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Covid-19 Funding: Allocations & Spending in Northern Ireland

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This briefing paper, commissioned by the Assembly's Finance Committee (the Committee) aims to support its oversight of Covid-19 public funding provided during the pandemic – both allocations and spending. It explains how and when Covid-19 funding was received by the Executive from the United Kingdom Government, and then allocated and spent at departmental level in Northern Ireland. Included are key findings and potential issues for consideration, to support Assembly committee scrutiny.

This information is provided to MLAs in support of their Assembly duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as legal or professional advice, or as a substitute for it.

Introduction

Compiled at the request of the Assembly's Finance Committee (the Committee), this briefing paper addresses Covid-19 funding allocated and spend during the 2020-21 financial year. The paper relies on data provided by individual Executive departments to the Assembly's Research and Information Service (RaISe), in response to RaISe requests for same. Those departmental returns are presented in aggregate form in Appendix 1 of this paper.

Two sections are used to present key findings arising from the research that was undertaken. First, section 1 provides context-setting information regarding the Executive Covid-19 response. It outlines an overview of the funding provided by the United Kingdom (UK) Government to support the Executive's Covid-19 response. Also included are the processes employed by the Department of Finance (DoF) to allocate those funds to Executive departments, following Executive agreement. Section 2 follows with an overview of Covid-19 spending for each department, highlighting, where relevant, instances of end-of-year under- and over-spends, as well payments made in error.

In closing, concluding remarks are provided, to highlight high-level observations arising from the findings discussed earlier in the paper.

Throughout, blue boxes contain potential issues for consideration. Those issues aim to bring greater openness and transparency in the area of Covid-19 funding allocations and spending in Northern Ireland (NI). Ultimately, they seek to support Assembly committee scrutiny; facilitating further engagement between statutory committees – in particular the Finance Committee and the Audit Committee, and thereby helping to enable increased accountability in NI devolved governance.

1 Executive Covid-19 Response

On 9 April 2020, the First Minister and deputy First Minister outlined the Executive's strategic priorities in relation to its Covid-19 response, stating it focused on:¹

- *the health and wellbeing of all of our citizens;*
- *economic wellbeing (both in the immediate and short term and medium to long term); and,*
- *the wellbeing of our community and society.*

At the time, it also was noted that these priorities would be kept under review as the situation developed.

Over the course of the pandemic, the Executive has published a number of strategic documents, including:

- *Coronavirus: Executive Approach to Decision-Making* (May 2020);²
- *Moving Forward: The Executive's pathway out of restrictions* (March 2021);³ and,
- *Building Forward: Consolidated Covid-19 Recovery Plan* (July 2021);⁴

These publications show that the Executive's strategic approach to the pandemic fell into two distinct phases: Covid-19 Response; and, Covid-19 Recovery.

¹ <https://www.executiveoffice-ni.gov.uk/news/statement-first-minister-and-deputy-first-minister-covid-19-response>

² <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/executiveour-approach-to-decision-making.pdf>

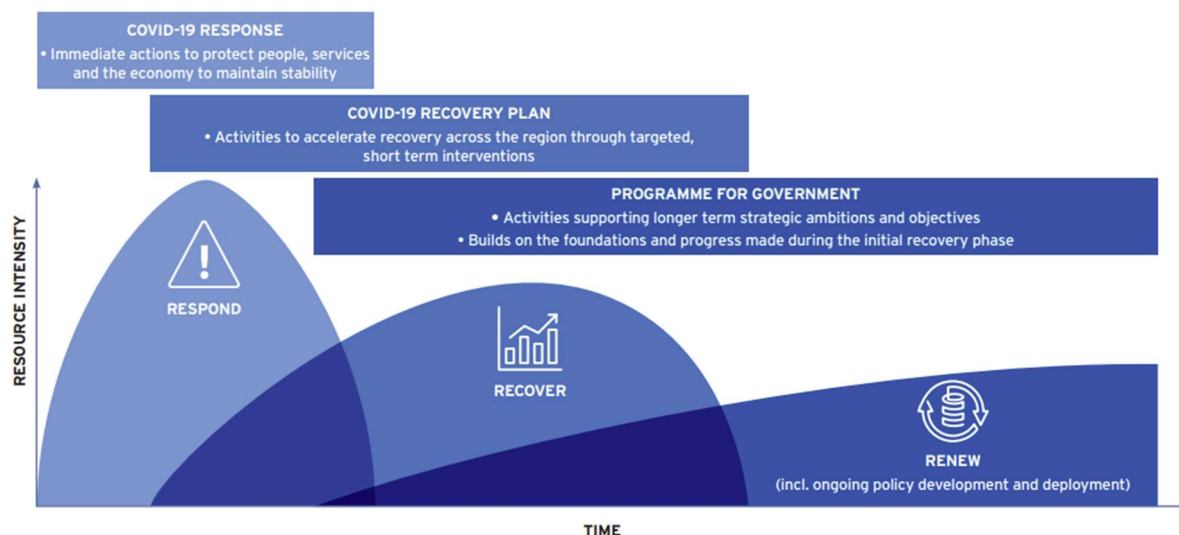
³ <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/executives-pathway-out-of-restrictions.pdf> page

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⁴ <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/consolidated-covid-19-recovery-plan.pdf>

The Executive's July 2021 publication included Figure 1 below, which provided a pictorial overview of the two phases and the phases' relationship with the Executive's overall Programme for Government.⁵ Simply stated, the **Response** phase included actions aiming to protect people, services and the economy in order to maintain stability; while the **Recovery** phase included activities aiming to accelerate recovery:

Figure 1: Executive's Covid-19 Response and Covid-19 Recovery Plan, including alignment to draft Programme for Government



Source: TEO, July 2021

When making decisions in the earlier months of the pandemic - i.e. during the **Response** phase - the Executive considered three key criteria:⁶

- the most up-to-date scientific evidence;
- the ability of the health service to cope; and,
- the wider impacts on health, society, and the economy.

During the **Recovery** phase, the focus of the Executive shifted toward:⁷

...measures that support a health, societal and economic recovery

The Executive's stated underlying strategy is relevant when considering decisions made relating to its departmental Covid-19 funding allocation decisions throughout the pandemic.

⁵ <https://www.northernireland.gov.uk/programme-government-pfg-2021>

Between 25 January and 22 March, the Executive held a public consultation on its Programme for Government draft Outcomes Framework. At the time of writing, responses from the consultation are being considered.

⁶ <https://www.executiveoffice-ni.gov.uk/news/executive-publishes-coronavirus-recovery-strategy>

⁷ <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/executives-pathway-out-of-restrictions.pdf> page

Potential scrutiny issues:

- 1. At what date in the financial year 2020-21 did the Executive strategy move from the Response phase to the Recovery phase; and what was the significance of that timing?**
- 2. How was the phase change in Executive strategy reflected in the Department of Finance's Covid-19 funding exercises; and how and when was the change communicated to the individual departments?**

1.1 Funding received by the Executive from the UK Government

In 2020-21, the Executive received **over £3 billion (b)** in additional funding for NI's Covid-19 response, through the Barnett formula, as a series of Barnett consequentials - i.e. additions to the NI block grant. Those consequentials included the £0.3b Barnett consequential received as a result of the UK Spring Supplementary Estimates, in February 2021, which ultimately was carried over to the next financial year, 2021-22.⁸

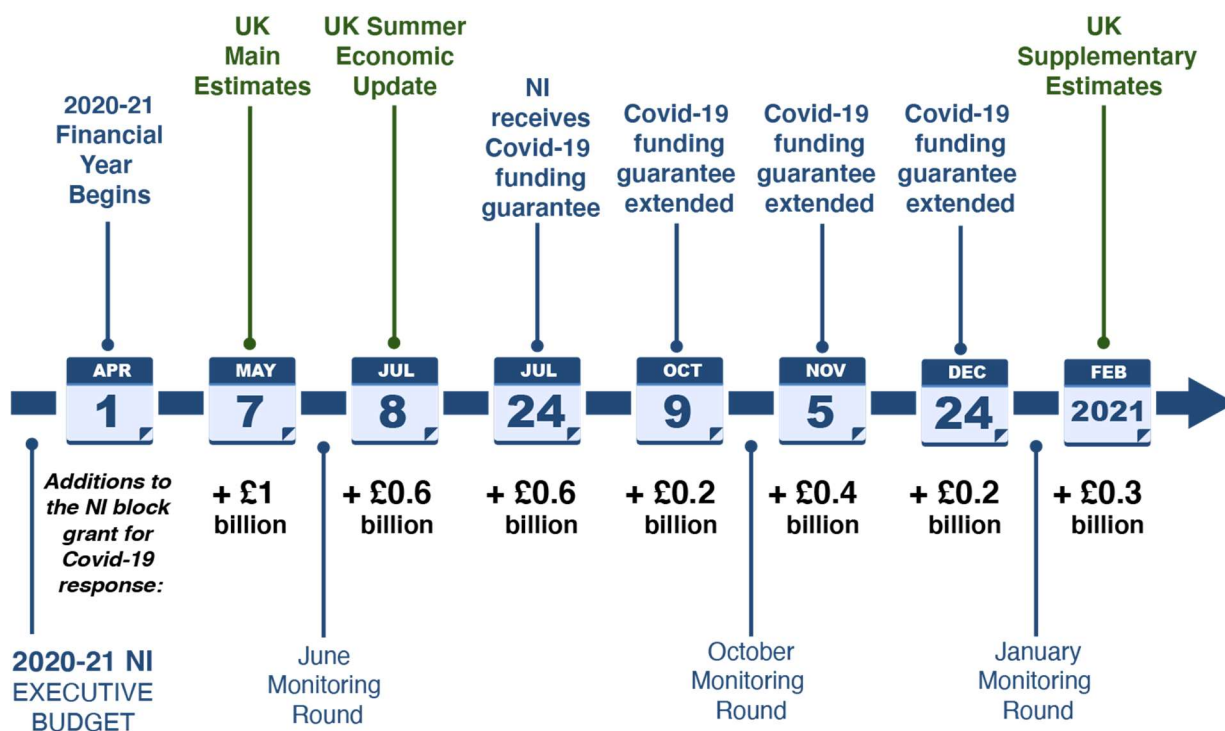
In July 2020, the UK Government began to provide guarantees of future Barnett consequentials, through the "Barnett guarantee";⁹ setting out how much additional Covid-19 funding would be provided to each devolved nation. The UK Government initially announced a guarantee of an additional £12.7b of Covid-19 funding on 24 July 2020. That guarantee was uplifted three times during the 2020-21 financial year, to reflect the ever-changing situation arising from the pandemic – i.e.: £14b on 9 October 2020; £16b on 5 November 2020; and, £16.8b on 24 December 2020.

Figure 2 below shows a timeline of Covid-19 funding allocations made through both Barnett consequentials and Barnett guarantees made to the Executive by the UK Government throughout the 2020-21 financial year. It shows how Covid-19 funding was allocated unevenly throughout that year, with some allocations occurring very near the end of it:

⁸https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/995939/Block_Grant_Transparency_2021_Explanatory_Note_.pdf page 8

⁹<https://www.gov.uk/government/publications/barnett-consequentials-and-the-barnett-guarantee/barnett-consequentials-and-the-barnett-guarantee>

Figure 2: Timeline for additions to the NI block grant in response to Covid-19 – reflecting both consequential and guarantees



Source: *RaSe, January 2022, relying on departmental data*

1.2 Executive allocation of Covid-19 funding to departments, following bidding

The DoF was responsible for allocating the Covid-19 funding to each of the nine Executive department, which includes: DoF; Department for Infrastructure (DfI); Department for Communities (DfC), Department for the Economy (DfE); Department of Education (DE); Department of Health (DoH); Department of Justice (DoJ); Department of Agriculture, Environment and Rural Affairs (DAERA); and, The Executive Office (TEO).

Limited initial Covid-19 funding from the UK Government was incorporated into the Budget 2020-21 - namely: £120 million (m) Resource DEL (Departmental Expenditure Levels); and, £1.3m Capital DEL - due to existing legislative restrictions.¹⁰

On 9 April 2020, in a written statement to the Assembly, the Finance Minister stated:¹¹

In order to respond rapidly to the Covid-19 situation the Executive is handling funding for the crisis outside its normal financial processes of budget and in-year monitoring exercises.

