
Cross government

COVID-19 Cost Tracker

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Limitations of the data

Verifying the data

To allow us to publish financial data in a timely way within the current financial year, we have not carried out a full financial audit to verify all data. We are publishing data as provided to us by departments.

Publishing this departmental data does not prejudice our future audit work or opinions. We are not drawing any value-for-money conclusions about this data.

Government departments have had an opportunity to review and comment on the activities, costs and spend data relating to them.

Completeness

Not all departments were able to provide us with all the information we requested. For some measures where there has been spend, these data may not yet be available. In addition, spend against some announced measures is yet to start.

Measures do include activities enacted under the Coronavirus Act 2020 to make sure government could continue to function during the pandemic, for which there are limited or unclear cost implications. (An example of these was releasing local authorities from the requirement to fully assess people who have care needs.)

Rounding of data

Data for different measures are rounded with different levels of precision.

We therefore advise caution when summing these data.

Certainty

Costs and spend depend on a range of uncertain factors, including the impact of the pandemic on the wider economy and the level of take-up for each scheme.

Comparisons with government publications

The cost tracker separates measures out to a greater degree than information already published by government. This means it isn't possible in all cases to reconcile our data with government cost estimates published by HM Treasury or the Office for Budget Responsibility.

Gross costs

The cost tracker shows the estimated gross costs of policy interventions, not the estimated additional cost to government (that is, how much additional funding departments and devolved administrations will eventually need, over and above their existing levels of funding). In some cases, interventions will involve reprioritising existing funding and resources.

Technicalities

Technicalities such as Barnett formula adjustments have been explained where they are known to be included in costs, but may not be identified in all cases.

The estimated costs of government-backed loans and finance schemes represent estimates of write-off costs (for example, if businesses default on their loans), which have a consequent cost to the government.

Key to the lead organisations

- BoE = Bank of England
- BEIS = Department for Business, Energy & Industrial Strategy
- CO = Cabinet Office
- DCMS = Department for Digital, Culture, Media & Sport
- Defra = Department for Environment, Food & Rural Affairs
- DfE = Department for Education
- DfT = Department for Transport
- DfID = Department for International Development
- DHSC = Department of Health & Social Care
- DWP = Department for Work & Pensions
- FCO = Foreign & Commonwealth Office
- HMRC = HM Revenue & Customs
- HMT = HM Treasury
- HO = Home Office
- MHCLG = Ministry of Housing, Communities & Local Government
- MoD = Ministry of Defence
- MoJ = Ministry of Justice
- UKEF = UK Export Finance

Health and social care

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Vaccines Manufacturing Innovation Centre	17 May 2020	Funding to accelerate the construction of the Vaccines Manufacturing and Innovation Centre. The new centre will be the UK's first not-for-profit organisation established to develop and advance the mass production of vaccines, including for existing illnesses such as influenza.	BEIS	Up to 93	Up to 93	No change	Not available		
Establishing a rapid deployment facility for vaccines	17 May 2020	Funding to establish a rapid deployment facility to begin COVID-19 vaccine manufacturing at scale from summer 2020, while the Vaccines Manufacturing Innovation Centre is being built.	BEIS	38	38	No change	Not available		
Vaccine research programmes	17 May 2020	Funding to support and accelerate the University of Oxford and Imperial College vaccine programmes.	BEIS	127	167	40	Not available		The original funding comprised £108 million for Oxford and £19 million for Imperial. In addition, Oxford and Imperial were awarded £4 million through the Department of Health & Social Care's rapid research programme.
Vaccine supply	17 May 2020	Securing capacity to produce a COVID-19 vaccine in partnership with existing organisations.	BEIS	Not available	Not available	Not available	Not available		
Funding for new vaccines manufacturing facilities	23 July 2020	Funding to facilitate production of a COVID-19 vaccine through investment in a Cell and Gene Therapy Catapult Manufacturing Innovation Centre, intended to accelerate the mass production of a successful COVID-19 vaccine in the UK. A further £5 million for new training facilities and an online learning platform to boost vaccine and cell and gene therapy skills.	BEIS	105	105	No change	Not available		
Increasing the UK's vaccine manufacturing capacity	3 August 2020	An 18-month agreement with a global pharmaceutical and biotechnology company, Wockhardt, to carry out the 'fill and finish' stage of the manufacturing process, which involves dispensing the manufactured vaccine substance into vials ready for it to be distributed.	BEIS	Not available	Not available	Not available	Not available		
Design and manufacture of new ventilators	26 March 2020	Design and manufacture of new ventilators in addition to ventilators procured by the health sector.	CO	Not available	Up to 454	Not available	216	30 June 2020	
Increasing UK production of face coverings	20 July 2020	Government procurement of face mask production lines, in cooperation with UK manufacturers.	CO	Not available	23	Not available	2	30 June 2020	
Procuring additional ventilators to support the NHS	16 March 2020	Procurement of medical equipment including additional ventilators.	DHSC	Not available	600	Not available	400	31 July 2020	The spend figure provided is for costs incurred by the Department of Health & Social Care, Supply Chain Coordination Limited, and the Cabinet Office. It has not yet been subject to full internal validation or external audit and as such may contain inaccuracies.
Infection Control Fund	15 May 2020	A £600 million fund, ringfenced for adult social care, introduced to tackle the spread of COVID-19 in care homes in England. It is in addition to financial support made available to local authorities to support key public services since the start of the crisis. Devolved administrations will also receive £113 million.	DHSC	600	600	No change	600	27 July 2020	The full £600 million has been issued to local authorities. In addition, devolved administrations will receive £113 million.
Rapid research response	18 May 2020	Includes vaccine development, repurposing existing therapies, and developing antibodies that target COVID-19.	DHSC	25	25	No change	Not available		The Department of Health & Social Care will contribute 50% of the funding.
Personal protective equipment procurement to protect frontline staff	19 May 2020	This Department of Health & Social Care plan includes guidance on personal protective equipment, including who needs it and what type, distribution, and securing for the remainder of the crisis.	DHSC	4,000	More than 15,000	More than 11,000	7,250	31 July 2020	The spend figure contains a combination of spend initially incurred by Supply Chain Coordination Limited and spend incurred by the Department of Health & Social Care. The Department's spend is on an accruals basis and covers the period 1 April 2020 to 31 July 2020; Supply Chain Coordination Limited's spend is on a cash basis and covers the period from the start of the pandemic to 31 July 2020. The spend figure has not yet been subject to full internal validation or external audit and, as such, may contain inaccuracies. The figure does not include the cost of personal protective equipment sourced by any NHS or public sector organisation other than the Department of Health & Social Care or Supply Chain Coordination Limited.

Health and social care

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Support for health charities	21 May 2020	Support for health charities including mental health, ambulance, social care, learning disabilities, autism and dementia charities. Part of the charities support package.	DHSC	22	24	2	18	14 August 2020	
NHS Test and Trace programme	27 May 2020	The programme aims to improve availability and speed of testing, trace COVID-19 transmission, contain local outbreaks, and enable the country to return to normal. It also includes establishing the Joint Biosecurity Centre to inform decisions on tackling COVID-19.	DHSC	Not available	10,000	Not available	1,000	31 July 2020	The spend figure is cash spending by the Department of Health & Social Care and its arm's-length bodies between April and July 2020. The figure has not yet been subject to full internal validation or external audit and, as such, may contain inaccuracies.
New campaign to encourage people to lose weight and cut COVID-19 risk	27 July 2020	The campaign is part of the government's new obesity strategy. It encourages adults to introduce changes that will help them work towards a healthier weight through a suite of free tools and apps.	DHSC	Not available	No update	Not available	Not available		
Further spending on health services	Multiple announcements	Includes: the use of independent sector health facilities; £1,300 million for enhancing the NHS discharge process so patients who were medically fit to do so can leave hospital quickly and safely; keeping pharmacies and GP practices open during bank holidays so healthcare facilities can stay available to those that need them; life assurance scheme for families of eligible health and social care workers in England; and, the roll-out of the flu vaccination programme.	DHSC	Not available	8,000	Not available	3,000	31 May 2020	In 'Plan for Jobs', the government announced £5.5 billion of spending on health services across multiple departments, including around £5 billion for the Department of Health & Social Care. An additional £3 billion was made available for the NHS on 17 July to prepare for the possible second wave of COVID-19.
Support for hospices	8 April 2020	Part of the charities support package.	DHSC; DCMS	Up to 200	Up to 200	No change	155	30 June 2020	Spending goes through NHS England.
Non-ringfenced funding to support pressure on social care in local government	19 March 2020	Funding for local authorities and other local services to help them respond to pressures on services because of COVID-19. This includes the adult social care workforce, public health services and services helping the most vulnerable, such as homeless people, clinically vulnerable people and clinically extremely vulnerable people.	MHCLG	1,600	3,688	2,088	Not available		The current estimated cost comprises the original funding of £1,600 million, and further commitments in April 2020 of £1,594 million and July 2020 of £494 million, covering 2019-20 and 2020-21.

