-term skills interventions; Skills Focus and InnovateUs.	£7.1 million
Assistance to Tourism A package of support measures to create confidence, generate demand and build capability within the tourism sector.	£6.4 million
Energy-Hydrogen economy Securing the initial technology and equipment required to 'kick start' the hydrogen economy in NI.	£5.2 million
Wet Pubs Support Scheme Support for wet pubs, whose premises were required to close or cease trading from 4 July to 22 September 2020. The scheme is closed for applications.	£4.1 million
Further Education - Student Hardship Package of measures to address student hardship for FE students including data poverty and payment of Free School Meals into households (including holiday periods).	£3.4 million
Skills Strategy Provides new on-line accredited courses giving individuals the opportunity to either up-skill or re-train over a relatively short period of time.	£3.0 million
Invest NI – Communication Campaigns Development, delivery and management of a rapid-response, multi-channel advertising campaign, targeting all businesses and citizens in NI.	£3.0 million
Invest NI - Future Fund - Business Start-up Utilisation of Financial Transaction Capital to provide support to early stage businesses that are adversely impacted by COVID-19, and where national support measures cannot adequately address these issues.	£2.3 million
Further Education - Lost Income Offset Further Education Colleges fixed cost pressures arising from lost income due to COVID-19.	£2.3 million
Higher Education – Postgraduate Enables DfE-funded Post Graduate Students to complete their studies without suffering financial hardship.	£2.0 million
Bed and Breakfast Support Scheme Financial support for eligible tourist accommodation businesses (B&B, guest house and guest accommodation, hostels or bunk houses) severely impacted by COVID-19. Administered by Tourism NI. The scheme closed for applications on 9 March 2021.	£2.0 million
Higher Education - Teaching Grant Funding to meet a projected increase in local students wishing to study in NI rather than pursuing study in GB or ROI as a result of COVID-19 and provide greater flexibility for local students.	£1.9 million

Type and Description of Support (Note 1)	Estimated Cost
Invest NI Digital Selling Capability Grant and Intertrade Ireland E-commerce Support for businesses to develop e-commerce capabilities in response to the COVID-19 crisis including scheme to help local businesses grow online sales. Grants of up to £20,000 to support 50 per cent of eligible costs for consultancy services or expertise from digital marketing or e-commerce suppliers. The Digital Selling Capability Grant closed 7 October 2021.	£1.5 million
Further Education – IT Provision for Students Remote access for Further Education learners to online learning following suspension of face-to-face delivery by colleges and training providers.	£1.1 million
Higher Education – Science Foundation Ireland COVID-19 Provides opportunities for NI researchers to work on COVID-19 and develop new partnerships with colleagues in the Republic of Ireland.	£1.0 million
TOTAL	£951.2 million

Source: DfE

Note 1: Application dates of schemes from nibusinessinfo.co.uk.

Note 2: £220 million of the Small Business Support Grant Scheme expenditure relates to 2019-20.

Appendix 5

Department for Communities (DfC)

DfC told us that its 20 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£319.1 million**.

DfC continues to encounter increased demand for its services, as shown by the level of additional funding provided at a national level, to cover the cost of increased Universal Credit and Job Seeker's Allowance claims.

DfC works with a range of partners in the voluntary and community sector, councils, sporting bodies, arts, faith-based organisations, and grassroots groups and community workers to deliver support. Over one third of DfC's COVID-19 funding has been allocated to councils for financial pressures, community support and recovery as restrictions are eased.

DfC's initiatives will be funded primarily from additional funding from the UK Government and the Executive (£301.0 million, including additional capital funding of £25.8 million), financial transaction capital of £13.0 million and £5.1 million resource funding reallocated from the Department's existing budget.

In the 2021-22 final budget, agreed by the Executive and announced by the Finance Minister on 1 April 2021, further funding of £26.9 million was allocated to DfC to take forward a range of labour market interventions to support COVID-19 recovery.