That is, Covid-19 funding was allocated to departments throughout the financial year. In turn, those allocations were communicated via a series of Ministerial Statements (both written and oral) from the Minister of Finance (the Minister). Over the course of the 2020-21 financial year, there were 15 Ministerial Statements relating to Covid-19 funding allocations, as below:

¹⁰ https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/Budget%20Document%20May%202020-%20web%20version2_0.pdf page 20

¹¹ <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/COVID-19%20Response%20Written%20Assembly%20Statement%20-%20April%202020.pdf>

Figure 3: Ministerial Announcements relating to Covid-19 funding allocations during the financial year 2020-21

Date	Announcement
9 Apr 2020	Written Ministerial Statement: Department of Finance - COVID-19 Response: Funding Allocations ¹²
30 Apr 2020	Budget 2020-21 Document ¹³
18 May 2020	Oral Ministerial Statement: COVID-19 – Update on Financial Position ¹⁴
30 Jun 2020	Oral Ministerial Statement Public Expenditure: 2019-20 Provisional Outturn, 2020-21 June Monitoring and COVID-19 Re-prioritisation ¹⁵
24 Sep 2020	Written Ministerial Statement: Department of Finance - 2020-21 COVID-19 Allocations ¹⁶
20 Oct 2020	Written Ministerial Statement: Department of Finance - Extension of the Financial Support Agreed for Derry City and Strabane District to all Areas ¹⁷
29 Oct 2020	Written Ministerial Statement: Department of Finance - 2020-21 October Monitoring and COVID-19 Funding ¹⁸
23 Nov 2020	Oral Ministerial Statement: 2020-21 November COVID-19 Funding ¹⁹
14 Dec 2020	Written Ministerial Statement: Department of Finance - Urgent COVID Temporary Time limited Financial Support for Belfast International Airport and Belfast City Airport ²⁰
21 Jan 2021	Written Ministerial Statement & Oral Ministerial Statement Department of Finance - Public Expenditure: 2020-21 January Monitoring ²¹

¹² <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---covid-19-response-funding-allocations/>

¹³ https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/Budget%20Document%20May%202020-%20web%20version2_0.pdf

¹⁴ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2020/05/19&docID=301084>

¹⁵ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2020/06/30&docID=303726>

¹⁶ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-covid-19-allocations/>

¹⁷ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---extension-of-the-financial-support-agreed-for-derry-city-and-strabane-district-to-all-areas/>

¹⁸ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-october-monitoring-and-covid-19-funding/>

¹⁹ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2020/11/23&docID=316868>

²⁰ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---urgent-covid-temporary-time-limited-financial-support-for-belfast-international-airport-and-belfast-city-airport/>

²¹ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---public-expenditure-2020-21-january-monitoring/>

& <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2021/01/25&docID=323112>

2 Feb 2021	Written Ministerial Statement Department of Finance - 2020-21 Public Expenditure Allocations ²²
10 Feb 2021	Written Ministerial Statement Department of Finance - 2020 - 2021 Public Expenditure Allocations ²³
15 Mar 2021	Oral Ministerial Statement Public Expenditure - Additional Business Support Schemes ²⁴
25 Mar 2021	Written Ministerial Statement: Department of Finance - 2020-21 Public Expenditure Allocations ²⁵
19 Apr 2021	Oral Ministerial Statement 2020-21 Further Funding Allocation ²⁶

Source: RaISe, January 2022, relying on departmental data

Potential scrutiny issue:

- 3. Is the Department of Finance planning to revert to normal budgeting processes in relation to Covid-19 funding going forward, or does it plan to continue to allocate Covid-19 funding as part of a separate exercise?**
- 4. Has the Department of Finance noted any lessons learned through the implementation of these Covid-19 exercises when allocating funding to departments that could be included within existing budgeting processes?**

When this RaISe research initially was commissioned in March 2021, RaISe contacted the DoF to request information on how Covid-19 funding allocations were made in practical terms. In summary, the DoF replied as follows:²⁷

- Through a series of exercises, departments were asked to provide information on their funding needs. That was not done in a template form, except where these requests were done through a formal in-year monitoring round;

²² <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-public-expenditure-allocations/>

²³ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020---2021-public-expenditure-allocations/>

²⁴ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2021/03/15&docID=330674>

²⁵ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-public-expenditure-allocations2/>

²⁶ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2021/04/20&docID=333597>

²⁷ DoF response to RaISe via email

- During those rounds, as is normal practice, departments recorded the financial information on a database and provided relevant supporting information where necessary;
- The bidding process that had been employed in the earlier part of the year was similar to that that had been utilised during monitoring rounds – i.e. departments provided information to the DoF, then the DoF made an initial assessment of the information received and the Finance Minister proposed recommendations to the Executive, which then make the final decision;
- There were times where departments made specific requests for funding, or where funding for a specific issue was agreed by the Executive as part of a single issue paper (e.g. £35m was agreed via urgent procedure for lockdown business support on 15 October 2020, and £1.4 million was agreed for free school meals as part of a DE Executive paper on the subject). Those allocations were incorporated into the next official exercise undertaken by the DoF, to ensure all allocations were reflected within the database);
- Towards the latter end of the 2020-21 financial year, the process was not confined to a set period to bid. Rather, departments were to come forward with proposals, as and when they were sufficiently developed. Those proposals were collated and brought to the Executive for a decision at appropriate times, and later reflected in Executive decisions and subsequent updates to the Assembly via Written or Oral Ministerial Statements;
- Departments were provided with guidance explaining the Executive's process for considering and deciding (approving or rejecting) urgent business cases in relation to Covid-19 funding; and,
- No Covid-19 funding was allocated outside of the above-stated Executive decision-making process.

On 28 September 2020 during plenary, the Minister provided additional clarity regarding the bidding process by stating:²⁸

Departments put in detailed bids. Those are interrogated. We asked them to rank the bids in order of importance. They were also set against the framework recovery document to make sure that they will make a contribution to economic recovery.

Potential scrutiny issue:

- 5. Was consideration given to the fact that departments may arrive at the Response or Recovery phase at different times?**
- 6. If such consideration was given, how was that done?**
- 7. If so, how did such consideration impact prioritisation of the departmental allocations?**

²⁸ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2020/09/28&docID=309041>

1.2.1 Reduced Requirements

It should be noted that during the course of a typical financial year, funding allocations, as well as the opportunity to submit any reduced requirements would be confined to the annual three in-year monitoring rounds, i.e.: June; October; and, January. During the financial year 2020-21, any reduced requirements of funding up until January 2021, were recorded, as normal at the next available monitoring round. That meant, any reduced requirements submitted between April 2020 and June 2020 were recorded during the June monitoring round. As mentioned above, Covid-19 funding allocations took place throughout the financial year, leading to four additional opportunities for departments to submit reduced requirements. Those opportunities occurred after the January monitoring round on: 2 February 2021; 10 February 2021; 25 February 2021; and, 25 March 2021. A summary of all reduced requirements submitted during the financial year are provided in Figure 4 below:

Figure 4: Reduced Requirements 2020-21

Department	Reduced Requirement	Resource £m	Capital £m
DE	June monitoring 2020-21	4.0	--
	October monitoring 2020-21	9.1	--
	January monitoring 2020-21	15.7	--
	25 February 2021	19.7	--
	25 March 2021	8.0	--
DoJ	June monitoring 2020-21	0.75	--
	January monitoring 2020-21	5.8	--
	25 March 2021	1.1	--
DfE	October monitoring 2020-21	16.3	7
	January monitoring 2020-21	105.4	10.5
	2 February 2021	7.2	--
	20 February	5	--
DfI	October monitoring 2020-21	0.2	--
	25 March 2021	1.5	--
DfC	January monitoring 2020-21	2.3	--
DoH	January monitoring 2020-21	90	--

Figure 4 shows that six of the nine executive departments reported reduced requirements relating to Covid-19 funding during 2020-21. Of those, the DfE reported the highest reduced requirement of £133.9m resource DEL and £17.5m capital DEL. The DoH reported the next highest reduced requirement, equating to £90m. In addition, the DE reported substantial reduced requirements. Those DE amounted to more than £50m. Moreover, almost £30m of DE's reduced requirements were reported after the January monitoring round; releasing funds for reallocation elsewhere, albeit late in the financial year.

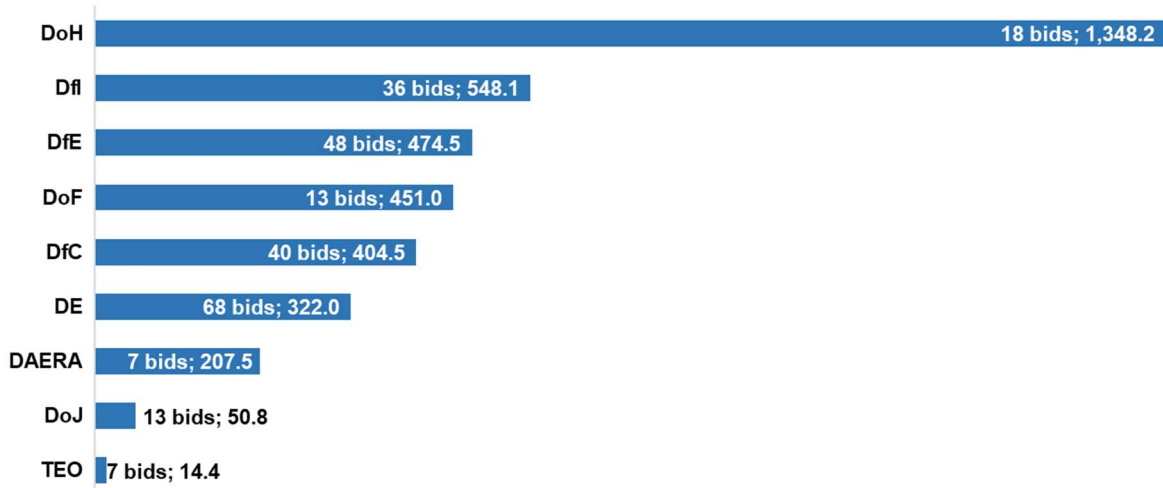
1.3 Departmental allocations of Covid-19 funding – a preliminary analysis

RaISe contacted the DoF, to request information on all departmental bids for Covid-19 funding during the 2020-21 financial year.

The response contained a total of **252 bids**, with a combined total value of **£3.8b**.

Figure 5 below shows the number of bids submitted by each department, and their associated total value:

Figure 5: Total value of Covid-19 bids in £m and total number of bids, by department



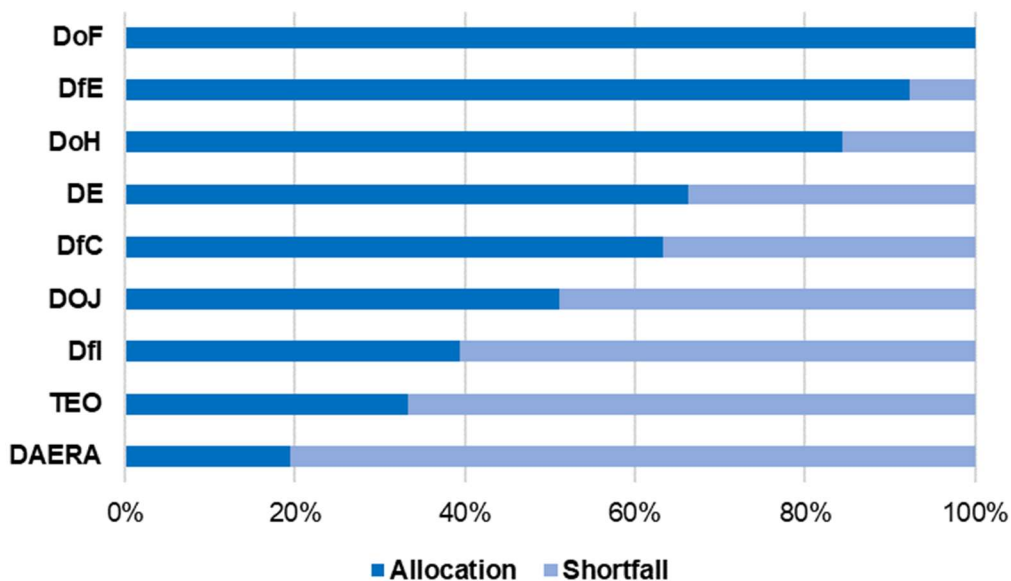
Source: RaiSe, January 2022, relying on departmental data

As Figure 5 above shows: the DE submitted 68 bids, which was the highest number of bids submitted by any department; the DfE submitted 48 bids; while the DfC submitted 40 bids. The DoH submitted 18 bids; totalling more than £1.3b, which is substantially higher than the value of bids submitted by any other department.