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Charities support package	8 April 2020	Funding for frontline charities in the UK, £750 million when announced, supporting a range of sectors. Separate entries throughout these tables present the distribution of the funding across charitable sectors.	DCMS	750	769	19	Not available		£32 million comes from existing departmental budgets. £60 million will go to the devolved administrations. The cost estimate has increased because of increases to match funding required.
Support for the Citizens Advice service	23 May 2020	Support for Citizens Advice in England and Scotland, to help deal with increased demand during the COVID-19 pandemic. Part of the charities support package.	BEIS; DCMS	15	15	No change	7	14 August 2020	
Loneliness COVID-19 Grant Fund	22 April 2020	Support for national loneliness organisations. Part of the charities support package.	DCMS	5	5	No change	1	25 August 2020	
Coronavirus Community Support Fund	20 May 2020	Part of the charities support package. £200 million for smaller, local VCSE (voluntary, community and social enterprise) organisations working with vulnerable people in England, to be distributed by the National Lottery Community Fund.	DCMS	200	200	No change	58	25 August 2020	
BBC's 'Big Night In' match funding	20 May 2020	Match funding the public donations to the BBC's 'Big Night In'. Part of the charities support package.	DCMS	20	37	17	8	25 August 2020	
Community Match Challenge	18 July 2020	From 18 July 2020 to 31 August 2020, funds raised through selected COVID-19 charity campaigns will be matched pound-for-pound through this new Community Match Challenge. Part of the charities support package.	DCMS	£85m to £105m	105	Original upper limit now the cost estimate.	-		
Voluntary and Community Sector Emergencies Partnership	18 July 2020	The voluntary and community sector will receive additional support in its response to COVID-19 and future emergencies. Part of the charities support package.	DCMS	5	5	No change	Not available		
Zoo Support Fund	4 May 2020	Licensed zoos and aquariums in England that are experiencing financial difficulties as a result of lost revenue can apply for grants of up to £730,000. £14 million of the total package is part of the charities support package.	Defra; DCMS	14	Up to £100m	Up to £86m in addition	2	20 August 2020	
Food support	8 May 2020	A programme to provide food for those who are struggling as a result of the pandemic. Part of the charities support package.	Defra; DCMS	16	16	No change	14	28 August 2020	
Vulnerable Children National Charities Strategic Relief Fund	2 May 2020	Provides urgent funding for national vulnerable children's charities operating in England and Wales, which have suffered financial distress due to COVID-19. It aims to ensure that these charities can continue to provide or enhance services that safeguard children. Part of the charities support package.	DfE; HO; DCMS	8	8	No change	4	19 August 2020	
Safeguarding vulnerable children	2 May 2020	Emergency support for charities helping vulnerable children affected by the COVID-19 pandemic. This includes children at risk of sexual abuse and criminal exploitation. Part of the charities support package.	DfE; HO; DCMS	27	27	Less than 1	10	13 August 2020	
Support for survivors of modern slavery	2 May 2020	Modern slavery charities which have been impacted by COVID-19 will receive funding to help them support individuals through the Modern Slavery Victim Care Contract. This will allow victims to stay in government-funded safe accommodation for the next three months, and to access financial assistance and support services. Part of the charities support package.	HO; DCMS	2	2	No change	Less than 1	5 August 2020	
Accommodation for victims of domestic abuse	7 May 2020	Support for domestic abuse safe accommodation charities. Part of the charities support package.	MHCLG; DCMS	10	10	No change	9	1 August 2020	
Homelessness	14 May 2020	Financial assistance to local homelessness organisations. Part of the charities support package.	MHCLG; DCMS	6	6	No change	6	1 August 2020	
Armed Forces COVID-19 Impact Programme	12 May 2020	Funding for Armed Forces charities and community interest companies that are delivering services to veterans, Armed Forces families and others from the Armed Forces community. Part of the charities support package.	MoD; DCMS	6	6	No change	6	21 July 2020	The Ministry of Defence has awarded the full £6 million across 102 grants.

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Domestic abuse and sexual violence community-based services	2 May 2020	Additional funding to assist domestic abuse and sexual violence community based services cope with additional demand during the COVID-19 pandemic. Part of the charities support package.	MoJ	20	20	No change	20	3 September 2020	
Rape support centres	2 May 2020	Additional support during COVID-19 for victims of rape and sexual abuse. Part of the charities support package.	MoJ	5	5	No change	3	3 September 2020	
Finding legal options for women survivors	20 May 2020	Provision of free legal support to victims of domestic abuse who wish to apply for an emergency protective order from the courts during COVID-19. Part of the charities support package.	MoJ	Less than 1	Less than 1	No change	Not available		
Specialist legal advice services	4 May 2020	Support to charities providing legal advice during the COVID-19 pandemic. Part of the charities support package.	MoJ; DCMS	5	5	No change	5	3 September 2020	
Transportation and storage of the deceased	25 March 2020	Contracts for the transportation and storage of the deceased (to manage lack of capacity if necessary).	CO	Not available	22	Not available	20	30 June 2020	
Support for government digital services	16 April 2020	Includes funding to support systems that help Universal Credit claimants verify their identity, a new service to track 1.5 million vulnerable people, support for greater demand on digital infrastructure (e.g. GOV.UK Notify), and development of the system underpinning the Vulnerable People Service.	CO	Not available	28	Not available	6	30 June 2020	
Mitigating fraud and error while supporting grants and debt management	Not announced	Funding to reduce the risk of fraud and error in the administration of COVID-19 support to individuals and businesses, along with support for grants, debt management and counter fraud functions.	CO	Not available	5	Not available	2	30 June 2020	
Rugby League	1 May 2020	A £16 million emergency loan for the Rugby Football League to support clubs in England.	DCMS	Likely no cost to government	Likely no cost to government	No change	Not available	14 August 2020	To date, £2.7 million has been issued.
Unlocking dormant accounts to support charities, social enterprises and individuals	20 May 2020	£150 million from dormant bank and building society accounts is to be unlocked to help charities, social enterprises and vulnerable individuals during the COVID-19 outbreak.	DCMS	No direct cost to government	No direct cost to government	No change	Not available		The funds will flow to recipients from bank accounts through the National Lottery Community Fund. This measure does not result in direct cost to government.
Government backing of heritage places	2 June 2020	Contingent liabilities in relation to a government guarantee backing a previously approved £4 million borrowing facility and a new partially backed borrowing facility for Royal Historic Palaces.	DCMS	25	25	No change	4	2 June 2020	£4 million of guarantees have been called upon.
Cultural Recovery Fund	5 July 2020	A £1.57 billion support package to protect cultural and heritage organisations. It includes: £1.15 billion for cultural organisations in England to be delivered through £270 million of repayable finance and £880 million in grants; £100 million of targeted support for the national cultural institutions in England and the English Heritage Trust; £120 million of capital investment to restart construction on cultural infrastructure, and for heritage construction projects in England that were paused due to COVID-19; and, £188 million for the devolved administrations in Northern Ireland (£33 million), Scotland (£97 million) and Wales (£59 million).	DCMS	1,112	1,114	2	Not available		To avoid the double-counting of support to devolved administrations, we have removed from this figure the £188 million that was transferred to Scotland, Wales and Northern Ireland. We have also removed the £270m of repayable finance for consistency with how costs are presented in this table.
Support for clinically extremely vulnerable people	21 March 2020	This includes measures to support people identified as clinically extremely vulnerable to COVID-19, including government food packages (£267 million) and the National Shielding Helpline (£56 million).	Defra	Not available	323	Not available	210	20 August 2020	£210 million spent on food parcels; spend on the the National Shielding Service is not available
COVID-19 Emergency Surplus Food Grant	3 April 2020	This grant will help to distribute up to 14,000 tonnes of surplus food to those in need.	Defra	3	5	2	Less than 1	18 August 2020	
Local Authority Emergency Assistance Grants for Food and Essential Supplies	11 June 2020	Funding to be distributed to local authorities in England to help those who are struggling to afford food and other essentials due to COVID-19.	Defra	63	63	No change	-	30 June 2020	
Expanding Early Career Framework early roll-out	6 January 2020	Support for new teachers who have had a disrupted initial teacher training year.	DfE	Not available	7	Not available	-	10 August 2020	

