



Overview of the Northern Ireland Executive's response to the COVID-19 pandemic – Third Report



Northern Ireland
Audit Office

**Report by the Comptroller
and Auditor General**

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This report has been prepared under Article 8 of the Audit (Northern Ireland) Order 1987 for presentation to the Northern Ireland Assembly in accordance with Article 11 of the Order.

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Dorinnia Carville *Northern Ireland Audit Office*
Comptroller and Auditor General 27 July 2023

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List of Abbreviations








CJRS	Coronavirus Job Retention Scheme
DAERA	Department of Agriculture, Environment and Rural Affairs
DE	Department of Education
DfC	Department for Communities
DfE	Department for the Economy
DfI	Department for Infrastructure
DoF	Department of Finance
DoH	Department of Health
DoJ	Department of Justice
ECT	Executive COVID-19 Taskforce
HSC	Health and Social Care
LPS	Land and Property Services
NICS	Northern Ireland Civil Service
PCR	Polymerase chain reaction
PPE	Personal Protective Equipment
SEISS	Self-Employment Income Support Scheme
TEO	The Executive Office

Executive Summary

Executive Summary

1. This report provides an overview of the Northern Ireland Executive's (the Executive) response to the COVID-19 pandemic, including initiatives undertaken to support individuals and businesses, the status of those initiatives and the total estimated cost at 31 March 2023. As with our previous reports on this topic, disclosure is limited to Executive initiatives estimated to cost in excess of £1 million each.
2. All cost information disclosed in this report was provided to us by Northern Ireland government departments. In relation to local councils, our report includes details of additional funding provided from the Executive to local councils through the Department for Communities (DfC) but does not detail individual activities or report on the scale of loss as a result of the suspension of income-generating activities within councils.
3. Recent estimates of the total cost of UK Government COVID-19 measures range from £310 billion to £410 billion. In Northern Ireland, the total estimated cost of the COVID-19 response at 31 March 2023 is estimated at over **£7.79 billion**. In our previous report (June 2021), we quoted an overall cost of £6.2 billion at 31 March 2021. The main expenditure areas include:
 - **£4.94 billion** to cover the estimated cost of Northern Ireland departmental initiatives (see **Figure 1**);
 - An estimated **£1.72 billion** covering the cost of 287,100 Northern Ireland employments furloughed by 30 September 2021. This is an estimated cost as information on the cost of the Coronavirus Job Retention Scheme at a regional level is not available (**paragraph 2.6** explains our calculation);
 - **£783 million** covering 294 claims under the Self-Employment Income Support Scheme;
 - **£313 million** covering payments to an estimated additional 46,000 Universal Credit claimants to May 2022;
 - **£8.5 million** covering payments to an additional 2,600 Job Seekers Allowance claimants to May 2022; and
 - **£25.9 million** for discounts under the 'Eat Out to Help Out' scheme which was in operation during August 2020.
4. In addition, a further **£2.07 billion** was made available for 44,573 loans to businesses in Northern Ireland, under the Bounce Back Loan Scheme and the Coronavirus Business Interruption Loan Scheme which closed for applications on 31 January 2021. A further **£11.6 million** has been made available to businesses in Northern Ireland under the Future Fund Scheme. The Bounce Back Loan Scheme, the Coronavirus Business Interruption Loan Scheme and the Future Fund are administered by the British Business Bank, on behalf of the UK Department for Business, Energy and Industrial Strategy.

Figure 1: Overview of COVID-19 expenditure by department

Department	£million	
Health	1,588.7	
Finance	1,077.2	
Economy	967.9	
Communities	446.3	
Education	404.5	
Infrastructure	295.4	
Other departments (Note 1)	159.0	
TOTAL	4,939.0	

Note 1: 'Other departments' includes three departments: Justice (£89.2 million); DAERA (£58.7 million); and The Executive Office (£11.1 million).

Source: Northern Ireland departments

5. Almost three quarters of the total estimated cost of Northern Ireland departmental initiatives was incurred by three departments as follows:
 - Department of Health (DoH), working at the forefront of the pandemic response;
 - Department of Finance (DoF), offering rates relief and other support to businesses; and
 - Department for the Economy (DfE), offering support to the economy and local businesses struggling to survive as a result of the impacts of the pandemic.
6. Ministerial Directions direct Accounting Officers to proceed with a spending proposal, despite concerns that the spending may breach regularity or propriety principles or may represent poor value for money. During the period from March 2020 to 28 October 2022 (when caretaker ministers were no longer in post), 51 COVID-19 related Ministerial Directions were issued. This is more than the total number of Ministerial Directions issued in the previous 10 years. The majority were in the Department for the Economy and the Department of Health. The Ministerial Directions represented an estimated £1.4 billion of budgeted expenditure.
7. The Executive's allocation of funding was based on the priorities of ensuring the health service received the funding it needed, maintaining key public services and providing support for businesses and vulnerable people. The nature of the Executive's priorities, the restrictions imposed, and the financial support provided changed over the course of the pandemic as it moved from response to recovery. On 15 February 2022, all remaining COVID-19 related restrictions in Northern Ireland were removed.
8. On 4 May 2023, the World Health Organisation's Emergency Committee on COVID-19 determined that COVID-19 is now an established and ongoing health issue which no longer constitutes a public health emergency of international concern.
9. We recognise that throughout the pandemic, particularly in the early stages, the Executive needed to make urgent decisions. This report draws on the findings from our audit work throughout the pandemic and also highlights some lessons already identified by departments through their own reviews. In preparing this report, we did not undertake additional work to assess the value for money of individual measures adopted or the effectiveness of the Executive's response to the pandemic.

10. It is crucial that lessons are learned from the response to the pandemic, evaluating the impact of spending, identifying what worked well, or did not work, and building on those lessons to ensure organisations are well placed to react when faced with other emergencies in the future.



Recommendation

We recommend that oversight and reporting arrangements are in place with the Northern Ireland Civil Service (NICS) Board. This will be key to ensuring lessons are learned and shared widely and where appropriate processes are improved and embedded. The NICS Board should ensure that all departments work together to:

- collect, share and consider findings and good practice, including from individual departmental reviews on the response to the pandemic and the cross-departmental work to evaluate the Executive COVID-19 related grant funding;
 - identify, understand, and address ongoing challenges and longer-lasting impacts of the pandemic; and
 - consider the success of the 83 interventions detailed within the Consolidated Covid Recovery Plan.
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Part One:

Background

Background

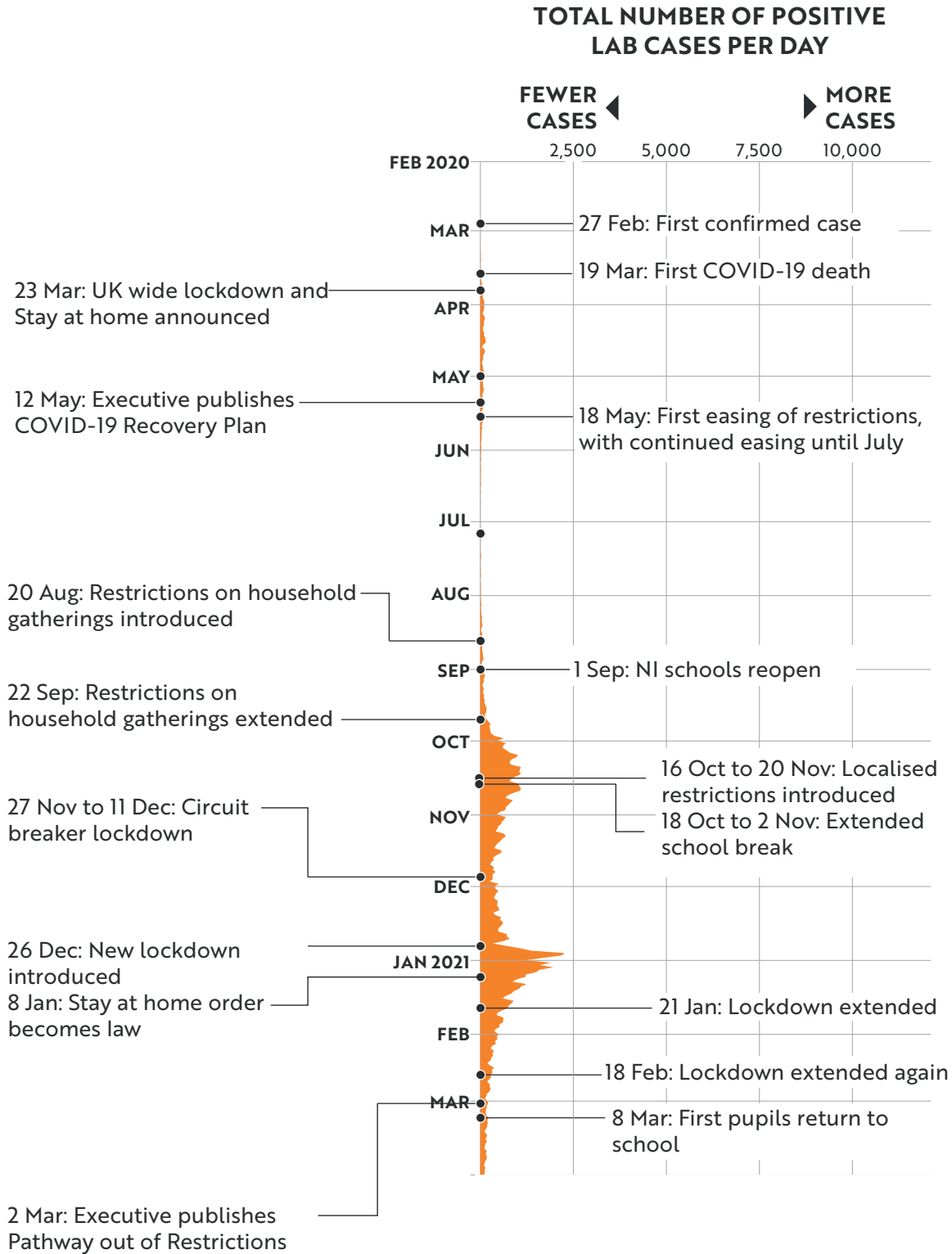
- 1.1** The COVID-19 pandemic has had a profound human, societal and economic impact across the United Kingdom (UK) and around the world. We previously reported on the Northern Ireland Executive's (the Executive) response to the COVID-19 pandemic on 2 September 2020 and 8 June 2021. This third report provides a final update.
- 1.2** The Executive (supported by its nine government departments) retains responsibility for putting in place measures to control infection rates, secure the delivery of public services and preserve the economy. Economic support for individuals and businesses in Northern Ireland, impacted by the pandemic, has been provided at devolved and national level. This overview report provides an update on the devolved initiatives and spending by Northern Ireland departments to deal with the pandemic, which have a financial cost (or estimated financial cost) in excess of £1 million each.
- 1.3** Since our second overview report on this topic, the Executive's priorities evolved in line with changes over the course of the pandemic and the expansion of the vaccination programme which offered a pathway out of restrictions. By 15 June 2023 almost 4.6 million vaccine doses had been administered since the commencement of the vaccination programme in Northern Ireland on 8 December 2020.
- 1.4** During 2021 there were two notable surges in COVID-19 cases which influenced decisions of the Executive. In June 2021, further easing of restrictions was delayed to monitor the Delta variant, which was first detected in Northern Ireland in May 2021, and had become the dominant strain by July 2021. Various financial support schemes were provided by the Executive to mitigate the impact of restrictions on individuals and businesses. In December 2021, the emergence of the Omicron variant brought another surge in COVID-19 cases. Some restrictions were reintroduced in the post-Christmas period and financial support was provided to businesses affected through the Omicron Hospitality Payment Scheme.
- 1.5** In comparison with the early stages of the COVID-19 pandemic, the data emerging from the Omicron variant was such that the incidence of hospitalisation and death was comparatively low and, as a result, restrictions were relaxed again in late January 2022. All remaining COVID-19 related restrictions were removed in Northern Ireland on 15 February 2022.
- 1.6** In Northern Ireland, over 713,000 cases of COVID-19 had been reported by 20 May 2022. At that time, the Department of Health (DoH) announced that changes to testing policy and behaviour meant that daily totals of reported COVID-19 cases no longer provided a comprehensive indication of prevalence in the community. As such, following review of the published data, the daily dashboard of COVID-19 statistics stopped being updated and published by DoH.
- 1.7** The number of deaths associated with COVID-19 in Northern Ireland has continued to be captured and published by the Northern Ireland Statistics and Research Agency (NISRA). Statistics show that by the beginning of June 2023, there had been over 5,300 deaths associated with the disease. In the UK, by June 2023, over 22.2 million cases of COVID-19 had been reported and over 227,000 deaths associated with the disease recorded.
- 1.8** On 4 May 2023, the World Health Organisation determined that COVID-19 no longer constitutes a public health emergency and is now an established and ongoing health issue.