Type and Description of Support	Estimated Cost
Council Funding Allocation from NI Executive to DfC to support local councils with financial pressures as a result of COVID-19. DfC has allocated £85.3 million to councils.	£85.3 million
COVID-19 Heating Payment Scheme One-off COVID-19 Heating Payment of £200 paid to those who are likely to be adversely affected health-wise if they are unable to adequately heat their homes during the COVID-19 pandemic. This scheme is effectively closed but will remain active for any cases where eligibility is conferred retrospectively, for example, following an appeal.	£44.3 million
Sports Funding - £25 million Sports Sustainability Fund, Sports Hardship Fund and COVID Safe PPE Sports Pack fund Delivery of three grant programmes in partnership with Sport NI to support the sports sector in dealing with the challenges presented by COVID-19. Includes £1.25 million funding from DfC. These programmes are now closed for applications.	£28.2 million
COVID-19 Culture, Languages, Arts & Heritage Support Programme 2020-2021 Funding to mitigate the immediate negative financial impacts of the pandemic on the culture, language, arts and heritage sectors and to invest in renewal activity. This scheme is still active.	£26.0 million
COVID-19 Charitable Grant Fund An Executive-funded scheme to assist charities with the impacts of the COVID-19 emergency. Includes £0.39 million administration costs funded by DfC.	£20.9 million

Type and Description of Support	Estimated Cost
Phase 1 has been completed. Phase 2 which opened in January 2021 is also completed. Scheme is now closed.	
COVID-19 Recovery Revitalisation Programme Programme of capital/revenue interventions to support city centres, town centres and smaller settlements as they recover from the impact of COVID-19 (£5.0 million provided by the Department for Infrastructure (DfI) and £2.3 million provided by the Department of Agriculture, Environment and Rural Affairs (DAERA)). This scheme is still active.	£19.3 million
Access to Food Support Providing food boxes to those who have been asked to shield and vulnerable citizens with no other means of accessing food during lockdown (ended 31 July) and wider food initiatives to support and bolster community food providers' capacity and resource. This scheme is still active.	£14.5 million
Northern Ireland Co-ownership Housing Association Stimulus Funding Financial Transaction Capital funding to meet anticipated increased demand for the Co-ownership Scheme as a result of banks requiring substantially higher deposits and tightening their lending criteria. This scheme is still active.	£13.0 million
Supporting People (through the NI Housing Executive) Emergency funding to providers for bank/relief staffing. Additional funding to providers facing financial challenges resulting from reductions in social enterprise and funding activities; and additional infection control and prevention measures (allocation £8.4 million; spend to date £6.1 million) and Supporting People PPE (allocation £1.1 million; spend to date £0.8 million). This scheme is still active.	£9.5 million
COVID-19 Social Enterprise Support Fund Support for social enterprises to stabilise and manage cash flow. Payments made to 315 organisations in total. Scheme is now closed.	£9.2 million
Culture Resilience Fund Aimed at helping individuals and organisations in the sector to survive. Support to date focused on the development of new work to be delivered now or following the relaxation of lockdown. Administered by the Arts Council NI. Scheme is now closed.	£7.9 million
Homelessness Package of measures including: <ul style="list-style-type: none"> • Homeless Temporary Accommodation; • funding to outside agencies; • out of hours staffing; • street audits; • food provisions; and • central homeless team staffing resources. This scheme is still active.	£7.1 million

Type and Description of Support	Estimated Cost
IT Equipment Purchase of additional IT equipment to enable staff to deliver essential benefit services. Funded by the Department. This scheme is still active.	£6.5 million
Community Support Fund Funding to voluntary groups and grassroots organisations (via local councils) involved in COVID-19 response linked to food, financial and connectivity, plus support for regional co-ordination organisations. This scheme is now closed.	£6.5 million
Social Security Benefit Delivery COVID-19 Response Targeted overtime to manage significant increases in benefit caseloads and backlogs as a direct result of COVID-19. This scheme is still active.	£5.0 million
Loss of Rental Income (NI Housing Executive Landlord) Temporary suspension of NIHE rent increase for 6 months resulted in lost income to the NIHE of approximately £4.5 million. This scheme is still active.	£4.5 million
Voluntary, Community and Social Economy Sector (VCSE) COVID-19 Recovery Fund DfC Programme administered by Co-operation Ireland (in partnership with Rural Community Network) to procure PPE and other items to assist with safe reopening of VCSE sector (£2.5 million) and provide IT and digital devices to VCSE groups to move services to an online platform (£1.3 million). This scheme is now closed.	£3.8 million
Discretionary Support Grant payment for short-term living expenses for people affected by COVID-19. This scheme is still active.	£3.0 million
COVID-19 Community Support Fund - Warm, Well and Connected Scheme Delivery of wellbeing projects across Northern Ireland to keep people connected and improve mental wellbeing. Fuel support for those in crisis and experiencing hardship as a direct result of the COVID-19 pandemic. . This scheme is now closed.	£3.0 million
NIHE Supplier Relief payments Payments made by the NIHE to contractors unable to work, in line with Procurement Guidance Notes 01/20 and 02/20, resulted in additional costs for NI Housing Executive. This scheme is still active.	£1.6 million
TOTAL	£319.1 million

Source: DfC

Note 1: DfC provided details of active/closed status as at 31 January 2021

Appendix 6

Department for Infrastructure (DfI)

DfI told us that its 11 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£224.4 million**.