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
National voucher scheme to provide free school meals for children while at home	31 March 2020	Worth £15 per week for each eligible child, the national free school meals voucher scheme was a temporary substitute for normal arrangements while schools were closed because of COVID-19. On 25 June, the government extended the scheme through the COVID Summer Food Fund, enabling eligible children to be supported over the summer holiday period.	DfE	234	415	181	373	12 August 2020	
Adoption Support Fund	10 April 2020	Therapeutic support for families with adopted children who may be struggling during this time and where typical support may be harder to access because of the COVID-19 pandemic.	DfE	8	8	No change	Not available		
Schools' exceptional costs	19 April 2020	A fund for exceptional costs schools may incur as a result of the COVID-19 pandemic, up to a maximum of £75,000, covering the period up to the end of the 2020 summer term. This included additional cleaning needed because of confirmed or suspected COVID-19 cases; increased premises-related costs needed to keep schools open during holidays; and support for free school meals for eligible children who were not attending school, where those costs are not covered by the national voucher scheme.	DfE	130	120	-10	-	7 August 2020	Claims under this support package are being processed and will be paid in August and September 2020. Exceptional cases will be reviewed and paid in September and October 2020.
Laptops and tablets for children who cannot attend school because of COVID-19	19 April 2020	Schools can access digital devices for children requiring access to remote education due to shielding or local COVID-19 restrictions. Support is also available for those requiring internet access.	DfE	60	60	No change	-	10 August 2020	Contracts are currently being negotiated and finalised with suppliers.
Protecting children from harm	19 April 2020	To further protect children from harm, the government is continuing to support Childline and working with the National Society for the Prevention of Cruelty to Children to expand and promote the adult Helpline.	DfE	2	2	No change	Not available		
Oak National Academy waves 1 and 2	20 April 2020	A new initiative, led by 40 teachers, provides video lessons and resources for other teachers. During the 2020 summer term, 180 video lessons were provided each week across a range of subjects, for every year group from Reception through to Year 10 (wave 1).The scheme has been extended to cover the academic year 2020/21. It will provide a suite of online lessons that cover the whole curriculum up to Year 11 in all core subjects (wave 2).	DfE	Less than 1	5	4	Less than 1	10 August 2020	The contract for wave 2 of the scheme is being finalised.
Vulnerable children	24 April 2020	Funding for 14 projects across the country to tackle the increased risk some children and young people are facing as they stay at home to reduce the spread of COVID-19. This includes work on adolescent exploitation, domestic abuse support, children in care and mental health support.	DfE	12	12	No change	Not available		
Initial Teacher Training retrieval placement	6 May 2020	Support for trainees who are not on track to achieve qualified teacher status because of the COVID-19 pandemic.	DfE	Not available	14	Not available	-	10 August 2020	The cost of the scheme will become more certain once the number of opt-ins is known.
Direct support to children with special educational needs and disabilities	19 May 2020	Support for children with special educational needs and disabilities in England in response to the unique difficulties presented by the COVID-19 pandemic. It helps parents educate and look after disabled or critically ill children who are staying at home more than usual.	DfE	10	10	No change	Not available		Of the £10 million funding, £2 million is from the Department for Education, and £8 million is from the Cabinet Office.
Early Years and Schools Strategy	16 June 2020	Temporary expansion of eligibility for the two-year-old entitlement to children with no recourse to public funds.	DfE	Less than 1	Less than 1	No change	-	25 August 2020	The temporary extension has become permanent and will no longer be directly relevant to the COVID-19 response from 1 September 2020. The costs of implementing the temporary extension will be confirmed in September 2020 after funding returns have been received from local authorities.
National early years voluntary and community sector	22 June 2020	Additional support for disadvantaged and vulnerable pre-school aged children as they transition back into early education.	DfE	1	1	No change	-	14 August 2020	The first claims under this scheme are expected at the end of quarter 2 2020.

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Schools rebuilding programme	29 June 2020	Schools in England will receive capital funding for a transformative ten-year rebuilding programme starting in 2020-21. It also includes funding for repairs and upgrades to schools and further education colleges.	DfE	Over 1,760	Over 1,760	No change	-	25 August 2020	The funding includes over £1 billion for the first 50 rebuilding projects. The projects will be confirmed in the autumn with construction on the first sites from September 2021. It also includes funding for repairs and upgrades to schools (£560 million) and further education colleges (£200 million).
Arrangements for examinations and assessments in 2020/21	1 July 2020	Exams for A, AS and GCSE levels did not take place in summer 2020 because of the COVID-19 outbreak. For most students, grades have instead been provided by their educational institutions. Students who do not feel their final grade reflects their ability, or who were not able to receive a grade in the summer, will have the opportunity to sit an exam in the autumn term.	DfE	Not available	Up to 30	Not available	-	10 August 2020	
Support for school- and college-leavers	8 July 2020	Additional funding to create more places on Levels 2 and 3 courses in high-demand sectors such as engineering, construction and social care.	DfE	101	101	No change	Not available		Scheme runs across the 2020/21 academic year.
National Careers Service	8 July 2020	Additional funding for the National Careers Service to provide personalised advice on training and work.	DfE	32	32	No change	Not available		
Funding for sector-based work academies	8 July 2020	Funding to triple the number of sector-based work academy placements in England in 2020-21, in order to provide vocational training and guaranteed interviews for more people, helping them gain the skills needed for the jobs available in their local area.	DfE	27	27	No change	Not available		The estimated cost of the scheme covers 2020-21 and 2021-22.
Support to universities at risk of insolvency	16 July 2020	A restructuring regime for higher education providers in England which are at risk of insolvency as a result of COVID-19.	DfE	Not available	Not available	Not available	-	1 August 2020	
COVID-19 catch-up fund	20 July 2020	This includes a one-off universal £650 million catch-up premium for the 2020/21 academic year and a £350 million National Tutoring Programme to provide additional, targeted support for those children and young people who need the most help.	DfE	1,000	1,000	No change	40	7 August 2020	
COVID-19 Devices, Connectivity and Digital Infrastructure Delivery Programme	7 August 2020	Supports access to children's social care services and educational services via devices and connectivity. It also supports access to remote education via digital education platforms.	DfE	111	111	Less than 1	87	31 July 2020	
Financial support for COVID-19 impacted state boarding schools	No public announcement made	Funding for academies with boarding provision to support loss of boarding income.	DfE	15	15	No change	1	18 August 2020	Boarding income shortfall is being covered by the normal Deficit funding process.
Letters and Sounds – phonics lesson films for remote-learning pupils	No public announcement made	Production of films to support the remote teaching of phonics using the Letters and Sounds programme.	DfE	Less than 1	Less than 1	Less than 1	Less than 1	10 August 2020	
Apprenticeships lockdown support	Not available	Measures to ensure that apprentices can continue with, and complete, their apprenticeships, despite any break they need to take as a result of COVID-19.	DfE	Not available	71	Not available	Not available		
Funding for free meals, devices and connectivity for disadvantaged further education students	Not available	Additional funding to provide meals to disadvantaged students in further education colleges over the 2020 summer holiday. In addition, further education providers can apply for extra funding for devices and/or internet connectivity to support disadvantaged students.	DfE	16	16	No change	8	25 August 2020	
Mental health and welfare support services for students	17 June 2020	Funding for Student Space, a new online resource to enable all students at English and Welsh universities to have access to a variety of mental health and welfare support services.	DfE	Up to 3	Up to 3	No change	Not available		
Support for the Disasters Emergency Committee	23 July 2020	The government will match, pound for pound, the first £10 million of public donations to the Disasters Emergency Committee Coronavirus Appeal.	DfID	10	10	No change	Not available		
Rail emergency measures	13 April 2020	Funding to ensure that services continue for essential journeys. The Department for Transport temporarily suspended normal franchise agreements with rail operators and transferred all revenue and cost risk to the government.	DfT	3,500	3,500	No change	2,280	27 June 2020	Support is ending on 20 September 2020.