- 1.9** This report provides an overview of the Executive's response to the pandemic, including initiatives undertaken to support individuals and businesses, the status of those initiatives and the total estimated costs at 31 March 2023. Whilst this report draws on the findings from our public reporting programme and financial audits, in preparing the report we did not undertake additional work to assess the value for money of the individual measures adopted, or the effectiveness of the Executive's response. Our scope and methodology is included at **Appendix 1**.

Emergency Powers to deal with the pandemic

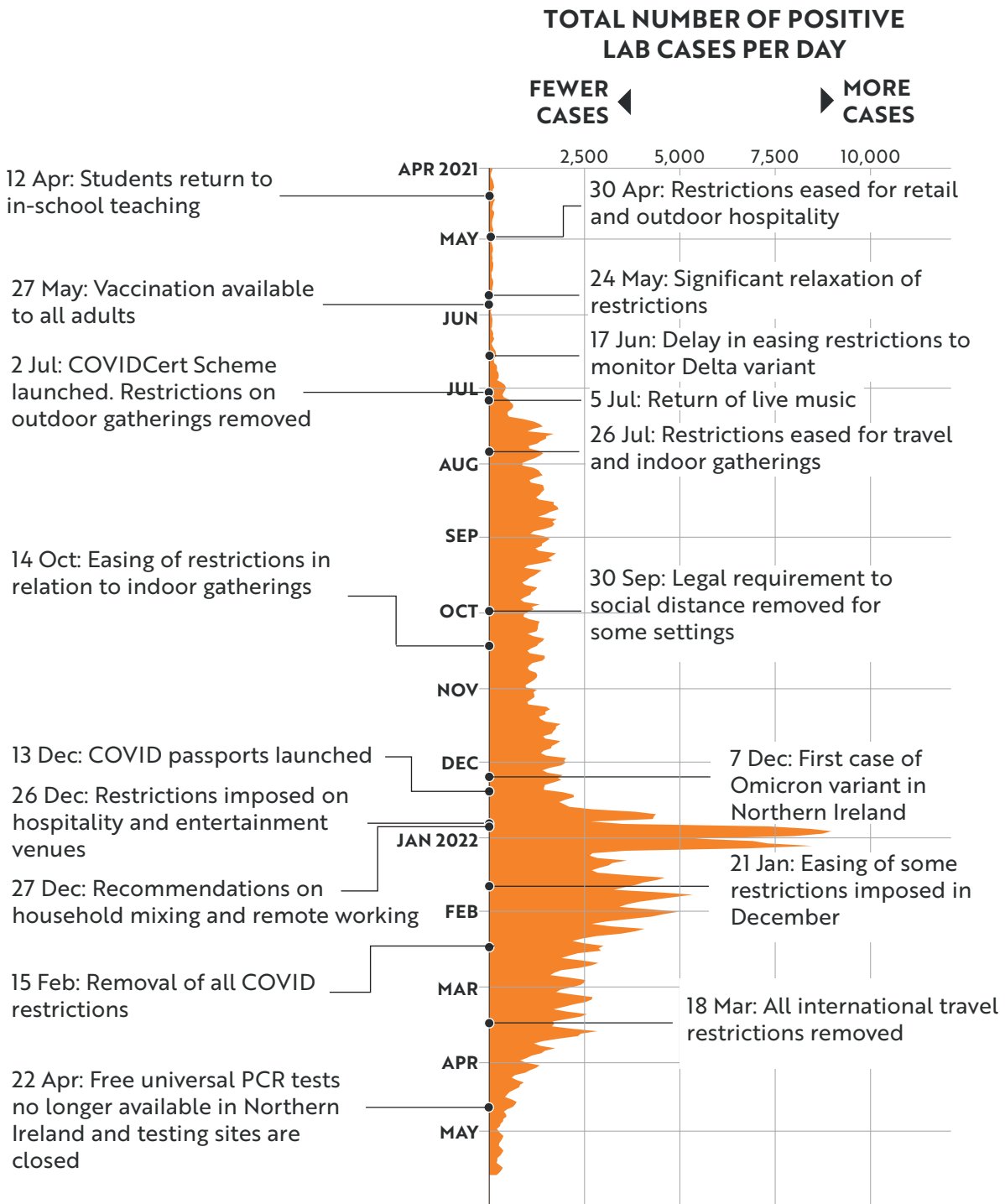
- 1.10** Throughout the pandemic, the Executive used emergency powers, provided for in the Coronavirus Act 2020, to respond to the pandemic. The Health Protection (Coronavirus, Restrictions) Regulations were amended over the course of the pandemic in accordance with decisions of the Executive until their removal in February 2022.
- The **Health Protection (Coronavirus, Restrictions) Regulations (NI) 2020** came into effect on 28 March 2020, setting out legal restrictions on the movement and activities of individuals during the pandemic and clarifying which actions individuals, businesses, places of worship or organisations could, and should, take to limit the spread of COVID-19.
 - The **Health Protection (Coronavirus, Restrictions) (No.2) Regulations (NI) 2020** came into effect on 23 July 2020, revoking the Health Protection (Coronavirus, Restrictions) Regulations (NI) 2020 (28 March 2020) to become the principal regulations. These regulations required the closure of certain businesses, services and premises, and imposed restrictions on indoor and outdoor gatherings. The need for restrictions was to be reviewed by the Department of Health every 28 days.
 - The **Health Protection (Coronavirus, Restrictions) Regulations (NI) 2021** came into effect on 9 April 2021. These regulations revoked and replaced the Health Protection (Coronavirus Restrictions) (No. 2) Regulations (NI) 2020. They required the closure of certain businesses, services and premises and imposed restrictions on indoor and outdoor gatherings.
 - The **Health Protection (Coronavirus, Restrictions) Regulations (NI) 2022** came into effect on 14 January 2022. These regulations amended the Health Protection (Coronavirus, Restrictions) Regulations (NI) 2021, substituting restrictions on sporting events with restrictions in relation to indoor standing events.
- 1.11** **Figures 2a and 2b** show key events and a timeline of restrictions in relation to the number of confirmed positive cases of COVID-19 from the beginning of the pandemic to 20 May 2022 when case numbers ceased to be published.

Figure 2a: Timeline of the introduction and easing of COVID-19 restrictions in Northern Ireland for the period February 2020 to March 2021



Source: TEO and Department of Health COVID-19 dashboards

Figure 2b: Timeline of the introduction and easing of COVID-19 restrictions in Northern Ireland for the period April 2021 to May 2022



Source: TEO and Department of Health COVID-19 dashboards

The Executive Response and Recovery Planning

1.12 Following on from its March 2021 ‘Pathway out of Restrictions’ the Executive published a recovery plan entitled ‘Building Forward – Consolidated Covid Recovery Plan’ on 2 August 2021. The Executive Office (TEO) told us that the Recovery Plan aims to deliver societal, economic and health recovery to ensure the citizen is better off in the short term and address critical challenges citizens are facing. The Recovery Plan detailed 83 interventions, to be implemented over 24 months under four strategic priority areas identified as ‘recovery accelerators’:

- sustainable economic development;
- green growth and sustainability;
- tackling inequalities; and
- the health of the population.

1.13 A COVID-19 Recovery Taskforce was established in September 2021, with senior representatives from all departments, to support the implementation of the Recovery Plan. The Taskforce is responsible for monitoring progress and reporting to the Executive. TEO told us that the Taskforce meets on a six-monthly basis, with the most recent meeting having taken place in March 2023. In the absence of an Executive, progress has been reported to the NICS Board. At the end of December 2022, 59 interventions had reported progress or activity, 18 interventions were complete, and 6 interventions were paused or not progressing at that time. The Fourth Progress Report will be shared with the NICS Board in July 2023. As noted at **paragraph 1.12**, the Recovery Plan is to be implemented over 24 months and TEO told us that a closure report will be prepared after August 2023.

Contingency plans were put in place for Autumn/Winter 2021-22

1.14 In October 2021, the Executive published its Autumn/Winter COVID-19 Contingency Plan. This contingency plan set out the approach for the months ahead and also outlined the options for measures that could be taken in the event that case numbers rose sharply, or hospital pressures became unsustainable. Some measures were retained in law to enable effective enforcement where appropriate, including: the legal requirement for face coverings in public indoor settings; the continued legal requirement for risk assessments to be carried out in certain settings; and for visitor and attendee details to be recorded to support the work of the Test, Trace and Protect system.

The Executive's COVID-19 Taskforce

- 1.15** The Executive's COVID-19 Taskforce (ECT)¹ was established to "provide a high-level umbrella structure for the programme of activities involved in managing the response to, and recovery from the COVID-19 pandemic". A COVID-19 Cross Departmental Working Group was established in March 2021 with representation from all departments and key stakeholders including local government and the Police Service of Northern Ireland. This Working Group acted as an advisory panel to the ECT, providing a collaborative approach to considering proposals to amend restrictions and other COVID-19 related cross-cutting issues.
- 1.16** Recognising that the response to the pandemic has moved to a different phase, TEO told us that the ECT last met on 4 July 2022, with agreement to reconvene the group should circumstances require their consideration of emerging issues. This arrangement also applies to the COVID-19 Cross Departmental Working Group, which last met on 25 May 2022. COVID-19 now forms part of the Executive's overall Scenario and Contingency Planning.

