DEPARTMENT FOR WORK AND PENSIONS

AUTHORITIES IN ENGLAND/WALES	FORM MPF714A

NOTES ON COMPLETION OF FORM MPF714A – 2019/2020 ESTIMATE FORM

GENERAL INFORMATION

As per previous correspondence from the Department, the initial estimate, which will generate subsidy payments from April to September and the mid year estimate which will generate subsidy payments from October to March, is a PDF form. It is enclosed in the e-mail enclosing these guidance notes, which give, as in previous years, explanations regarding the expenditure to be entered in each cell. If you have any questions on these explanations, please contact the office noted on the covering letter attached to these notes.

The mid year estimate form should be completed as per the separate guidance already issued. If there are any problems opening, completing or returning the form, please contact Housing Benefit Section at HBSubsidy@dwp.gsi.gov.uk (telephone: 01253 337972 / 01253 337763 / 01253 337975).

SIGNING AND RETURNING THE FORM

The PDF form should be returned by e-mail (not scanned) to the following address: HBSubsidy@dwp.gsi.gov.uk.

The Local Authority Certificate of Entitlement must be signed by the Responsible Finance Officer, scanned and e-mailed, as a separate attachment, to HBSubsidy@dwp.gsi.gov.uk. It is not possible to issue any payments to authorities which do not provide a properly completed Local Authority Certificate of Entitlement.

The Local Authority Certificate of Entitlement and a copy of the returned form should be retained for your authority's records.

NOTES

These "Notes on Completion" should be read in conjunction with the HB Guidance Manual, and the relevant Acts, regulations, determinations, directions, circulars, notes and other agreed arrangements specified in the Form and Notes.
These include:
Housing Benefit Regulations 2006
Social Security Contributions and Benefits Act 1992
Social Security Administration Act 1992
The Income - related Benefits (Subsidy to Authorities) Order 1998
Subsidy Guidance Manual
Housing Benefit Security Guidance
Housing Benefit Overpayments Guide
Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006
Housing Benefit (Consequential Provisions) Regulations 2006

Form Conventions
The PDF form will complete all necessary calculations and transfer amounts between cells.

Zero should be entered in any fields in which there is nil expenditure. Following completion of the form, authorities should click on the "Validate" button on the first page of the form – this will highlight any cells which are blank and allow correction before the form is submitted.

Entries on the form for cash amounts should be in whole pounds only, fractions of 0.50 or above should be rounded up.

Claim Form

Your authority name, reference number and the allocation for Administration Grant is populated on the form. Total subsidy amounts will be populated on the summary page of the claim form/certificate of entitlement, once the information has been entered on the claim form.

Cell 001	Authority name in capital letters.
Cell 002	Authority code number (ie. the 8 digit number supplied by the DWP)
Cell 003	Amount of total estimated rent rebate subsidy as calculated in cells 018 and 033.
Cell 004	Amount of total estimated rent allowance subsidy as calculated in cell 049.
Cell 005	Amount in respect of administration costs.
Cell 006	Total of Cells 003 to 005.

Cell 007 - spare

ESTIMATED RENT REBATES GRANTED TO TENANTS OF NON-HRA PROPERTIES

TOTAL EXPENDITURE GRANTED TO NON-HRA TENANTS
Reference: Subsidy Guidance Manual for exclusions from gross expenditure.

Cell 008	Enter the estimated gross rebate expenditure granted to non-HRA tenants for the financial year. This will include all incentive area expenditure, which for overpayments must also include the amount by which benefit properly payable is reduced because of recovery action by deductions from benefit.

BOARD AND LODGING AND NON SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD
Reference: Article 17 of the Income – related Benefits (Subsidy to Authorities) Order 1998.

Cell 009		Enter the estimated expenditure **up to** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).
Rate	100%	

Cell 010		Enter the estimated expenditure **above** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).
Rate	0%	

SHORT-TERM LEASED AND SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD
Reference: Article 17A of the Income – related Benefits (Subsidy to Authorities) Order 1998.