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Maritime lifeline services to the Isle of Wight and the Isles of Scilly	24 April 2020	The government has announced emergency funding to support lifeline transport links to the Isle of Wight and the Isles of Scilly.	DfT	11	12	1	9	31 July 2020	
Safeguarding Great Britain to Northern Ireland air links	1 May 2020	Temporary funding to support airlines and airports that are currently operating, allowing them to continue running air passenger services along two routes from Belfast City and City of Derry to London during the COVID-19 pandemic.	DfT	2	2	No change	Not available		The Department for Transport will provide 50% of the total cost (£ 5.7 million).
Cycling and walking infrastructure and on-street residential chargepoint scheme	9 May 2020	Funding to support cycling and walking infrastructure, and the on-street residential chargepoint scheme. Alternative ways to travel could relieve the pressure on public transport.	DfT	260	260	No change	45	Not available	This funding, which is part of a five-year package announced in February, has been brought forward to address significantly increased numbers of cyclist and pedestrians during the COVID-19 pandemic.
Services in London	15 May 2020	A funding and financing package for Transport for London to safeguard services, based on a series of conditions. The package comprises a £1,095 million grant and a £505 million loan.	DfT	1,095	1,095	No change	730	31 July 2020	Support is ending on 17 October 2020.
Supporting critical freight routes	24 April 2020 and 18 May 2020	Support to protect 11 critical freight routes covering the Channel, the Short Strait, and the North Sea, as well as five critical sea freight routes between Northern Ireland and Great Britain.	DfT	Up to 35	8	Not available	7	31 July 2020	The Department for Transport provides 60% of funding for the freight routes between Northern Ireland and Great Britain. The expected cost of the scheme shows the total cost of the measure, including the contribution from the Northern Ireland Executive. The spend figure represents the contribution from the Department for Transport only.
Bus, tram and light rail services	3 April 2020 and 23 May 2020	Funding to protect and increase local bus, tram and light rail services.	DfT	480	480	No change	236	31 July 2020	
Funding to support statutory functions in the aviation regulator	Not publicly announced	The Civil Aviation Authority's income has fallen as a result of the reduction in air travel during the COVID-19 pandemic. This funding is intended to support and enable the Civil Aviation Authority to continue its statutory duties.	DfT	Not available	45	Not available	10	31 July 2020	
Additional funding for delivery of welfare measures	8 July 2020	Additional funding to deliver and support welfare measures. This includes initial funding received for retention/recruitment of resource in response to COVID-19, the job finding support service announced on 8 July 2020, and the service transformation for the Fraud, Error & Debt Programme.	DWP	202	202	No change	Not available		
Expansion of Universal Credit support programmes: doubling the number of work coaches in Job Centres	8 July 2020	The government will provide £895 million to enhance work search support by doubling the number of work coaches in Jobcentre Plus before the end of 2020-21 across Great Britain.	DWP	895	895	No change	Not available		
Repatriation support from the Foreign & Commonwealth Office for UK travellers stranded overseas	30 March 2020	Assistance to British nationals with evacuation and return flights to the UK from priority countries, in partnership with airlines.	FCO	Up to 75	Up to 75	No change	41	30 June 2020	The amount spent is likely to increase as the Foreign & Commonwealth Office processes the invoices provided by the external travel management company for outsourced flights. Passengers were charged the cost of the flight, up to a ceiling that varied by flight time to ensure that travel was affordable. The net cost to the taxpayer is estimated at £15.5 million.
Enhanced support for British nationals travelling overseas.	Multiple announcements	Examples include expanded travel advice, 24/7 running of a crisis centre, and loans for British travellers overseas returning home or sheltering in place.	FCO	Not available	No update	Not available	6	24 August 2020	As of 24 August 2020, the Foreign & Commonwealth Office (FCO) had issued a total of 2,908 loans of last resort, at a cost of £2.2 million. In addition, the FCO spent around £3.8 million running the 24/7 crisis centre.
Grant-in-aid for the British Council	Unknown	Additional funding for the British Council for 2019-20, intended to enable it to continue promoting cultural understanding between the UK and other countries: for example, through English language teaching, 'Seasons of Culture', and youth exchanges.	FCO	26	26	No change	26		The Foreign & Commonwealth Office (FCO) provided the British Council with £26 million additional non-ODA (Official Development Assistance) grant-in-aid funding to fully fund their non-ODA grant network in 2019-20. In addition, the FCO made a £60 million revolving credit facility available to the British Council in 2020-21 to help them manage the impacts of COVID-19. Future funding will be determined as part of the Spending Review process.

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Support to the devolved administrations	Throughout the pandemic	Funding for the devolved administrations through the Barnett formula, including £2 billion from the Coronavirus Emergency Response Fund.	HMT	Not available	12,700	Not available	Not available		
Pressures on the asylum support system and the pausing of the cessation of asylum support	27 March 2020	Since 27 March 2020, asylum seekers have not been moved out of the asylum accommodation estate. This included those who would ordinarily have their support stopped because their claim had been refused, and those who had been granted leave to remain in the UK. This required procuring additional contingency accommodation, including dedicated isolation facilities. As restrictions ease, these temporary measures are gradually being lifted.	HO	Not available	Not available	Not available	Not available		
Support for unaccompanied asylum-seeking children	2 July 2020	In response to the COVID-19 pandemic, a temporary amendment has been made to the terms under which local authorities can claim Home Office funding related to their costs of supporting unaccompanied asylum-seeking children.	HO	Not available	Not available	Not available	Not available		
Supporting refugee women	5 August 2020	Charities will receive funding to support refugee women with concerns directly related to COVID-19.	HO	Less than 1	Less than 1	No change	-	24 August 2020	
Transfer of asylum seekers	Not announced	In response to the COVID-19 pandemic, transport was arranged for the safe transfer of individuals arriving under the Dublin III Regulation from Greece, while lockdown measures were still in place. Transport was also arranged for unaccompanied children arriving along England's south coast, under the National Transfer Scheme.	HO	Not available	Not available	Not available	Less than 1	30 June 2020	The Home Office met 25% of costs incurred with the balance coming from the EU Asylum, Migration and Integration Fund.
Reopening High Streets Safely Fund	24 May 2020	A new fund to help English local authorities prepare for the safe reopening of high streets and other retail spaces. It supports practical measures so businesses can reopen quickly when they are allowed to, staff can get back to work and customers can be confident that it is safe to return to shops.	MHCLG	No direct cost to the government	No direct cost to the government	Not available	No claims have yet been made		This £50 million measure is funded from the European Regional Development Fund through the Ministry of Housing, Communities & Local Government and has no affect on departmental budgets. Claims are not expected until October 2020.
Funding for rough sleepers and the Next Steps Accommodation Strategy	24 May 2020	In response to COVID-19, the government has announced a range of measures to accommodate rough sleepers to help them self-isolate and prevent the spread of coronavirus. This includes the Next Steps Accommodation Programme, launched on 18 July 2020. This programme makes available the financial resources needed to support local authorities and their partners to prevent rough sleepers from returning to the streets. These announcements form part of a wider package of interventions which are seeking to end rough sleeping in this Parliament, and prevent and reduce wider homelessness.	MHCLG	433	538	105	Not available		This measure brought forward £118 million of £381 million funding announced in the 2020 Budget for the rough sleeping accommodation programme, increasing spending in 2020-21 to £161 million. It also increased the total programme budget to £433 million. Funding allocations are currently being agreed and are expected to be issued at least in part before the end of the calendar year.
Specialist help for vulnerable people in emergency accommodation	24 June 2020	Support to vulnerable people currently in emergency accommodation to access specialist help for substance misuse issues.	MHCLG	16	16	No change	Not available		
Reimbursing local authorities for lost income	2 July 2020	Where losses are more than 5% of a local authority's planned income from sales, fees and charges, the government will cover them for 75p in every pound lost.	MHCLG	Not available	No update	Not available	Not available		
Spreading local authority tax deficits	2 July 2020	Local authorities can spread the repayment of their local council tax and business rates deficits over three years instead of repaying them in one year.	MHCLG	Not available	Not available	Not available	Not available		
Funding for local authorities for innovative digital projects	27 July 2020	Individual local authorities will receive funding for digital projects to improve services to the public.	MHCLG	Less than 1	Less than 1	No change	Less than 1	27 July 2020	Funding is from Local Digital's 2020-21 programme budget.
Funding boost for remote victim services (sexual violence helplines)	23 April 2020	Funding to support national service transition during the COVID-19 pandemic for the support of victims of rape and sexual abuse.	MoJ	Less than 1	Less than 1	-	Less than 1	18 August 2020	
Courts - audio and video systems	30 April 2020	Increased use of video and audio systems to conduct hearings remotely.	MoJ	Not available	37	Not available	8	31 July 2020	

Other public services and emergency responses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Offenders and ex-offenders affected by COVID-19 conditions	18 May 2020	This measure provides funding to voluntary organisations working to support the sector's work during the COVID-19 pandemic, or to make adaptations to delivery of services provided to people in prison, leaving prison, under license in the community, or serving a community sentence.	MoJ	Less than 1	Less than 1	-	Less than 1	14 August 2020	
Nightingale Courts	19 July 2020	Ten temporary courts, known as 'Nightingale Courts', established to tackle the impact of COVID-19 on the justice system.	MoJ	Not available	10	Not available	Less than 1	31 July 2020	
Prisons and Probation	Multiple announcements	A range of measures including provision of extra accommodation in prisons, wider steps to contain the spread of COVID-19, investment in additional tagging capacity, staff overtime payments, personal protective equipment purchases and costs associated with the introduction of exceptional models of delivery.	MoJ	Not available	Not available	Not available	123	31 July 2020	
Safe and clean courts	Not announced	Funding to maintaining a safe working and operating environment within courts - including costs of additional cleaning, personal protective equipment and hand sanitiser necessary to keep the courts operational.	MoJ	Not available	30	Not available	9	31 July 2020	
Legal support for litigants in person	Not announced	Funding to support organisations which work with litigants in person, to provide specialist guidance and advice to people navigating the justice system during the COVID-19 pandemic.	MoJ	Not available	Less than 1	Not available	Less than 1	17 August 2020	