The majority of DfI's additional financial support covers: loss of income in Translink, NI Water, Driver and Vehicle Agency (DVA), Belfast City and City of Derry Airports, car parking income and Rathlin and Strangford ferries; reduced licensing costs; and support for businesses through the deferral of tariff increases on non-domestic water rates.

As the COVID-19 restrictions tightened, there was a significant knock-on impact on income, particularly for Translink, where fewer people were moving around.

In November 2020, DfI was granted new temporary powers under the Financial Assistance Act (NI) 2009²² to bring forward financial support packages for taxi drivers and the private bus and coach sector. The restrictions introduced by the Executive on 26 December significantly impacted on these sectors' ability to trade. Temporary powers were sought and granted to DfI to deliver additional financial support schemes in February and March 2021.

DfI's initiatives will be funded by £224.4 million of additional funding from the UK Government and the Executive (including capital funding of £29.8 million for capital works in support of DfI's Recovery Plan and the reinstatement of £10 million of reallocated funds from DfI's budget for lost income).

Type and Description of Support	Estimated Cost
Translink lost passenger revenues Funding to cover Translink losses following a steep decline in passenger journeys. Free Travel for HSC staff is still active.	£90.0 million
NI Water loss of non-domestic water rates and increase in costs Lost business income and deferral of tariff increases on non-domestic water rates for the year, aim is to support businesses that are unable to operate. Increased costs coupled with an increase in bad debts.	£32.8 million
Driver and Vehicle Agency Lost Revenue Impact on Driver and Vehicle Agency services as it continues to work at less than full capacity in order to adhere to public health guidance.	£29.6 million
Bus/Taxi Sectoral Support Up to £3,000 payment to taxi drivers to cover PPE and overheads subject to specific criteria. Payment of £8,000 per first vehicle and £4,450 per additional vehicle for private coach and bus operators; capped at £100,000. Scheme is still active.	£21.2 million
NI Water (Capital) Earlier return to work provided opportunities to accelerate capital works in the 2020-21 financial year and contribute to Recovery Plan.	£15.0 million

²² In November 2020, DfI launched a Taxi Driver Financial Assistance Scheme (closed on 27 November) and a Bus Operator Financial Assistance Scheme (closed on 18 December 2020). Further schemes were launched in February and March 2021.

Type and Description of Support	Estimated Cost
A6 Works (Capital) Allocated as a result of bids to support Executive Recovery Framework to boost construction industry activity and contribute to the Recovery Plan.	£14.8 million
Roads Parking and Enforcement Income Reduction in on-street parking income and income from parking enforcement activity.	£7.6 million
Winter Service Funding received to supplement £3 million winter service budget.	£5.0 million
Belfast City and City Of Derry Airport support due to lost income Three month support package to keep air travel to GB open. Following this, a short-term support grant (based on 50 per cent of the airport's deficit for the financial year) was developed to help City of Derry Airport to remain operational.	£4.4 million
PPE for Translink Funding provided to Translink for the purchase of PPE.	£1.5 million
Taxi and Bus Regulatory Support Package Funding provided to Driver and Vehicle Agency to address the loss of fee income from taxi and coach licences.	£1.4 million
Lost Ferry Revenues Significant fare revenue reductions due to steep decline in passenger numbers on the Strangford and Rathlin ferries due to COVID-19.	£1.0 million
TOTAL	£224.4 million

Source: DfI

Note 1 DfI provided details of active/closed status as at 31 January 2021.

Note 1: The total estimate for DfI initiatives, set out in the table above, differs slightly from the overall total quoted. This is as a result of roundings.

Appendix 7

Department of Education (DE)

DE told us that its 16 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£197.3 million**.

One third of DE's expenditure has supported the safe re-opening of schools and helped schools to mitigate financial pressures incurred as a result of COVID-19.