COVID-19 Ministerial Directions

- 1.17** Ministerial Directions are formal instructions from Ministers directing their Permanent Secretary (Accounting Officer) to proceed, despite objections, with a spending proposal. Our April 2023 report on Ministerial Directions in Northern Ireland outlined that 51 Ministerial Directions were issued as a result of the COVID-19 pandemic. This is more than the total number of Ministerial Directions issued in the previous 10 years. The majority were in the Department for the Economy and the Department of Health. The Ministerial Directions represented an estimated £1.4 billion of budgeted expenditure. The report stated that the high number of spending proposals in relation to the pandemic "needed to be actioned promptly, brought with them an increased risk of fraud and error, in addition to insufficient assurance on value for money". The 51 Ministerial Directions are listed in **Appendix 2**.

¹ The Executive's COVID-19 Taskforce (ECT), chaired by the Head of the Civil Service, consists of the Permanent Secretaries for Health, Justice, Communities and Economy and is attended by the Head of Covid Strategy & Covid Contingencies and the Head of Executive Communications.

“We recognise that throughout the pandemic, particularly in the early stages, the Executive needed to make urgent decisions. This report draws on the findings from our audit work throughout the pandemic and also highlights some lessons already identified by departments through their own reviews.”

Northern Ireland Audit Office

Part Two:

**Funding the
Northern Ireland
Executive's
COVID-19
support
initiatives**

Funding the Northern Ireland Executive's COVID-19 support initiatives

Introduction

- 2.1** The budgets for UK devolved administrations, including Northern Ireland, are derived largely on a population-based share of the funding provided for comparable English public services. This calculation is known as the "Barnett Formula" and the funding allocated to Northern Ireland is often referred to as the block grant. When additional public expenditure is planned in England, the corresponding additions which are made to the devolved administrations' funding allocations are referred to as "Barnett consequentials".
- 2.2** Early in the pandemic, given the urgency of response required, the Executive's handling of pandemic funding was outside the normal financial budget processes. By 2021-22, the allocation of COVID-19 funding by the Executive was conducted as part of the normal financial processes of budget and in-year monitoring exercises.
- 2.3** The Executive's allocation of funding was based on the priorities of ensuring the health service received the funding it needed, maintaining key public services, and providing support for businesses and vulnerable people. The nature of the financial support provided over the course of the pandemic moved from response (civil contingency, protecting people and services) to recovery (supporting health service and economic recovery).

The estimated cost of COVID-19 initiatives remains difficult for some departments to quantify

- 2.4** The estimated cost of COVID-19 initiatives in some instances remains difficult for departments to quantify, given that some have continued post-pandemic and have now become part of the normal departmental expenditure. Departments provided us with information on the estimated, or final, cost of their COVID-19 initiatives (in excess of £1 million each) undertaken as part of their pandemic response. **Figure 3** shows that in Northern Ireland the estimated total cost at 31 March 2023 is **£4.94 billion** (estimated cost of £3.9 billion at 31 March 2021). This has been funded by £4.92 billion received from the UK Government as a result of Barnett consequentials, together with funding made available as a result of departmental budget reallocations and supplementary Executive funding. We recognise that there were a number of COVID-19 initiatives which cost less than £1 million and when considered collectively, these may represent further significant expenditure.

Figure 3: Summary of estimated cost of COVID-19 initiatives across the Northern Ireland Executive government departments

Department	Figures at 31 March 2023			Figures at 31 March 2021 ¹		
	Number of Initiatives ²	Estimated Cost (£million)	% of total response	Number of Initiatives ²	Estimated Cost (£million)	% of total response
Health (DoH)	- ³	1,588.7	32	- ³	1,068.1	27
Finance (DoF)	12	1,077.2	22	10	1,027.3	26
Economy (DfE)	33	967.9	20	30	951.2	24
Communities (DfC)	29	446.3	9	20	316.6	8
Education (DE)	17	404.5	8	16	197.3	5
Infrastructure (DfI)	13	295.4	6	12	224.4	6
Justice (DoJ)	7	89.2	2	6	51.2	1
Agriculture, Environment and Rural Affairs (DAERA)	7	58.7	1	6	51.3	1
The Executive Office (TEO)	2	11.1	<1	2	7.0	<1
TOTAL	120	4,939.0	100	102	3,894.4	100

Source: Northern Ireland departments

Notes:

- ¹ In our second report we noted that costs were best estimates and subject to change. The figures included above at 31 March 2021 have been updated in some cases therefore may differ to those included in our second report.
- ² Only initiatives where the estimated cost is in excess of £1 million are included.
- ³ Unlike other departments (which introduced specific initiatives, such as grant schemes, to address the impact of COVID-19), DoH's additional COVID-19 spend is indistinguishable from the day-to-day running of the healthcare system.

2.5 Further details of the initiatives and estimated costs at 31 March 2023 and 31 March 2021, by each department, are included at **Appendices 3 – 11**. The majority of the initiatives had closed by 31 March 2022.

Financial support provided by UK Government (outside of the Northern Ireland block grant)

2.6 In addition to the financial support of **£4.94 billion** summarised in **Figure 1** and **Figure 3**, further support of **£2.85 billion** is estimated to have been provided at a national level (and therefore outside the Northern Ireland block grant) through the following schemes:

- **Coronavirus Job Retention Scheme (CJRS):** This scheme provided support by paying the wages of staff placed on furlough until the scheme closed on 30 September 2021. Data published by [HMRC](#) on 16 December 2021 reflects that when it closed, the scheme was supporting 410,000 employers who had a total of 1.16 million jobs on furlough across the UK. Overall, since the start of the scheme, a total of 11.7 million jobs were supported by CJRS at various times. The total overall cost of the CJRS was £70 billion. In relation to Northern Ireland, the total number of employments on furlough during the period of the scheme was 287,100. While information on the cost of the furlough scheme is not available at a regional level, we estimate the total cost of the CJRS in Northern Ireland was **£1.72 billion**²;
- **Self-Employment Income Support Scheme:** This scheme was designed to support self-employed individuals whose self-employment activities had been adversely affected by COVID-19. There were five claim windows in the scheme and the last claim window closed on 30 September 2021. Data published by [HMRC](#) on 16 December 2021 reflects that by 28 October 2021, £27.1 billion was paid in Self-Employment Income Support Scheme grants over the five scheme windows. In relation to Northern Ireland, a total of 294 claims were made and the total value of the claims was **£783 million**;
- **Universal Credit and Job Seekers Allowance: £313 million** covering payments to an estimated additional 46,000 Universal Credit claimants to May 2022 and **£8.5 million** covering payments to an estimated additional 2,600 Job Seekers Allowance claimants to May 2022; and
- **Eat Out to Help Out: £25.9 million** for discounts claimed by participating Northern Ireland outlets on over 4.5 million meals under the UK- wide 'Eat Out to Help Out' scheme which was in operation during August 2020.

² Across the UK, 11.7 million jobs were furloughed resulting in £70 billion of claims through CJRS. No breakdown of the total cost in each UK region is provided on the [GOV.UK website](#). Northern Ireland furloughed employments over the period totalled 287,100 (2.46 per cent of the UK total). Applying the 2.46 per cent to the total UK cost figure provides an estimate of £1.72 billion for the Northern Ireland furlough cost.

2.7 In addition, **the Bounce Back Loan Scheme, Coronavirus Business Interruption Loan Scheme and Future Fund Schemes** were designed to provide rapid access to finance for businesses affected by the pandemic. The schemes were administered by the government-owned British Business Bank, on behalf of the UK Department for Business, Energy and Industrial Strategy. These schemes closed to new applications on 31 January 2021. A new Future Fund scheme subsequently opened in July 2021, named Future Fund: Breakthrough. The total value of the loans made available through these schemes is:

- Bounce Back Loan Scheme and Coronavirus Business Interruption Loan Scheme - £80 billion, of which **£2.07 billion** was made available for 44,573 loans to businesses in Northern Ireland; and
- Future Fund - £1.12 billion, of which **£11.6 million** was to businesses in Northern Ireland.

The impact of the funding

2.8 Support throughout the pandemic was provided at a substantial cost to the public purse. Recent research from the Ulster University Economic Policy Centre concluded that in the absence of government support, the economic outcome of the pandemic would have been significantly worse and estimated that it would have taken an additional two years to return to pre-pandemic levels of activity. More work remains to be done to evaluate whether the COVID-19 spending delivered the desired outcomes (**see Part Three**).

“It is crucial that lessons are learned from the response to the pandemic, evaluating the impact of spending, identifying what worked well, or did not work, and building on those lessons to ensure organisations are well placed to react when faced with other emergencies in the future.”

Northern Ireland Audit Office

Part Three:

**Learning from
the Northern
Ireland
Executive's
response
to the COVID-19
pandemic**

Learning from the Northern Ireland Executive's response to the COVID-19 pandemic

- 3.1** The COVID-19 pandemic had a significant impact on all aspects of life: personally, socially and economically. It also brought about changes to how society and government function and the impacts may continue to be felt for years to come. For example:
- the impact on public finances;
 - the impact on pupil attainment and wellbeing;
 - challenges in the health sector as it seeks to recover from the pandemic; and
 - a step change in the way the Northern Ireland Civil Service (NICS) delivers its services, through new and agile ways of working and the impact that has had on how NICS accommodation is used.
- 3.2** It is crucial that lessons are learned about what worked well, and what did not, to improve the public sector response to any future crises.
- 3.3** Expenditure incurred by departments is scrutinised by the Comptroller and Auditor General through the public reporting programme and annual financial audits. This part of the report draws out learning from our work during the pandemic, including issues arising from our financial audits, COVID-19 related public reports and relevant good practice guides on fraud risks. It also draws on the lessons learned by departments through their own reviews.
- 3.4** Since the beginning of the COVID-19 pandemic, the volume of government grant funding has increased dramatically. Many of the grant schemes introduced by departments to provide financial support carried an inherent risk of inappropriately claimed or issued payments, given the pace at which these schemes were designed and delivered. There were also risks around the design and implementation of new or amended controls due to changes in working practices while staff worked from home.
- 3.5** Due to the speed at which initiatives were being designed and implemented, some Accounting Officers had concerns over the value for money and the risk of fraud and error inherent in the schemes being provided by their departments. As a result, they obtained directions from Ministers to proceed. As noted at **paragraph 1.17**, 51 Ministerial Directions were issued as a result of the COVID-19 pandemic.
- 3.6** Our public reporting work covered several of the activities which formed part of the Executive's response to the pandemic, including the Small Business Support Grant Scheme, the Sports Sustainability Fund and the Supply and Procurement of Personal Protective Equipment (PPE).