Support for individuals

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Universal Credit: jobcentre attendance for new claimants to access advances	11 March 2020	People will be able to claim Universal Credit and access advance payments where they are directly affected by COVID-19 (or self-isolating), without the current requirement to attend a jobcentre	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Minimum income floor	11 March 2020	The requirements of the Universal Credit minimum income floor have been temporarily relaxed for all those affected by the economic impacts of COVID-19, ensuring that self-employed claimants can access Universal Credit in full.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Access to Universal Credit	16 March 2020	Assessments for all sickness and disability benefits suspended for three months.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Jobcentre attendance and other claimant commitments relaxed	19 March 2020	People receiving benefits do not have to attend jobcentre appointments for at least three months from 19 March 2020. Jobcentres remain open to support vulnerable groups but claimants are encouraged not to attend. Claimants will not be sanctioned for not taking part in jobcentre appointments during this period. Claimant commitment to search and be available for work suspended for three months.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Access to Universal Credit	16 March 2020	Assessments for all sickness and disability benefits suspended for three months.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Jobcentre attendance and other claimant commitments relaxed	19 March 2020	People receiving benefits do not have to attend jobcentre appointments for at least three months from 19 March 2020. Jobcentres remain open to support vulnerable groups but claimants are encouraged not to attend. Claimants will not be sanctioned for not taking part in jobcentre appointments during this period. Claimant commitment to search and be available for work suspended for three months.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Increasing housing support	20 March 2020	An increase in local housing allowance rates to equal the 30th percentile of an area's market rents.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Suspension of recovery of benefit overpayments	3 April 2020	In response to the COVID-19 outbreak, the Department for Work & Pensions has temporarily paused the recovery of benefit overpayments for three months.	DWP	Not available	5,908 across multiple measures - individual costing not known	Not available	Not available		Estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers total forecast expenditure over 2020-21 to 2024-25 for multiple welfare measures. Individual policy costing is not available.
Contributory Employment and Support Allowance	11 March 2020	The government has made the contributory 'new style' Employment and Support Allowance available from day 1 of sickness, rather than day 8, for those shielding, self-isolating, or incapable of working due to COVID-19.	DWP	Not available	Not available	Not available	Not available		
Universal Credit standard allowance	20 March 2020	A temporary increase to the standard allowance component of Universal Credit in response to COVID-19.	DWP	Not available	5,471	Not available	Not available		The estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers forecast expenditure in 2020-21.
Carer's Allowance: break in care	27 March 2020	Changes to regulations, effective from 30 March 2020, which allow unpaid carers in England and Wales to continue to claim Carer's Allowance if they have a temporary break in caring, because they or the person they care for contract COVID-19 or if they have to isolate because of it.	DWP	Not available	Not available	Not available	Not available		
Expansion of Universal Credit support programmes: Expanded Youth Offer	8 July 2020	The government will expand and increase the intensive support offered by the Department for Work & Pensions in Great Britain to young jobseekers, to include all those aged 18 to 24 in the Intensive Work Search group in Universal Credit.	DWP	Not available	215	Not available	Not available		

Support for individuals

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Expansion of Universal Credit support programmes: increasing the Flexible Support Fund	8 July 2020	The government will increase the funding for the Flexible Support Fund by £150 million in Great Britain, including to increase the capacity of the Rapid Response Service. It will also provide local support to claimants by removing barriers to work, such as travel expenses for attending interviews.	DWP	150	150	No change	Not available		
Expansion of Universal Credit support programmes: expanding the Work and Health Programme	8 July 2020	The government will provide up to £95 million in 2020-21 to expand the scope of the Work and Health Programme in Great Britain, to introduce additional voluntary support in the autumn for those on benefits that have been unemployed for more than three months. This expansion will have no impact on the existing provision for those with illnesses or disabilities in England and Wales.	DWP	Up to 95	95	No change	Not available		
Time to Pay	11 March 2020	Time to Pay, an existing scheme, supports businesses and individuals who have outstanding tax liabilities and are in financial difficulty by providing targeted tax deferral and payment plans to help with finance and cashflow challenges.	HMRC	Not available	Not available	Not available	Not available		
Income Tax self-assessment	20 March 2020	Those who cannot pay tax bills on time because of COVID-19 can delay self-assessment payments due in July 2020 until 31 January 2021. Deferred payments will not be subject to a penalty.	HMRC	Not available	1,179	Not available	Not available		The Office for Budget Responsibility cost estimate assumes a 10% non-payment rate on an estimated £11.8 billion deferral in 2020-21.
Working Tax Credit Basic Element	20 March 2020	A temporary £20-a-week increase in the basic element of working tax credits for 2020-21.	HMRC	Not available	1,504	Not available	Not available		An Office for Budget Responsibility cost estimate for 2020-21.
Pensions tax consequences	25 March 2020	Amendment introduced to ensure that there are no adverse pensions tax consequences for workers returning to public sector jobs (particularly in the NHS or police). This amendment will be effective until 1 November 2020.	HMRC	Not available	Not available	Not available	Not available		
Employees purchasing home working equipment	26 March 2020	Legislation to enable reimbursement of expenses for the duration of the 2020-21 tax year.	HMRC	Not available	Not available	Not available	Not available		
Self-Employment Income Support Scheme	26 March 2020	The Self-Employment Income Support Scheme provides taxable grants to self-employed people, or members of a partnership, who have lost income. Open to around 3.4 million people. On 17 August 2020, the scheme reopened for a second round of grant applications (open until 19 October 2020).	HMRC	10,000	15,188	5,188	7,800	19 July 2020	The estimated cost is an Office for Budget Responsibility estimate of the cost of the scheme in 2020-21. The initial estimate assumed an 80% take-up rate and an average monthly grant of £1,250 (half the maximum grant), over three and a half months. These figures only covered the first round of grants. The updated estimate revised the cost of the first grant round to £8.1 billion, and now includes an estimate of the cost of the second round of grants (£7.1 billion, scaled in line with the reduced generosity of the second grants compared with the first).
Stamp Duty Land Tax extension to a statutory three-year refund window	1 April 2020	This measure extended the ability to claim the repayment 3% of higher rates for additional dwellings if the sale of a previous main residence was delayed due to exceptional circumstances, including COVID-19.	HMRC	Not available	Not available	Not available	Not available		
Child Benefit easements	7 April 2020	A temporary measure enabling parents to claim Child Benefit for new UK births prior to birth registration.	HMRC	No cost to the government	No cost to the government	No change	Not available		
Statutory residence test	9 April 2020	This measure disapplies the statutory residence test for individuals who spend time in the UK working on producing ventilators and other COVID-19-related activity.	HMRC	Likely no cost to government	Likely no cost to government	No change	Not available		
Lifetime ISA	1 May 2020	Temporary reduction for 2020-21 in the 25% charge on unauthorised withdrawals to 20%.	HMRC	Not available	Not available	Not available	Not available		
Working Tax Credit hours	4 May 2020	Those working reduced hours due to coronavirus or those being furloughed by their employer would not have their tax credit payments affected if they were still employed or self-employed.	HMRC	Not available	Not available	Not available	Not available		

Support for individuals

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Temporary Stamp Duty Land Tax cut	8 July 2020	A temporary increase in the Nil Rate Band of Residential Stamp Duty Land Tax, in England and Northern Ireland, from £125,000 to £500,000. The increase applies from 8 July 2020 until 31 March 2021, reducing the tax due for everyone who would have paid Stamp Duty Land Tax.	HMRC	3,800 (HM Treasury) and 2,540 (Office for Budget Responsibility)	3,800 (HM Treasury) and 2,540 (Office for Budget Responsibility)	No change	Not available		The Office for Budget Responsibility's cost estimate is for the period 2020-21 to 2024-25, and is based on the central economic scenario in the <i>Fiscal Sustainability Report</i> . It is lower than HM Treasury's £3.8 billion estimate reported in <i>Plan for Jobs</i> , largely because the latter estimate represents a maximum rather than a central number, so these figures are not directly comparable.
Employment-related securities: Enterprise Management Incentive	22 July 2020	Those participating in an Enterprise Management Incentive scheme are required to meet the 'working time requirement'. This means that the employee's time committed to the company must be equal to or exceed the statutory threshold of 25 hours per week or if less, 75% of their working time. This measure will introduce a time-limited exception to the disqualifying event rules, whereby, if an employee would otherwise have met the scheme requirements but did not do so for reasons connected to the COVID-19 pandemic, the time that they would have spent on the business of the company will count towards their working time.	HMRC	No cost to government	No cost to government	No change	Not available		
Tax credits renewal		Most tax credits claims will be renewed automatically this year.	HMRC	Not available	Not available	Not available	Not available		
Council tax relief (Hardship Fund)	11 March 2020	Additional funding for the Hardship Fund, which enables local authorities in England to reduce the 2020-21 council tax bills of working-age people receiving Local Council Tax Support. The fund can also be used to provide further discretionary support.	MHCLG	500	500	No change	Not available		
Support for renters	26 March 2020	A temporary extension to the notice period landlords are required to give their tenants if they intend to end the tenancy, from two months to three months. This is due to end on 30 September 2020.	MHCLG	No direct cost to the government	No direct cost to the government	No change	Not available		

