



Cabinet Office

Guidance for General Grants

Minimum Requirement One: SOR for a Grant

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Important note

- ▶ This guidance applies only to general grants made by departments and their arm's length bodies (ALBs) using exchequer funding. It does not apply to formula grants or grant in aid, although guidance for the latter grant will be developed in the future. 'Managing Public Money' and local guidance within organisations will continue to apply until then.
- ▶ Organisations' primary concern when administering grants is to have due regard to the 'Grants Functional Standard' (GovS 015) and the key documents referred to within it including '[Managing Public Money](#)'. Nothing in this guidance is intended to contradict or supersede these. Furthermore, this guidance is not intended to be an additional spending control - departments retain accountability for decisions on all grant expenditure.
- ▶ This guidance should be read in conjunction with the wider set of 'Minimum Requirements' guidance documents (including the Introduction). Further information about how to apply this guidance can be found in the following document: '**Grant Scheme Readiness: a guide to designing and developing a new government grant scheme**', available online through the '[Grants Centre of Excellence \(GCOE\)](#)'. Further references and resources are highlighted throughout. It should also be read alongside organisations' internal guidance, where available, which will provide the departmental policy context.
- ▶ This guidance should be approached on a 'comply or explain' basis. It is important to consider flexibility and proportionality in adhering to the minimum requirements. As such there may be some specific instances where the requirements may not be met in full. In these instances, appropriate justification should be recorded within the business case or equivalent approval documents.

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Minimum Requirement

All government grants shall have a **named senior officer responsible (SOR) for a grant** with clearly defined responsibilities throughout the lifetime of the grant.¹

Purpose

Minimum Requirement One: SOR for a Grant and the guidance for general grants set out below, is about ensuring that an appropriate individual - with the necessary authority, capability and capacity, and a full understanding of their role and associated obligations - is assigned to each grant to take responsibility for delivering value for money and for managing risk within acceptable, pre-defined tolerances.

¹ Note: this role was previously referred to as the senior responsible owner (SRO); as part of the move of standardising the Government Functions, the role identified within this minimum requirement is to be referred to as the 'senior officer responsible for a grant'. This is to distinguish between the SRO that is defined within the Project Delivery Functional Standard GovS002, whilst still acknowledging that some SROs may indeed also act as senior owners responsible for a grant.

Grants Functional Standard: Key References

Mandatory requirements are defined by the word ‘shall’ in the Functional Standard which can be accessed [here on gov.uk](#). The ‘shalls’ for the management of grants related to this minimum requirement have been extracted from the Standard and are set out below. *Please note that in some cases the information has been paraphrased for conciseness - refer to the standard itself for the full version.*

Area	Requirement(s)	Context	Reference	Page
Principles	<p>At all times, those directing and managing grants at scheme and award level shall ensure:</p> <ol style="list-style-type: none"> 1. the application of the government functional standard for grants is proportionate and appropriate, and is reflected in the approach taken to governance, management frameworks and controls, having regard to an accepted level of risk 2. the activities being funded are appropriately aligned to the government’s and other appropriate policy objectives 3. grants are made in the best interest of the public and the public purse, and with due regard to <i>Managing Public Money</i> guidance 4. funding is administered with optimum efficiency, economy, effectiveness and prudence, to maximise value for public money 5. that responsibilities and accountabilities are defined, mutually consistent, and traceable across all levels of management 6. public service codes of conduct and ethics and those of associated professions are upheld 	<p>The purpose of the government functional standard for grants is to set expectations and drive consistency in the management of grants, promoting efficient and effective grant making, to ensure funding is used as intended and provides value for money through high-quality delivery.</p>	<p>2 Principles</p> <p><i>Also refer to: Managing Public Money 1.1 Purpose of this government standard</i></p>	1
Governance Framework: Roles and Responsibilities	<p>[Organisations] shall have (at a minimum) the following roles:</p> <ol style="list-style-type: none"> 1. Senior officer accountable for grants across government* 2. Accounting officer 3. Senior officer accountable for finance in an organisation 4. Senior officer accountable for an organisation’s grants 5. Senior officer responsible for a grant 6. New grants advice panel* 7. Grant manager 8. Specialist roles 9. Use of third parties <p>*Central roles within the Cabinet Office</p>	<p>Government grants should be afforded the appropriate level of scrutiny by the grant owning department, to ensure the government functional standard for grants is being adhered to and grant funding is being administered effectively. These roles are essential to the management of grant funding, and whilst organisations may change the titles and division of responsibilities they shall have (at a minimum) the roles outlined.</p>	<p>4.4 Roles and responsibilities</p>	6