- 3.7** The Northern Ireland Small Business Support Grant Scheme was designed and delivered jointly by the Department for the Economy (DfE) and Land and Property Services (LPS). The Scheme provided one-off emergency grants of £10,000 to small businesses (occupying premises with a rateable value of £15,000 or less that qualified for Small Business Rates Relief) to help mitigate the potential threat of closures at the start of the COVID-19 pandemic. At the outset of the scheme, the DfE Permanent Secretary sought a Ministerial Direction as he had serious concerns over the value for money and the risk of fraud and error inherent in the scheme, primarily due to the timescale in which the scheme was to be delivered, allowing insufficient time to undertake normal planning processes. Almost £245 million was paid out under this scheme.
- 3.8** We found that no assessment of need had been undertaken therefore payments were likely to have been made to businesses not suffering COVID-19 related hardship. At the time of our report in 2021, DfE and LPS had identified £5.68 million of potentially ineligible payments, including £2 million in duplicate payments. DfE had recovered £1.76 million of this, and efforts have continued to identify and recover ineligible payments. In June 2023, DfE told us that the amount of ineligible payments now identified was £6.35 million, with a total of £4.64 million having been recovered.
- 3.9** The Sports Sustainability Fund was designed by DfC and Sport NI to help the sport sector deal with the financial impact of COVID-19. Whilst our report recognised that the £23 million scheme was developed under considerable time pressure, it highlighted a number of concerns including: how criteria were assessed at the application stage; a lack of consideration given to reserves already held by applicant organisations; the underwriting of previous average profits of applicant organisations; and the absence of a cap on the scheme. This report was also considered by the Public Accounts Committee.
- 3.10** Our report on the COVID-19 pandemic: Supply and procurement of Personal Protective Equipment (PPE) to local healthcare providers recognised the immense pressure on the Northern Ireland health sector to source and supply orders of PPE. Between January 2020 and April 2021, PPE to the value of almost £400 million was purchased in Northern Ireland. The report identified lessons learned in relation to the need for improved contingency and emergency planning to avoid repetition of supply shortages. It also identified that there should have been less reliance on uncompetitive procurement processes, better controls for managing potential conflicts of interest and more comprehensive documenting of decisions over high-cost procurements.

There are important areas of learning for all public sector organisations

3.11 We recognise that many of the issues identified occurred, at least in part, due to the pace at which the initiatives were implemented, and some are easier to identify with the benefit of time and hindsight. Nevertheless, there are important issues that should be recognised, so that lessons are learned for the future:

- ensuring **appropriate governance arrangements** are put in place at an early stage and that roles and responsibilities are defined and understood;
- several schemes **relied on self-declarations**, and estimated figures, as part of the pre-payment assurance processes to determine eligibility for grant support payment schemes. As a result, there was insufficient audit evidence to confirm eligibility. Where it is not possible to carry out full checks before a payment is made, departments should incorporate appropriate **post-payment checks**. Acceptance of self-declared estimates as the basis for grant claims without any form of checking increases the risk of fraud;
- **consider the risks at the planning stage and put in place appropriate controls**, including a clear method for recovery and clawback to address any potential payment errors or, indeed, fraud;
- **allowing a small amount of extra time at the planning stage could provide a better balance between pace and appropriate control**. This should include establishing and understanding the objectives of the schemes and translating those objectives into clear, measurable assessment criteria and ensuring the application forms are appropriately designed to collate the information and assurances required;
- the importance of a **collaborative approach** across departmental boundaries; understanding the various roles and responsibilities; and ensuring regular and open communication;
- ensuring **access to appropriate and accurate datasets**, with greater data sharing and the ability to undertake checks across other public sector databases; and
- the need for **robust emergency and contingency planning** arrangements.

3.12 Some departments have also carried out reviews, primarily of the financial assistance grant schemes provided, to identify any lessons learned which can be applied in the future. Whilst some of the lessons are particular to an individual department or scheme, there are a number of lessons which have been shared with us, some of which are consistent with those identified at **paragraph 3.11**, which we consider apply to all public bodies:

- the value of partnerships and working collaboratively;
- the importance of clear and consistent messaging;
- the need for robust contingency and continuity planning;
- the importance of ensuring that appropriate governance procedures and processes are put in place at an early stage; and
- the opportunities that exist for agile working and the efficiencies and benefits it can bring, where it is suited to the nature of the roles within an organisation.

Further work is ongoing to evaluate the impact of the Northern Ireland Executive's response and the financial support provided

- 3.13** In 2021, an informal Cross-Departmental Group on Covid Funds was established with representatives from all departments. The group's focus was on the Executive's COVID-19 related grant funding schemes including: sharing information regarding COVID-19 financial support interventions and plans; discussing approaches to ensure cross-government collaboration and alignment; and sharing feedback and agreeing joined-up external communications.
- 3.14** In addition to the individual evaluations that have been completed by some departments, the Cross-Departmental Group on Covid Funds is completing an overall evaluation of the Executive COVID-19 related grant funding disbursed between 2020- 2022. The purpose of this work is to gather cross-cutting learning of things that worked well, things to be done differently if doing them again, and things that could be done within the wider public sector to facilitate delivery at pace in any future crises. It will also evaluate the overall impact and effectiveness of all COVID-19 related grant funding on supporting the Northern Ireland economy and society to cope with the shock of the pandemic. This work is due to be completed in summer 2023 and presented to the NICS Board in September 2023. The Department of Finance has committed to providing the completed report to the UK Covid-19 Inquiry.
- 3.15** The UK Covid-19 Inquiry was established on 28 June 2022 to examine the UK's response to the pandemic, its impact and the lessons learned for the future. The Inquiry will investigate issues across the UK as a whole, and in the devolved administrations of Northern Ireland, Scotland and Wales. Departments in Northern Ireland will contribute to the Inquiry, as required.

The COVID-19 pandemic and the resulting emergency measures put in place have significantly increased the opportunities for fraudsters

- 3.16** As noted at **paragraph 3.4**, the volume of government grant funding increased considerably during the pandemic and many of the grant schemes carried an inherent risk of inappropriately claimed or issued payments, given the pace at which these schemes were designed and delivered. The high volumes of emergency grant payments administered at speed, significant changes in demand for certain types of products, a massive increase in remote working and a surge in online shopping during lockdowns all provided significant opportunities for fraudsters and posed serious threats for both organisations and individuals.
- 3.17** Our COVID-19 Fraud Risk Guide, Procurement Fraud Risk Guide and Grant Fraud Risk Guide, were produced to raise awareness, and each provides a quick point of reference for Northern Ireland public sector organisations, highlighting the key fraud risks and the controls that can mitigate those risks.

3.18 Some key fraud risks for organisations are:

- weakened governance and internal control arrangements due to, for example, remote working, redeployment of staff into unfamiliar areas, or the normal channels for staff and third parties to raise concerns about possible fraud not being available;
- fraudulent applications for support from the range of emergency packages available for businesses and employees;
- pressure on the supply chain and the risk of fraudsters taking advantage, for example, by providing inferior or even dangerous products;
- an increased risk of cyber-crime and data breaches, due to the level of remote working and the increase in online traffic of all kinds; and
- an increased risk of internal fraud, such as false or inflated claims for overtime, due to extra financial pressures on staff.

3.19 We encourage all public sector organisations to look at the guides, and regularly review their systems and controls to ensure they have done everything they can to minimise their risks.

Conclusion

3.20 It is crucial that lessons are learned from the response to the pandemic, evaluating the impact of spending, identifying what worked well, or did not work, and building on those lessons to ensure organisations are well placed to react when faced with other emergencies in the future.



Recommendation

We recommend that oversight and reporting arrangements are in place with the NICS Board. This will be key to ensuring lessons are learned and shared widely and where appropriate processes are improved and embedded. The NICS Board should ensure that all departments work together to:

- collect, share and consider findings and good practice, including from individual departmental reviews on the response to the pandemic and the cross-departmental work to evaluate the Executive COVID-19 related grant funding;
- identify, understand, and address ongoing challenges and longer-lasting impacts of the pandemic; and
- consider the success of the 83 interventions detailed within the Consolidated Covid Recovery Plan.

Appendices

Appendix 1: Scope and Methodology (paragraph 1.9)

1. This report provides an update on our previous two reports on the Northern Ireland Executive's response to the COVID-19 pandemic, published on 2 September 2020 and 8 June 2021.
2. In order to prepare this report, we:
 - reviewed announcements made by the Executive in response to COVID-19;
 - sought information from all departments, requesting details of COVID-19 initiatives, latest estimated costs and any lessons learned reports in relation to COVID-19 expenditure;
 - excluded initiatives expected to cost less than £1 million (although we recognise that the total cost of these initiatives is likely to be significant);
 - obtained estimated costs for a number of national initiatives, funded from outside the Northern Ireland block grant;
 - considered the findings from our audit work to date, through both our public reporting programme and financial audits, along with the work of other audit agencies; and
 - issued a draft report to departments to allow Accounting Officers to validate the information presented.
3. This report provides an overview of the Northern Ireland Executive's response to the pandemic, including initiatives undertaken to support individuals and businesses, the status of those initiatives and the total estimated costs at 31 March 2023. Whilst this report draws on the findings from our public reporting programme and our financial audits, in preparing the report, we did not undertake additional work to assess the value for money of individual measures adopted or the effectiveness of the Executive's response to the pandemic.

Appendix 2: Ministerial Directions issued in relation to COVID-19 expenditure (paragraph 1.17)

Department	Date Ministerial Direction issued	Title/Scheme
Department for the Economy	March 2020	£10,000 Business Support Grant Scheme
Department for the Economy	April 2020	£25,000 Business Support Grant Scheme for Retail, Hospitality, Tourism and Leisure
Department for the Economy	May 2020	Microbusiness Hardship Scheme
Department for the Economy	October 2020	COVID Restrictions Business Support Scheme
Department for the Economy	December 2020	Newly Self-Employed Support Scheme
Department for the Economy	December 2020	Wet Pubs Business Support Scheme
Department for the Economy	January 2021	Limited Company Director Support Scheme
Department for the Economy	January 2021	Bed & Breakfast, Guest House and Guest Accommodation Providers Support Scheme
Department for the Economy	January 2021	Large Tourism and Hospitality Scheme
Department for the Economy	January 2021	Coronavirus Restrictions Business Support Scheme (re-opening)
Department for the Economy	February 2021	£500 Disruption Payment Scheme for Students
Department for the Economy	March 2021	Extension of Large Tourism and Hospitality Scheme to 31 March 2021
Department for the Economy	March 2021	COVID Restrictions Business Support Scheme Extension to 31 March 2021
Department for the Economy	March 2021	Extension of Restrictions Business Support Scheme Extension beyond 31 March 2021
Department for the Economy	March 2021	Extension of Large Tourism and Hospitality Scheme beyond 31 March 2021
Department for the Economy	April 2021	High Street Stimulus Scheme
Department for the Economy	April 2021	Coronavirus Restrictions Business Support Scheme (extension)
Department for the Economy	April 2021	Large Tourism Hospitality Business Support Scheme
Department for the Economy	June 2021	Northern Ireland Domestic Aviation Kickstart Scheme

