CIPFA Capita

Local government grants: how effectively do they support communities?

May 2021

cipfa.org

Content

Introduction

The landscape for government grant funding in the UK is complex but crucial for sustaining essential services in the public sector. However, timeframes are often too short term for the problems needing to be addressed, making it difficult to plan strategically, and accessing funds can be a time-consuming endeavour for local authorities, fraught with inconsistencies. This fact was brought into sharp relief by the COVID-19 pandemic and the resulting widespread allocation of emergency grant funding to businesses and communities by local authorities. Although it has provided financial respite for those in need, this process has raised concerns regarding distribution.

Local authorities are no strangers to grants. Indeed, the sector has increasingly been the recipient of piecemeal, short-term grants from central government departments to provide services to citizens.

Sponsored by Capita and set in the wider economic and government policy context, CIPFA sets out the complexities of the grant funding landscape in this report, assessing grant disbursement during the pandemic and illustrating some of the issues and inefficiencies inherent in the system, including (but not limited to) the risk of fraud.

UK grant funding: the economic context

Jeffrey Matsu
Chief Economist, CIPFA

The outlook for the UK economy is fragile. Expectations that the country may be over the worst of the COVID-19 pandemic are speculative and influenced by an array of global factors. While the consensus is for a strong rebound in activity starting in the spring, the government's "roadmap out of lockdown" is indicative by design. Data on virus mutations, vaccine efficacy and infection rates will guide what is possible, but the potential for a fourth lockdown is not negligible.

Adaptation has benefitted economic performance. In comparison to a year ago, businesses and consumers have moved quickly and successfully to digital platforms, with the share of online retail sales nearly doubling between the first and second lockdowns. Equally, only half as many businesses had to close entirely, and consumer spending in November during the second lockdown was down just a fraction on its pre-pandemic levels.

Generous and timely fiscal measures have supported countless numbers of jobs, businesses and public services in the fight against COVID-19 to the tune of a staggering £344bn. Indeed, the spring Budget's extension of most support schemes by a further six months, alongside a vaccination programme running ahead of schedule, has led the Office for Budget Responsibility (OBR) to upgrade its assessment of when GDP will return to its pre-pandemic level by six months to mid-2022.[1]

Faster economic growth should increase tax revenues, which will be needed to pay down a surge in national debt that, as a share of GDP, is at the highest it has been in over 60 years. The risk is that debt-servicing costs exceed tax receipts due to higher than expected inflation. Despite the chancellor's plan to increase corporation tax from 19% to 25% in 2023, the £17bn in additional revenue this would raise could be wiped out by just a percentage point rise in interest rates.[2] While quantitative easing and the potential for negative interest rates have expanded the policy toolkit in recent years, they magnify the sensitivities inherent in the process of normalisation – whenever that may happen.

Looking ahead, central and local governments must be prepared to weather the next storm. A resurgence in COVID-19 infections or the arrival of an entirely different shock will require adequate fiscal space to respond. Yet after a decade of austerity, coupled with more than four years of Brexit negotiations, fatigue is widespread. There are those who blame the harsh and prolonged lockdown measures for the negative impacts on an already stretched public services infrastructure, but the reality is that pre-crisis funding mechanisms weren't effective. In the face of financial uncertainty, longer-term strategic planning has given way to a succession of single-year settlements that are inefficient and create risks for value for money.

Government grants play a significant role within the landscape of how policy ambitions are achieved. According to data from the government grants register, grant spending accounted for 13% of total UK government expenditure in 2019/20.[3] These funds seek to address a wide range of issues, from homelessness and regional inequalities to net zero and innovation. While local government receives more grants now than in the past, the total amount of funding has decreased, with a large variation in grant size. Smaller, shorter-duration and less flexible grants challenge the limited resources of many councils, particularly when they are competed.

> "The individual pots of money are welcome, but they are not the most efficient or effective way of allocating resources."