Of the 252 bids submitted; **62 were unsuccessful** and **44 were partially successful**. That equates to a **shortfall of £1.04b** between the £3.8b of Covid-19 funding bids submitted, and the £2.8b of Covid-19 funding allocated through the bidding process.

Figure 6 below presents the percentage of funding allocated through the bidding process, as a proportion of the total value of bids submitted by each department:

Figure 6: Percentage of Covid-19 funding allocated through the bidding process, as a proportion of total bids submitted by each department

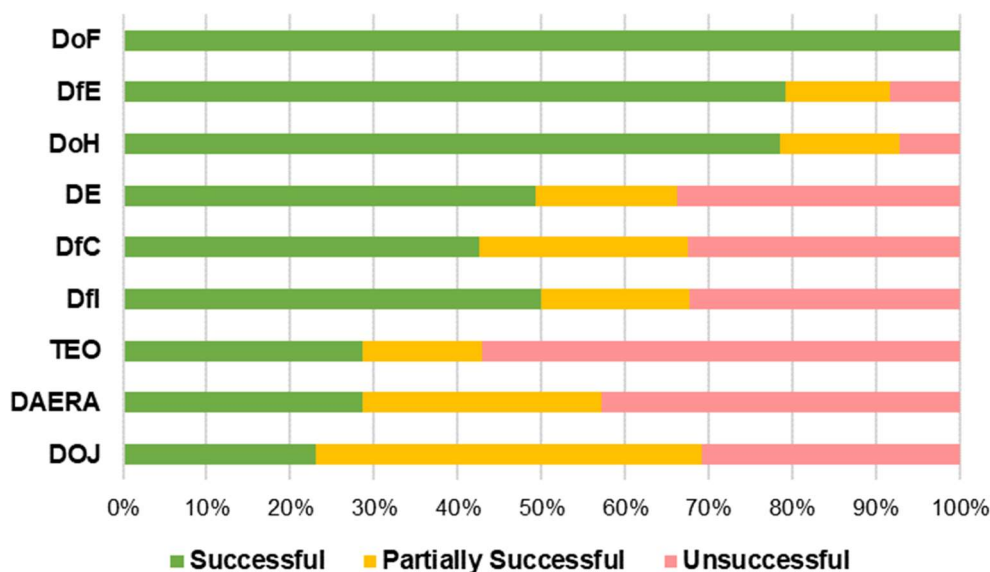


Source: RaiSe, January 2022, relying on departmental data

Figure 6 above shows three departments were allocated more than 80% of the Covid-19 funding requested through the bidding process, namely: the DoF – 100%; the DfE – 92%; and, the DoH – 84%. It further shows that three departments were allocated less than 40% of the Covid-19 funding requested through the bidding process, i.e.: the DfI – 39%; TEO – 33%; and, the DAERA – 19%.

Figure 7 below shows the percentage of bids that were successful, partially successful and unsuccessful by department:

Figure 7: Percentage of successful, partially successful and unsuccessful bids by department



Source: RaiSe, January 2022, relying on departmental data

Figure 7 above shows that more than half of the bids submitted by the DoF, the DfE, the DoH, the DE and the DfI were successful. Whereas three departments reported a bid success rate of less than 30% - namely: TEO; the DAERA; and, the DoJ. Figure 7 also shows that despite reporting the lowest bid success rate overall, the DoJ reported the highest proportion of partially successful bids. It is important to look at the monetary value attached to these partially successful bids in order to gain a truer picture of what that partial success means. That is illustrated in Figure 8 below:

Figure 8: Analysis of partially successful departmental bids

Department	Number of partially successful bids	Total value (£ million)	Total value of allocation (£ million)	%
DE	11	96.4	65.9	68
DfC	10	239.9	144.6	60
DfE	6	45.4	20.9	46
DfI	6	281.6	89.5	32
DoJ	6	25.1	19.2	76
DAERA	2	112.3	28.8	26
DoH	2	393.3	230.0	58
TEO	1	1.9	0.5	27
Total	44	1195.9	599.3	50

Source: RaiSe, January 2022, relying on departmental data

Figure 8 shows that the 44 bids resulting in partial success comprise £1.2b of the total value of bids submitted. Of that £1.2b of Covid-19 funding requested, approximately 50 percent was allocated. However, the proportion of funding allocated as a percentage of funding requested varied between departments; with TEO allocated 27% of the value of its partially successful bids. That compares with the DE allocation of 68% of the value of its partially successful bids.

2 Covid-19 Spending

2.1 Covid-19 Grant Funding

A significant proportion of Covid-19 expenditure in NI has taken the form of grant payments. The NI Audit Office (NIAO) estimates over £1b of that expenditure has been spent on grants in NI, to support agriculture, education, transport, sport and the arts, since the start of the pandemic.²⁹

Two examples of such NI grant schemes include: DfC's Sports Sustainability Fund (SSF) (estimated cost £23m); and, DfE's Small Business Support Grant Schemes (estimated cost £245m). Both schemes became the subject of two reports published by the NIAO - namely: "Design and Administration of the Northern Ireland Small Business Support Grant Scheme"³⁰ (published 8 December 2021); and, "Sports Sustainability Fund"³¹ (SSF - published 22 June 2021). Those reports highlighted issues within each scheme that potentially have increased the risks associated with grant fraud. Each report aimed to provide an evidence base for lessons learned going forward.

One key theme emerging from both reports is the pace at which the schemes were designed and delivered, leading to an increased risk of fraud and error.

The NIAO report on the SSF stated:³²

As with all schemes at the time, it is accepted it was not possible to delay payment until all checks to eliminate all risk of fraud and error and ensure maximum value for money, had been carried out.

It is highly likely that other grant schemes, designed and delivered during the pandemic, may include fraudulent or erroneous payments. RaISe contacted the departments responsible for the noted schemes, as well as the departments which administered similar schemes, requesting information on any fraudulent and/or erroneous payments made when administering the schemes during the pandemic. Departmental replies to those requests are relied on in sub-section 2.2 below.

2.2 Covid-19 Spending by Department

Taking each department in turn (in no particular order of significance), this sub-section presents an overview of Covid-19 spending during the 2020-21 financial year, alongside

²⁹ https://www.niauditoffice.gov.uk/sites/niao/files/media-files/00259533_NIAO%20Grant%20Fraud%20Risk%20Guide%20%28INTERACTIVE_PDF_colour%20change%29_v4.pdf

³⁰ <https://www.niauditoffice.gov.uk/sites/niao/files/media-files/NIAO%20Report%20-%20Design%20and%20Administration%20of%20the%20Northern%20Ireland%20Small%20Business%20Support%20Grant%20Scheme.pdf>

³¹ <https://www.niauditoffice.gov.uk/sites/niao/files/media-files/NIAO%20Report%20on%20the%20Sports%20Sustainability%20Fund.pdf>

³² <https://www.niauditoffice.gov.uk/sites/niao/files/media-files/NIAO%20Report%20on%20the%20Sports%20Sustainability%20Fund.pdf> page 8

each department's bids. It highlights, where relevant, instances of end-of-year under- and over-spends, as well as payments made in error.

2.2.1 Dfl

The Dfl submitted **41 bids** for Covid-19 funding; totalling **£548.1m**, comprising £518.3m Resource DEL and £29.8m Capital DEL. Of those 41 bids, **17 were successful** and **6 were partially successful**; resulting in a total Covid-19 funding allocation of **£224.4m**, comprising **£194.7m** Resource DEL and **£29.8m** Capital DEL. A breakdown of the bids and allocations is shown at Table 1, in Appendix 1 to this paper.

That Table shows that the Dfl oversaw **13 distinct Covid-19 related initiatives** in 2020-21. Moreover, the majority of Dfl's Covid-19 allocated funding was used to cover the loss of income in: Translink; NI Water; the Driver and Vehicle Agency (DVA); car parking; planning application fees; Crumlin Road Goal; Belfast City and City of Derry Airports; car parking; and, Rathlin and Strangford ferries. In addition, the Dfl reallocated £18m of funds from Dfl's budget toward losses of income, through the internal re-prioritisation exercise undertaken by the DoF during the June monitoring round.

With the exception of Airports, across the areas listed above concerning loss of income, initial bids, made early in the financial year (as part of the April to May exercise, or during June monitoring) were either unsuccessful or partially successful. In each case, these unsuccessful and partially successful bids were resubmitted, sometimes multiple times, and all eventually resulted in an allocation of funds.

The Dfl received the highest allocation of Covid-19 funding to cover lost income in Translink, equating to £91.5m. The Dfl submitted six bids for Translink (to cover lost income) over the course of the year, between April 2020 and November 2020. The Dfl's initial bid of £114m was only partially satisfied, resulting in an allocation of £30m. The reason cited by the DoF for this partial allocation was *insufficient funding available to fund all bids - Executive decision which to fund*. The Dfl later filed a resubmission for the reduced sum of £84m during the June monitoring round (reduced sum is due to initial £114m bid minus £30m allocation), and again this was partially satisfied, with an allocation of £20m. In August, the Dfl submitted an additional bid for £20m, which was successful, and then a further bid for £37m in September, which was unsuccessful. Thereafter, a further bid for £20m during the October monitoring round was partially successful, resulting in a £10m allocation. Finally, a further bid for £10m was submitted in November, which was successful. This pattern of bidding and fund allocation poses a number of questions, for example:

1. The Dfl was granted an allocation of £91.5m to cover lost income in Translink, equating to a variance of £22.5m between final allocation and original bid submission (£114m): is that final allocation as a result of a reduced need due to internal reprioritisation or due to an incorrect initial estimate of costs?
2. After initial bids of £114m and then £84m, resulting in a total allocation of £50m; why was the August Dfl bid for £20m, and not for £64m? (Note: The £20m August allocation was closely followed by a £27m September bid, so it could be assumed that at least this amount was still required; in addition, a further £41.5m was allocated over the remainder of the financial year, so it seems unlikely that the £64m was no longer required at this stage.)

3. After submission of an unsuccessful September bid of £27m, why did the DfI follow with an October bid of £20m: is the reduced bid as a result of a reduced need due to internal reprioritisation or due to an incorrect September estimate of costs?

Potential scrutiny points:

5. **Did the Department of Finance provide any guidance regarding the size of bids which could be submitted during each bidding exercise?**
6. **If a departmental bid was unsuccessful at any stage, and new funding became available, was it assumed that such prior bids remained as Covid-19 pressures, or was each exercise completed in isolation?**

Part of the DfI's Covid-19 response included support to the Taxi, Bus and Coach Sectors through a grant scheme providing financial assistance to those sectors. The Taxi Driver Financial Assistance Scheme was launched on 13 November 2020, then closed on 27 November 2020. It then reopened on 12 February 2021, and closed again on the 26 February 2021. In addition, the Bus Operator Financial Assistance Scheme was launched on 27 November 2020, and then closed on 18 December 2020; again reopening on 12 March 2021 and closing on 9 April 2021.