Department	Date Ministerial Direction issued	Title/Scheme
Department of Health	December 2020	Reimbursement of lost wages to health care workers due to strike action
Department of Health	January 2021	Special Recognition Payment for Healthcare Students
Department of Health	January 2021	Bonus Scheme for all Healthcare Workers
Department of Health	February 2021	Additional Financial Support to Core Grant Funded Organisations 2020-21
Department of Health	February 2021	Payment of £1 million to support the provision of Helicopter Emergency Medical Service
Department of Health	February 2021	HSC Staff recognition payment (extension)
Department of Health	March 2021	One-off award to Charitable Trust Funds
Department of Health	March 2021	Support Scheme for Carers
Department of Health	March 2021	Cancer Services Grant Scheme
Department of Health	March 2021	Payment Support to Hospices
Department of Health	March 2021	Mental Health Grant Scheme
Department of Health	April 2021	HSC Staff recognition payment (application of gross award)
Department of Health	January 2022	Mental Health Support Fund
Department of Health	January 2022	Additionality to Pay
Department of Agriculture, Environment and Rural Affairs	January 2021	Lough Neagh COVID-19 Financial Support Scheme
Department of Agriculture, Environment and Rural Affairs	March 2021	COVID-19 disruption payment to Further Education students at the College of Agriculture, Food and Rural Enterprise (CAFRE)
Department of Agriculture, Environment and Rural Affairs	March 2021	Wool Producers Scheme
Department of Agriculture, Environment and Rural Affairs	January 2022	Support Scheme for Northern Ireland Search and Rescue services
Department of Agriculture, Environment and Rural Affairs	March 2022	Pig Support Scheme

Department	Date Ministerial Direction issued	Title/Scheme
Department of Agriculture, Environment and Rural Affairs	March 2022	Bounce Back Support Scheme for Northern Ireland Agricultural Shows
Department of Finance	October 2020	COVID - Extension of the Financial Assistance Scheme (originally for Derry City and Strabane District) to all council areas
Department of Finance	December 2020	COVID - Urgent temporary time-limited financial support for Belfast International Airport and Belfast City Airport
Department of Finance	March 2021	Additional Financial Assistance Schemes to make use of the remaining 2020-21 COVID-19 funding
Department of Finance	January 2022	Omicron Hospitality Payment
Department for Communities	March 2021	Recognition payment for Supporting People and Homelessness Sector frontline staff
Department for Communities	June 2021	Recognition payment for Supporting People and Homelessness Sector frontline staff (Revised)
Department for Communities	September 2021	Creative Individuals Recovery Fund
Department for Communities	January 2022	COVID-19 Recovery Programme Employment and Skills Initiative
Department for Communities	March 2022	COVID-19 Recovery Programme Employment and Skills Initiative – funding increase
Department for Infrastructure	November 2020	Funding for City of Derry Airport
Department of Education	February 2021	Special Schools - Free School Meals
The Executive Office	March 2021	Travel Agent Support Scheme

Appendix 3: Breakdown of the Department of Health (DoH) costs (paragraph 2.5)

DoH estimated that its additional spend as a result of COVID-19 is in the region of **£1.589 billion**.

Spend during 2019-20 was covered by reallocations of existing revenue and capital budgets. In 2020-21, a total £1.068 billion additional funding was allocated from the UK Government and the Executive. In 2021-22 all direct COVID-19 response costs detailed below were covered by additional COVID-19 funding. No specific funding allocations were received beyond 31 March 2022. These represent the main costs incurred on additional activity. Further costs which are not readily separable from existing activity have also been absorbed by the Health and Social Care (HSC) system.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Workforce:</p> <p>The cost of supporting workforce requirements of the response, including:</p> <ul style="list-style-type: none"> • deploying students and retirees to support HSC workforce and community pharmacies; • providing overtime for specified grades of staff; • providing accommodation to support self-isolating staff; • additional recruitment and registration costs; • enhancement of Health Protection Service; • costs associated with a one-off acknowledgement payment scheme; and • payment to Trust charitable funds to support staff. 	£246.7 million	£389.5 million	31 March 2023
<p>Service Delivery: including the cost of:</p> <ul style="list-style-type: none"> • increased hospital admissions; including ICU admissions and capacity; • support for adult social care services; • COVID-19 testing and contact tracing; • emergency dental facilities; • elective care capacity; • supporting the continuity of key delivery partners such as pharmacies and dentists; • establishment of community based COVID-19 centres; • additional support to care homes; • COVID-19 vaccination programme; and • Mental Health and Cancer Funds. 	£245.3 million	£516.6 million	Ongoing
<p>Personal Protective Equipment (PPE)*</p> <p>The supply of PPE to support safety requirements across the HSC and its arms-length bodies, including the Northern Ireland Fire and Rescue Service.</p>	£346.4 million	£346.4 million	Ongoing
<p>Annual Leave</p> <p>The impact of unused annual leave which could not be taken across the HSC sector and Department, given the required response to COVID-19.</p>	£87.4 million	£87.4 million	31 March 2021

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Infrastructure (Capital): including the cost of: <ul style="list-style-type: none"> • medical equipment including ventilators and other equipment reflective of multiple organ diagnostics; • equipment to support new ways of working across HSC sector; • provision of funding for PPE storage; • second Nightingale Hospital at Whiteabbey; • increased medical oxygen supplies; • IT solutions to enable HSC sector to resume services through new ways of working to protect patients and staff; and • capital works to allow the Health Service to reset and rebuild in a COVID-safe environment. 	£67.6 million	£84.3 million	31 March 2023
Infrastructure (Revenue) Revenue costs associated with testing centres, transport costs, and warehousing and storage facilities for PPE.	£20.3 million	£47.7 million	Ongoing
Hospice Funding Financial support for hospices.	£17.1 million	£17.1 million	31 March 2021
Support Costs Indirect support costs for example, the provision of free car parking, cleaning and legal costs.	£16.8 million	£46.5 million	31 March 2023
Equipment and Supply To ensure the continued supply of essential equipment and medicines required throughout the period of the COVID-19 response. This includes, for example, increased costs of drugs, emergency supply, delivery of medicines to vulnerable patients and expansion of flu programmes.	£16.4 million	£26.1 million	31 March 2023
Digital Health & Communications To support the technology costs required as a result of the COVID-19 emergency response.	£4.1 million	£27.0 million	Ongoing
TOTAL	£1,068.1 million	£1,588.7 million	

Notes:

In our second report we noted that costs were best estimates and subject to change. The figures included above at 31 March 2021 have been updated in some cases and therefore differ to those included in our second report.

* Normally PPE would be charged to budgets when it is consumed, rather than when it was purchased, in line with the accounting treatment for such items. However, HMT changed the budgetary treatment of PPE Stock at 31 March 2021 to take account of the specific circumstances of the pandemic. This led to all PPE stock held at 31 March 2021 being charged to the 2020/21 budget in addition to the PPE consumed in the year. As a result of this there has been no budgetary charge for PPE in 2021/22 and 2022/23, explaining the lack of increase in this expenditure line between 31 March 2021 and 31 March 2023. Actual PPE consumed in 2021/22 and 2022/23 was £107.7m and £58.6m respectively.

Appendix 4: Breakdown of the Department of Finance (DoF) costs (paragraph 2.5)

DoF informed us that its 12 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£1.077 billion**.

Its initiatives were funded primarily by additional funds from the UK Government and the Executive (£1.067 billion) and a further £9.7 million of reallocated funds from within DoF's budget.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Business Rates Relief</p> <p>A package of measures for Northern Ireland businesses requiring additional support i.e. retail, hospitality, leisure, tourism, manufacturing, newspapers and airports which included a 4-month rates holiday in 2020-21 and a 12-month rates holiday in 2021-22.</p> <p>In 2022-23, all businesses received a 1-month rates holiday (except public bodies, utilities, larger food stores and off-licences). Retail, hospitality, tourism, leisure, childcare, newspapers and airports received a 3-month rates holiday covering April to June 2022.</p>	£520.8 million	£569.4 million ¹	30 June 2022
<p>Localised Restrictions Support Scheme (LRSS)</p> <p>Grants available to businesses following the introduction of local restrictions across Northern Ireland.</p> <p>(*Note: Closed to applications 31 March 2021. Eligibility for support ended on various dates between 14 April 2021 and 30 October 2021, depending on business type).</p>	£310.0 million	£317.7 million	30 October 2021*
<p>New Additional Support for Business</p> <p>Top-up payments of £5,000 and £10,000 for businesses which received either the £10,000 Small Business Grant or £25,000 Grant for retail, hospitality, tourism and leisure in the first lockdown, which were ineligible for further Executive support schemes.</p>	£93.7 million	£78.2 million	28 July 2021
<p>Omicron Hospitality Payment</p> <p>Financial support payments of £10,000, £15,000 or £20,000 to hospitality businesses affected by the public reaction to the Omicron variant and extended to include hotels and sports clubs with a licensed bar or restaurant.</p>	£Nil	£41.3 million	11 March 2022
<p>New Large Business Support Scheme</p> <p>A £50,000 grant for large business (Net Annual Value over £50,000) that are eligible for the 12-month rates holiday and were unable to access grant funding during the first lockdown.</p>	£56.3 million	£30.1 million	14 June 2021

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>New Industrial Business Support Scheme</p> <p>A £25,000 grant to industrial businesses operating from premises with a total Net Annual Value between £15,001 and £51,000 which did not receive any financial support during 2020.</p>	£27.9 million	£21.3 million	24 August 2021
<p>Airport Financial Assistance</p> <p>Support for Belfast International and Belfast City Airports (September to December 2020 and January to March 2021), conditional on the airports not returning to profitability during the period.</p>	£10.0 million	£9.5 million	31 March 2021
<p>Land & Property Services (LPS income levels)</p> <p>Reduction in Land Registry Services income as a result of severe contraction in the volume of property transactions.</p>	£6.0 million	£4.1 million	31 March 2021
<p>Business Support Grant Team</p> <p>Established in 2021-22 to administer the Local Restrictions Support Scheme, Small Business Top-up, Large Net Annual Value, Medium-sized Industrial and Omicron Hospitality Payment financial support grants to businesses impacted by the pandemic.</p>	£Nil	£2.0 million	Due to close in 2023-24
<p>Supplier relief payments</p> <p>Procurement Guidance Note 01/20 requires the public sector to pay 'at risk' suppliers if it is value for money and important to business continuity.</p>	£1.5 million	£1.5 million	30 June 2020
<p>COVID-19 Recruitment</p> <p>NI Civil Service Human Resources received additional budget to fund recruitment competitions and staff substitution. This funding was required to support the production of COVID-19 specific management information and agency staff to cover staff moved from 'business as usual' to COVID-19 activities. In addition, a number of recruitment competitions were run to fill COVID-19 related posts.</p>	£Nil	£1.1 million	31 March 2022
<p>Northern Ireland Statistics & Research Agency (NISRA) income</p> <p>Loss of General Register Office income as a result of reduced public activity.</p>	£1.1 million	£1.0 million	31 March 2021
TOTAL	£1,027.3 million	£1,077.2 million	

Note:

¹ Final figures may be subject to change due to backdated rate transactions initiated by customer queries

Appendix 5: Breakdown of the Department for the Economy costs (paragraph 2.5)

The Department for the Economy (DfE) informed us that its 33 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£967.9 million**.