Andrew Burns
CIPFA Associate Director

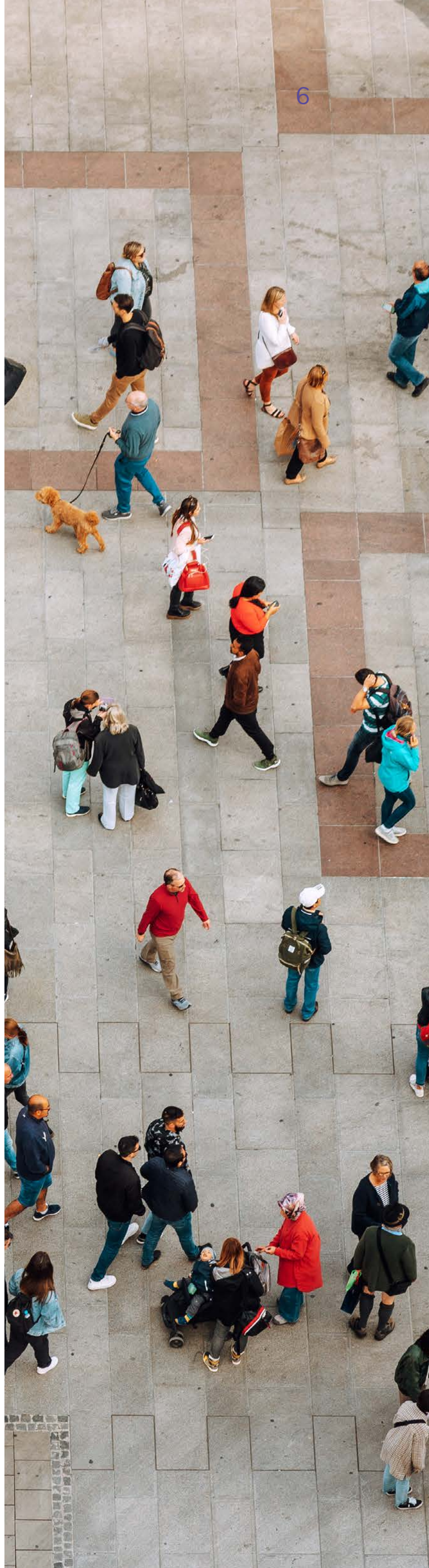
1 Economic and fiscal outlook – March 2021 (Office for Budget Responsibility, 2021)
2 Budget 2021: documents (HM Government, 2021)
3 Government grant statistics 2019/20 (HM Government, updated 2021)

The discernible shift from core funding programmes to short-term, targeted grants has reduced the ability for joined-up planning, not least among local governments. CIPFA's Whole System Approach[4] recognises that the key to making public financial management effective is to act together. Coordination and integration between public bodies supports the need for financial accountability and can stimulate system-wide improvement for the benefit of local communities. Meanwhile, grant programmes would benefit from consistency in how they are announced, recorded, monitored and then evaluated. Systematically collecting and using such data affords the transparency necessary for departments and councils to achieve shared outcomes.

As the government prepares to deliver what we hope will be a long-awaited multi-year spending review, it should better articulate how future funding through ambitious schemes such as the Levelling Up Fund and Shared Prosperity Fund will enable it to deliver specific outcomes. All too often, flagship initiatives such as the UK's Industrial Strategy are abandoned after just a few years of tinkering for something similar sounding like the current "plan for growth".[5] Rather than reprioritise and extend existing frameworks to incorporate new but related policy objectives – the 2017 UK Industrial Strategy White Paper had 142 commitments – the inclination has been to restart. For local authorities, the discontinuity and frequent changes to funding can be confusing and could lead to the restructuring or closing of vital public services.

Fragmented funding places competing demands on the diminishing resources of local government and represents poor value for money. As Andrew Burns, CIPFA's Associate Director for Local Government, recently said, "individual pots of money" aren't conducive to distributing resources in the "most efficient or effective way".[6]

The lack of coordination, short timescales and prolonged uncertainty from events such as Brexit and COVID-19 compound the reductions to overall funding. In many ways, this financial system reflects how policy formation occurs within central government and is then dispatched to local authorities. The fair funding review will be a golden opportunity for government to address some of these shortcomings.



4 Whole System Approach (CIPFA, 2012)
5 UK's Industrial Strategy (HM Government, 2017)
6 Scale of COVID small pots explosion (LGC, 2021)

The grant landscape

Joanne Pitt
Policy Lead for Local Government, CIPFA

Grants from central government to local government

While local government can raise over £31bn through council tax and another £26bn[7] through business rates, the sums received in the form of grants from central government are also important. In 2019/20, the Ministry of Housing, Communities and Local Government (MHCLG) paid out nearly £14bn in grants[8] to local authorities.