The DfI submitted a £25m bid during the October monitoring round to cover the cost of the grant scheme; the bid was partially fulfilled during October monitoring with an allocation of £19m. It then submitted a second bid on 1 January 2021, for £6m, which was successful. Later, the DfI reported a £3.7m underspend across its noted schemes; of which, £1.5m was surrendered back to the DoF, and upon subsequent agreement with the DoF, a further £1.5m was used to fund Personal Protective Equipment (PPE) in Translink; resulting in an overall underspend of £0.7m. It should be noted that the £1.5m surrendered back to the DoF as a reduced requirement was reported by the Minister of Finance in his Written Statement to the Assembly on March 25th, leaving little time to reallocate the funds.³³

The DfI was asked to provide RalSe with a breakdown of payments made, including information relating to any payments made in error, or believed to be fraudulent. The DfI responded, noting an erroneous payment of £1,500 from the initial round of the Taxi Driver Financial Assistance Scheme. It noted that that overpayment payment had not been recovered, at the time of replying to RalSe.

The DfI received a partial allocation of £5m against a £7m bid submission in September 2020 for *Roads Winter Service*. This was the only bid for Covid-19 funding submitted in this category over the course of the financial year. It, however, is worth noting that during June monitoring, a non-Covid-19 bid for £4m was submitted by the DfI for *Roads Winter Service*: that bid was unsuccessful. In addition, during the October monitoring round, a non-Covid-19 bid for £3m was submitted for *Winter Service*: that bid was unsuccessful.

³³ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance--2020-21-public-expenditure-allocations2/>

Potential scrutiny points:

- 7. Would the DfI explain the relationship between the following: *Roads Winter Service Covid-19 bid submitted in September; Roads Winter Service Non-Covid-19 bid submitted in June; and, Winter Service Non-Covid-19 bid submitted in October?***
- 8. Would the DoF explain how it differentiates between Covid-19 and Non-Covid-19 bids? What criteria does it apply?**

The DfI received a Covid-19 funding allocation of **£29.8m** Capital DEL. It submitted two bids in September for Capital DEL funding, *NI Water – acceleration of works* - £15m, and *A6 Flagship* - £14.8m. Both bids were met in full.

It should be noted that a Non-Covid-19 reduced requirement of £6.8m of Capital DEL for *A6* also was submitted during the June monitoring period.

The Minister of Finance referred to the Executive's Economic Recovery Strategy during his September funding announcement, stating:³⁴

As an Executive we have been considering our approach to economic recovery to ensure that the funding we have available makes the greatest possible impact

Referencing the DfI's capital allocation, the Minister further stated:³⁵

Recognising the importance of capital projects to stimulating our economic recovery, £14.8m is being allocated for the A6 Flagship with £15m being provided to NI Water to accelerate a number of projects.

Potential scrutiny points:

- 9. Would the DfI explain the relationship between the following: Non-Covid-19 reduced requirement *A6* - £6.8m, and the Covid-19 bid *A6 Flagship* - £14.8m?**
- 10. What guidance did the DoF communicate to departments regarding the allocation of Capital bids aimed at Economy Recovery?**

³⁴ <https://www.finance-ni.gov.uk/news/murphy-allocates-ps165m-culture-businesses-and-capital-projects>

³⁵ <https://www.finance-ni.gov.uk/news/murphy-allocates-ps165m-culture-businesses-and-capital-projects>

2.2.2 DoF

The DoF submitted **12 bids** for Covid-19 funding, totalling **£430.3m**, comprising Resource DEL. All these bids were met in full. In addition, the DoF reallocated £36.1m of funds from its budget toward its Covid-19 response, through the internal re-prioritisation exercise. A breakdown of DoF bids and **subsequent** allocations is shown at Table 2, in Appendix 1 to this paper. Table 2 shows that the DoF oversaw **7 distinct Covid-19 related initiatives** in 2020-21.

The DoF reported an **underspend of £44m** in Covid-19 related expenditure, and an actual spend of £386.4 million – i.e. the largest underspend in 2020-21. Figure 6 below provides a breakdown of expenditure allocation (budget) and spend against each DoF scheme. It also shows the DoF underspends of: £26.1m in relation to its Large Net Annual Value (NAV) Scheme; £15.2m in relation to the Small business top up grants; and, £6.4m in relation to medium sized industrial businesses. These three schemes were announced in March 2021 – in the last few weeks remaining in the 2020-21 financial year - with the intention of using the remaining 2020-21 Covid-19 funding.

As noted in sub-section 1.2 of this paper, the Minister of Finance made a number of Written Statements to the Assembly after the January monitoring round to announce additional allocations of remaining funding.

In his Written Statement on 2 February 2021, he stated:³⁶

I continue to urge Ministers to come forward with proposals to spend this money, particularly on sectors that have missed out to date. I have specifically asked Ministers to consider schemes for FHE students, for primary and secondary school pupils with poor internet connectivity, for the agriculture sector, and for travel agents. In recognition of the difficulties faced by business I have also asked Ministers to also consider reopening the hardship Fund and extending the large tourism and hospitality scheme to include others such as the leisure/events sector.

He further stated:³⁷

However, I have also prepared contingency plans to ensure that in any circumstances the remaining 2020-21 funding will be fully allocated.

Further allocations were announced on 10 February 2021, when the Minister of Finance stated:³⁸

I continue to urge Executive Ministers to work on proposals to use this funding, particularly for those who have been unable to access support to date.

He also announced three schemes of financial assistance to businesses worth £178m, on 15 March 2021, stating:³⁹

I noted that if funding remained unallocated, my Department would bring forward contingency plans to ensure that the funding that is available is used. The Executive have now agreed to a number of financial support schemes for

³⁶ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-public-expenditure-allocations/>

³⁷ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020-21-public-expenditure-allocations/>

³⁸ <http://www.niassembly.gov.uk/assembly-business/official-report/written-ministerial-statements/department-of-finance---2020---2021-public-expenditure-allocations/>

³⁹ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2021/03/15&docID=330674>

businesses, which my Department has brought forward. Those schemes will be implemented rapidly to make use of the remaining COVID funding within the current financial year.

He further noted:⁴⁰

Achieving that speed means that the risk of errors cannot be eliminated. There will, by necessity, be a trade-off between rapid delivery and quality assurance, but the perfect should not be the enemy of the good. In the absence of other Departments coming forward to spend this money, the choice facing me, as Finance Minister, was between using the available funding rapidly on these schemes, with the risks that that entails, or surrendering it to the Treasury. Having said that, I assure Members that lessons have been learned from the previous grant schemes and measures are being put in place to prevent previous errors from reoccurring. In particular, wind turbines and constituency offices, previously paid in error, will not receive the additional payments.

In a written Ministerial Statement to the Assembly on 24 June 2021, the Minister of Finance stated:⁴¹

These schemes were developed as a contingency and at pace following an allocation very late in the financial year, on 25 March 2021, and DoF had little previous trend information on which estimates could be based.

The DoF noted that the uptake was lower than expected in relation to both its Large NAV Scheme and its Small business top up grants. That was despite its promotion of both schemes and subsequent extension of their application closing dates.⁴² The DoF further noted, in relation to the Medium sized industrial business scheme, that pre-payment checks of the data found that a larger than anticipated number of manufacturing businesses were ineligible because they already had received the £25k Retail, Hospitality, Tourism and Leisure Grant in 2020, due to the business having both manufacturing and retail elements. Ultimately, that resulted in a DoF underspend, as highlighted below, along with other DoF allocation and spend data:

Figure 9: Allocation and Spend against DoF Covid-19 Response Schemes

Scheme	Budget (£ million)	Spend (£ million)	Variance
Local Restrictions Support Scheme	241.0	245.7	-4.7
Small business top up grants	93.7	78.5	15.2
Large NAV scheme	56.3	30.2	26.1
Medium sized industrial businesses	27.9	21.5	6.4
Airport financial assistance	10.0	9.5	0.5
Desktop disposal	1.0	0.7	0.3
Soft play business grants	0.5	0.3	0.2
Total	430.4	386.4	44

Source: DoF Annual Report and Accounts 2020-21, November 2021

⁴⁰ <http://aims.niassembly.gov.uk/officialreport/report.aspx?&eveDate=2021/03/15&docID=330674>

⁴¹ <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/CED%20Written%20Ministerial%20Statement%202020-21%20Provisional%20Outturn%20and%202021-22%20June%20Monitoring.pdf>

⁴² DoF Briefing Paper on DoF's Annual Report and Accounts

The DoF's Annual Report and Accounts are subject to scrutiny by the NIAO. The DoF's Annual Report and Accounts for the financial year 2020-21 received a qualified audit opinion on the following three matters:⁴³

- **Regularity qualification** as a result of ineligible payments made under the Localised Restrictions Support Scheme;
- **Limitation of Scope qualification** as a result of multiple grants paid to businesses under a range of additional financial assistance schemes; and,
- **True and fair view qualification** regarding the misclassification of potential year end commitments relating to the Covid-19 Business Grant Schemes.

In relation to his qualified opinion on the accounts, the Comptroller & Auditor General in NI (C&AGNI) noted:⁴⁴

In qualifying the Department's accounts, I have given due consideration to the unprecedented and challenging circumstances faced in delivering the various grant schemes. The Department of Finance is not normally a grant paying organisation and I recognise the difficulties faced by staff in making payments during the COVID-19 pandemic. The Department has confirmed it is currently in the process of developing a lessons learned report covering the various business grant schemes.

On 10 November 2021, the DoF provided the Finance Committee with a briefing paper on DoF's Annual Report and Accounts, and subsequently shared that paper with RaISe, for analysis. That DoF paper provided an overview of each Covid-19 support schemes, including information related to the above-noted variances, as well as information in relation to any overpayments made in error. That information is summarised in Figure 7 below, as of 1 November 2021. It should be noted that most of the named schemes closed before the end of the 2020-21 financial year; with the exception of the Local Restrictions Support Scheme, which shows a much higher expenditure than that reported in Figure 10. Moreover, the Local Restrictions Support Scheme has the highest proportion of overpayments – i.e. 1.4% of total expenditure:

Figure 10: Summary of Allocated Expenditure and Spending Overpayments, as of 1 November 2021

Scheme	Total Cumulative Expenditure	Overpayments	Overpayment as % of Expenditure
Local Restrictions Support Scheme	£319,118,353	£4,329,762	1.4%
Small business top up grants	£78,536,503	£81,684	0.1%
Large NAV scheme	£30,196,866	£25,000	0.1%
Medium sized industrial businesses	£21,710,400	£10,000	0.0%
Soft play business grants	£336,000	-	0.0%
Total	£449,898,122	£4,446,446	1.0%

Source: DoF, November 2021

⁴³ <https://www.niauditoffice.gov.uk/sites/niao/files/NIAO%20Media%20Release%20-%20DoF%20Annual%20Report%20and%20Accounts%202020-21%20FINAL.pdf>

⁴⁴ <https://www.niauditoffice.gov.uk/sites/niao/files/NIAO%20Media%20Release%20-%20DoF%20Annual%20Report%20and%20Accounts%202020-21%20FINAL.pdf>

2.2.3 DoH

The DoH submitted **13 bids** for Covid-19 funding, totalling **£1.3b**; of which **9 were successful** and **3 were partially successful**. Ultimately, that resulted in a Covid-19 allocation of **£1.1b**. A breakdown of the bids and allocations is shown at Table 3, in Appendix 1 of this paper.

It is worth noting the the DoH availed of a number of additional flexibilities in terms of Resource DEL funding for a number of years. As noted in the DoF in-year monitoring guidelines 2020-21, those specified flexibilities included:⁴⁵

- *Automatic retention of Resource DEL reduced requirements;*
- *Full flexibility to reallocate Resource DEL reduced requirements to other areas within DoH;*
- *Full flexibility to reallocate any Resource DEL expenditure to higher priority areas within the same category of spend;*
- *No Resource DEL bids to be tabled by DoH, unless in line with agreed opening budget assumptions or in the event of major and unforeseeable circumstances.*

Potential scrutiny points:

11. Do the specified DoH additional flexibilities apply to Covid-19 funding?

Despite the specified DoH additional flexibilities, the DoH reported a £90m reduced requirement during the January monitoring round. The Minister of Health responded to the Assembly Written Question (AQW 25126/17-22) on this matter with the following:⁴⁶

£90 million of COVID funding returned in January related to forecast reductions in untaken annual leave and PPE requirements. However, following a change to the budgeting treatment and reprofile, the Department sought and successfully secured a further £175 million funding towards Covid PPE requirements in the same period.