Following the re-opening of schools to all pupils in September 2020, the second wave of COVID-19 infections resulted in more disruption to educational settings, with changes to the 2021-22 examinations and the award of qualifications, the cancellation of the 'Transfer Test' and a return to a nationwide closure of schools²³ in January 2021.

DE has secured £173.2 million in additional funding from the UK Government and NI Executive.

Type and Description of Support	Estimated Cost
Education Restart and COVID-19 response funding in Schools To support the Safe Re-opening of Schools (including £17.5 million for PPE for Education Authority (EA) services and schools) and provide funding (£5.8 million) to mitigate financial pressures incurred by schools as a result of COVID-19 – includes £0.6 million programme costs. This scheme is still active.	£65.7 million
Free School Meals Entitlement Provide financial assistance for families in receipt of free school meals (£2.70 per day per child). Estimate covers the periods from 23 March to 30 June (including Easter break); September to 23 October 2020 and 4 January to 12 February 2021. Approval sought for 22 February to 5 March 21 of circa £2.6 million. This scheme is still active. Cost includes £0.8 million (Youth) Eat Well to Live Well funding. This scheme is now closed.	£32.2 million
Childcare Support Scheme Ensuring key workers and vulnerable children continue to access childcare, and sustaining day-care providers who have had to close. Estimate covers the period April to December 2020. This scheme is still active.	£20.5 million
School Holiday Food Grant to families of children entitled to Free School Meals Extension of the free entitlement scheme to cover school holidays. Estimate covers the period from 1 July to 31 August; 26-30 October and 2 weeks in December 2020. Further payments due for February Half Term and Easter. This scheme is still active.	£16.2 million
COVID-19 interventions to support children & learning Range of opportunities to provide pupils with additional support including summer schools, virtual learning, and the Engage Programme (including Special Schools). This scheme is still active.	£12.3 million

²³ Schools remain open to children of key workers

Type and Description of Support	Estimated Cost
Education Authority services COVID-19 Response Funding to meet Education Authority financial pressures such as cleaning costs and the loss of income during school closure periods, plus the additional cost of applying government guidance on COVID-19 - use of PPE, training of staff, signage, and cleaning and sanitising the workplace.	£11.4 million
Loan of IT devices to disadvantaged pupils To ensure as many disadvantaged pupils as possible have access to a suitable IT device in order to access online learning. This scheme is still active.	£9.8 million
Income Support Scheme for Substitute Teachers 2020 Support for substitute teachers who worked between 1 January 2020 and 31 March 2020 but no longer have access to work. Covers period April to June 2020 and ensures income is at least 80 per cent of that earned in period January to March 2020. DE funded. This scheme has now closed.	£6.5 million
Income Support Scheme for Substitute Teachers 2021 Support for substitute teachers who worked between 1 September 2020 and 31 December 2020 but no longer have access to work. Covers period 1 January to 12 February 2021 to ensure income is at least 80 per cent of that earned in period September to December 2020. Agreed to extend to 5 March 2021. This scheme is still active.	£6.5 million
Wellbeing Fund Funding to enhance existing wellbeing programmes and/or implement new and innovative wellbeing initiatives that support pupils and/or staff. This scheme is still active.	£5.0 million
Education Authority Pressures - non-statutory pre-school education Funding for financial pressures in relation to COVID-19 in non-statutory pre-school education settings funded by the Education Authority, includes cleaning materials, PPE, ICT resources for remote learning, staff training, social distancing and cleaning and sanitizing the pre-school premises. This scheme is still active.	£4.9 million
Alternative examination arrangements Council for the Curriculum, Examinations and Assessment (CCEA) cost of developing and implementing alternative arrangements for GCSEs, AS, A levels and vocational qualifications, and providing advice to DE on options for examinations in the next academic year.	£1.5 million
Regular Asymptomatic Testing in NI Special Schools Regular Asymptomatic testing for pupils and staff in all special schools. Delivery is supported by the Public Health Agency, EA and Queen's University Laboratories and runs to end of summer term 2021.	£1.5 million
Home to School Transport payments Funding for additional Translink routes and face coverings for use on school transport. This scheme is still active.	£1.2 million

Type and Description of Support	Estimated Cost
Boarding and Preparatory Schools Financial support to schools to cover loss of boarding and preparatory fee income. This scheme has closed.	£1.1 million
COVID-19 Residential Outdoor Education Centre Relief Fund Funding to Outdoor Education Centres and voluntary youth organisations to deal with financial impact from the loss of residential activity due to COVID-19. This scheme has closed but may be reopened in the future.	£1.0 million
TOTAL	£197.3 million

Source: DE

Note 1: DE provided details of active/closed status as at 31 January 2021

Appendix 8

Department of Justice (DoJ)

DoJ told us that its six COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£55.3 million**.