Grants to local government can be used for several purposes, such as supporting government policy, encouraging certain outcomes and behaviours and, as seen in 2020/21 during the COVID-19 pandemic, providing financial subsidy. The reliance on grant income varies across the tiers of authority. Prior to COVID-19[9], this was a risk, as there was exposure to arbitrary government grant reductions. However, during the pandemic, all organisations have been recipients of substantial grants, with other forms of income more insecure.

For local authorities, the release of the local government finance settlement is a key date in the financial calendar. The local government finance settlement is the annual determination of funding to local government and is approved by the House of Commons.

Settlement funding broadly represents the amount of money allocated to local authorities from central government. It includes the Revenue Support Grant, redistributed business rates and some specific grants, but it does not include grants that are passed straight through to recipients, such as the Dedicated Schools Grant. In England, the Revenue Support Grant for 2021/22 is £1.62bn.[10]

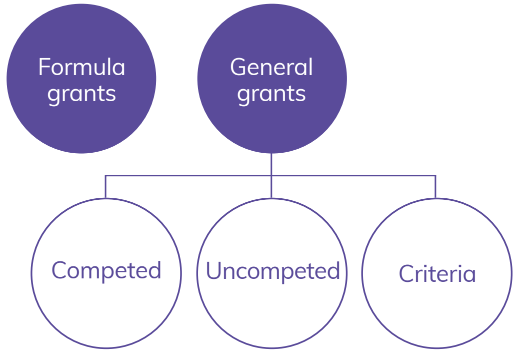
Short-termism runs counter to sound financial management, and while the time horizon of the local authority is not determined by the settlement, it is influential and has been linked with a reduction in value for money.

One of the challenges faced by local authorities is the short-term nature of grant funding. The 2021/22 local government finance settlement is a one-year settlement based on decisions in the November 2020 spending review. This influences the medium-term financial plans of councils who are unable to rely on funding streams beyond the 12-month allocation period. The CIPFA *Financial Management Code*[11] argues that short-termism runs counter to sound financial management, and while the time horizon of the local authority is not determined by the settlement, it is influential and has been linked with a reduction in value for money.

The grant landscape is extremely complex and local government receives grants from several departments. In 2019/20, data shows that 12 departments were responsible for providing funding to local authorities. The largest funders were the Department for Education (DfE) and MHCLG[12].

There is a concern within the local government sector that the allocation of grants is not always well coordinated across Whitehall and that the relationship between local government and departments could be improved.[13] While there is a close relationship with MHCLG and regular dialogue on policy direction, this is less evident in other departments. This leads to additional pressure and can result in a lack of clarity around policy direction.

There are two main methods of allocation of government grants:



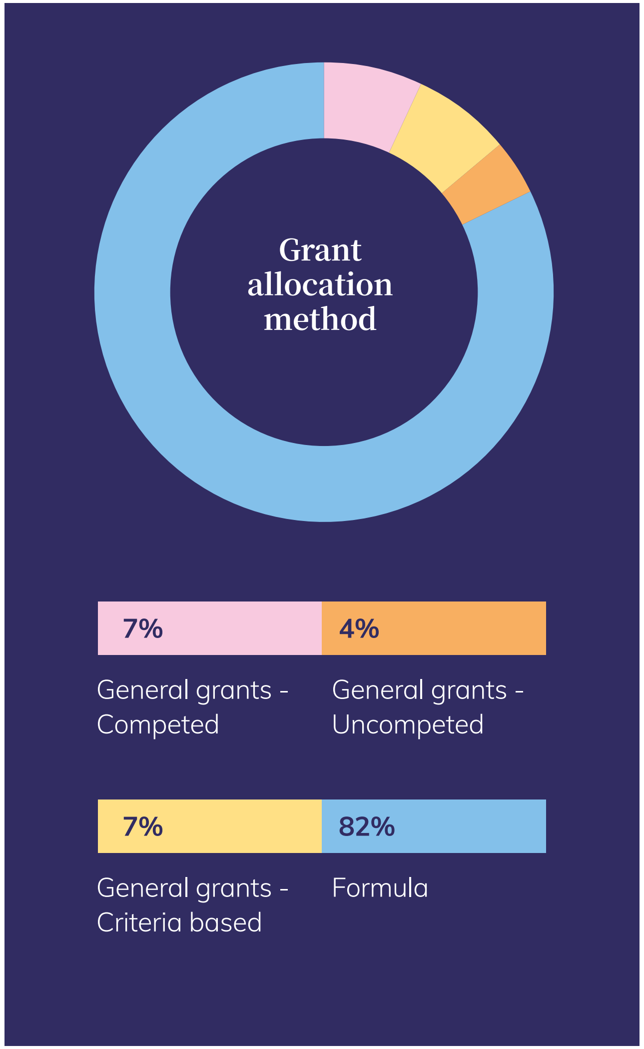
7 National non-domestic rates to be collected by local authorities in England 2020/21 (MHCLG, 2020)
8 Government grant statistics 2019/20 (HM Government, updated 2021)
9 Resilience Index (CIPFA, 2021)
10 Local government finance settlement 2021/22 (HM Government, 2021)
11 Financial Management Code (CIPFA, 2019)
12 Government grant statistics 2019/20 (HM Government, updated 2021)
13 Public Accounts Committee (UK Parliament, March 2021)