Cell 011		Enter the estimated expenditure **up to** the lower of 90% of the appropriate LHA rate for the property and the upper limit (£500 or £375).
Rate	100%	

Cell 012		Enter the estimated expenditure **above** the lower of 90% of the appropriate LHA rate for the property plus the management costs element and the upper limit (£500 or £375).
Rate	0%	

OVERPAID RENT REBATES GRANTED TO TENANTS OF NON-HRA PROPERTIES
Reference: Subsidy Guidance Manual; Articles 18 and 19 of the Income - related Benefits (Subsidy to Authorities) Order 1998.

Cell 013		**Eligible overpayments.** Enter the estimated expenditure in respect of eligible overpayments caused by fraud, claimant error or other.
Rate	40%	

Cell 014		**Overpayments caused by technical error and recovered DWP error.** Enter the estimated expenditure in respect of technical error and recovered DWP errors.
Rate	0%	

Cell 015	
Rate	0%

Overpayments caused by LA error and administrative delay.
Enter the estimated expenditure in respect of overpayments caused by Local Authority error and administrative delay.

Cell 016	
Full Rate	

TOTAL ESTIMATED SUBSIDY CLAIMED AT FULL RATE
Enter the total of (Cell 008 - (Cells 010 + 012 + 013 + 014 + 015)). (The PDF form will calculate this figure.)

Cell 017	
Reduced Rate	

TOTAL ESTIMATED SUBSIDY CLAIMED AT REDUCED RATES
Enter the result of (Cell 013 x 0.40). (The PDF form will calculate this figure.)

Cell 018	
Total Subsidy	

TOTAL ESTIMATED SUBSIDY
Enter the total of Cells 016 + 017 + 065. This amount is added to the amount in Cell 033 and entered in Cell 003 on page 1. (The PDF form will calculate this figure and populate Cell 003.)

Cells 019 – 022 - Spare

ESTIMATED RENT REBATES GRANTED TO TENANTS OF HRA PROPERTIES

TOTAL EXPENDITURE GRANTED TO TENANTS OF HRA PROPERTIES
Reference: Subsidy Guidance Manual for exclusions from gross expenditure.

Cell 023

Enter the estimated gross rebate expenditure granted to HRA tenants for the financial year. This will include all incentive area expenditure, which for overpayments must also include the amount by which benefit properly payable is reduced because of recovery action by deductions from benefit.

TOTAL EXPENDITURE ON AFFORDABLE RENTS INCLUDING AFFORDABLE RENTS OVERPAYMENTS

Cell 024

Enter the estimated expenditure on affordable rents, including total affordable rents overpayments. This figure forms part of the calculation in Cell 079.

OVERPAID RENT REBATES GRANTED TO HRA TENANTS
Reference: Subsidy Guidance Manual; Articles 18 and 19 of the Income - related Benefits (Subsidy to Authorities) Order 1998.

Cell 025	
Rate	40%

Eligible overpayments.
Enter the estimated expenditure in respect of eligible overpayments caused by fraud, claimant error or other.

Cell 026	
Rate	0%

Overpayments caused by technical error and recovered DWP error.
Enter the estimated expenditure in respect of overpayments caused by technical error, and recovered DWP errors.

Cell 027	
Rate	0%

Overpayments caused by LA error and administrative delay.
Enter the estimated expenditure in respect of overpayments caused by Local Authority error and administrative delay.

DISPROPORTIONATE RENT INCREASE (WALES ONLY)
Reference: Subsidy Guidance Manual (Please note all references to Scotland also apply to Wales); Article 15A of the Income - related Benefits (Subsidy to Authorities) Order 1998.

Cell 028	

DRI deduction.
Enter the estimated expenditure which is not subject to the DRI exemption rule.

INCOME FOR THE AUTHORITY FOR 2018/19 FROM RENT AND ELIGIBLE SERVICE CHARGES (ENGLAND & WALES).

Cell 029	

For England: Enter the gross income from rents and eligible service charges receivable in 2018/19 in respect of dwellings within the HRA. "Rent" means the total of the payments in respect of the dwelling in regulation 12(1) of the Housing Benefit Regulations, other than a payment specified in regulation 12 (1)(e). "Service charge" means a payment in respect of dwellings specified in regulation 12(1)(e) of the Housing Benefit Regulations which is eligible for housing benefit at the time it is paid. Further guidance on service charges is available in the HB Guidance Manual, Chapter A4, paragraphs 700 – 890.