DfE told us that its initiatives were funded primarily by additional funds from the UK Government and the Executive of £935.3 million and a further £32.6 million of reallocated funds from within DfE's budget.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Implementation of the Economic Recovery Action Plan</p> <p>The plan, published in February 2021, includes the following initiatives: Supporting a Highly Skilled Agile Workforce; Stimulating Research & Development and Innovation; Promoting Investment, Trade and Exports; Tourism; and Building a Greener Economy. The Economic Recovery Action Plan includes £145 million for the High Street Stimulus Scheme.</p>	£286.8 million	£256.2 million	7 January 2022
<p>£10,000 Small Business Support Grant Scheme</p> <p>A one-off grant of £10,000 provided to eligible businesses in receipt of Small Business Rate Relief or Industrial Derating Relief, with a Total Net Annual Value of £15,000 or less.</p>	£243.2 million	£241.8 million	20 May 2020
<p>COVID Restrictions Business Support Scheme</p> <p>This scheme was developed to provide support to businesses affected by the restrictions in place from 16 October 2020 and which were not eligible for the Localised Restrictions Support Scheme (LRSS).</p> <p>Part A: Grant for businesses required to close or cease trading as a result of restrictions but not eligible for LRSS.</p> <p>Part B: Grant support to businesses not named in the regulations but which supply such a business or are reliant upon such a business being open in order to trade.</p>	£76.9 million	£91.6 million	7 April 2021
<p>£25,000 Business Support Grant Scheme for the Retail, Tourism, Hospitality and Leisure Sectors</p> <p>Providing a one-off grant of £25,000 to eligible businesses with Total Net Annual Value of between £15,001 and £51,000. Aimed at retail, hospitality, tourism and leisure sectors, subject to exclusions.</p>	£73.6 million	£73.1 million	20 May 2020
<p>Large Tourism, Leisure and Hospitality Grant Scheme</p> <p>Providing a one-off grant to large businesses (in these sectors) with a Net Annual Value of £51,001 and above, significantly impacted by the Health Protection Regulations. DfE qualifying criteria apply.</p>	£39.9 million	£53.3 million	31 March 2022

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Higher Education Student Hardship</p> <p>Package of measures to address the projected increase in student hardship, for example, following the loss of part-time jobs or reduced family income.</p>	£34.4 million	£33.0 million	31 March 2023
<p>European Social Fund (ESF) Displacement Funding</p> <p>Extending the use of ESF funding, which would otherwise have been exhausted in 2021-22, for a further year. This has allowed DfE to maximise the total funding available to ESF beneficiaries.</p>	£26.5 million	£26.5 million	31 March 2022
<p>Micro-Business Hardship Fund</p> <p>Scheme developed for Northern Ireland based micro-businesses and social enterprises (1-9 employees) facing a significant decline in turnover and unable to access other regional and national COVID-19 support measures. Applicants who paid business rates were awarded a grant of £10,000 whilst those who did not pay business rates could receive a grant of £5,000.</p>	£23.2 million	£23.2 million	12 June 2020
<p>Limited Company Directors' Support Scheme</p> <p>An initial one-off taxable grant of £3,500 to company directors who have been adversely impacted by COVID-19. Administered by Invest NI.</p>	£20.5 million	£20.5 million	4 March 2021
<p>Apprenticeship Initiatives</p> <p>Package of measures, including: supplier relief to maintain skills infrastructure; supporting redundant apprentices to complete a programme of study; policy interventions to support vulnerable but viable apprenticeships; and apprenticeships in new areas.</p>	£13.2 million	£19.0 million	31 March 2022
<p>Further and Higher Education Provision of Safe Learning</p> <p>Supporting the safe resumption of onsite delivery including: increased staff costs; IT equipment; protective screens; signage; and additional cleaning.</p>	£14.1 million	£17.7 million	31 March 2022
<p>European Regional Development Fund (ERDF) Displacement Funding</p> <p>Extending the use of ERDF funding, which would otherwise have been exhausted in 2021-22, for a further year. This allowed Invest NI to maximise the total funding available to ERDF beneficiaries.</p>	£16.0 million	£16.0 million	31 March 2022

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Support for University Research and Development (20/21)</p> <p>[1] Support for University Research & Development - Research funding for Northern Ireland universities to replace lost research income, protect research jobs, and help universities focus more effort on the high priority research needed both to fight the COVID-19 outbreak, and to support the economy and society as they recover post pandemic.</p> <p>[2] Loss of Commercial Research Income - Funding to replace university research income from industry which was lost or reduced due to the COVID-19 pandemic, to sustain the university research base.</p>	£14.0 million	£14.0 million	31 March 2021
<p>Assistance to Business</p> <p>Package of measures supporting entrepreneurship and helping businesses to: innovate; engage in Research and Development; build skills, capability and capacity; increase sales; and drive exports.</p>	£12.2 million	£12.2 million	31 March 2021
<p>Newly Recently Self-Employed Support Scheme</p> <p>Initial one-off taxable grant of £3,500 to newly self-employed individuals (sole traders and partnerships) who are not eligible for the national self-employed income support scheme (SEISS) and meet DfE criteria. Administered by Invest NI.</p>	£8.7 million	£8.7 million	19 February 2021
<p>Skills and Youth Training</p> <p>Package of additional support to meet Skills and Youth Training demand pressures including: Training for Success; short-term skills interventions; Skills Focus and InnovateUs.</p> <p>Note: Skills Focus and InnovateUs were existing programmes and both remain open. The support for Training for Success was by way of flexibilities added to the programme - an additional 13 weeks to complete was added and this was withdrawn on 1 April 2022. Other flexibilities, such as flexible working patterns, ended 1 September 2022.</p>	£7.1 million	£7.1 million	See Note
<p>Higher Education (HE) - Teaching Grant</p> <p>1. Maximum Student Numbers Uplift - Additional HE teaching grant funding for the NI universities to allow for flexibility in the offering of local student places following an increase in demand as a result of COVID-19.</p> <p>2. Additional A-Level Places – Additional HE Teaching Grant to accommodate enrolment increases for the 2020/21 academic year due to the change in policy on awarding of A-Level results in 2020.</p> <p>3. Part Time Provision - Additional support for part-time distance learning higher education course provision in response to COVID-19.</p>	£1.9 million	£6.6 million	Ongoing

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Assistance to Tourism</p> <p>Package of support measures to create confidence, generate demand and build capability within the tourism sector.</p>	£6.4 million	£6.4 million	31 March 2021
<p>Energy-Hydrogen economy</p> <p>Securing the initial technology and equipment required to 'kick start' the hydrogen economy in Northern Ireland.</p>	£5.2 million	£5.2 million	31 March 2021
<p>Further Education - Lost Income</p> <p>Offset Further Education Colleges fixed cost pressures arising from lost income due to COVID-19.</p>	£2.3 million	£4.3 million	31 March 2022
<p>Wet Pubs Support Scheme</p> <p>Support for wet pubs, whose premises were required to close or cease trading from 4 July to 23 September 2020.</p>	£4.1 million	£4.1 million	29 January 2021
<p>Further Education (FE)- Student Hardship</p> <p>Package of measures to address student hardship for FE students including data poverty and payment of Free School Meals into households (including holiday periods) and increased Hardship Fund.</p>	£3.4 million	£3.8 million	31 March 2023
<p>Higher Education – Postgraduate</p> <p>Enables DfE-funded Post Graduate Students to complete their studies without suffering financial hardship.</p>	£2.0 million	£3.1 million	Ongoing
<p>Skills Strategy</p> <p>Provides new on-line accredited courses giving individuals the opportunity to either up-skill or re-train over a relatively short period of time.</p>	£3.0 million	£3.0 million	31 March 2021
<p>Invest NI – Communication Campaigns</p> <p>Development, delivery and management of a rapid-response, multi-channel advertising campaign, targeting all businesses and citizens in Northern Ireland. Invest NI marketing spend.</p>	£3.0 million	£3.0 million	31 March 2021
<p>Further Education - COVID-19 Curriculum Support</p> <p>Emergency response involving both lost learning and pastoral care initiatives - considered necessary due to COVID-19 having a significant impact on students undertaking full-time education programmes in FE Colleges.</p>	£Nil	£3.0 million	31 July 2022
<p>Invest NI - Future Fund - Coronavirus Equity Investment Fund (CEIF) Business Start-up</p> <p>Utilisation of Financial Transaction Capital to provide support to early-stage businesses that are adversely impacted by COVID-19, and where national support measures cannot adequately address these issues.</p>	£2.3 million	£2.4 million	30 June 2021

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Bed and Breakfast Support Scheme</p> <p>Financial support for eligible tourist accommodation businesses (B&B, guest house and guest accommodation, hostels or bunk houses) severely impacted by COVID-19. Administered by Tourism NI.</p>	£2.0 million	£2.0 million	9 March 2021
<p>HE Tertiary Transition Initiative</p> <p>Funding to provide interventions to address the detrimental learning impacts of COVID-19 on young people entering Higher Education in academic year 2021/22.</p>	£Nil	£1.8 million	31 July 2022
<p>Further Education – HE in FE Study Disruption</p> <p>£500 Study Disruption payment scheme to those students undertaking HE study in an FE College.</p> <p>(Note: The Covid-19 Study Disruption Payment Scheme Regulations (Northern Ireland) 2021 had no closing date therefore this initiative is considered ongoing.)</p>	£1.7 million	£1.7 million	Ongoing
<p>Invest NI Digital Selling Capability Grant and Intertrade Ireland E-commerce</p> <p>Support for businesses to develop e-commerce capabilities in response to the COVID-19 crisis including scheme to help local businesses grow online sales. Grants of up to £20,000 to support 50 per cent of eligible costs for consultancy services or expertise from digital marketing or e-commerce suppliers.</p>	£1.5 million	£1.5 million	7 October 2021
<p>Further Education – IT Provision for Students</p> <p>Remote access for Further Education learners to online learning following suspension of face-to-face delivery by colleges and training providers.</p>	£1.1 million	£1.1 million	31 March 2022
<p>Higher Education – Science Foundation Ireland COVID-19</p> <p>Provides opportunities for Northern Ireland researchers to work on COVID-19 and develop new partnerships with colleagues in the Republic of Ireland.</p>	£1.0 million	£1.0 million	31 March 2021
TOTAL	£951.2 million	£967.9 million	

Appendix 6: Breakdown of the Department for Communities (DfC) costs (paragraph 2.5)

DfC informed us that its 29 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£446.3 million**.