Table 3 in Appendix 1 to this paper shows the DoH expenditure across a number of areas. It is worth noting that, unlike the other departments which introduced a range of Covid-19 specific initiatives in their responses to the Covid-19 pandemic, the Covid-19 expenditure for the DoH is almost indistinguishable from the day to day running of the healthcare service.

As a result, the bids submitted by DoH through each of the Covid-19 funding exercises are much larger than those submitted by the other departments, and are less specific, for example: DoH submitted a bid in during the April to May 2020 exercise of £243m for Covid-19 Pressures; and a £526.7m bid for Assessment of Health Costs during the

⁴⁵ <https://www.finance-ni.gov.uk/sites/default/files/publications/dfp/2020-21%20In-Year%20Monitoring%20Guidelines.pdf> page 31

⁴⁶ <http://aims.niassembly.gov.uk/questions/searchresults.aspx?&qf=0&asb=0&tbn=0&anb=9&abp=0&sp=1&qfv=1&asbv=0&tbnv=1&anbv=82&abpv=0&spv=24&ss=Y74qMPU8qHWSCFRfCODzheMo7MPsfz+7&per=1&fd=&td=&pm=0&asbt=All%20Members&anbt=the%20Minister%20of%20Health&abpt=All%20Parties&spt=2021-2022>

October monitoring round. The first received a partial allocation of £205m and the latter was allocated in full.

The DoH was the only department to report an overall resource overspend, of £6.27m (0.09% of total resource expenditure) for the financial year 2020-21. That translates to an overspend of £11.14m in relation to Covid-19 funding.

2.2.4 DAERA

The DAERA submitted **7 bids** for Covid-19 funding, totalling **£207.5m**. Of those, **2 were successful** and **2 were partially successful**, resulting in a Covid-19 allocation of **£41.7m**. In addition, the DAERA reallocated £7.5m of funds from DAERA's budget toward its Covid-19 response, through the internal re-prioritisation exercise undertaken by the DoF during the June monitoring round.

A breakdown of DAERA's bids and allocations is shown at Table 4 in Appendix 1 of this paper. Table 4 shows that the DAERA oversaw **5 distinct Covid-19 related initiatives** in 2020-21.

The large DAERA variance between the total value of bids submitted and the final allocation of funds is worth highlighting. It arises from the Department's submission and resubmission of one large bid. The DAERA submitted a large bid of £107.5m in the Covid-19 exercise between April and May 2020 for *Agri Food Sector Market Interventions*. That bid was partially successful and the DAERA received a £25m allocation at that time. A second bid entitled "Market Support" was entered during the June monitoring round, in the amount of £81.5m. The DAERA stated that this was a marker bid, which aimed only to indicate a potential requirement from the Department. This bid, however, was unsuccessful and no further bids were submitted for Market Support or Market Interventions for the remainder of the 2020-21 financial year.

The DAERA submitted two bids during the Covid-19 exercise between April and May 2020: Rural Affairs - £1m; and, Covid-19 Testing - £1.3m. Both were unsuccessful. In relation to those bids, no further bids were later submitted during the remainder of the year.

2.2.5 DoJ

The DoJ submitted **14 bids** for Covid-19 funding, totalling **£50.8m**. Of those 14 bids, **3 were successful** and **6 were partially successful**, resulting in a total Covid-19 funding allocation of **£25.9m**. A breakdown of those bids and allocations is shown at Table 5, in Appendix 1 of this paper. That Table shows that the DoJ oversaw **9 distinct Covid-19 related initiatives** in 2020-21.

The DoJ submitted bids across all 9 areas during the initial Covid-19 exercise between April and May 2020, 1 of which was successful, 3 were partially successful, and the remaining 5 were unsuccessful. However, only 4 bids were submitted across all areas for the remainder of the financial year, these occurred during the June monitoring round. Specifically, in 3 of the areas in which the bids were initially unsuccessful, no further bids were submitted. In one of the areas in which the initial bid was partially successful – Storage facilities with a £4m bid and a £1.6m allocation - no further bid was submitted.

The majority of the DoJ's Covid-19 funding is directed towards supporting the Police Service for NI (PSNI), the NI Prison Service and the NI Courts and Tribunals Service in maintaining critical services.

The DoJ reported a number of reduced requirements throughout the financial year; resulting in the return of approximately £7.6m to the Executive for reallocation in-year. £0.8m was reported as a reduced requirement during the June monitoring round; a

further £5.8m was reported as a reduced requirement during the January monitoring round; and, £1.1m was reported as a reduced requirement in March 2021.

In addition, the DoJ reallocated £22.1m of funds from its budget toward its Covid-19 response, through the internal re-prioritisation exercise undertaken by the DoF during the June monitoring round.

In the DoJ Annual Report and Accounts 2020-21, two Covid-19 underspends are cited:⁴⁷

- PPE (£0.3m underspend) – *an underspend occurred as it was difficult to predict the amount of PPE required, advice around use and type of PPE changed during the year in line with health regulations, and the unit costs of some PPE reduced throughout the year;*
- Project Dignity (£0.1m underspend) – *NI Temporary Resting Place – the underspend relating to the NI Temporary Resting Place was spend on PPE for funeral directors and is included in the outturn figure for PPE (above);*

However, these underspends relate to funding from the DoJ budget, and not specific Covid-19 funding.

2.2.6 TEO

TEO submitted **7 bids** for Covid-19 funding, totalling **£14.4m**. Of those, 2 were successful and 1 was partially successful, resulting in a total Covid-19 funding allocation of **£4.8m**. A breakdown of its bids and allocations is shown at Table 6, in Appendix 1 of this paper. Table 6 shows that TEO oversaw **3 distinct Covid-19 related initiatives** in 2020-21.

TEO's support comprised costs mainly for public relations, including: public information campaigns; advertising; daily press conferences; etc.

TEO reported an underspend in Covid-19 funding of £1.43m at the end of the 2020-21 financial year. That underspend related to a range of TEO's Covid-19 response activities, including: public information campaign; Hub; Recovery; and, Arm's Length Bodies (ALBs).⁴⁸

On March 19 2021, TEO launched the Travel Agents Support Scheme to provide financial assistance to travel agencies.

One Ministerial Direction was issued by TEO on 12 March 2021 in relation to the Travel Agents Support Scheme.

The TEO Annual Report and Accounts 2020-21 stated:⁴⁹

Whilst TEO officials sought to mitigate any risks arising from the establishment of this scheme, given the limited time, lack of data and TEO sectoral knowledge, it was not possible to make a value for money assessment and TEO officials were of the view that significant risks remained. Following the Ministers' assessment of the benefits in establishing this scheme expeditiously, Ministers directed the scheme proceed without going through a

⁴⁷ <https://www.justice-ni.gov.uk/sites/default/files/publications/justice/doj-annual-report-and-accounts-2020-21.pdf> page 12

⁴⁸ <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/teo-2020-21-annual-report-accounts.PDF>

⁴⁹ <https://www.executiveoffice-ni.gov.uk/sites/default/files/publications/execoffice/teo-2020-21-annual-report-accounts.PDF> page

business case process. Ministers advised the Executive of their intention to issue a Ministerial Direction.

TEO was asked to provide RaiSe with a breakdown of payments made through the above scheme. That request (and related follow up requests) included information relating to any payments made in error, or believed to be fraudulent, in relation to the above scheme. However, at the time of writing, no information has been received.

2.2.7 DE

The DE submitted **65 bids** for Covid-19 funding, totalling **£322m**. **Of those, 32 were successful and 11 were partially successful**; ultimately resulting in a total Covid-19 funding allocation of **£213.3m**. A breakdown of those bids and allocations is shown at Table 7, in Appendix 1. In addition, the DE reallocated £18.5m of funds from its budget toward its Covid-19 response, through the internal re-prioritisation exercise.

The DE Covid-19 response fell into two broad categories: the Education Responses Programme; and, the Education Restart Programme. The funding provided for the Education Responses Programme aimed to mitigate the impact of Covid-19 on schools. It included funding towards supporting: families in receipt of free school meals; emergency childcare provision; substitute teachers' income support; uniform grants; and, PPE. The Education Restart Programme focused on the safe reopening of schools, i.e. funding towards the cost of: substitute teachers; non-teaching staff; PPE; school wellbeing initiatives; home to school transport; and, support for Special Education Needs (SEN).

The DE reported a number of reduced requirements throughout the financial year, resulting in the return of approximately £54.1m⁵⁰ to the Executive for reallocation in-year. It should be noted that £19.7m of Covid-19 funding was surrendered as a reduced requirement on 25 February 2020, and a further £8m was surrendered as a reduced requirement on 25 March 2020.

Despite reporting frequent Reduced Requirements, the DE reported an end of year underspend of approximately £7m of Covid-19 funding. The reasons for that underspend was cited as: contingency funding for Covid-19 responses that was not required (£3m); and, lower than expected uptake in respect of childcare related Covid-19 responses (£4m).⁵¹ It is possible that these Covid-19 responses referred to in the DE's Annual Report and Accounts 2020-21 were funded through the DE budget, and as such were not allocated as part of the Executive's Covid-19 response because in response to an Assembly Question, the Minister for Education stated:

Per the Final Outturn for 2020-21 my Department reported total underspends of £NIL in respect of COVID-19 funding. However, during 2020-21 my Department submitted a total of £52.6m of Reduced Requirements to the Department of Finance (DoF) in respect of COVID-19 funding. Of this total, £40.7m was returned to DoF, with the balance of £11.9m utilised against other COVID-19 pressures within Education.

The DE was asked to provide RaiSe with a breakdown of payments made through DE's grant payment schemes. That request (and related follow up

⁵⁰ The bid data suggests this figure is £54.1m however AQW 27350/17-22 suggests this should be £52.6m:

<http://aims.niassembly.gov.uk/questions/searchresults.aspx?&qf=0&asb=0&tbn=0&anb=0&abp=0&sp=1&qfv=1&asbv=0&tbnv=1&anbv=0&abpv=0&spv=24&ss=PcdRwFHDqch1ktiYgCp9qw==&per=1&fd=&td=&pm=0&asbt=All%20Members&anbt=All%20Ministers&abpt=All%20Parties&spt=2021-2022>

⁵¹ <https://www.education-ni.gov.uk/sites/default/files/publications/education/2020-21%20Annual%20Report%20and%20Accounts%20-%20Department%20of%20Education.pdf> page 43

requests) included information relating to any payments made in error, or believed to be fraudulent, in relation to the schemes. However, at the time of writing, no information has been received.

2.2.8 DfE

The DfE submitted **46 bids** for Covid-19 funding, totalling **£475.5m**; of which **36 were successful** and **6 were partially successful**. That ultimately resulted in a total Covid-19 funding allocation of **£439m**. A breakdown of those bids and allocations is shown at Table 8, in Appendix 1. That Table shows that the DfE oversaw **25 distinct Covid-19 related initiatives** in 2020-21.

The majority of DfE's Covid-19 allocated funding has been used to provide support to businesses over the course of the pandemic. In addition, the DfE reallocated £23.7m of funds from its budget toward its Covid-19 response, through DoF's internal re-prioritisation exercise.

The DfE declared a significant level of reduced requirements, totalling £151.4m in relation to Covid-19 allocations. The most significant of which is the £93m that was allocated for the high street support scheme, and surrendered during the January monitoring round. Two smaller sums: of £7.2m, and £5m, were surrendered in February 2021, as stated previously reduced requirements made late in the year are difficult to reallocate to other departments.