For Wales: Enter your authority's gross income for 2018/19 from rent (including rent remitted by way of rebate and other charges but **excluding** those relating to Supporting People Services accounted for in the HRA) in respect of dwellings within the HRA (voids should be excluded).

Cell 030
Full Rate

TOTAL ESTIMATED SUBSIDY CLAIMED AT FULL RATE
Enter the total of (Cell 023 - (Cells 025 + 026 + 027 + 028)). (The PDF form will calculate this figure.)

Cell 031
Reduced Rate

TOTAL ESTIMATED SUBSIDY CLAIMED AT REDUCED RATES
Enter the total of (Cell 025 x 0.40). (The PDF form will calculate this figure.)

Cell 032

SUBSIDY LIMITATION PERCENTAGE
The PDF form will populate this cell from Cell 081 for English authorities and Cell 088 for Welsh authorities.

Cell 033
Total Subsidy

TOTAL ESTIMATED SUBSIDY CLAIMED
Enter the total of (Cells 030 + 031 + 066) x Cell 032. This amount is added to the amount in Cell 018 and entered in Cell 003 on page 1. (The PDF form will calculate this figure and populate Cell 003).

ESTIMATED RENT ALLOWANCES

TOTAL RENT ALLOWANCE EXPENDITURE
Reference: Subsidy Guidance Manual for exclusions from gross expenditure.

Cell 034

Enter the estimated Rent Allowance gross expenditure for the financial year. This will include all incentive area expenditure, which for overpayments must also include the amount by which the benefit properly payable is reduced because of recovery action by deductions from benefit.

RENT OFFICER REFERRALS
Reference: Subsidy Guidance Manual; Articles 16 and 23(1) and Schedule 4 of the Income - related Benefits (Subsidy to Authorities) Order 1998.

Cell 035	
Rate	60%

Total expenditure above the RO's determination under Regs.13 or 13ZA.
Enter the estimated expenditure in respect of the part of the weekly eligible rent, which is above the rent officer's determination of a claim related rent. This would only be relevant to those claimants in exempt accommodation, or who have been claiming HB since before 2nd January 1996, who satisfy the following conditions:

- They are in one of the vulnerable groups, Reg. 13(4),
- They are entitled to the 52-week protection following the death of the former tenant, Reg. 13(5), Reg. 13ZA(2) or
- They are entitled to the 13-week protection at the beginning of the claim, Reg. 13(7).

Cell 036	
Rate	0%

Total expenditure above the RO's determination for 'old' reg. 13 cases.
Enter the estimated expenditure in respect of the part of weekly eligible rents which are above the rent officers determination of a claim related rent. This would only be relevant to those claimants in exempt accommodation, or who have been claiming HB since before 2nd January 1996, who do not satisfy the conditions outlined in the guidance notes to Cell 35 above. Do not include amounts which have been included in Cell 035. Also include expenditure on cases which should have been referred to the rent officer but were not.

EXPENDITURE ON BOARD AND LODGING AND NON SELF-CONTAINED LICENSED ACCOMMODATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD
Reference: Article 17B of the Income – related Benefits (Subsidy to Authorities) Order 1998.

Cell 037	
Rate	100%

Enter the estimated expenditure **up to** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).

Cell 038	
Rate	0%

Enter the estimated expenditure **above** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).

EXPENDITURE ON SELF-CONTAINED LICENSED ACCOMMODATION AND ACCOMMODATION OWNED OR LEASED BY A REGISTERED HOUSING ASSOCIATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD
Reference: Article 17C of the Income – related Benefits (Subsidy to Authorities) Order 1998.

Cell 039	
Rate	100%

Enter the estimated expenditure **up to** the lower of 90% of the appropriate LHA rate for the property and the upper limit (£500 or £375).