Formula grants: this method uses factors such as population, demographics and deprivation to determine the sums allocated.

General grants: this method does not use a formula but allows the government to allocate funds for specific policy objectives. General grants follow one of three routes:

- Competed: where local authorities are invited to bid for funds and awards are made on the outcome of the application.
- Uncompeted: where a grant is awarded to a single organisation without a bidding process.
- Criteria: where the recipient of the grant meets a specific qualifying criterion: for example, grants to assist those affected by floods.

While formula funding is still the most common allocation method, 18% of funds are now allocated via general grants.



Competed funds

Competitive bidding between councils for funds began in the 1990s, but it was not until 2011[14] that it became a more generally accepted method of allocation. In his 2012 report on economic growth, *No stone left unturned*, Michael Heseltine, eminent businessman and former politician, argued that competitive bidding drives up the quality of projects.[15] However, some organisations find there is another side to this argument. This reflects a view that bidding can be an expensive process and may result in authorities being excluded because of resources or experience. Additionally, the winners may not be those in greatest need.

The recent National Audit Office (NAO) report on financial sustainability noted:

"The more recent funding landscape has come to be characterised by one-off and short-term funding initiatives, which can undermine strategic planning and create risks to value for money".[16]

The report went on to reflect that it was not only the application process that was resource intensive, but this also extended to the reporting and monitoring arrangements after the grant had been awarded.

14 Regional Growth Fund (RGF) (UK Parliament, 2016)
15 No stone left unturned: in pursuit of growth (Lord Heseltine, 2012)
16 Local government finance in the pandemic (National Audit Office, 2021)

While bidding will require additional resources, many councils will have a policy to maximise external funding opportunities to meet corporate objectives. Councils attract external funding to enhance the quality of service provision for the local community. This would include the need to engage in bidding for grants, especially where the council can play an enabling role, allowing for closer working with key stakeholders and partners.

The Towns Fund

The Towns Fund, with funding of £3.6bn, was announced in July 2019 and comprises three separate strands:

- **The Future High Streets Fund:** funding is distributed to towns in England, allocated following a bidding process.
- **The Towns Fund:** 101 towns in England were selected to develop "town deals" and bid for up to £25m.
- **Town deals:** towns not selected as one of the initial 101 towns are invited to bid.

This fund has shone a light on the complexity of grant allocation involving not only bidding but also criteria-based assessment. The criteria have been subject to a NAO report.[17] Moreover, there has been a public debate around the allocation of funds and the extent of ministerial influence, as in terms of parliamentary constituencies, 57 of the 101 successful towns were in Conservative constituencies and 44[18] were in Labour constituencies.

Impact on local government

The short-term nature of some grants presents councils with a challenge when it comes to long-term, strategic planning. These funds are often used as pump priming for projects or schemes due to the lack of longer-term financial certainty. Any project where there is an ongoing financial commitment will be particularly vulnerable.

While the allocation of grants through a formula is not perfect, it does not require resource-intensive bidding. Allocation by bids requires considerable capacity and favours councils with the skills and resources for this approach. It also may not necessarily result in the funding being allocated where it is most needed. To ensure fairness, support must be provided to those with less experience.