On 22 November 2021, the DfE provided the Finance Committee with information on levels of the DfE Covid-19 support scheme overpayments, this information was subsequently shared with RaISe, for analysis. That information is summarised in Figure 8 below, as of 10 November 2021. Figure 11 shows that the £10k Small Business Support Scheme has the highest proportion of overpayments – i.e. 2.3% of total expenditure:

Figure 11: Summary of Allocated Expenditure and Spending Overpayments, as of 10 November 2021

Scheme	Total Cumulative Expenditure	Overpayments	Overpayment as % of Expenditure
£10k Small Business Support	£243,000,000	£5,690,000	2.3%
£25k Retail, Hospitality, Tourism and Leisure Grant Scheme	£73,600,000	£475,000	0.6%
Micro-Business Hardship Fund	£23,343,000	£150,000	0.6%
Limited Company Directors	£19,604,000	£0	0.0%
Large Tourism & Hospitality	£47,700,000	£175,000	0.4%
Wet Pubs Business Support	£4,000,000	£15,200	0.4%
Coronavirus Restrictions Business Support	£92,835,000	£1,086,000	1.2%
Bed & Breakfast Scheme	£1,800,000	£0	0.0%
Newly Self-Employed Scheme	£8,725,000	£4,000	0.0%
Total	£514,607,000	£7,595,200	1.5%

Source: DfE, November 2021

In addition, it should be noted that the NIAO has published a report outlining lessons to be learnt from the Small Business Support Grant Scheme. In reference to overpayments made to local businesses as a result of the scheme, that report stated:⁵²

It is unclear if the DfE will be able to recoup all payments made erroneously.

The NIAO report further stated:

A dedicated Project Board and Project Team has been set up to deliver post-payment validation and to provide assurance oversight for the Small Business Support Grant Scheme. Recovery procedures for overpayments on the Small Business Support Grant Scheme will be instigated, where justifiable and appropriate to do so.

In reference to DfE's ongoing recovery process, the report noted:

To date, 130 letters have been issued to request repayment from a total of 568 potentially ineligible payments identified.

Finally, the NIAO report noted the following:

the C&AG intended to carry out further work on the Scheme as part of the DfE 2020-21 audit...the outcome of our audit of Scheme expenditure in the 2020-21 accounts for both Invest NI and the DfE will be reported on in detail in the C&AG's reports accompanying both sets of accounts

At the time of writing, it is noteworthy that the DfE is the only department that has not published its Annual Report and Accounts for the 2020-21 financial year.

Potential scrutiny points:

12. When will DfE's Annual Report and Accounts for 2020-21, and corresponding C&AG report be available? What is the reason for the delay in the publication of the reports?

2.2.9 DfC

The DfC submitted **38 bids** for Covid-19 funding, totalling **£404.4m**. Ultimately, **15 were successful** and **10 were partially successful**, which resulted in a total Covid-19 funding allocation of **£256m**. A breakdown of those bids and allocations is shown at Table 9, in Appendix 1. That Table shows that the DfC oversaw **24 distinct Covid-19 related initiatives** in 2020-21.

The majority of DfC's Covid-19 allocated funding has been used to provide support to vulnerable people and businesses over the course of the pandemic, through the provision of a range of schemes. In addition, the DfC reallocated £13.9m of funds from DfC's budget toward its Covid-19 response, through the internal re-prioritisation exercise undertaken by the DoF during the June monitoring round.

⁵² <https://www.niauditoffice.gov.uk/publications/design-and-administration-northern-ireland-small-business-support-grant-scheme>

The NIAO has published a report on the £23m Sports Sustainability Fund, a scheme designed to help the sport sector deal with the financial impact of Covid-19.⁵³ That report highlighted a number of issues relating to the design of the scheme, including:⁵⁴

- One of the features of the scheme set out in the business case was to give support for net losses due to Covid-19 which could lead to an imminent risk of closure. However, whether losses incurred by sporting organisations would lead to the imminent risk of closure was not something which was assessed before the payment of grants. In addition, the scheme aimed to consider lost income and the costs which organisations had to meet to avoid going into administration but this was considered as part of the application process;
- There was no requirement in the scheme to consider the reserves or bank balances already held by sporting organisations to determine their need for the funding. An example of this is the largest grant paid under the scheme of £1.562 m to Royal County Down Golf Club. In this case, it was noted that the accounts, which were submitted with the application, showed that at December 2019, Royal County Down Golf Club had a very significant bank balance and a high level of reserves;
- In some cases, the impact of the scheme was to underwrite previous average profits. This would have been the case in all clubs who had made profits between 2017 and 2019. While this underwriting of profits is likely to have been unintended, the fact it has happened was not an appropriate use of public spending. For example, in the Royal County Down Golf Club application its accounts showed an average annual profit of £657,000 in the three years before Covid-19. In 2020-21, the Club projected a loss of £905,000 because of Covid-19. The grant payment made to it was £1,562,000, which paid for its projected loss for the year, but also returned the Club to the same profit level as in previous years;
- The NIAO report also noted that the Scheme was not split into pots of funding targeted at specific sports. That was in contrast to other jurisdictions.

In relation to the other DfC schemes, the NIAO stated in its report that:⁵⁵

The Department had to make these payments within a very short timeframe and therefore it may be possible that controls over this expenditure were not as robust as they would have been normally. While my staff have looked at a number of these schemes and found that they were paid in line with the rules of the scheme I have not assessed whether value for money has been achieved.

The DfC was asked to provide RalSe with a breakdown of payments made through DfC's grant payment schemes. That request (and related follow up requests) included information relating to any payments made in error, or believed to be fraudulent, in relation to the above schemes. However, at the time of writing, no information has been received.

⁵³ <https://www.niauditoffice.gov.uk/publications/sports-sustainability-fund>

⁵⁴ https://www.niauditoffice.gov.uk/sites/niao/files/media-files/NIAO%20Media%20Release%20-%20Sports%20Sustainability%20Fund_0.pdf

⁵⁵ <https://www.niauditoffice.gov.uk/sites/niao/files/media-files/Report%20by%20the%20Comptroller%20and%20Auditor%20General%20-%20DfC%20Annual%20Report%20and%20Ac...%20%28003%29.pdf> paragraph 31

3 Concluding Remarks

Key concluding remarks are provided below, to highlight high-level observations arising from the findings discussed earlier in this paper:

- The Executive's strategic approach during the pandemic fell into two distinct phases: The Response phase (focusing on protecting people, services and the economy); followed by the Recovery phase (focused on supporting health, societal and economic recovery) (section 1);
- The Executive received more than £3 billion of Covid-19 funding from the UK Government in order to implement its Covid-19 Response and Recovery. This funding was received in the form of Barnett consequentials throughout the financial year (sub-section 1.1);
- The DoF was responsible for allocating the Covid-19 funding to each Executive department, through a series of Covid-19 bidding exercises, which took place throughout the financial year 2020-21 (sub-section 1.2);
- Those exercises occurred largely outside of the normal budgeting process. However, additional allocations and reduced requirements were formally recorded during the three in-year monitoring rounds (in June, October, and January). Additional allocations, as well as further reduced requirements, which occurred after the January monitoring round, were announced through a series of Ministerial Announcements; the latest of which occurred on 25 March 2021 (sub-section 1.2);
- The departments submitted a total of 252 bids to the DoF, with a combined value of £3.8 billion. The number of bids submitted, as well as the value associated with these bids varied across the departments. The DE, the DfE, and the DfC submitted the highest number of bids (the DE-68; the DfE-48; the DfC-40). The DoH submitted the highest value of bids, totalling £1.3 billion (sub-section 1.3);
- £2.8 billion of Covid-19 funding was allocated as a result of the bidding process. Departments reported £210m of reduced requirements relating to allocated Covid-19 funding; with the DfE reported the highest levels of reduced requirements (sub-section 1.2.1);
- A significant proportion of Covid-19 spending has taken the form of grant payments. It seems that the high use of grant schemes – albeit many designed and implemented at pace in a challenging context - has resulted in an increased risk of fraudulent claims and erroneous payments (sub-section 2.1). The NIAO reports highlighted that, as well as lessons learned through two Covid-19 response schemes: DfE's Small Business Support Grant Scheme, and DfC's Sport Sustainability Fund. (sub-sections 2.2.8 and 2.2.9)
- RaISE contacted each of the departments responsible for administering grant payment schemes. At the time of writing, a number of those requests remain outstanding, and so the true value of fraudulent and erroneous payments is unknown. The DoF and DfE reported fraudulent and erroneous payments accounting between 0 and 2.3% of their total expenditure (sub-sections 2.2.2 and 2.2.8);

Appendix 1: Tables 1 to 9: Covid-19 Expenditure, by department

Table 1: DfI Covid-19 Expenditure

Description	Expenditure £m	Bids
Translink, lost passenger revenues and PPE	91.5	April to May: Translink - Lost Income: 114m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 30m allocation June Monitoring: Translink - Lost Income: 84m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 20m allocation 13 August 2020: Translink - 20m bid successful - 20m allocation 24 September 2020: Translink - 27m bid unsuccessful (Bid not met at this stage to be reconsidered later in the year) - 0m allocation October Monitoring: Lost Passenger Income - 20m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 10m allocation 5 November: Lost Passenger Income - 10m bid successful - 10m allocation 1.5m of underspend on the taxi and coach scheme was approved by DoF to be used to fund PPE in Translink
NI Water loss of non-domestic water rates and increase in costs	32.8	June Monitoring: NI Water - 31.6m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 5.5m allocation 13 August 2020: NI Water - to offset loss of income from commercial users: 27m successful bid - 27m allocation Further 0.3m from DfE
DVA lost revenue	29.6	June Monitoring: DVA 14.3m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation No Bid: June Monitoring: other lost income - 10m total allocation split over 3 areas - 7.2m allocation October Monitoring: DVA Lost Income - 12m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation 5 November: DVA Lost Income - 12.2m bid successful - 12.2m allocation January Monitoring: DVA Lost Income - 10m bid successful - 10m allocation January Monitoring: DVA PPE - 0.2m bid successful - 0.2m allocation
Bus/Taxi sectoral support	21.2	October Monitoring: Bus Coach Haulage and Taxi - 25m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 19m allocation 1 January 2021: Bus/Coach and Taxi Support - 6m bid successful - 6m allocation Reduced Requirement: 3.7m
Roads parking and enforcement income	7.6	June Monitoring: On Street Parking lost income - 1.5m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation No Bid: June Monitoring: other lost income - 10m total allocation split over 3 areas - 2m allocation October Monitoring: Parking Charges lost income - 3.7 bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation 5 November 2020: Parking Charges lost income - 3.7m bid successful - 3.7m allocation January Monitoring: Roads lost income - 1.9m bid successful - 1.9m allocation
Winter service	5.0	24 September 2020: Roads Winter Service - 7m bid partially successful (insufficient funding available to fund all bids - Executive decision which to fund) - 5m allocation
Belfast City and City of Derry Airport support due to lost income	4.4	No Bid: April to May: Airports - 3.3m allocation Reduced Requirement: 0.2m 5 November 2020: City of Derry Airport - 1.2m bid successful - 1.2m allocation
Taxi and Bus regulatory support package	1.4	13 August 2020: Cover statutory licence fees for the bus and taxi industry - 1.4m bid successful - 1.4m allocation
Lost ferry revenues	1.0	April to May: Ferry Operators - 1.2m bid - 2.2m allocation - Although allocation agreed by Executive, DfI didn't receive this, as funding paid over to DoT which operated the scheme June Monitoring: Rathlin Ferry lost income - 0.5m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation June Monitoring: Strangford Ferry lost income - 0.7m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation No Bid: June Monitoring: other lost income - 10m total allocation split over 3 areas - 0.7m allocation October Monitoring: Rathlin Ferry lost income - 0.3m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) - 0m allocation 5 November 2020: Rathlin Ferry lost income - 0.3m bid successful - 0.3m allocation
Planning Application Fees lost income	0.1	June Monitoring: Planning Application Fees lost income - 0.1m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) October Monitoring: Planning Application Fees lost income - 0.1m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) 5 November 2020: Planning Application Fees lost income - 0.1m bid successful - 0.1m allocation
Crumlin Road Gaol	0.1	June Monitoring: Crumlin Road Gaol lost income - 0.3m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) October Monitoring: Crumlin Road Gaol lost income - 0.2m bid unsuccessful (insufficient funding available to fund all bids - Executive decision which to fund) 5 November 2020: Crumlin Road Gaol lost income - 0.1m bid successful - 0.1m allocation
NI Water (Capital)	15.0	24 September 2020: NI Water - acceleration of works - 15m bid successful - 15m allocation
A6 Flagship (Capital)	14.8	24 September 2020: A6 Flagship - 14.8m bid successful - 14.8m allocation
Total	224.5	

note: 10m allocation during June monitoring made with no bid - this is apportioned out among 3 areas above.