Cell 040	
Rate	0%

Enter the estimated expenditure **above** the lower of 90% of the appropriate LHA rate for the property plus the management costs element and the upper limit (£500 or £375).

OVERPAID RENT ALLOWANCES

Reference: Subsidy Guidance Manual; Articles 18 and 19 of the Income - related Benefits (Subsidy to Authorities) Order 1998.

Cell 041	
Rate	25%

Duplicate payments.
Enter the estimated amounts in respect of duplicate payments. These arise following alleged non-receipt, loss, theft or destruction in cases where the original payment has been cashed.

Cell 042	
Rate	40%

Eligible overpayments.
Enter the estimated amount for eligible overpayments caused by fraud, claimant error or other.

Cell 043	
Rate	0%

Overpayments caused by recovered DWP errors/Payments on Account.
Enter the estimated expenditure in respect of overpayments caused by recovered DWP errors and amounts of Payment on Account overpayments which have been recovered.

Cell 044	
Rate	0%

Overpayments caused by LA error and administrative delay.
Enter the estimated expenditure in respect of overpayments caused by Local Authority error and administrative delay.

Cell 045	
Full Rate	

TOTAL ESTIMATED SUBSIDY CLAIMED AT FULL RATE
Enter the total of (Cell 034 - (Cells 035 + 036 + 038 + 040 + 041 + 042 + 043 + 044)). (The PDF form will calculate this figure.)

Cell 046	
Reduced Rate	

TOTAL ESTIMATED SUBSIDY CLAIMED AT REDUCED RATES
Enter the total of (Cell 035 x 0.60) + (Cell 041 x 0.25) + (Cell 042 x 0.40). (The PDF form will calculate this figure.)

Cell 047	
Total Subsidy	

TOTAL ESTIMATED SUBSIDY
Enter the total of Cells 045 + 046 + 067. (The PDF form will calculate this figure.)

Cell 048	
Total Subsidy	

TOTAL ESTIMATED MODIFIED SCHEME SUBSIDY
Enter the figure from Cell 073. (This cell will be populated with the amount by the PDF form.)

Cell 049	
Total Subsidy	

TOTAL ESTIMATED SUBSIDY CLAIMED
Enter the total of Cells 047 + 048. This amount is entered in Cell 004 on page 1. (The PDF form will calculate this figure and populate Cell 004).

Cells 050 – 057 - spare

LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY

Cell 058	**TOTAL ESTIMATED EXPENDITURE ATTRACTING FULL SUBSIDY** Enter the total of (Cells 016 + 030 + 045). (The PDF form will calculate this figure.)

Cell 059	**LOWER THRESHOLD** Enter 0.48% of the figure in Cell 058. (The PDF form will calculate this figure.)

Cell 060	**HIGHER THRESHOLD** Enter 0.54% of the figure in Cell 058. (The PDF form will calculate this figure.)

Cell 061	**TOTAL ESTIMATED LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY OVERPAYMENTS** Enter the total of (Cells 015 + 027 + 044). (The PDF form will calculate this figure.)

Cell 062 Rate 100%	**TOTAL ESTIMATED LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY (100%)** Enter the total local authority error and administrative delay from Cell 061 if Cell 061 is less than or equal to Cell 059. If total local authority error and administrative delay in Cell 061 is higher than Cell 059, enter 0. (The PDF form will calculate this figure.)

Cell 063 Rate 40%	**TOTAL ESTIMATED LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY (40%)** Enter the total local authority error and administrative delay from Cell 061 if Cell 061 is more than Cell 059 but less than or equal to Cell 060. If total local authority error and administrative delay in Cell 061 is higher than Cell 060, enter 0. (The PDF form will calculate this figure.)

Cell 064 Total Subsidy	**TOTAL ESTIMATED LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY** Enter the total of (Cell 062 + (Cell 063 x 0.40)). (The PDF form will calculate this figure.)

LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY APPORTIONMENTS

Cell 065 Total Subsidy	**REBATES FOR NON-HRA PROPERTIES** Enter the total of Cell 064 x (Cell 015 divided by Cell 061). This amount is added into the total in Cell 018. (The PDF form will calculate this figure.)