In a bidding process, there will be those who are unsuccessful, resulting in considerable costs for those organisations. For the Garden Villages Fund in 2019, councils and groups from around the country submitted more than 100 proposals, with five taken forward and added to the existing projects.

Unringfenced grants provide councils with the greatest local financial flexibility, and these also require less monitoring. While it's possible that local and central government policy objectives may not align as closely, this form of funding supports a more localist approach. Additional monitoring requirements, while providing assurance, must strike the right balance when considering additional burdens.

17 Review of the town deals selection process (National Audit Office, 2020)
18 The Towns Fund (UK Parliament, 2021)

Business support grants: a case study

Adrian Blaylock
Lead Revenues Advisor, CIPFA

Early in 2020, the world was hit with arguably the worst global pandemic in over 100 years.

COVID-19 was first detected in China but quickly spread across the globe, leaving governments with no choice but to take action to limit its spread and impact. The potential implications for the economy were so severe that the chancellor, Rishi Sunak, announced a series of measures to support businesses during the pandemic.

A series of grants were announced that would sit alongside business rates relief for early years childcare and the retail, hospitality and leisure sectors to help with the costs of keeping businesses afloat. The grants were to be funded by central government and distributed via local government, who have a much better understanding of businesses in their area from data held within their non-domestic rating (NNDR) systems. It was hoped they would be able to facilitate grant payments much quicker than any central distribution system could expect to achieve.

Initial estimates for the Small Business Grant scheme (SBGF) and the Retail, Hospitality and Leisure Grant (RHLGF) were that there would be close to 1 million non-domestic properties entitled to support worth an estimated £12bn.

While the theory of local government facilitating payments using data from the NNDR systems was sound, it did not reflect the reality of the situation. Not only were local governments also hit by staffing issues caused by COVID-19 and an increase in demand to support their local communities, leading to staff being redeployed to areas in need of additional support, historic changes to the system of small business rates relief had left many businesses with nil liability for business rates. Therefore, in some cases, records on the local authority NNDR system were obsolete and did not reflect the true position of eligibility for the grant. In addition, the centrally held idea that local government would hold bank details for the vast majority of eligible businesses was flawed – again, due to small business rates relief and the BACS data retention for obsolete direct debit instructions.

Therefore, local governments were left in a situation where they were working flat out to get grant payments out to businesses, but were coming under fire from both national and local political leaders whose views were that the distribution of grants was too slow. To add to the confusion, new guidance and FAQs were published on a regular basis, calling into question some previous decisions to award or refuse a grant.

There was also conflicting information from the centre on the governance arrangements for the grant payments, with the secretary of state for Business, Energy and Industrial Strategy calling for immediate payments and conflicting advice from the department, which initially was for local government to perform post-payment assurance checks but was then amended to pre-payment assurance checks. During this time, faced with a multitude of guidance and confusing governance arrangements, different local authorities put in place their own systems for compliance and payment assurance – some pre-payment and some post-payment – leading to differences of approach.

There is no doubt that something will need to be put in place to continue to support businesses through this global crisis.

Between the first grants being announced in March 2020 and the end of January 2021, there have been multiple different schemes announced, most of which are still open for application, even though the qualifying period may have ended, leading to confusion for local government and businesses alike.

The grants available in different local authority areas vary based on when they moved between different tiered restrictions and periods of national lockdown. Therefore, there is no 'one size fits all' position, leading to further confusion for businesses, particularly those that operate over multiple local authority areas.

Local government is working with BEIS to try to reduce the number of live schemes, but as at writing, there has been no progress made and no indication of what may be introduced when the current period of national lockdown ends. However, there is no doubt that something will need to be put in place to continue to support businesses through this global crisis.

In addition to national lockdown restrictions in March to July 2020, November 2020 and January 2021, local areas have moved between different tiered restrictions accordingly as medical evidence dictated the need for tighter measures. The different restrictions have required different support measures to be put in place to support businesses through the crisis.

Local Restrictions Support Grant (LRSG) (Open)

- Applicable in tier 2 and tier 3 areas from August 2020.
- For businesses that are not legally required to close but have seen an impact from local restrictions.
- Regular payments for each eligible period – initially 28 days, reducing to every 14 days.