Its initiatives were funded primarily by additional funds from the UK Government and the Executive (£410.7 million) and a further £35.6 million of reallocated funds from within DfC's budget.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Grants to Local Councils Allocation from the Executive to the Department to support local councils with financial pressures as a result of COVID-19.	£85.3 million	£102.3 million	31 March 2022
COVID-19 Heating Payment Scheme One-off COVID-19 Heating Payment of £200 paid to those who are likely to be adversely affected health-wise if they are unable to adequately heat their homes during the COVID-19 pandemic. <i>Scheme remains active for any cases where eligibility is conferred retrospectively, for example following an appeal.</i>	£45.3 million	£45.3 million	31 March 2021
COVID-19 Recovery Revitalisation Programme/ Small Settlements Regeneration Programme Programme of capital/revenue interventions to support city centres, town centres and smaller settlements as they recover from the impact of COVID-19.	£19.3 million	£42.5 million	31 March 2022
COVID-19 Culture, Languages, Arts & Heritage Support Programme 2020-2021 Funding to mitigate the immediate negative financial impacts of the pandemic on the culture, language, arts and heritage sectors and to invest in renewal activity.	£31.3 million	£31.3 million	31 March 2021
Sports Sustainability Fund, Sports Hardship Fund and COVID Safe PPE Sports Pack Fund Delivery of three grant programmes in partnership with Sport NI to support the sports sector in dealing with the challenges presented by COVID-19 [includes £1.25 million funding from the Department].	£26.0 million	£26.0 million	31 March 2021
Labour Market Interventions - Employment and Skills Programme Administration charge for grant management and delivery; Employment and Skills Intervention Wage Uplift payments & prior year release of accrual in the Labour Market Intervention Employment and Skills Intervention Scheme.	£Nil	£19.8 million	31 March 2023

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Benefit Delivery Response</p> <p>In line with the Chancellors announcement and plans taken forward by other devolved administrations, the Department urgently progressed plans for additional Work Coaches and benefit delivery staff required to support economic recovery and handle the significant surge in cases as the full economic impacts of COVID-19 unfolded.</p>	£Nil	£17.9 million	31 March 2022
<p>COVID-19 Charitable Grant Fund</p> <p>An Executive-funded scheme to assist charities with the impacts of the COVID-19 emergency. Includes £0.39 million administration costs funded by the Department.</p>	£16.7 million	£16.7 million	31 March 2021
<p>Homelessness</p> <p>Package of measures including: temporary accommodation; funding to outside agencies; out of hours staffing; street audits; food provisions; and central homeless team staffing resources.</p>	£6.4 million	£15.7 million	31 March 2022
<p>Access to Food Support</p> <p>Providing food boxes to those who have been asked to shield and vulnerable citizens with no other means of accessing food during lockdown and wider food initiatives to support and bolster community food providers' capacity and resource.</p>	£15.5 million	£15.5 million	31 March 2021
<p>Supporting People (through the Northern Ireland Housing Executive (NIHE))</p> <p>Emergency funding to providers for bank/relief staffing. Additional funding to providers facing financial challenges resulting from reductions in social enterprise and funding activities; and additional infection control and prevention measures and Supporting People PPE.</p>	£10.4 million	£14.2 million	31 March 2022
<p>NI Co-ownership Housing Association Stimulus Funding</p> <p>Financial Transaction Capital funding to meet anticipated increased demand for the Co-ownership Scheme as a result of banks requiring substantially higher deposits and tightening their lending criteria. Funding covered the financial years 2020-21 and 2021-22 and was fully utilised - target number of 422 homes delivered.</p>	£13.0 million	£13.0 million	31 March 2022
<p>Labour Market Interventions & NI Restart Scheme & Employment and Skills</p> <p>Working in partnership with DfE the Department designed and launched a range of labour market recovery initiatives as a vital part of its response to the impact of COVID-19. These interventions were also in line with the Chancellor's announcement and plans taken forward by Department for Work and Pensions, the other devolved administrations and the Republic of Ireland.</p>	£Nil	£10.3 million	31 March 2022

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Arts, Culture and Heritage Recovery Programme, including:</p> <p>(i) The Covid Individuals Recovery Programme (CIRP) aimed at helping individuals in the arts and heritage sectors; to prevent large-scale loss of individuals and skills from the creative economy and to help freelance/self-employed people re-establish and reconnect with their audiences.</p> <p>(ii) The Covid Recovery Programme for Organisations (CRPO) aimed at supporting sectoral organisations in the culture, languages, arts, heritage, sport, charities and social enterprise sectors, by stabilising eligible organisations financially by reducing or removing an operating deficit generated in 2021-22, arising as a result of the COVID-19 pandemic.</p>	£Nil	£10.0 million	31 March 2022
<p>COVID-19 Social Enterprise Support Fund</p> <p>Support for social enterprises to stabilise and manage cash flow. Payments made to 315 organisations in total.</p>	£9.3 million	£9.3 million	31 March 2021
<p>Charities and Social Enterprise Recovery Fund</p> <p>Funding as part of the Covid Recovery Programme for Organisations (CRPO).</p>	£Nil	£6.2 million	31 March 2022
<p>Sports Funding as part of the Covid Recovery Programme for Organisations (CRPO).</p>	£Nil	£4.3 million	31 March 2022
<p>IT Equipment</p> <p>Purchase of additional IT equipment to enable staff to deliver essential benefit services. Funded by the Department. In 2021-22 the cost related to support and maintenance charges for laptops provided by IT Assist.</p>	£6.2 million	£6.6 million	31 March 2022
<p>Community Support Fund</p> <p>Funding to voluntary groups and grassroots organisations (via local councils) involved in COVID-19 response linked to food, financial and connectivity, plus support for regional co-ordination organisations.</p>	£6.5 million	£6.5 million	31 March 2021
<p>Culture Resilience Fund</p> <p>Aimed at helping individuals and organisations in the sector to survive. Support to date focused on the development of new work to be delivered now or following the relaxation of lockdown. Administered by the Arts Council of Northern Ireland.</p>	£5.5 million	£5.5 million	31 March 2021
<p>Social Security Benefit Delivery COVID-19 Response</p> <p>Targeted overtime to manage significant increases in benefit caseloads and backlogs as a direct result of COVID-19.</p>	£4.6 million	£4.6 million	31 March 2022
<p>Loss of Rental Income (NIHE Landlord)</p> <p>Temporary suspension of NIHE rent increase for 6 months resulted in lost income to the NIHE.</p>	£4.5 million	£4.5 million	31 March 2022

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Discretionary Support Grant payment for short-term living expenses for people affected by COVID-19.	£2.3 million	£3.9 million	Ongoing
Voluntary, Community and Social Economy Sector (VCSE) COVID-19 Recovery Fund DfC Programme administered by Co-operation Ireland (in partnership with Rural Community Network) to procure PPE and other items to assist with safe reopening of VCSE sector (£2.5 million) and provide IT and digital devices to VCSE groups to move services to an online platform (£1.3 million).	£3.8 million	£3.8 million	31 March 2021
COVID-19 Community Support Fund - Warm, Well and Connected Scheme Delivery of wellbeing projects across Northern Ireland to keep people connected and improve mental wellbeing. Fuel support for those in crisis and experiencing hardship as a direct result of the COVID-19 pandemic.	£3.0 million	£3.0 million	31 March 2021
Community Support Programme Disbursed funding to councils to support community development and local advice services.	£Nil	£3.0 million	31 March 2022
The Appeals Service /Office of President of the Appeals Tribunal Costs Payments to The Appeals Service towards backlog caused by the halting of face-to-face interviews during COVID-19.	£Nil	£2.0 million	31 March 2022
NIHE Supplier Relief payments Payments made by NIHE to contractors unable to work, in line with Procurement Guidance Notes 01/20 and 02/20, resulted in additional costs for NIHE.	£1.6 million	£1.6 million	31 March 2022
Food Interventions Developed in response to increased demand for food support. DfC provided £500,000 in funding to Fareshare, a food redistribution charity, to bolster supply to local community food providers across the region. DfC also allocated £500,000 to support more long-term sustainable food responses through councils and other stakeholders, through the development of Social Supermarket models for each council area.	£Nil	£1.0 million	31 March 2022
TOTAL	£316.6 million	£446.3 million	

Note:

In our second report we noted that costs were best estimates and subject to change. The figures included above at 31 March 2021 have been updated in some cases therefore differ to those included in our second report.

Appendix 7: Breakdown of the Department of Education (DE) costs (paragraph 2.5)

DE informed us that its 17 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£404.5 million**.

Its initiatives were funded primarily by earmarked funding from the UK Government and Executive (£351.4 million), with the remainder (£53.1 million) funded from within DE's budget.

DE also informed us that some initiatives have continued within education and have been funded from within DE's allocated budget.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Educational Restart and COVID-19 response funding in schools</p> <p>To support the safe re-opening of schools (including PPE for Education Authority (EA) services and schools) and provide funding to mitigate financial pressures incurred by schools as a result of COVID-19.</p>	£65.7 million	£106.8 million	31 March 2022
<p>COVID-19 interventions to support children & learning</p> <p>Range of opportunities to provide pupils with additional support including summer schools, virtual learning, and the Engage Programme (including Special Schools).</p>	£12.3 million	£71.9 million	31 March 2023
<p>School Holiday Food Grant to families of children entitled to Free School Meals</p> <p>Extension of the free entitlement scheme to cover school holidays.</p>	£16.2 million	£59.7 million	31 March 2023
<p>Childcare Support Scheme</p> <p>Ensuring key workers and vulnerable children continue to access childcare and sustaining day-care providers who have had to close.</p>	£20.5 million	£38.8 million	31 March 2022
<p>Free School Meals Entitlement</p> <p>Financial assistance for families in receipt of free school meals (£2.70 per day) to cover the periods from 23 March 2020 to 30 June 2020 (including Easter break); September to 23 October 2020; 4 January to 12 February 2021; and 22 February to 5 March 2021. Cost includes £0.8 million (Youth) Eat Well to Live Well funding.</p>	£32.2 million	£32.0 million	31 March 2022

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Education Authority (EA) services COVID-19 Response</p> <p>Funding to meet EA financial pressures, such as cleaning costs and loss of income during school closure periods, plus the additional cost of applying government guidance on COVID-19 - use of PPE, training of staff, signage, and cleaning and sanitising the workplace.</p>	£11.4 million	£25.8 million	31 March 2023
<p>COVID-19 Digital Devices</p> <p>Supply of laptops and digital devices for teachers. Includes approximately £2 million for purchase of CO² monitors for schools, and other sundry capital expenditure related to COVID-19.</p>	£Nil	£23.6 million	31 March 2022
<p>Wellbeing Fund</p> <p>Funding to enhance existing wellbeing programmes and/or implement new and innovative wellbeing initiatives that support pupils and/or staff.</p>	£5.0 million	£10.7 million	31 March 2022
<p>Other Free School Meals Funding</p> <p>COVID-19 restart free school meals (to assist with the provision of free school meals within schools & lost income).</p>	£Nil	£10.0 million	31 March 2023
<p>Income Support Scheme for Substitute Teachers</p> <p>Support for substitute teachers who had worked between 1 January 2020 and 31 December 2020 but no longer have access to work. Covers the period April to June 2020 and 1 January to 12 February 2021 to ensure income is at least 80 per cent of that earned in period January to March 2020 and September to December 2020 respectively.</p>	£13.0 million	£8.7 million	31 March 2022
<p>Education Authority Pressures - non-statutory pre-school education</p> <p>Funding for financial pressures in relation to COVID-19 in non-statutory pre-school education settings funded by the EA, includes cleaning materials, PPE, ICT resources for remote learning, staff training and social distancing/cleaning/sanitising the pre-school premises.</p>	£4.9 million	£4.9 million	31 March 2021
<p>COVID support for targeted DE Early Years programmes.</p> <p>Support for early learning and development of disadvantaged children (age 0-4) via the targeted Sure Start programme and Pathway Fund.</p>	£Nil	£3.5 million	Ongoing