Support for businesses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
The Small Business Grant Fund, and the Retail, Hospitality and Leisure Grant Fund	11 March 2020	Two grant funding schemes have been set up to support small businesses and businesses in the retail, hospitality and leisure sectors. Eligible small businesses can receive grants of £10,000, while retail, hospitality and leisure businesses can receive grants of £25,000. The cost of administering the scheme is subject to a new burdens assessment (£70 million has provisionally been allocated by HM Treasury). £2.34 billion has also been allocated to devolved administrations.	BEIS	12,334	12,418	84	11,010	30 August 2020	The Office for Budget Responsibility estimated in its Fiscal Sustainability Report that this policy would result in £14,758 million cost to the government, based on the amounts transferred from central government to English local authorities and the devolved administrations. To avoid the double-counting of support to devolved administrations, we have removed from this figure the £2,340 million that was transferred to Scotland, Wales and Northern Ireland. As at 30 August 2020, £11,010 million has been paid out to over 897,590 business properties.
Coronavirus Business Interruption Loan Scheme (CBILS)	11 March 2020	The Coronavirus Business Interruption Loan Scheme (CBILS) supports small- and medium-sized enterprises to access loans, overdrafts and other finance. Businesses with an annual turnover of less than £45 million can access finance up to £5 million, with a term length of up to six years. They do not have to demonstrate that they are not able to access commercial finance. The government guarantees 80% of each loan and will pay the first 12 months of interest on loans and any lender-levied fees.	BEIS	5,000 in estimated write-offs for three schemes: CBILS, the Coronavirus Large Business Interruption Loan Scheme and the Bounce Back Loan Scheme	849	Not available	Not available	16 August 2020	The Office for Budget Responsibility estimated in its Fiscal Sustainability Report that this policy would result in net capital spending by government of £849 million (equal to the amount of write-offs). As at 16 August 2020, some 60,490 facilities had been approved, covering £13,680 million of loans.
Coronavirus Large Business Interruption Loan Scheme (CLBILS)	2 April 2020	The Coronavirus Large Business Interruption Loan Scheme (CLBILS) supports large businesses to access loans, overdrafts and other finance. Businesses with an annual turnover of between £45 million and £250 million can apply for up to £25 million of finance, and firms with an annual turnover of over £250 million can apply for up to £50 million of finance. The maximum term length is three years.	BEIS	5,000 in estimated write-offs for three schemes: the Coronavirus Business Interruption Loan Scheme, CLBILS and the Bounce Back Loan Scheme	149	Not available	Not available	16 August 2020	The Office for Budget Responsibility estimated in its Fiscal Sustainability Report that this policy would result in net capital spending by government of £149 million (equal to the amount of write-offs). As at 16 August 2020, 516 facilities had been approved, covering £3,500 million of loans.
Support for innovative companies	20 April 2020	Funding of £750 million for a mix of grant and loan payments to small- and medium-sized enterprises, focusing on research and development.	BEIS	Not available	Not available	Not available	Not available		The £750 million comprises up to £550 million of additional funding and £200 million of accelerated funding to existing grant holders.
Safeguarding high streets	23 April 2020	A temporary ban on the use of statutory demands and winding-up petitions when a company cannot pay its bills as a result of COVID-19.	BEIS	No direct cost to government	No direct cost to government	No change	Not available		No direct cost to government
Bounce Back Loan Scheme (BBLS)	27 April 2020	The Bounce Back Loan Scheme (BBLS) provides loans to businesses of up to £50,000 (interest free for the first 12 months), with a 100% government-backed guarantee for lenders. These loans have a term length of six years.	BEIS	5,000 in estimated write-offs for three schemes: the Coronavirus Business Interruption Loan Scheme, the Coronavirus Large Business Interruption Loan Scheme and BBLS	16,007	Not available	Not available	16 August 2020	The Office for Budget Responsibility estimated in its Fiscal Sustainability Report that this policy would result in net capital spending by government of £16,007 million (equal to the amount of write-offs). As at 16 August 2020, some 1,174,854 facilities had been approved, covering £35,470 million of loans.
Discretionary Grant Fund	1 May 2020	This fund is aimed at small businesses that have ongoing fixed property-related costs but were not eligible for the Small Business Grant Fund or the Retail, Hospitality and Leisure Grant Fund. Local authorities can spend the equivalent of up to 5% of their expenditure on these two schemes (capped at £617 million in total) through the Discretionary Grant Fund.	BEIS	Up to 617	Up to 617	No change	Not available		
Trade Credit Reinsurance Scheme	4 June 2020	Trade credit insurance insures suppliers selling goods against the company they are selling to defaulting on payment coverage. The government is providing temporary guarantees of up to £10 billion to the scheme in response to COVID-19. The scheme runs between 1 April and 31 December 2020, with the potential for extension.	BEIS	Not available	1,700	Not available	Not available		The Office for Budget Responsibility estimates that the direct cost cost to the government will be £1.7 billion.

Support for businesses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Support for research universities	27 June 2020	Two separate measures: (1) Access to long-term, low-interest loans for research universities that have been affected by COVID-19, covering up to 80% of their income losses caused by a decline in international students. (2) Around £200 million of government investment to support researchers' salaries, and other costs such as laboratory equipment and fieldwork. UK Research & Innovation will also redistribute up to a further £80 million of existing funding to support research and development.	BEIS	280	280	No change	Not available		Measure (1) not costed. Measure (2) is expected to cost around £200 million of new funding plus a further £80 million of redistributed funding. The policy is under development and costs are subject to further data on international students for the new academic year.
Cutting emissions and driving economic recovery from COVID-19	22 July 2020	Funding will help drive decarbonisation of heavy industry, the construction, space and automotive sectors, and drive economic recovery from COVID-19.	BEIS	350	350	No change	Not available		
Small business training	3 August 2020	The government is investing £20 million in two training programmes (the Small Business Leadership Programme and the Peer Networks Programme) to improve small businesses' management, productivity and problem-solving skills.	BEIS	20	20	No change	-		
Future Fund	20 April 2020	The Future Fund will issue convertible loans of between £125,000 and £5 million to innovative companies that are facing financing difficulties because of COVID-19. Each loan requires at least equal match funding from private investors and can be converted into equity in the company once the loan matures. The scheme is open initially to the end of September 2020.	BEIS	Not available	75	Not available	Not available	16 August 2020	The value of loan support was initially announced at £500 million. The Office for Budget Responsibility estimated in its Fiscal Sustainability Report that this policy would result in net capital spending by government of £75 million (equal to the amount of write-offs). As at 16 August, the Future Fund had approved £588 million of convertible loans to 590 businesses.
Film and TV Production Restart Scheme	28 July 2020	A scheme to compensate film and TV productions after they have restarted, when costs are incurred due to delays or abandonment as a result of COVID-19. This will be a temporary measure, compensating for losses until 30 June 2021.	DCMS	500	500	No change	Not available		
Fisheries Response Fund and Domestic Seafood Supply Scheme	17 April 2020	Financial assistance for England's fishing and aquaculture businesses in response to Covid-19. Over 1,200 catching and aquaculture businesses have received grants worth up to £10,000, and 20 projects to develop the local seafood supply chain across England have been approved for funding.	Defra	10	10	No change	8	30 June 2020	Comprises spend between 1 April 2020 and 30 June 2020 for the Domestic Seafood Supply Scheme (£0.36 million) and the Fisheries Response Fund (£7.73 million).
Dairy Response Fund	18 June 2020	Support to dairy farmers who have seen decreased demand for their products due to the closure of the hospitality sector. Eligible dairy farmers can access up to £10,000 each to continue to operate and sustain productive capacity without impacts on animal welfare.	Defra	4	2	-2	Less than 1	19 August 2020	An uncapped fund. The application deadline was extended from 14 August 2020 to 11 September 2020.
Provider Relief Scheme – non-levy apprenticeships and contract-funded adult education budgets	24 April 2020	Support for post-16 training providers who have faced challenges as a result of COVID-19, to retain skills and capacity of the sector through the pandemic.	DfE	144	27	-117	7	13 August 2020	This scheme is demand-driven.
Provider Relief Scheme – European Social Fund contractors	25 April 2020	This scheme provides payments to the European Social Fund contractors in the form of repayable advances ahead of actual delivery, to support the cash flow of providers with a demonstrated financial need.	DfE	70	Less than 1	-70	Less than 1	30 June 2020	Cost estimate reduced because only four cases were approved.
Traineeships for young people	8 July 2020	Funding to triple the scale of traineeships in 2020-21, to ensure that more 16- to 24-year-olds have access to high-quality training.	DfE	169	169	No change	Not available		Scheme starts in September 2020. Estimated cost of the scheme covers the period of 2020-21 and 2021-22.
Payments for employers who hire new apprentices	8 July 2020	Businesses will be given £2,000 for each new apprentice they hire under the age of 25. This is in addition to the existing £1,000 payment government already provides for new 16- to 18-year-old apprentices and those aged under 25 with an Education, Health and Care Plan.	DfE	Not available	215	Not available	Not available		Scheme runs from 1 August 2020 to 31 January 2021.