Local Restrictions Support Grant (LRSG) (Sector)

- A national scheme from November 2020.
- For businesses subject to national closures from March 2020.
- Regular payments for every eligible 14-day period.

Local Restrictions Support Grant (LRSG) (Closed)

- Initially only tier 3 areas and extended to tier 2 from the beginning of December 2020.
- For business legally required to close.
- Regular payments for every eligible 14-day period.

Local Restrictions Support Grant (LRSG) (Closed) Addendum

- Similar to the LRSG (Closed) but for periods of national lockdown.

Retail, Hospitality and Leisure Grant

- A national scheme to support the retail, hospitality and leisure sectors based on eligibility criteria as at 11 March 2020.
- Applications for this scheme closed in August 2020.
- One-off payment.

Small Business Support Grant

- A national scheme to support those in receipt of small business rates relief as at 11 March 2020.
- Applications for this scheme closed in August 2020.
- One-off payment.

Christmas Support Payment for wet-led pubs (CSP)

- Applicable for wet-led pubs in tier 2 and tier 3 areas.
- Applications for this scheme closed in January 2021.
- One-off payment.

Additional Restrictions Grant (ARG)

- Funding given to local government to implement a local, discretionary scheme to support businesses most affected in their area or to put business support measures in place.

Closed Business Lockdown Payment (CBLP)

- For businesses forced to close.
- One-off payment.

On 19 April 2021, the government published data on the level of grants allocated to local government and the level of payments made to businesses as at 28 February.

Grant	Grants to businesses required to shut (mandatory)	Christmas Support Payment to wet-led pubs (mandatory)	Grants to impacted but not closed businesses, tiers 2-3 (discretionary)	ARG – discretionary business grants, wider business support (discretionary)
Amount allocated as at 5 Feb 2021 (£m)	£5,951	£25	£261	£1,631
Amount paid out as at 17 Jan 2021 (£m)	£3,619	£22	£165	£520
Paid out (%)	61%	88%	63%	32%

When this data was published, it was more than a month out of date so was not the true, up-to-date, position; however, at that point in time, over 50% of both the mandatory grant funding and discretionary grant funding, excluding the ARG, had been paid to businesses.

On the face of it, this may seem relatively low; however, it should be noted that:

- the amount allocated was based on property data held by the Valuation Office Agency and bore no relation to the circumstances of the actual property – for example, if it was occupied or vacant
- to avoid fraud, each business had to apply for a grant
- many businesses are/were unaware of the grants they may be entitled to.

The grant with the highest allocation, the lowest percentage paid out and the most negative press was the ARG. While looking particularly low at just over 30%, it is important to understand why this was the case, and the numbers in isolation do not reflect the true picture. When local governments were advised of their allocations, the government told them that this funding was a one-off payment that would not be renewed to cover any periods of lockdown up until 31 March 2022.

At this point in time, there was no prospect of a vaccine or lifting of local restrictions. Therefore, faced with an uncertain future and a finite pot of money to support local businesses most affected by those local lockdowns, many local authorities put plans in place for a sustainable support package that would stretch the funding across the period they had been told it had to cover, which was in excess of 12 months.

Appendix A shows the period when each grant was in place (and for which tiers) from August 2020 as at the end of January 2021.

Fraud: an unseen threat

Marc McAuley
Counter Fraud Centre
Lead, CIPFA

For almost a year now, grants and grant funding have been daily topics of conversation or newsworthy reporting due to the ongoing COVID-19 pandemic. Many individuals and small businesses affected by lockdown, operating restrictions and furlough have applied for grants for the first time. The unprecedented situation means that for most, this is the first time that grant funding has been made available by central government and administered by local government.

Grant funding is not new and has been available for a variety of schemes covering homelessness, adult social care, innovation and research, neighbourhood regeneration, community development and charitable endeavours to name just a few.

What is new, however, is the sudden large-scale demand for grant funding and the speed at which it was required to be made available (as outlined in the case study above). In effect, this emergency fund of grant money has not been governed by how much would be made available, but by how much was needed to fund the unprecedented volume of individuals and businesses in need.