Cell 066 Total Subsidy	**REBATES FOR HRA PROPERTIES** Enter the total of Cell 064 x (Cell 027 divided by Cell 061). This amount is added into the total in Cell 033. (The PDF form will calculate this figure.)

Cell 067 Total Subsidy	**RENT ALLOWANCES** Enter the total of Cell 064 x (Cell 044 divided by Cell 061). This amount is added into the total in Cell 047. (The PDF form will calculate this figure.)

Cell 068 - spare

MODIFIED SCHEMES SUBSIDY

Cell 069	Enter the total of (Cells 018 + 033 + 047). (The PDF form will calculate this figure.)
Cell 070	Enter the total of (Cell 069 x 0.2%). (The PDF form will calculate this figure.)
Cell 071	**TOTAL ESTIMATED EXPENDITURE** Enter the total estimated expenditure due to the voluntary disregarding of War Disablement Pensions or War Widows Pensions.
Cell 072	Enter the total of (Cell 071 x 75%). (The PDF form will calculate this figure.)
Cell 073 **Total Subsidy**	**TOTAL SUBSIDY** Enter the lower of Cells 070 and 072. This amount is transferred to Cell 048. (The PDF form will calculate this figure.)

RENT REBATE SUBSIDY LIMITATION (ENGLAND ONLY)

Reference: Section 9 of the HB Subsidy Guidance Manual.

The entries in this section (Cells 74 to 81) will be used to provide DWP with information about the reduction (if any) to be applied to the amount of subsidy claimed from DWP in respect of rent rebates granted to tenants of HRA property. A deduction will be made if the subsidy limitation rent for 2019/20 is above the weekly rent limit specified in Part 3 of Schedule 4A to the Income-related Benefits(Subsidy to Authorities) Order 1998 (1998/562) as amended by the Income-related Benefits (Subsidy to Authorities) Amendment Order 2020.

The definition of a "dwelling" for the purpose of the claim year 2019/20 is as set out in paragraph 2.1 of the Housing Revenue Account Subsidy Determination 2019/20.

Cell 074	**Weekly Rent Limit for 2019/20** The weekly rent limit for 2019/20 is set out in Part 3 of Schedule 4A to the Income-related Benefits (Subsidy to Authorities) Order 1998 (1998/562) as amended by the Income-related Benefit (Subsidy to Authorities) Amendment Order 2019. This amount is pre-filled by the DWP and is shown to 2 decimal places.
Cell 075	**Derogation from Rent Rebate subsidy limitation, if granted** This is the amount of derogation – if any – granted by the DWP for 2019/20. This amount is pre-filled by the DWP and is shown to 2 decimal places.
Cell 076	**Average weekly rent for 2019/20 (rent for Rent Rebate subsidy limitation purposes)** Average weekly rent is calculated in accordance with Part 2, paragraph 2(3) of Schedule 4A to the Income-related Benefits (Subsidy to Authorities) Order 1998 (1998/562) as amended by the Income-related Benefits (Subsidy to Authorities) Amendment (No 2) Order 2006 [SI 2006 No 559]. **Affordable rents are excluded from this calculation.** Please note all service charges should be unpooled and should not be included in the average weekly rent calculation. The figure to be shown to 2 decimal places.

The average weekly rent should be calculated by:
a) dividing the total rent charged for all dwellings in the HRA for 2019/20 by
b) the total number of weeks for which rent was charged for all dwellings in the HRA in 2019/20.

For example: A local authority has two HRA dwellings. Rent is charged for 52 weeks on property 1 and for 46 weeks on property 2. Add the 52 weeks and 46 weeks = 98 weeks. Dividing the total rent charged (for example £10,000) by 98 weeks = an average weekly rent of £102.04.
Please note: rent free weeks should be included when calculating the number of weeks for which rent is charged. Please see The Income-related Benefits (Subsidy to Authorities) (Miscellaneous Amendments and Electronic Communications) Order 2007 [SI 2007 No 26] Article 4 (3)b.