Support for businesses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Statutory Sick Pay Rebate Scheme and Statutory Sick Pay	11 March 2020	Under the Coronavirus Statutory Sick Pay Rebate Scheme, the Department for Work & Pensions repays employers with fewer than 250 employees the current rate of statutory sick pay paid to current or former employees for periods of sickness starting on or after 13 March 2020, capped at two weeks. COVID-19-related Statutory Sick Pay has also been made payable from the first day of sickness absence, rather than the fourth, and extended to people self-isolating and shielding.	DWP	Not available	200	Not available	Not available		These measures are expected to cost £200 million in total. The estimated cost is taken from the Office for Budget Responsibility's Fiscal Sustainability Report and covers forecast expenditure in 2020-21. The Office for Budget Responsibility assumes that claims are made for 10% of 11.5 million eligible employees.
Time to Pay	11 March 2020	Time to Pay, an existing scheme, supports businesses and individuals who have outstanding tax liabilities and are in financial difficulty by providing targeted tax deferral and payment plans to help with finance and cashflow challenges. HM Revenue and Customs announced a helpline to promote and improve access to the scheme for businesses affected by Covid-19.	HMRC	Not available	Not available	Not available	Not available		
Bringing forward the removal of VAT on e-publications from 1 December 2020 to 1 May 2020	11 March 2020	This measure was announced in the March 2020 Budget and was due to take effect from 1 December 2020. It was brought forward to 1 May 2020.	HMRC	Not available	102	Not available	Not available		The Office for Budget Responsibility's cost estimate for 2020-21.
Delaying the reform of the off-payroll working rules	18 March 2020	Changes to the off-payroll working rules have been delayed by 12 months, resulting in loss of the revenue that would have come from implementing them at the planned time.	HMRC	Not available	1,008	Not available	Not available		An Office for Budget Responsibility cost estimate covering the period 2020-21 to 2024-25.
Coronavirus Job Retention Scheme	20 March 2020	The Coronavirus Job Retention Scheme enables employers to claim a taxable grant covering 80% of the wages for furloughed employees (capped at £2,500 a month per employee). Employers can claim employer's National Insurance contributions and minimum automatic enrolment pension contributions. The current form of the scheme applied from March to July 2020 and was open to all employers. The Coronavirus Job Retention Scheme has since been extended to 31 October 2020, with employers expected to make contributions to the cost of paying their furloughed workers from August 2020.	HMRC	42,000	47,001	5,001	35,400	16 August 2020	The current estimated cost is an Office for Budget Responsibility estimate of net cost of the scheme in 2020-21, less income tax and National Insurance contribution payments. The cost estimate covers the period from 1 March 2020 to 31 October 2020, when the scheme closes.
Producers of hand sanitiser	23 March 2020	Temporary changes to the use and supply of denatured alcohol and duty-free spirits, to help businesses who produce hand sanitiser and gel.	HMRC	Likely no cost to government	Likely no cost to government	No change	Not available		
Deferring £38 billion of VAT payments	26 March 2020	UK VAT-registered businesses can defer VAT payments due between 20 March and 30 June 2020 to March 2021. No interest or penalties will be charged.	HMRC	1,900	1,893	-7	Not available		The Office for Budget Responsibility's costing of the policy assumes a 5% non-payment rate on an estimated £38 billion deferral. As at 7 June, £27.5 billion of VAT had been deferred.
Brewers, cider producers, wine makers and publicans	30 March 2020	A temporary measure to help in the destruction of spoilt beer, cider, wine or made-wine during COVID-19. Normally the destruction of alcohol must be supervised by a responsible person from the brewery, cider producer or winery. Due to social distancing requirements this is currently difficult to do.	HMRC	Likely no cost to government	Likely no cost to government	No change	Not available		
Waiving import duties on critical imports such as medical supplies and equipment	31 March 2020	Import VAT and customs duty relief for goods to tackle COVID-19. Applies to specific medical goods coming from outside the EU, including ventilators, COVID-19 testing kits and protective clothing. The relief applies to imports into the UK from 30 January 2020 until 31 October 2020.	HMRC	Not available	124	Not available	Not available		The Office for Budget Responsibility cost estimate for 2020-21.
Extension to payment on Duty Deferment Accounts (DDAs)	21 May 2020	Those unable to pay the full amount of customs duty and import VAT owed on their DDA because of severe COVID-19-related difficulties can extend the payment period for duties deferred in April and May 2020 for up to three months from their due date.	HMRC	Not available	Not available	Not available	Not available		

Support for businesses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Delaying the VAT domestic reverse charge for the construction sector	5 June 2020	The introduction of the domestic reverse charge for construction services will be delayed from 1 October 2020 until 1 March 2021 because of the impact of COVID-19 on the construction sector.	HMRC	Not available	47	Not available	Not available		The Office for Budget Responsibility's cost estimate, covering the period 2020-21 to 2023-24.
Temporarily waiving VAT on personal protective equipment from 1 May to 31 October 2020	3 July 2020	A new temporary zero rate applies to supplies of personal protective equipment, as defined by Public Health England's coronavirus (COVID-19) personal protective equipment guidance on 24 April 2020, between 1 May and 31 October 2020.	HMRC	Not available	200	Not available	Not available		The Office for Budget Responsibility's cost estimate for 2020-21, including the extension of the scheme to 31 October 2020.
Coronavirus Job Retention Bonus Scheme	8 July 2020	To provide additional support to employers who keep on their furloughed employees in meaningful employment, after the government's Coronavirus Job Retention Scheme ends on 31 October 2020. The Job Retention Bonus is a one-off payment to employers of £1,000 for every employee who they previously claimed for under the scheme, and who remains continuously employed through to 31 January 2021. Eligible employees must earn at least £520 a month on average between the 1 November 2020 and 31 January 2021.	HMRC	9,400 (HM Treasury) and 6,110 (Office for Budget Responsibility)	9,400 (HM Treasury) and 6,110 (Office for Budget Responsibility)	No change	Not available		The Office for Budget Responsibility's cost estimate for 2020-21 is based on the central economic scenario in the Fiscal Sustainability Report. It is lower than HM Treasury's estimated cost of up to £9.4 billion reported in <i>Plan for Jobs</i> largely because the latter estimate represents a maximum rather than a central number, so these figures are not directly comparable.
Reduced rate of VAT for the hospitality sector, accommodation and attractions	8 July 2020	A VAT reduction from 20% to 5% covering food (and non-alcohol beverages) served in restaurants/pubs (and similar), entry to attractions and accommodation.	HMRC	4,100 (HM Treasury) and 2,500 (Office for Budget Responsibility)	4,100 (HM Treasury) and 2,500 (Office for Budget Responsibility)	No change	Not available		The Office for Budget Responsibility's cost estimate for 2020-21 is based on the central economic scenario in the <i>Fiscal Sustainability Report</i> . It is lower than HM Treasury's £4.1 billion estimate reported in <i>Plan for Jobs</i> largely because the latter estimate represents a maximum rather than a central number, so these figures are not directly comparable. The final cost will depend on consumption levels.
Eat Out to Help Out discount scheme	8 July 2020	This scheme entitles everyone to a 50% discount on their meal, up to £10 per person, at any participating establishment. The scheme was valid Monday to Wednesday on any eat-in meal or non-alcoholic drinks for the entire month of August. Participating establishments will be fully reimbursed.	HMRC	500	500	No change	522	31 August 2020	130,000 claims were received up to 31 August 2020.
Business rates holidays for retail, hospitality and leisure sectors, and for nurseries	16 March 2020	Eligible businesses in England in the retail, hospitality and leisure sectors do not have to pay business rates for the 2020-21 tax year. This also applies to estate agents and lettings agencies. There is a separate scheme for childcare nurseries. Local authorities will be reimbursed for the loss of business rates receipts.	HMT	10,221	11,808	1,587	Not available		The revised estimated cost is an Office for Budget Responsibility estimate for 2019-20 to 2022-23, based on the central economic scenario in its Fiscal Sustainability Report.
Last resort business interventions	2 July 2020	A bespoke £30 million loan from the government to a steel company (Celsa Steel [UK]), considered by the government to be of strategic importance.	HMT; BEIS	Not available	Not available	Not available	Not available	25 August 2020	
Covid Corporate Financing Facility	17 March 2020	The Covid Corporate Financing Facility (CCFF) is designed to help larger firms bridge COVID-19-related disruptions to their cash flows through the purchase of their short-term debt. CCFF is intended to operate for an initial period of 12 months.	HMT; BoE	Not available	Not available	Not available	Not available	2 September 2020	As at 2 September 2020, £83,170 million of borrowing had been approved, with £17,433 million of loans issued to business (net of redemptions). The Office for Budget Responsibility forecasts no direct fiscal costs from this scheme in the central economic scenario of its Fiscal Sustainability Report.
Support to local business partnerships	1 May 2020	Business improvement districts across England will receive support to help cover their day-to-day costs.	MHCLG	6	6	No change	6		This funding is repurposed from the Towns Fund and the Future High Streets Fund.
Support to pubs, cafés and restaurants	25 June 2020	A reduction in application fees for pavement and street café licences (up to £100) and a reduction in the consultation period for applications for licenses. The announcement also provided measures to help outdoor markets, car-boot sales and summer fairs.	MHCLG	Not available	Not available	Not available	Not available		This initiative was included in the Business and Planning Act 2020, published on 22 July 2020. There are expected to be no costs to the government from this intervention.
Kick-starting Tourism Package	3 July 2020	Funding to boost tourism in England for renewal and recovery.	MHCLG	No direct cost to the government	No direct cost to the government	Not available	Not available		This £10 million measure is funded from the European Regional Development Fund through the Ministry of Housing, Communities & Local Government; it has no affect on departmental budgets. Claims are not expected until October 2020.