In the 2018/19 pre-pandemic financial year, the government allocation for grant funding was £113bn[19] and around 13% of overall UK government expenditure. The bulk of this funding was allocated to the DfE (approximately £63.2bn), with other departments such as MHCLG and BEIS receiving £13.2bn and £11.4bn respectively.

Almost three quarters of grant funding is based on pre-determined formulas, while a quarter is classified as general funding to address specific policy objectives.

There is an important balancing act between ensuring grant funding is administered at pace versus normal due diligence requirements to ensure public funds are protected from the risk of fraud.

To put the impact of the pandemic into perspective, it is helpful to understand any significant changes to spending and/or grant availability. Before the pandemic, the government collected around £25bn[20] in national non-domestic rates and provided compensation to local authorities for business rates relief to the tune of £1.9bn. During the pandemic, business rates collection activity has all but ceased and emergency grant funding has been made available for businesses, either through direct payments of emergency relief or the furlough scheme to ensure the retention of staff. This has come at an estimated cost of a £71bn[21] increase in additional support for business, coupled with lower tax returns.

With these eye-watering figures in mind and the burden of administering large-scale grant initiatives at pace, fraudsters see opportunity. Unfortunately, at a time when resources are stretched due to the pandemic, both directly and indirectly, central and local government departments have key decisions to make under pressure. There is an important balancing act between ensuring grant funding is administered at pace versus normal due diligence requirements to ensure public funds are protected from the risk of fraud.

The Cabinet Office, supported by its cross-sector advisory group, worked collaboratively to understand key risks to the COVID-19 grant funding scheme, its administration, due diligence arrangements and the tools required to help reduce risk and prevent fraud where possible. However, with pressure to release funding quickly, guidance and advice is not always received in a timely manner, nor followed. In many instances, key funding to local businesses was delivered quickly – but at what cost? Grant distribution targets were met – but through what sacrifice? Billions has been paid out to keep businesses afloat – but how much has been lost to fraud?

19 Government grants landscape for the financial year 2018/19 (HM Government, 2020)

20 National non-domestic rates collected by local authorities in England 2018/19 (revised) (MHCLG, 2019)

21 The cost of coronavirus (Institute for Government, 2021)

Emergency response is just that – an emergency. However, the actions taken to respond are not always that different to business as usual, just under the weight of more pressure. With this in mind, as a sector, we need to ask ourselves whether we did anything differently, and if so, why? There have always been controls in place for the administration of grants; after all, we have been administering grants for many years – they account for around £113bn annually. If grants were paid out with little or no due diligence, whether that be basic know your customer (KYC) processes or identity verification, why?

Working remotely and reducing customer contact has undoubtedly contributed to a higher risk of fraud. In periods of volatility and uncertainty, it's critical for organisations to invest in the use of new, innovative tools that assist in the administration and verification of applications. The reduction of in-person applications, face-to-face meetings and customer interviews has greatly contributed to the reduction in controls. Meanwhile, the ease with which applications can now be made online has increased the risk of false and/or misleading applications. Digitising the entire process, however, would offer more opportunity to perform the requisite due diligence.

History and experience have taught us that fraud increases when there are fewer controls in place. Any strategic efforts to improve the state and quality of controls in the public sector should be prioritised.

Conclusion

What emerges from this report is a picture of a complex, and in many ways inefficient, landscape of grants disbursement. The result is that local authorities, businesses and communities could potentially be losing out on the financial support that they need and are entitled to, whether via lack of resource, obsolete data, conflicting guidance, fraud or general confusion.

There is clear room for improvement in this system, and any such solution should have at its core a desire to reduce the burden on local authorities by freeing up resource, reducing opportunities for fraud, and ensuring a smooth and efficient process from application through to disbursement, as well as providing financial support for those who need it most.

Key points:

a) While the allocation of grants during the pandemic has provided financial respite for those in need, this process has raised concerns regarding distribution.

b) The short termism of current grant allocation is inefficient and leads to a reduction in value for money.

c) The recipients of local grants may therefore not be those in greatest need.

d) Not only is the application process resource-intensive, but so are the reporting and monitoring arrangements.

e) There is an important balance to be struck between ensuring grant funding is administered at pace versus normal due diligence requirements to ensure public funds are protected from the risk of fraud.

f) A long-term support model is required for business disruption post-June 2021.