DoJ's initiatives will be funded by: £19.3 million additional funding from the Executive in 2020-21; £24.5 million funding re-purposed from within existing budget allocations; and a further £11.5 million of funding released from easements across DoJ's budget.

DoJ's 2020-21 Annual Report and Accounts will contain updated details of actual COVID-19 related expenditure.

The majority of DoJ's COVID-19 financial support is directed towards supporting the Police Service for NI, the NI Prison Service and the NI Courts and Tribunals Service in maintaining critical services.

Type and Description of Support	Estimated Cost
Police Service of NI Pressures in maintaining critical services; increased costs from contractors; and an increase in the level of untaken annual leave as a result of the pandemic.	£22.9 million
NI Courts and Tribunals Service Potential loss of income as a result of the limitation of fee earning court business; additional court judiciary recovery costs to clear the backlog of cases; additional cleaning costs; and additional COVID-19 related costs on capital projects.	£10.5 million
NI Prison Service To maintain critical services: overtime; hygiene requirements; adjustments to the prison estate; additional resources for prisoners; IT equipment for remote working; and an increase in the level of untaken annual leave as a result of the pandemic.	£8.8 million
PPE PPE across DoJ (including Agencies and Arm's Length Bodies) to ensure staff and public safety.	£6.5 million
Project Dignity NI Temporary Resting Place Providing a dignified temporary resting place with additional body storage capacity, to cope with the risk that the number of deaths caused by the pandemic would exceed normal capacity.	£3.8 million
Other Mainly for IT costs to enable remote/home working; additional cleaning and hygiene requirements; overtime and additional staff costs to maintain frontline services; risk of provider failure, despite interim payment scheme implemented in Legal Services Agency; and increase in level of untaken annual leave due to the pandemic.	£2.8 million
TOTAL	£55.3 million

Source: DoJ

Note 1: All initiatives active as at 31 January 2021.

Appendix 9

Department of Agriculture, Environment and Rural Affairs (DAERA)

DAERA told us that its six COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£51.3 million**.

DAERA's priorities include supporting the dairy, beef and horticulture sectors against the financial impact of falling prices and demand as a result of COVID-19.

DAERA's initiatives will be funded by £41.7 million from the UK Government and Executive and a further £9.6 million of reallocated funds from DAERA's budget (including £6.30 million capital).

Type and Description of Support	Estimated Cost
Market Interventions in the Agri-Food Sector Package of market support measures to assist the dairy, beef, sheep, pig, poultry, potato and ornamental horticulture sectors to deal with complex challenges and fall in prices due to COVID-19.	£25.0 million
Waste Management Waste measures to support local councils to help cover higher waste collection, treatment and disposal costs.	£15.2 million
Tackling Rural Poverty and Social Isolation Capital funding to support the revitalisation of rural communities, investment in forest parks and community trails, and rural businesses.	£4.3 million
Digital Services IT response to facilitate departmental staff home working (includes £2 million capital spend).	£3.3 million
AFBI COVID-19 Testing Kits Covering the cost of kits for the provision of COVID-19 testing services.	£2.0 million
Fishing Support for fishing industry which has been affected by social distancing measures and collapse of European and domestic fish markets making trading virtually impossible.	£1.5 million
TOTAL	£51.3 million

Source: DAERA

Note 1: All schemes noted as active at 31 January 2021

Appendix 10

The Executive Office (TEO)

TEO told us that its two COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£7.0 million**.

TEO's support has mainly comprised costs for advertising, public information campaigns, daily press conferences and support costs for the NI Hub, COVID Response/Recovery Team and the COVID-19 Taskforce.

On 19 March 2021, TEO launched The Travel Agents (Coronavirus) Financial Assistance Scheme 2021 to provide financial assistance to the travel agency business, bringing TEO's estimated costs to £7.0 million.

TEO's initiatives will be funded by £4.8 million of additional funding from the UK Government and Executive and a further £2.2 million reprioritised from TEO's budget.