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
<p>Alternative examination arrangements</p> <p>Council for the Curriculum, Examinations and Assessment (CCEA) cost of developing and implementing alternative arrangements for GCSEs, AS, A-Levels and vocational qualifications, and providing advice to DE on options for examinations in the next academic year.</p>	£1.5 million	£2.7 million	31 March 2023
<p>Loan of IT devices to disadvantaged pupils</p> <p>To ensure as many disadvantaged pupils as possible have access to a suitable IT device in order to access online learning. <i>Note: this scheme is still active but is subject to capital funding being secured.</i></p>	£9.8 million	£1.5 million	Ongoing: no capital funding available for 2023-24
<p>COVID-19 Residential Outdoor Education Centre Relief Fund</p> <p>Funding to Outdoor Education Centres and voluntary youth organisations to deal with financial impact from the loss of residential activity due to COVID-19.</p>	£1.0 million	£1.5 million	31 March 2022
<p>Regular Asymptomatic Testing in Northern Ireland Special Schools</p> <p>Regular asymptomatic testing for pupils and staff in all special schools. Delivery is supported by the Public Health Agency, EA, and Queen's University Laboratories.</p>	£1.5 million	£1.3 million	30 April 2022
<p>Home to School Transport payments</p> <p>Funding for additional Translink routes and face coverings for use on school transport.</p>	£1.2 million	£1.1 million	31 March 2022
<p>Boarding and Preparatory Schools</p> <p>Financial support to schools to cover loss of boarding and preparatory fee income.</p>	£1.1 million	£Nil	31 March 2021
TOTAL	£197.3 million	£404.5 million	

Appendix 8: Breakdown of the Department for Infrastructure (DfI) costs (paragraph 2.5)

DfI informed us that its 13 COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£295.4 million**.

The focus for DfI was to ensure that, where possible, services could continue by providing funding for lost revenue or to accelerate capital works in line with the Executive Recovery Plan. Specific schemes were also implemented by DfI for the bus, coach and taxi sectors.

DfI told us that its initiatives were funded entirely by additional funds from the UK Government and the Executive. This included capital funding of £29.8 million for capital works in support of DfI's Recovery Plan and the reinstatement of £10 million of reallocated funds from DfI's budget for lost income.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Translink lost passenger revenues Funding to cover Translink losses following a steep decline in passenger journeys. Free travel for Health and Social Care (HSC) staff ceased on 31 August 2021.	£90.0 million	£137.0 million	31 March 2022
NI Water loss of non-domestic water rates and increase in costs Lost business income and deferral of tariff increases on non-domestic water rates for the year, aim is to support businesses that are unable to operate. Increased costs coupled with an increase in bad debts.	£32.8 million	£42.1 million	31 March 2022
Driver and Vehicle Agency Lost Revenue Funding to cover lost revenue and increased costs due to the Agency working at less than full capacity in order to adhere to public health guidance. No impact on revenue during 2022-23.	£29.6 million	£38.6 million	31 March 2022
Bus/Coach Sectoral Support Payments to eligible licensed bus and coach operators based on the reserves that they are required to hold in satisfying the requirement of 'financial standing'. The third Support Scheme for Bus Sector closed 3 March 2022.	£21.2 million	£21.2 million	3 March 2022
NI Water (Capital) Earlier return to work provided opportunities to accelerate capital works in the 2020-21 financial year and contribute to the Recovery Plan.	£15.0 million	£15.0 million	31 March 2021
A6 Works (Capital) Allocated as a result of bids to support the Executive Recovery Framework to boost construction industry activity and contribute to the Recovery Plan.	£14.8 million	£14.8 million	31 March 2021

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Roads Parking and Enforcement Reduction in on-street parking income and income from parking enforcement activity.	£7.6 million	£10.5 million	31 March 2022
Winter Service Funding received to supplement £3 million winter service budget.	£5.0 million	£5.0 million	31 March 2021
Belfast City and City of Derry Airport support due to lost income Three-month support package to keep air travel to Great Britain open. Following this, a short-term support grant (based on 50 per cent of the airport's deficit for the financial year) was developed to help the City of Derry Airport to remain operational.	£4.4 million	£4.2 million	31 March 2021
Taxi Sectoral Support Up to £3,000 payment to taxi drivers to cover PPE and overheads subject to specific criteria.	£Nil	£2.9 million	31 March 2023
PPE for Translink Funding provided to Translink for the purchase of PPE.	£1.5 million	£1.5 million	31 March 2021
Taxi and Bus Regulatory Support Package Funding provided to Driver and Vehicle Agency to address the loss of fee income from taxi and coach licences.	£1.4 million	£1.4 million	31 March 2021
Lost Ferry Revenues Significant fare revenue reductions due to steep decline in passenger numbers on the Strangford and Rathlin ferries due to COVID-19.	£1.0 million	£1.1 million	31 March 2022
TOTAL	£224.4 million*	£295.4 million	

***Note:**

The total estimate for Dfl initiatives, set out in the table above differs slightly from the overall total quoted as a result of roundings.

Appendix 9: Breakdown of the Department of Justice (DoJ) costs (paragraph 2.5)

DoJ informed us that its seven COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£89.2 million**.

In 2021, its initiatives were funded primarily by additional funds from the UK Government and the Executive (£18.2 million) and a further £33.0 million of reallocated funds from within the Department's budget.

In 2022, its initiatives were funded primarily by additional funds from the UK Government and the Executive (£29.9 million) and a further £2.6 million of reallocated funds from within the Department's budget.

In 2023, its initiatives were funded entirely from within existing budget allocations.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Police Service of Northern Ireland Pressures in maintaining critical services; increased costs from contractors; and an increase in the level of untaken annual leave as a result of the pandemic.	£24.8 million	£38.4 million	Ongoing
Northern Ireland Courts and Tribunal Service Loss of income as a result of the limitation of fee-earning court business; additional court judiciary recovery costs to clear the backlog of cases; additional cleaning costs; and additional COVID-19 related costs on capital projects.	£9.8 million	£21.7 million	Ongoing
Northern Ireland Prison Service To maintain critical services: overtime; hygiene requirements; adjustments to the prison estate; additional resources for prisoners; IT equipment for remote working; and an increase in the level of untaken annual leave as a result of the pandemic.	£6.5 million	£9.9 million	Ongoing
Legal Services Agency Mainly to fund a backlog of Legal Aid Fund payments delayed as a result of COVID-19.	£Nil	£7.8 million	Ongoing
PPE PPE across DoJ (including agencies and arm's-length bodies) to ensure staff and public safety.	£5.5 million	£5.8 million	Ongoing
Project Dignity NI Temporary Resting Place Providing a dignified temporary resting place with additional body storage capacity, to cope with the risk that the number of deaths caused by the pandemic would exceed normal capacity.	£3.5 million	£3.5 million	Ongoing

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Other Mainly for IT costs to enable remote/home working; additional cleaning and hygiene requirements; overtime and additional staff costs to maintain frontline services; risk of provider failure, despite interim payment scheme implemented in Legal Services Agency; and increase in level of untaken annual leave due to the pandemic.	£1.1 million	£2.1 million	Ongoing
TOTAL	£51.2 million	£89.2 million	

Notes:

DoJ told us that all the areas of spend above are now considered to be business as usual.

In our second report we noted that costs were best estimates and subject to change. The figures included above at 31 March 2021 have been updated in some cases therefore differ to those included in our second report.

Appendix 10: Breakdown of the Department of Agriculture, Environment and Rural Affairs (DAERA) costs (paragraph 2.5)

DAERA informed us that its seven COVID-19 related initiatives, each in excess of £1 million have a total estimated cost of **£58.7 million**.

Its initiatives were funded primarily by the UK Government and the Executive (£51.2 million), and a further £7.5 million of reallocated funds from its Departmental budget (including £5.7 million capital).

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
Market Intervention in the Agri-Food Sector Package of market support measures to assist the dairy, beef, sheep, pig, poultry, potato and ornamental horticulture sectors to deal with complex challenges and fall in prices due to COVID-19.	£25.0 million	£28.9 million	24 June 2022
Waste Management Waste measures to support local councils to help cover higher waste collection, treatment and disposal costs.	£15.2 million	£15.5 million	31 March 2022
Tackling Rural Poverty and Social Isolation Funding to support the revitalisation of rural communities, investment in forest parks & community trails, and rural businesses (includes £4 million capital spend).	£4.3 million	£4.6 million	21 January 2022
Digital Services IT response to facilitate departmental staff home working (includes £1.7 million capital spend).	£3.3 million	£3.4 million	31 March 2022
Fishing Support for fishing industry which has been affected by social distancing measures and collapse of European and domestic fish markets making trading virtually impossible.	£1.5 million	£3.0 million	31 May 2021
Green Recovery Support to promote the green economy and provide strategic sectoral support to the environmental not-for-profit sector which has been impacted by COVID-19 both financially and in terms of business operability.	£Nil	£2.0 million	31 March 2023
Agri-Food and Biosciences Institute (AFBI) COVID-19 Testing Kits Covering the cost of kits for the provision of COVID-19 testing services.	£2.0 million	£1.3 million	31 March 2021
TOTAL	£51.3 million	£58.7 million	

Appendix 11: Breakdown of The Executive Office (TEO) costs (paragraph 2.5)

TEO informed us that its two COVID-19 related initiatives, each in excess of £1 million, have a total estimated cost of **£11.1 million**.

Its initiatives are funded primarily by additional funds from the UK Government and the Executive (£8.0 million) and a further £3.1 million of reallocated funds from within TEO's budget.

Type and description of support	Estimated cost at 31 March 2021	Estimated cost at 31 March 2023	Closed
TEO response measures to COVID-19 pandemic Executive advertising and public information campaigns; press conferences costs; Northern Ireland Hub and COVID Response/Recovery Team running costs; support for the Executive's COVID-19 Taskforce and spend on UK Covid-19 Inquiry costs.	£5.8 million	£9.9 million	Ongoing
The Travel Agents (Coronavirus) Financial Assistance Scheme 2021 A limited, time-bound scheme providing a 'flat' payment of £10,000 to travel agency businesses operating from commercial premises, or £3,500 payment to self-employed travel agents working from home. Scheme was open for applications from 19 March 2021 to 26 March 2021.	£1.2 million	£1.2 million	26 March 2021
TOTAL	£7.0 million	£11.1 million	



NIAO Reports: 2022 and 2023

NIAO Reports 2022 and 2023

Title	Date Published
2022	
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Internal Fraud Risks	24 February 2022
The COVID-19 pandemic: Supply and procurement of Personal Protective Equipment to local healthcare providers	01 March 2022
Northern Ireland Non-Domestic Renewable Heat Incentive Scheme: Progressing implementation of the Public Inquiry recommendations	22 March 2022
Extraordinary Audit of Causeway Coast and Glens Borough Council	07 July 2022
The National Fraud Initiative: Northern Ireland	19 July 2022
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NIAO Review of NI Water's sale of Portavoe Reservoir	21 July 2022
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