Further information

Capita

click capita.com/digital-solutions/grantis
contact Markus J Becker | markus.becker@capita.com.

CIPFA

CIPFA's *Financial Management Code* provides guidance for good and sustainable financial management in local authorities.
visit cipfa.org
contact Chris O'Neill | chris.o'neill@cipfa.org

About Capita

At Capita, we simplify the connections between businesses and customers, governments and citizens by delivering innovative consulting, digital and software solutions.

We're a consulting, digital services and software business with 40 years' experience of understanding and solving clients' problems, driven by the desire to create better outcomes – for our employees, clients and customers, suppliers and partners, investors and society.

Our innovative solutions help to make millions of people's lives easier and simpler, while our insight, experience, deep sector knowledge and cutting-edge technologies give our 9,000 clients the time and space to focus on what they do best.

Innovative, quality public services, powered by technology, are critical to delivering safer, greener and healthier communities that support everyone, including the most vulnerable. So we create, transform and operate services that are thoughtfully designed, technology enabled and delivered with care, applying digital transformation to make government more productive and give citizens a better experience.

We're delivering solutions that keep the UK government and local councils running and improving services during uncertain times. We're using technology, innovation and intimate domain knowledge to improve services and deliver savings, from the national telecommunications network for smart meters and the UK's employee auto-enrolment scheme for The Pensions Regulator, to the gas certification scheme and London's Ultra Low Emission Zone.

Capita

Digital grant management

Our end-to-end grant management services transform disbursement for local government, scheme managers and citizens with a highly flexible digital platform, GrantIS™, which ensures compliance and delivers the best outcomes for grant schemes and applicants.

GrantIS™ enables grant makers to:

- significantly reduce the cost of administering grant schemes
- improve the efficiency and administration of small grant schemes
- improve the application experience for citizens with a simple, online application process, optionally complemented by an exceptional citizen support service through digital and non-digital channels
- set up new grants in a matter of hours with a reusable set of tools and standards
- outsource grant administration functions and focus on optimising policy design and scheme outcomes
- reduce security risks and identify fraudulent activity
- track performance of their schemes, with visibility to support future improvements.

We disburse over £14bn of public sector funds each year and our expertise makes us a trusted partner of grant makers. Our experience in public fund disbursements spans 15 years and includes making houses warmer with the **Green Deal initiative** and **disbursing business rate grants** for local authorities.

To find out how we can help you get vital funds to the people who need them most, quickly and easily, **visit our website.**

About CIPFA

The **Chartered Institute of Public Finance and Accountancy (CIPFA)** is the only accountancy body in the world exclusively focused on the public sector. Our aim is to be the global leader in public finance and governance in order to make a real difference to the world we live in.

Through our internationally recognised qualifications and training we support our students and members throughout their careers – helping them add value to their teams and the organisations for which they work.

In addition to our education and lifelong learning services, we also provide a range of leading advisory and consultancy services to the public sector. As a result, we can help public sector bodies develop robust financial plans – which in turn helps them make a real difference not only to their financial resilience but also to the communities they serve.

CIPFA

The Chartered Institute of Public Finance and Accountancy.
Registered with the Charity Commissioners of England and Wales No 231060
Registered with the Office of the Scottish Charity Regulator No SC037963.

Appendix A

Dates	01/08 to 08/09	09/09 to 30/10	01/11 to 04/11	05/11 to 01/12	02/12 to 29/12	29/12to 04/01	05/01 +
Tier 1			LRSG (Sector)		LRSG (Sector)	LRSG (Sector)	
Tier 2	LRSG (Open)	LRSG (Open)	LRSG (Open) LRSG (Sector)		LRSG (Open) LRSG (Closed) LRSG (Sector) CSP	LRSG (Open) LRSG (Closed) LRSG (Sector)	
Tier 3	LRSG (Open)	LRSG (Open) LRSG (Closed) ARG	LRSG (Open) LRSG (Closed) LRSG (Sector) ARG		LRSG (Open) LRSG (Closed) LRSG (Sector) CSP ARG	LRSG (Open) LRSG (Closed) LRSG (Sector) ARG	
National lockdown				LRSG (Closed) Addendum ARG			LRSG (Closed) Addendum ARG CBLP

77 Mansell Street, London E1 8AN
+44 (0)20 7543 5600

cipfa.org