Type and Description of Support	Estimated Cost
TEO response measures to COVID-19 pandemic Executive advertising and public information campaigns; press conferences costs; NI Hub and COVID Response/ Recovery Team running costs; and support for the Executive's COVID-19 Taskforce.	£5.8 million
The Travel Agents (Coronavirus) Financial Assistance Scheme 2021* A limited, time-bound scheme providing a 'flat' payment of £10,000 to travel agency businesses operating from commercial premises, or £3,500 payment to self-employed travel agents working from home. Scheme was open for applications from 19 March 2021 to 26 March 2021.	£1.2 million
TOTAL	£7.0 million

Source: TEO

*Announced March 2021

Timeline of Executive and Departmental Announcements

September 2020	
4 Sep	Economy Minister announces new initiatives as part of an Apprenticeship Recovery Package worth £26.8 million and Apprenticeship Challenge Fund to support innovative approaches and new collaborations to increase apprenticeship opportunities in NI.
8 Sep	Economy Minister announces new schemes to help companies respond to a new business environment in the wake of COVID-19, i.e. COVID-19 Digital Selling Capability Grant and COVID-19 Equity Investment Fund.
9 Sep	Launch of new Jobs and Skills campaign page on NI Direct as part of the response to COVID-19.
10 Sep	Executive introduces localised restrictions in a number of postcode areas for two weeks (minimum) to stem increase in COVID-19 cases.
11 Sep	Health Minister announces additional student places for healthcare undergraduate courses at Queen's University Belfast and Ulster University.
	Finance Minister announces £3.73 million for additional Higher Education places for 2020-21 academic year and £19.2 million funding for school Personal Protective Equipment (PPE).
16 Sep	Health Minister announces localised COVID-19 restrictions now legally enforceable.
17 Sep	NI Executive agrees 'wet' pubs can reopen on 23 September 2020.
21 Sep	Communities Minister announces £1 million 'COVID-19 Safe Sports Packs' fund (administered by Sport NI).
22 Sep	NI Executive extends current localised restrictions to all NI households.
24 Sep	<p>Finance Minister outlines COVID-19 funding allocations of £165 million for business, schools, infrastructure, culture and councils including:</p> <ul style="list-style-type: none"> • Economy - £8.5 million Assistance to Business, £8.4 million Skills and Youth Training, £9.9 million Tourism, £5.8 million University Research and Development , £3.5 million FE and HE PPE, £1.85 million for air routes and £1.4 million for Energy. • Education - £8 million Schools, £1 million Non-Statutory Pre-School Settings, £200,000 Special Educational Needs. • Infrastructure - £5 million Roads Winter Service, £14.8 million A6 Flagship project and £15 million NI Water. • Agriculture, Environment and Rural Affairs - £11.4 million Waste Management. • Communities – £40 million councils and £29 million Culture Recovery. • Health - £1.6 million for the COVID Track, Trace and Protect App.

29 Sep	The Executive announces 11.00pm curfew from midnight 30 September to those parts of hospitality sectors subject to current regulations, including pubs, bars, restaurants, cafes, and hotel and guest house bars.
October 2020	
02 Oct	Relaunch of Department of Health Workforce Appeal to boost staff numbers to assist with COVID-19.
05 Oct	DAERA Minister announces £1.7 million for NI's fishing fleet to help deal with impact of COVID-19 on markets for key species.
	Economy Minister announces new schemes to support NI businesses plan for recovery.
07 Oct	Finance Minister announces grant scheme for hospitality businesses in North West.
09 Oct	Education Minister announces changes to exams and assessments this academic year.
12 Oct	Justice Minister welcomes extension of jury trials to other court venues across NI.
14 Oct	A new Localised Restrictions Support Scheme opens for applications from businesses affected by restrictions in Derry City and Strabane District Council area which came into effect on 5 October 2020.
	NI Executive announces tighter restrictions to curb COVID-19 from 16 October for four weeks (the retail sector to stay open).
15 Oct	Finance Minister extends Localised Restrictions Support Scheme to businesses subject to restrictions across all 11 council areas from 19 October 2020 for four weeks.
22 Oct	Economy Minister announces COVID Restrictions Business Support Scheme (CRBSS) to help businesses affected by the recent localised restrictions. The scheme opened for applications on 26 October 2020.
	Health Minister announces new £27 million funding package to support care homes with staff costs, testing, visiting and additional management time needed to respond to COVID-19.
28 Oct	Communities, Infrastructure and Agriculture Ministers allocate a further £11.6 million to councils for investment in NI town and city centres to support recovery from the impact of COVID-19.
	Health Minister announces the 'StopCOVID NI' app now covers travel to Scotland and Jersey (already linked to the Republic of Ireland app). Since July, almost 490,000 people have downloaded the 'StopCOVID NI' app and over 20,000 people were contacted via the app.
29 Oct	Health Minister welcomes COVID-19 allocation of £566 million for PPE, test trace and isolate systems and completion of Nightingale Hospital at Whiteabbey. A further £7.3 million is allocated to hospices and Cancer Fund for Children.
	Education Minister welcomes funding of £64 million to help schools manage Education Authority pressures, COVID-19 pressures and free school meals.