Overview

1. The SOR for a grant is responsible for ensuring that their assigned grant scheme(s) is aligned with the organisation's remit, legal powers and objectives, and delivers the intended outcomes and benefits. They report to the senior officer accountable for grants (see 'Other Key Roles' below).
2. The SOR for a grant should be assigned by the senior officer accountable for grants (or equivalent official) prior to the design and development stage, so that they can carry out the role effectively. The role will continue until the benefits of the grant have been realised, evaluated and the findings disseminated within the organisation as appropriate, to inform the development of future grant schemes.
3. The SOR for a grant is usually at senior civil service (SCS) level - although in some instances a Grade 7 or senior executive officer might be appropriate - with appropriate capability, capacity and delegated authority (per the department's specific guidelines). The SOR's role and responsibilities should be clearly communicated to the individual when they take on the position. This can be through a SOR delegation letter that would cover tenure, objectives and performance criteria, extent and limits of accountability (over financial controls, delegated authority etc.) and general development issues.
4. It is expected that departments will consider proportionality when defining the role for individual schemes and choosing the most appropriate person to deliver the requirement. Considerations may include the size of the grant in terms of volume and value, the level of risk, including whether it is novel or contentious, the duration of the grant and the department's risk tolerance.
5. The SOR will need to ensure that they have the appropriate level of resources to deliver the requirement throughout the grant's lifecycle, such as a grant manager and specialist support, as required (see the 'Other Key Roles' section below). These should be appointed at a sufficiently early stage so as to set up the grant for success. Furthermore, the SOR will need to establish appropriate processes and controls to manage the grant in line with the organisation's governance framework for grants.
6. The SOR for a grant (and all staff involved with grants) should be given access to appropriate training to enable them to carry out their responsibilities effectively (refer to '[Minimum Requirement Ten: Training](#)' for further details). It is worth noting that approved training resources are available from the Government Grants Academy (see 'Further Resources' below). SORs are also encouraged to share knowledge and experience with organisations across government, for example, through the Cabinet Office's SOR and Best Practice Networks.
7. The name of the SOR for the grant is to be entered on to the Government Grants Information System (GGIS). This information gives a level of assurance that a SOR has been assigned. The organisation should ensure that this information is updated where the SOR changes during the life of a grant. In addition, the name and contact details for the grant manager should also be recorded on the GGIS, to prevent inappropriate requests being directed to the SOR.
8. An outgoing SOR should adequately brief and bring up to date any replacement SOR, ensuring a smooth handover and transition.

Responsibilities of the SOR for a Grant

9. The SOR is accountable for developing the justification for the grant and for ongoing governance, in particular:
- oversight of governance and approvals to ensure due regard is given to priority areas, including compliance with the functional standard and ensuring appropriate budget cover is in place (refer to '[Minimum Requirement Two: Governance, Approvals and Data Capture](#)');
 - ensuring details of the grant are entered, and kept up-to-date, on the GGIS (refer to '[Minimum Requirement Two: Governance, Approvals and Data Capture](#)');
 - ensuring that grants are referred to the New Grants Advice Panel (NGAP), where appropriate, and that advice is considered in line with guidance, with actions documented (refer to '[Minimum Requirement Three: NGAP](#)');
 - ensuring that grants are referred to the Complex Grants Advice Panel (CGAP), where required, that advice is considered and the panel is provided with a written response covering action taken, or via a further meeting with CGAP (refer to '[Minimum Requirement Three: NGAP](#)' for basic information on CGAP);
 - development and approval of a Business Case, which is designed to be proportionate to the level of expenditure and risk, in alignment with delegated authority and governance (refer to '[Minimum Requirement Four: Business Case Development](#)');
 - ensuring that the grant is competed in line with guidance, or a direct award appropriately justified and approved (refer to '[Minimum Requirement Five: Competition for Funding](#)');
 - development, completion and approval of the grant agreement template, including terms and conditions and associated schedules (refer to '[Minimum Requirement Six: Grant Agreements](#)');
 - management of risk, controls and assurance, approval of the due diligence model, and the fraud risk assessment and mitigation strategy (refer to '[Minimum Requirement Seven: Risk, Controls and Assurance](#)');
 - reporting to the Cabinet Office as required, for example, in response to an audit request;
 - conducting appropriate monitoring of the performance of the grant, and commissioning a proportionate evaluation of delivery in relation to the scheme's specific policy objectives (refer to '[Minimum Requirement Eight: Performance and Monitoring](#)');
 - oversight and approval of annual reviews for single and multi-year schemes, and implementing recommendations based on any findings from this, or other sources (refer to '[Minimum Requirement Nine: Annual Review and Reconciliation](#)'); and
 - ensuring that there are resources available, ensuring appropriate capability and capacity to administer the grant, and that all individuals involved in the development and management the grant have clear roles and responsibilities, and undergo appropriate training (refer to '[Minimum Requirement Ten: Training](#)').