Table 2: DoF Covid-19 Expenditure

Description	Expenditure £m	Bids
Business Rates Holiday	99.0*	No Bid: April to May: Business Rates Holiday (3 month) 99m allocation (income foregone - does not go through DoF budget)
Airport Financial Assistance	10.0	1 January 2021: Airport Financial Assistance: 7.8m bid successful - 7.8m allocation 26 January 2021: Airport Financial Assistance: 2.2m bid successful - 2.2m allocation
Desktop Disposals	1.0	January Monitoring: Desktop Disposals: 1m bid successful - 1m allocation
Newspaper Rate Relief	0.6*	January Monitoring: Newspaper Rate Relief: 0.6m bid successful - 0.6m allocation (income foregone - does not go through DoF budget)
Financial Assistance	241.0	14 October 2020: Business Support Package: 35m bid successful - 35m allocation 5 November 2020: Extension of Support to businesses - 55m bid successful - 55m allocation January Monitoring: Financial Assistance: 100m bid successful - 100m allocation 25 February 2021: Localised Restrictions Support Scheme: 20m bid successful - 20m allocation 25 March 2021: Local Restrictions Support Scheme: 31m bid successful - 31m allocation
Manufacturing Rates Relief	20.0*	5 November 2020: Manufacturing Rates Relief: 20m bid successful - 20m allocation (income foregone - does not go through DoF budget)
Soft Play Areas	0.5	25 February 2021: Soft Play Areas: 0.5m bid successful - 0.5m allocation
Further Grant Support	177.9	25 March 2021: Further Grant Support: 177.9m bid successful - 177.9m allocation
Total	430.4	

Table 3: DoH Covid-19 Expenditure

Description	Expenditure £m	Bids
Covid-19 Pressures	254.0	April to May: Covid-19 Pressures: 243.3 bid partially successful - 205m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) April to May: Further NHS Support - workforce: 49m bid successful - 49m allocation
PPE (from centrally held fund)	236.3	April to May: 61.3m bid successful - 61.3m allocation 10 February 2021: PPE: 175m bid successful - 175m allocation
Hospices	14.1	No Bid: April to May: Hospices - 6.8m allocation No Bid: October Monitoring: Hospices - 7.3m allocation
AfC Pay	1.6	No Bid: April to May: AfC Pay - 1.6m allocation
Surge Planning and Nightingale Stand Up	461.7	June Monitoring: 150m bid partially successful - 25m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) October Monitoring: Assessment of Health Costs: 526.7m bid successful - 526.7m allocation Reduced Requirement: 90m
Dental Services	0.0	24 September 2020: Dental Services: 4m bid - bid withdrawn - no allocation
Bonus for Healthcare Workers	25.0	25 February 2021: Bonus for Healthcare Workers - 25m bid successful - 25m allocation
Capital Pressures	35.4	June Monitoring: Capital Pressures: 33.8m bid successful - 33.8m allocation 24 September 2020: Capital Pressures: 30.6m bid partially successful - 1.6m allocation for Trace, Trace and Protect App (Insufficient funding available to fund all bids – Executive decision which to fund)
Response and Rebuilding	32.4	October Monitoring: Response and Rebuilding: 32.4m bid successful - 32.4m allocation
Covid-19 Trusts General Capital	2.2	26 January 2021: Covid-19 Trusts General Capital: 1.7m bid successful - 1.7m allocation 10 February 2021: Covid-19 Trusts General Capital: 0.5m bid successful - 0.5m allocation
Total	1062.7	

Table 4: DAERA Covid-19 Expenditure

Description	Expenditure £m	Bids
Fisheries support	1.5	April to May: Fisheries Support: 1.5m bid successful - 1.5m allocation
Agri Food Sector Market Interventions	25.0	April to May: Agri Food Sector Market Interventions: 107.5m bid partially successful - 25m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) June Monitoring: Market Support: 81.5m bid unsuccessful (This was a marker bid only, to indicate a potential requirement from the department)
Waste	15.2	April to May: Waste: 4.8m bid partially successful - 3.8m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) 24 September 2020: Waste Management: 11.4m bid successful - 11.4m allocation
Rural Affairs	0.0	April to May: Rural Affairs: 1m bid unsuccessful - 0m allocation (Insufficient funding available to fund all bids – Executive decision which to fund)
Covid-19 Testing	0.0	April to May: Covid-19 Testing: 1.3m bid unsuccessful - 0m allocation (Insufficient funding available to fund all bids – Executive decision which to fund)
Total	41.7	

Table 5: DoJ Covid-19 Expenditure

Description	Expenditure £m	Bids
PPE	5.0	April to May: PPE: 0.1m bid successful - 4.9m allocation April to May: FSNI PPE: 0.1m bid successful (FSNI received a PPE allocation of £0.1m contained in the PPE £4.9m) June Monitoring: PPE: 5.1m bid successful - 5.1m allocation Reduced Requirement: 5m
PSNI	6.4	April to May: PSNI: 8m bid partially successful - 4m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) June Monitoring: PSNI: 4.9m bid partially successful - 2.4m allocation (Insufficient funding available to fund all bids – Executive decision which to fund)
Prison Service	5.7	April to May: Prison Service: 2.9m bid partially successful - 1.9m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) June Monitoring: Prison Service: 6m bid partially successful - 5m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) Reduced Requirement: 1.2m
NI Courts and Tribunal Service	0.5	April to May: NI Prison Service: 12.6m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) June Monitoring: NI Prison Service: 1.3m bid partially successful - 1m allocation (Insufficient funding available to fund all bids – Executive decision which to fund) Reduced Requirement: 0.5m
Admin and Staffing Costs	0.0	April to May: Admin and Staffing Costs: 2.2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund)
Legal Aid	0.0	April to May: Legal Aid: 0.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund)
Storage Facilities (capital)	0.7	April to May: Storage Facilities: 4m bid partially successful - 1.6m allocation Reduced Requirement: 0.9m
Laptops (capital)	0.0	April to May: Laptops: 0.1m bid unsuccessful - 0m allocation (Insufficient funding available to fund all bids – Executive decision which to fund)
PSNI (capital)	0.0	April to May: PSNI: 2m bid unsuccessful - 0m allocation (Insufficient funding available to fund all bids – Executive decision which to fund)
Total	18.3	

Table 6: TEO Covid-19 Expenditure

Description	Expenditure £m	Bids
Public Relations	3.6	<p>April to May: Public Relations: 2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund)</p> <p>June Monitoring: Press work on behalf of the Executive: 1.9m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0.5m allocation</p> <p>June Monitoring: Covid 19 Hub Costs: 0.9m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>24 September 2020: Public Relations: 3.4m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Executive Communications: 3.1m bid successful - 3.1m allocation</p>
Civil Contingencies	0.0	April to May: Civil Contingencies: 2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Travel Agent Scheme	1.2	25 March 2021: Travel Agent Scheme: 1.2m bid successful - 1.2m allocation
Total	4.8	

Table 7: DE Covid-19 Expenditure

Description	Expenditure £m	Bids
Free School Meals	26.7	<p>April to May: Direct payments to families - Free School Meals: 15.5m bid successful - 18.9m allocation (17m relates to 2019/20 spend)</p> <p>No Bid: April to May: Extension of Free School Meals: 0.4m allocation (DE did not submit a formal bid for this funding. Executive agreed allocation)</p> <p>June Monitoring: Free School Meals (summer): 12.2m bid successful - 12.2m allocation</p> <p>June Monitoring: Free School Meals (Sept-Oct): 9.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0 allocation</p> <p>Reduced Requirement: 2.8m</p> <p>13 August 2020: Free School Meals: 0.6m bid successful - 0.6m allocation</p> <p>24 September 2020: Free School Meals and loss of income: 8.2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>26 October 2020: Free School Meals: 1.4m bid successful - 1.4m allocation</p> <p>October Monitoring: Response Holiday Food Payments - October and December: 4.1m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund)</p> <p>October Monitoring: Response School Meals: 8.3m bid successful - 8.3m allocation</p> <p>Reduced Requirement: 2.2m</p> <p>October Monitoring: Restart School Meals: Free School Meals and lost income: 8.2m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 4.8m allocation</p> <p>Reduced Requirement: 2.7m</p> <p>5 November 2020: Education Restart School Meals: 3.4m bid successful - 3.4m allocation</p> <p>5 November 2020: School Meals: 1.4m bid successful - 1.4m allocation</p>
Education Authority	9.0	<p>April to May: Education Authority: 10.4m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>June Monitoring: Education Authority Pressures: 7m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0.5m allocation</p> <p>October Monitoring: Response Education Authority: 8.8m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 5.9m allocation</p> <p>5 November 2020: Education Authority Q1 Block Grant: 2.9m bid successful - 2.9m allocation</p> <p>Reduced Requirement: 0.34m</p>
Childcare	15.9	<p>April to May: Emergency Child Care Provisions: 12.9m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 12m allocation</p> <p>Reduced Requirement: 9.38m</p> <p>June Monitoring: Childcare: 13m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 10.5m allocation</p> <p>24 September 2020: Childcare: 2.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Restart Childcare: 2.8m bid successful - 2.8m allocation</p>
Substitute Teachers	0.0	<p>No Bid: April to May: Substitute Teachers: 4m allocation (DE did not submit a formal bid for this funding. Executive agreed allocation)</p> <p>Reduced Requirement: 4m</p>
Prep and Boarding Schools	1.1	<p>April to May: Prevention of Insolvency: Prep and Boarding Schools: 4.1m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>June Monitoring: Boarding Schools: 1.6m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>June Monitoring: Prep Schools: 2.3m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Response Boarding Schools: 1.3m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Response Prep Schools: 0.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>5 November 2020: Boarding Schools: 0.4m bid successful - 0.4m allocation</p> <p>5 November 2020: Prep Schools: 0.7m bid successful - 0.7m allocation</p>
CCEA	0.0	<p>April to May: CCEA: 1.6m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p>
Income Support for Education Support Staff	0.0	<p>April to May: Income Support for Education Support Staff: 4m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p>
Pathway	0.5	<p>April to May: Pathway: 0.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>June Monitoring: Pathway: 0.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Response Pathway Fund: 0.5m bid successful - 0.5m allocation</p>
Education Restart	0.5	<p>June Monitoring: Education Restart Programme Initial Staff Costs: 0.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation</p> <p>October Monitoring: Response Restart Programme Initial Staff Costs: 0.5m bid successful - 0.5m allocation</p>
School Uniform Grants	0.0	<p>June Monitoring: School Uniform Grants: 4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0.3m allocation</p> <p>Reduced Requirement: 0.26m</p>