	Infrastructure Minister announces a £19 million Support Fund for Taxi Drivers and Private Coach and Bus Operators.
30 Oct	Communities Minister welcomes further allocation of £15 million to councils - total allocation now over £75 million.
November 2020	
1 Nov	Communities Minister announces £2 million Community Arts, Culture and Heritage Fund to support people with disabilities and those who are vulnerable (funding distributed by the Community Foundation NI).
4 Nov	Communities Minister launches £430,000 Sign Language COVID-19 Support Fund.
9 Nov	Communities Minister announces further £1.5million for arts, culture and heritage renewal projects.
12 Nov	Communities Minister launches £3.3 million Voluntary, Community and Social Economy Sector (VCSE) COVID-19 Recovery Fund.
13 Nov	Infrastructure Minister opens £14 million financial support scheme for taxi-drivers – offering a one-off payment of £1,500 to those eligible.
	Finance Minister extends Localised Restrictions Support Scheme for businesses still required to close or severely limit their operations.
	The Executive launches next phase of Coronavirus public information campaign in the run-up to Christmas.
16 Nov	Communities Minister enhances COVID-19 self-isolation grant, offering an increased daily allowance and an extension on the number of days which can be covered.
17 Nov	Education Minister launches £5 million Education Restart Wellbeing Fund to help educational settings support the mental health and wellbeing of children and young people.
18 Nov	Economy Minister opens applications for Part B of COVID Restrictions Business Support Scheme (CRBSS) from 19 November.
19 Nov	Executive agrees introduction of a two week circuit breaker from 26 November to slow the spread of Coronavirus in the community and protect the health service.
	Infrastructure Minister confirms £1.23 million in additional support for City of Derry Airport.
23 Nov	Communities Minister welcomes £44.3 million for a COVID-19 Heating Payment for older people and those in receipt of certain disability benefits at the higher rates.
	Communities Minister welcomes £17 million for sports, social enterprise and charities sectors: Sports Sustainability Fund (£10 million); COVID-19 Charities Fund (£5 million); and Social Enterprise Fund (£2.25 million). Local councils funding allocation now £85 million.
	Finance Minister announces £300 million support package- over £200 million for businesses and £98 million to support the most vulnerable.

24 Nov	NI Executive agrees to a controlled 'click and collect' service for retail during the two-week circuit breaker beginning on Friday 27 November.
27 Nov	Infrastructure Minister opens £5 million financial assistance scheme for private coach and bus operators.
December 2020	
3 Dec	Economy Minister opens £10 million Newly Self-Employed Support Scheme (NSESS) to provide financial support to newly self-employed individuals whose business is adversely impacted by COVID-19 and who have not been able to access support from the UK Government's Self-Employed Income Support Scheme. The scheme will close for applications on 7 January 2021.
	Communities Minister announces £25 million Sports Sustainability Fund which opens for applications on 4 December.
4 Dec	The Executive agrees Christmas household bubbling arrangements for December 23-27. Three households will be able to come together for this period in domestic settings, outdoor public spaces and places of worship.
8 Dec	Communities Minister and Rural Affairs Minister announce additional £1.7 million to councils as part of the COVID-19 Recovery Revitalisation Programme.
10 Dec	Communities Minister allocates further £6.5 million to Access to Food budget (£3.5 million) and Warm, Well and Connected (£3.0 million) to support those most severely impacted by the COVID-19 pandemic.
	Finance Minister announces up to £7.8 million for Belfast International and Belfast City Airports.
18 Dec	Economy Minister announces new £10.6 million Wet Pubs Business Support Scheme for drink-only public houses forced to close between 4 July and 23 September 2020.
21 Dec	The Executive announce changes to Christmas bubbling - reduced to one day only on a date between 23 and 27 December. Everyone to comply with travel restrictions in place across each region and check the guidance at both the point of departure and destination.
January 2021	
4 Jan	The Executive agrees to put 'staying at home' into regulations and to an extended period of remote learning for schools.
	Following advice from Joint Biosecurity Centre and in the light of the most recent data, the four UK Chief Medical Officers and NHS England Medical Director recommend that the UK Alert Level should move from Level 4 to Level 5.
5 Jan	Introduction of restrictions from midnight on 7 January until February 6. Regulations will be introduced so that no one can leave their home without a reasonable excuse and the PSNI will have the enforcement powers to order individuals home if engaging in prohibited activity, or if they are intending to do so.