Note: the list above should not be considered exhaustive and is, therefore, in addition to any SOR requirements stipulated by the organisation.

SOR for a Grant in an Arm's Length Body

10. Any Arm's Length Body (ALB) that administers Exchequer funded general grants on behalf of its sponsor department will require a SOR for those grants, in line with the guidance above. Proportionality is a key factor in appointing the SOR - in this case consideration should also be given to the nature of the relationship between the ALB and its sponsor department with regards to levels of accountability, with key decisions being agreed with the department's sponsor team where appropriate, for example:
- some ALBs have opted for the role of SOR to be carried out by their Chief Executive Officers (CEOs) as they also fulfil the role of the Accounting Officer for the ALB, for example, where the volume of grants awarded is not particularly high and/ or when the CEO wishes to take direct responsibility for high value and/ or contentious awards; or
 - conversely, in many other instances, where ALBs make numerous low value awards, there may be the need for multiple SORs at an appropriate grade to cope with the volume of work.

Other Key Roles

Note: for more information about each of these roles, see section 4.4 Roles and Responsibilities in the Grants Functional Standard. It is worth noting that individual organisations may use different titles and may articulate the division of responsibilities in a slightly different way.

Senior Officer Accountable for an Organisation's Grants, and Senior Officer Accountable for Finance

11. The SOR is expected to report to the senior officer accountable for an organisation's grants, who in turn will report to the senior officer accountable for finance.² The senior officers accountable for an organisation's grants and for finance, are together responsible for ensuring that the financial requirements for grant schemes and awards are implemented, in full, within the department and its arm's length bodies, if any, and depending on the management arrangements in place.
12. The senior officer accountable for an organisation's grants provides leadership and direction for grant-making activity within the department and will direct the actions of SORs to ensure delivery is in line with expectations. They also ensure the implementation of grant related policy and compliance to the Grants Functional Standard, and the SOR for a grant will report to them.

Grant Manager

13. The grant manager is accountable to the SOR for a grant for the day-to-day management and administration of grants, in line with the grants functional standard and associated government and organisational policies.

²This should not be confused with the senior officer accountable for grants across government, who is accountable to the Chief Executive of the Civil Service, for the development and implementation of cross-government grants policy and practice.

Grant Champion

14. Each department has a grants champion who is responsible for representing their department as the first point of contact, and disseminating information from the Cabinet Office grants management function, managing data requests and helping to promote adherence to the grants functional standard.³ Some ALBs may elect to have their own grants champion, depending on issues of proportionality and the relationship with their sponsor department. The Grants Champion role is further defined, and the full role description is available on the Centre of Excellence.
15. SORs will work closely with grants champions to ensure they are aware of the information flowing from Cabinet Office grants management function.

Other Stakeholders

16. SORs will need to interact with a variety of other stakeholders throughout the lifecycle of their grant(s). These may include:
 - policy teams that work on issuing, monitoring and evaluating the grants;
 - the New Grants Advice Panel (NGAP), an independent, cross-government expert panel coordinated and chaired by the Cabinet Office;
 - the Complex Grants Advice Panel (CGAP), an independent, cross-government expert panel, coordinated by Cabinet Office and HM Treasury;
 - grants recipients, their advisers and in some instances representative bodies;
 - specialists and support staff that may be utilised to cover issues such as those relating to commercial, legal, financial, risk, analysis and counter-fraud; and
 - governmental or parliamentary oversight bodies, such as the Government Internal Audit Agency or the National Audit Office.

Further Resources

17. In adhering to this minimum requirement and additional guidance, and in addition to the references and resources highlighted earlier in this document, organisations may want to consider the following resources:
 - ‘Performing the Role of SOR for a Grant’ Training, available through the Government Grants Academy (see link below); and
 - ‘Departmental Grants Champion Role’ document on the Grants Centre of Excellence (see link below).
18. Organisations should also make full use of wider resources available through the [Grants Centre of Excellence and the Government Grants Academy](#).

³Grants champions are chosen, appointed and listed by their organisation, and SORs ought to be able to find their grants champion internally. SORs can also request the contact details of their grants champions from the Cabinet Office grants management function which makes all reasonable effort to hold that data centrally.