Support for businesses

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Grants to boost recovery of small businesses	30 July 2020	Small- and medium-sized businesses in England will be able to access grants of between £1,000 and £5,000 for new equipment and technology, and specialist advice.	MHCLG	No direct cost to the government	No direct cost to the government	No change	Not available		This £20 million measure is funded from the European Regional Development Fund through the Ministry of Housing, Communities & Local Government, and has no affect on departmental budgets. Claims are not expected until October 2020.
Enabling continued finance support for exporters	3 April 2020	UK Export Finance has expanded the scope of its Export Insurance Policy to cover transactions with countries that were previously excluded from the scheme. The scheme protects against the risk of non-payment if UK exporters' customers become insolvent or other governments' actions make fulfilling contracts impossible.	UKEF	Not available	Not available	Not available	-	1 August 2020	

Other support

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Supporting the development of new technologies and services	10 July 2020	A joint initiative between the UK Space Agency and the European Space Agency to find and support space-enabled technologies and services that can support the NHS response to coronavirus.	BEIS	3	3	No change	Not available		The Department for Business, Energy & Industrial Strategy ring-fenced 3 million euros within its subscription to the European Space Agency ARTES Business Applications Programme. This funding has been converted to pounds using the prevailing exchange rate.
The government's public information campaign	2 February 2020	Public information campaign on how to slow the spread of COVID-19 and reduce the impact on NHS services, such as guidance on COVID-19 symptoms and hand washing. The Cabinet Office, supported by the Ministry of Defence, has also been tackling misinformation.	CO	Not available	217	Not available	100	30 June 2020	
Help to fight COVID-19 in Iran	2 March 2020	France, Germany and the UK have committed to provide a comprehensive package of both material and financial support to combat the rapid spread of the disease in Iran.	DfID	2	2	No change	Not available		
The International Monetary Fund Catastrophe Containment and Relief Trust	11 March 2020	Funding for the International Monetary Fund to help mitigate the impact of COVID-19 in the world's most vulnerable countries.	DfID	Up to 150	150	No change	Not available		
The Coalition for Epidemic Preparedness Innovations	26 March 2020	An international partnership of public, private and third-sector organisations to lead global efforts to find a workable vaccine.	DfID	250	250	No change	Not available		
Support for the Therapeutic Accelerator fund	26 March 2020	The fund supports the rapid development of anti-retrovirals or immunotherapies against COVID-19. It aims to make 10 million treatments available globally, including in the UK.	DfID	40	40	No change	Not available		
Developing testing devices	26 March 2020	Additional funding for the Foundation for Innovative New Diagnostics, a partnership between academic organisations and pharmaceutical companies, which will develop and build easily-manufactured rapid testing devices.	DfID	23	23	No change	Not available		
Handwashing campaigns in developing countries	26 March 2020	A joint campaign with Unilever to tell up to a billion people about the importance of handwashing, to stop COVID-19 spreading in developing countries. The programme will also distribute over 20 million hygiene and cleaning products.	DfID	50	50	No change	Not available		
Support for United Nations agencies	12 April 2020	Funding in response to a United Nations appeal for support; split between the World Health Organization, UNICEF, the United Nations Refugee Agency, the World Food Programme, and the United Nations Population Fund. Part of a package of £200 million support for UK charities and international organisations.	DfID	130	130	No change	Not available		
Funding for the new International Red Cross and Red Crescent Movement appeals	12 April 2020	Contribution to the new International Red Cross and Red Crescent Movement appeals. Part of a package of £200 million support for UK charities and international organisations.	DfID	50	50	No change	Not available		
Funding for international non-governmental organisations	12 April 2020	Funding for international non-governmental organisations , including UK charities, to tackle COVID-19. Part of a package of £200 million support for UK charities and international organisations .	DfID	20	20	No change	Not available		
G20 COVID-19 Action Plan	15 April 2020	The G20 agreed decisive action was needed to reduce the global economic damage of COVID-19, setting out an action plan that included a call for the swift implementation of a \$200 billion package of global support from the World Bank Group and Regional Development Banks.	DfID	Not available	Not available	Not available	Not available		
African Union COVID-19 Response Fund	20 May 2020	The UK will invest in the African Union's new fund to tackle COVID-19 and save lives. The fund will tackle the pandemic by recruiting African health experts and deploying them where they are needed most, strengthening global tracking of the pandemic, combatting potentially harmful misinformation, providing specialist COVID-19 training for health workers, and making information about COVID-19 more accessible to the public.	DfID	Up to 20	20	No change	Not available		

Other support

Title	Date announced	Description	Lead organisation(s)	Estimated cost when announced, £m	Current estimated cost, £m	Change in estimated cost, £m	Amount spent so far, £m	Date of most recent spend data	Explanation
Aid for Yemen	2 June 2020	The Yemen country budget for 2020-21, which will include provision for areas affected by COVID-19, including over 700,000 medical consultations, training for 12,000 healthcare workers to work safely in a COVID-19 environment, and providing funding to nearly 4,000 health centres to continue providing existing health services.	DfID	160	160	No change	Not available		
Developing quicker diagnosis methods	Not available	Funding through the Joint Initiative on Research for Epidemic Preparedness, in collaboration with the Wellcome Trust, to develop quicker diagnosis methods and perform other essential research for disease control.	DfID	5	5	No change	Not available		
Support for multilateral organisations	Not available	Support for multilateral organisations like the World Health Organisation, and humanitarian organisations like UNICEF and the Red Cross, to help developing countries manage the spread of COVID-19.	DfID	26	26	No change	Not available		
Support for St Helena and Montserrat		A £5 million package for COVID-19 support available for St Helena and Montserrat.	DfID	5	7	2	Not available		
Support for Overseas Territories	Unknown	Support for Overseas Territories, including the Conflict, Stability and Security Fund, which is procuring essential medical supplies, staff and logistical support, as well as supporting medical facilities in the Falkland Islands; providing a Security Assistance Team to local authorities in the Cayman Islands and Turks and Caicos; and, supporting border security measures in Anguilla.	FCO	Not available	45	45	23	26 August 2020	Spend comprises £9.3 million of emergency financial support to Anguilla to keep essential public services running and respond to the impacts of COVID-19, and £14 million from the Conflict, Stability and Security Fund to support the Overseas Territories' response to COVID-19.

Notes to the tables

- 1. Figures may not sum due to rounding.
- 2. All monetary values under £1 million are recorded as ‘less than 1’.
- 3. Some emergency measures may have been announced by government after spending against them had started.

Source: Government departments, the Bank of England and the Office for Budget Responsibility