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14 Jan	Economy Minister announces £20 million Limited Company Directors Support Scheme (LCDSS) to support company directors impacted by the pandemic. The scheme will open for applications on 21 January.
	Communities Minister announces further £2.75 million for councils under COVID-19 Community Support Fund, to support voluntary and community sector response to continuing hardship.
15 Jan	First Minister and deputy First Minister engage with retail sector to discuss ongoing work to respond to COVID-19 pandemic.
21 Jan	Economy Minister unveils new £26.1 million support scheme for larger hospitality and tourism businesses impacted by the Health Protection Regulations.
	Finance Minister allocates over £290 million as part of COVID-19 and January monitoring round allocations to support businesses and a range of sectors including education, tourism and transport.
	Economy Minister launches a £4.1 million Bed and Breakfast, Guest House and Guest Accommodation Scheme. The scheme opens for applications on 28 January and will support around 900 providers.
22 Jan	Education Minister announces £1 million COVID-19 Residential Outdoor Education Centre Relief Fund (administered by Education Authority's Youth Service).
	Education Minister announces re-introduction of income support scheme for substitute teachers for the period 4 January to 14 February 2021- estimated total cost is around £3.25 million.
24 Jan	Finance Minister allocates £600,000 to extend the 12 months rates holiday for local newspapers.
26 Jan	Health Minister announces additional funding of £1.65 million for hospices in Northern Ireland.
27 Jan	People aged 65-69 can now book COVID-19 vaccination appointments.
February 2021	
02 Feb	Economy Minister welcomes additional £10.4 million for student hardship.
	The Executive agrees further funding allocations of £105.9 million, following bids from departments.
	Economy Minister announces new £3 million scheme to help micro-business retailers develop their sales online.
04 Feb	Economy Minister announces students studying in NI will receive a £500 COVID-19 Disruption Payment.
10 Feb	Communities Minister announces funding of £2.435 million to assist councils with financial pressures.

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12 Feb	Infrastructure Minister opens second financial support scheme for taxi-drivers.
14 Feb	Finance Minister welcomes further Treasury support of £300 million which can be used this year or carried forward into the 2021-2022 financial year.
24 Feb	Communities Minister welcomes further £6.9 million to support individual artists as part of Individual Emergency Resilience Programme.
25 Feb	The Executive agrees further funding allocations of £74 million, including £25 million towards the health workers recognition payment.
	Economy Minister launches Economic Recovery Action Plan.
March 2021	
01 Mar	NI vaccine programme extended to include people aged 60-64.
02 Mar	NI Executive outlines pathway to a gradual easing of the current restrictions. 'Moving Forward: The Executive's Pathway Out Of Restrictions'.
05 Mar	Latest vaccine figures shows 609,798 vaccines administered - of these, 568,011 are first doses and 41,787 second doses.
	Economy Minister announces payments for COVID-19 Restrictions Business Support Scheme (CRBSS) and Large Tourism Hospitality Business Support Scheme (LTHBSS) will now continue up to 31 March 2021.
10 Mar	Health Minister announces employers from key sectors within NI can now access the national testing programme as part of a targeted expansion of asymptomatic testing.
11 Mar	The Executive announces £1.175 million additional support for travel agency businesses.
	Finance Minister extends rates holiday for a further 12 months for 29,000 businesses, at a cost of £230 million.
12 Mar	Agriculture Minister announces £4 million COVID-19 support scheme for eligible pig and poultry producers.
15 Mar	Finance Minister announces £178 million in new business support grants.
26 Mar	Health Minister approves further period of free car parking for HSC staff from 1 April to 31 July (inclusive).
31 Mar	NI's COVID-19 vaccination programme is extended to people in the 45-49 age bracket.