Table 7: DE Covid-19 Expenditure

		Octobering Monitoring: Response School Uniform Grants: 3.7m bid successful - 3.7m allocation Reduced Requirement: 3.7m
Summer Activity to Support Children and Schools PPE	12.4 11.7	June Monitoring: Summer Activity to Support Children and Learning: 12.8m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation 13 August 2020: Schools PPE: 6.4m bid successful - 6.4m allocation 11 September 2020: Schools PPE: 19.2m bid successful - 19.2m allocation Reduced Requirement: 13.93m
Schools Reopening	40.2	13 August 2020: Schools Reopening: 35m bid successful - 35m allocation Reduced Requirement: 2.8m No Bid: 24 September 2020: Schools Reopening: 8m allocation (DE did not submit a formal bid for this funding. Executive agreed allocation)
Pre-School Settings	1.0	24 September 2020: Pre-School Settings: 1m bid successful - 1m allocation
Special Education Need Support Schools	0.2 7.4	24 September 2020: Special Education Need Support: 0.2m bid successful - 0.2m allocation 24 September 2020: 17.9m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: Restart Schools: 12.4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 10m allocation Reduced Requirement: 7m 5 November 2020: Education Restart Schools Pressures: 2.4m bid successful - 2.4m allocation January Monitoring: Restart Schools: 2m bid successful - 2m allocation
Transport	0.0	24 September 2020: Transport - Additional routes, facecoverings, loss of income: 1.5m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Non-Statutory Pre-School Settings	1.8	24 September 2020: Non-Statutory Pre-School Settings: 2.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: Restart Non-Statutory Pre-School Settings: 1.8m bid successful - 1.8m allocation
Cleaning and Maintenance	0.0	24 September 2020: Cleaning and Maintenance: 1.6m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: Restart Cleaning and Maintenance: 1.1m bid successful - 1.1m allocation Reduced Requirement: 1.08m
Standards & Learning, Health & Safety, Area Planning	0.5	24 September 2020: Standards and Learning, Health and Safety, Area Planning: 0.2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: Restart C2K - Standards and Learning: 0.5m bid successful - 0.5m allocation
Childcare Sector Funding Support	14.3	October Monitoring: Response Childcare Sector Funding Support: 14.3m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 8.5m allocation 5 November 2020: Childcare Sector Funding Support: 5.8m bid successful - 5.8m allocation
Schools Maintenance	0.4	June Monitoring: Education Authority Maintenance: 2.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: Response Schools Maintenance: 2.4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0.8m allocation Reduced Requirement: 0.6m 5 November 2020: Schools Maintenance: 0.2m bid successful - 0.2m allocation
Voluntary Grammar/Grant Maintained Integrated Schools	0.5	June Monitoring: VG/GMI Canteen: 1.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation October Monitoring: VG/GMI lost income: 0.6m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0.2m allocation Reduced Requirement: 0.13m 5 November 2020: Other GM/GMI lost income: 0.4m bid successful - 0.4m allocation
Holiday Fuel Payments	7.8	5 November 2020: Holiday Fuel Payments: 7.8m bid successful - 7.8m allocation
Outdoor Learning/Residential Centres	1.0	5 November 2020: Outdoor Learning/Residential Centres: 1m bid successful - 1m allocation
Educating through Covid-19	1.4	January Monitoring: Response Educating through Covid-19: 4.6m bid successful - 4.6m allocation Reduced Requirement: 3.2m
Entitlement Framework	0.4	January Monitoring: Response Entitlement Framework: 0.4m bid successful - 0.4m allocation
Lost Learning Programme	0.3	January Monitoring: Response Lost Learning Programme: 0.3m bid successful - 0.3m allocation
St John Baptist Contingency	0.2	January Monitoring: Response St John Baptist Contingency: 0.2m bid successful - 0.2m allocation
Total	155.2	

Table 8: DfE Covid-19 Expenditure

Description	Expenditure £m	Bids
Hospitality, Tourism and Retail Sectors Grant	72.7	No Bid: April to May: Hospitality, Tourism and Retail Sectors Grant: 100m allocation Reduced Requirement: 26.8m January Monitoring: Small Business Grant and Hospitality Schemes: 1.1m bid successful - 1.1m allocation (split with Small Business Grant)
Small Business Grant	21.6	No Bid: April to May: Small Business Grant: 270m allocation (220m relates to spend in 2019/20) Reduced Requirement: 27.9m January Monitoring: Small Business Grant and Hospitality Schemes: 1.1m bid successful - 1.1m allocation (split with Hospitality, Tourism and Retail Sectors Grant)
Microbusiness Hardship Fund	23.7	No Bid: April to May: Microbusiness Hardship Fund: 40m allocation Reduced Requirement: 16.3m
Student Hardship	39.1	April to May: Student Hardship: 2.8m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 1.4m allocation 26 January 2021: Student Hardship: 10.4m bid successful - 10.4m allocation 10 February 2021: Student Hardship: 27.3m bid successful - 27.3m allocation
Higher Education - Research	14.0	June Monitoring: Higher Education - Sustaining Research Base: 10.7m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 1m allocation 24 September 2020: University Research and Development: 13m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 5.8m allocation October Monitoring: Support for Universities: 7.2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation January Monitoring: Loss of Commercial Research Income: 7.2m bid successful - 7.2m allocation
Higher Education - Teaching	1.9	June Monitoring: Higher Education - Teaching Grants: 1.6m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 1.5m allocation 11 September 2020: Additional university student places: 3.2m bid successful - 3.2m allocation Reduced Requirement: 2.8m
Invest NI - Communication Strategy	0.9	June Monitoring: Invest NI Communication Strategy: 0.9m bid successful - 0.9m allocation
Invest NI SME Improvement Grant	0.2	June Monitoring: Invest NI SME Improvement Grant: 1.5m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 1.4m allocation Reduced Requirement: 1.2m
Apprenticeships	12.7	13 August 2020: Apprenticeships: 17.2m bid successful - 17.2m allocation Reduced Requirement: 4.5m
Free School Meals	0.7	13 August 2020: Free School Meals: 0.4m bid successful - 0.4m allocation October Monitoring: Free School Meals: 0.3m bid successful - 0.3m allocation
PPE	9.0	13 August 2020: PPE for FE/HE: 5.5m bid successful - 5.5m allocation 24 September 2020: PPE for FE/HE: 3.5m bid successful - 3.5m allocation
Tourism Support	10.6	24 September 2020: Business Support: 1.9m bid successful - 1.9m allocation 24 September 2020: Tourism Support: 15.8m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 9.9m allocation Reduced Requirement: 5.3m October Monitoring: Assistance to Tourism: 0.9m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation 5 November 2020: B&Bs: 4.1m bid successful - 4.1m allocation January Monitoring: Assistance to Tourism: 5m bid successful - 5m allocation Reduced Requirement: 5m
Business Support	12.5	24 September 2020: Business Support: 8.5m bid successful - 8.5m allocation

Table 8: DfE Covid-19 Expenditure

		24 September 2020: Business Support: 1.4m bid successful - 1.4m allocation Reduced Requirement: 1m October Monitoring: Assistance to Business: 2.9m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund)
		5 November 2020: Extension of Digital Selling Capability Grant: 3m bid successful - 3m allocation January Monitoring: Catalyst Projects: 0.6m bid successful - 0.6m allocation
Skills and Youth Training	7.8	24 September 2020: Skills and Youth Training: 8.4 bid successful - 8.4m allocation Reduced Requirement: 0.6m
Further Education	2.5	October Monitoring: Further Education lost income: 2.5m bid successful - 2.5m allocation
Project Spring	0.0	October Monitoring: Project Spring: 1m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Company Directors	40.0	5 November 2020: Company Directors: 20m bid successful - 20m allocation January Monitoring: Company Directors: 20m bid successful - 20m allocation
High Street Voucher Scheme	2.0	5 November 2020: High Street Voucher Scheme: 95m bid successful - 95m allocation Reduced Requirement: 93m
Large Tourism, Hospitality, Retail and Leisure Business Scheme	93.0	5 November 2020: Top-up to Large Tourism, Hospitality, Retail and Leisure Business Scheme: 5m bid successful - 5m 1 January 2021: Further Restrictions Support Scheme: 60m bid successful - 60m allocation Reduced Requirement: 2.5m January Monitoring: Business Support Scheme: 7m bid successful - 7m allocation January Monitoring: Tourism & Hospitality Scheme: 11.1m bid successful - 11.1m allocation 26 January 2021: CBRSS - 4 week ext: 5m bid successful - 5m allocation 26 January 2021: Large Tourism and Hospitality Business Support Scheme – 4 week ext: 7.4m bid successful - 7.4m allocation
Wet Pubs	10.6	5 November 2020: 10.6m bid successful - 10.6m allocation
ESF Apprenticeships	7.8	January Monitoring: ESF Apprenticeships: 7.8m bid successful - 7.8m allocation
Displacement of European Social Fund Funding	18.7	January Monitoring: Displacement of European Social Fund (ESF) Funding: 18.7m bid successful - 18.7m allocation
R&D Grant Scheme	16.0	January Monitoring: R&D Grant Scheme: 16m bid successful - 16m allocation
Invest NI - Future Fund - Business Start up (capital)	2.5	June Monitoring: Invest NI - Future Fund - Business Start up: 10m bid successful - 10m allocation Reduced Requirement: 7.5m
Tourism NI - Tourism Allocation Support (capital)	0.0	June Monitoring: Tourism NI - Tourism Allocation Support: 10m bid successful - 10m allocation Reduced Requirement: 10m
Total	420.5	

Table 9: DfC Covid-19 Expenditure

Description	Expenditure £m	Bids
Charities	20.5	No bid: April to May: Charities: 15.5m allocation 5 November 2020: Charitable Grands: 5m bid successful - 5m allocation
Communities Support Scheme	9.5	April to May: Communities Support Scheme: 14m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 2m allocation June Monitoring: Community Support Fund: 4.5m bid successful - 4.5m allocation October Monitoring: Emergency Community Support: 5m bid partially successful (Insufficient funding available to
Discretionary Support	3.0	April to May: Discretionary Support: 30.5m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 5m allocation Reduced Requirement: 2m
Supporting People	9.5	April to May: Supporting People: 13.8m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 10m allocation Reduced Requirement: 1.6m June Monitoring: Supporting People PPE: 3.5m bid successful - 3.5m allocation Reduced Requirement: 2.4m
Shielding Package	13.5	No bid: April to May: Shielding Package for Clinically High Risk: 10m allocation October Monitoring: Food Packages: 3.5m bid successful - 3.5m allocation
NIHE Homelessness	6.7	April to May: [2 items] NIHE response to homelessness & Councils: 24.4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 3.3m allocation to NIHE Homelessness June Monitoring: NIHE Homelessness: 3.7m bid successful - 3.7m allocation Reduced Requirement: 0.25m
Local Councils	85.3	April to May: [2 items] NIHE response to homelessness & Councils: 24.4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 20.3m allocation to local councils 24 September 2020: Local Councils: 65.2m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 40m allocation October Monitoring: Local Councils: 25m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 15m allocation 5 November 2020: Local Councils: 10m bid successful - 10m allocation
Culture Resilience Fund	33.5	April to May: Culture Resilience Fund: 4m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation June Monitoring: Culture Resilience Fund: 4.5m bid successful - 4.5m allocation 24 September 2020: Culture Recovery: 33m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 29m allocation
Sport	27.0	April to May: Sport: 4m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation June Monitoring: Sport: 4m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 2m allocation

Table 9: DfC Covid-19 Expenditure

		24 September 2020: Sports Recovery: 2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
		October Monitoring: Sport: 25m bid partially successful (Insufficient funding available to fund all bids – Executive decision which to fund) - 15m allocation
		5 November 2020: Sport Hardship Fund: 10m bid successful - 10m allocation
NIHE	0.0	April to May: NIHE: 15.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Staffing Costs	0.0	April to May: Staffing Costs: 10.2 bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Funeral Loans	0.0	April to May: Funeral Loans: 2.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
IT Equipment	0.0	April to May: IT Equipment: 0.6m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Housing Association Grant	0.0	April to May: Housing Association Grant: 4.7m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Business Improvement Support	0.0	April to May: Business Improvement Support: 1m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Benefit Delivery Response	5.0	June Monitoring: Benefit Delivery Response: 5m bid successful - 5m allocation
Social Enterprises	11.8	13 August 2020: Social Enterprises: 7m bid successful - 7m allocation 13 August 2020: Safely reopen the Voluntary and Social Enterprise Sector: 2.5m bid successful - 2.5m allocation 5 November 2020: Social Enterprise Support: 2.3m bid successful - 2.3m allocation
Labour Market Interventions	0.0	24 September 2020: Labour Market Interventions: 4.8m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Community Wellbeing Support	0.0	October Monitoring: Community Wellbeing Support: 0.5m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Digital Divide	0.0	October Monitoring: Digital Divide: 1m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Fuel Poverty/Winter Warmth	0.0	October Monitoring: Fuel Poverty/Winter Warmth: 2m bid unsuccessful (Insufficient funding available to fund all bids – Executive decision which to fund) - 0m allocation
Heating Payment	44.3	5 November 2020: Heating Payment: 44.3m bid successful - 44.3m allocation
NIHE Landlord Loss of Rental Income	4.5	26 January 2021: NIHE Landlord Loss of Rental Income: 4.5m bid successful - 4.5m allocation
NIHE Supplier Relief Payments	1.6	26 January 2021: NIHE Supplier Relief Payments: 1.6m bid successful - 1.6m allocation
Total	275.7	