For example: A local authority may charge rent for 50 weeks but allow 2 rent free weeks. For the purposes of this calculation the 2 rent free weeks should be included when calculating the number of weeks for which rent was charged so instead of using 50 weeks, 52 weeks should be used.

Cell 077	**Rental income for 2019/20** If not subject to rent rebate subsidy limitation, i.e. if Cell 076 is less than or equal to Cells 074 + 075, enter zero in this cell. The figure to be shown to 2 decimal places. "Rental Income" in this context should be taken to mean all rent and service charges eligible for housing benefit (including rent & charges remitted by way of rebate) **and excludes affordable rents.** Voids should be excluded.

Cell 078	This is a calculated field needed for the calculation in Cell 081. On the basis of the entry in Cell 076, zero will be entered if an authority is not subject to rent rebate subsidy limitation. Otherwise, the amount in Cell 077 will be entered. The figure to be shown to 2 decimal places.

Cell 079	**Amount of rebates paid in 2019/20 minus affordable rents expenditure** Enter the gross rebate expenditure granted in the relevant year in respect of dwellings in the HRA (this is the figure entered in Cell 023 minus the figure entered in Cell 024 of this claim form).

Cell 080	**Proportion of rental income rebated in 2019/20** This is a calculated field which produces the result of Step 1 of paragraph 3(1) in Part 2 of Schedule 4A to the Income-related Benefits (Subsidy to Authorities) Order 1998/(1998/562) as amended by the Income-related Benefits (Subsidy to Authorities) Amendment Order 2019. The amount is derived as Cell 079 divided by Cell 077 and rounded to 4 decimal places.

Cell 081	**Rent Rebate Subsidy limitation percentage** This is a calculated field which derives the effect of limitation in terms of a percentage of subsidy which would otherwise be due. If an authority is not subject to limitation, the percentage will be 100%. The figure to be shown to 2 decimal places. The percentage is transferred to Cell 032. The entry is derived as follows: If Cell 076 is less than or equal to Cells 074 + 075 (weekly rent limit plus any derogation granted), then Cell 081 = 100%. If Cell 076 is greater than Cells 074 + 075 and if Cell 080 is less than or equal to 0.726, then Cell 081 = (Cells 074 + 075) / Cell 076. If Cell 076 is greater than Cells 074 + 075 and if Cell 080 is greater than 0.726, then Cell 081 = 1 - (((Cell 076 - (Cells 074 + 075)) / Cell 076) x (0.726 / Cell 080)).

RENT REBATE SUBSIDY LIMITATION (WALES ONLY)

Cells 082-088	These cells relate to the data required for the calculation of any deduction for Rent Rebate Subsidy Limitation, from Council Housing Rent Rebate subsidy payable for the financial year 2019/20. The entries are used to calculate any percentage limitation amount where the actual average rent for 2019/20 is more than the specified subsidy limitation amounts. Rent Rebate subsidy limitation information is provided in the relevant Housing Benefit circular. Provision for the 2019/20 arrangements are being made by an Amendment Order to the Income-related Benefits (Subsidy to Authorities) Order 1998. The effect of this Order is to introduce into Schedule 4A an amendment to the Income-related Benefits (Subsidy to Authorities) Order 1998 (SI 1998/562) which sets out the legal framework for the basis of calculation of any Rent Rebate Subsidy Limitation deduction.

Cell 082	Enter the amount of HRA rent rebates granted in 2019/20. In cases where the authority's records conflict as to the amount of HRA rent rebates granted, the lowest figure should be entered. This should be the amount entered in cell 023.

Cell 083	Enter the total amount for the weekly rent limit (specified as "O" + "P" in Columns 1 and 2 respectively of the 2019/20 table in part 5 of Schedule 4A to the above 1998 Order). This amount is pre-filled by the DWP and is shown to 2 decimal places.

Cell 084	This is the amount of derogation – if any – granted by the DWP for 2019/20. This amount is pre-filled by the DWP and is shown to 2 decimal places.

Cell 085	Enter the average actual weekly rent per dwelling for 2019/20. Rent includes all those payments in respect of a dwelling **(excluding voids)** specified in regulation 12 of the Housing Benefit Regulations but excluding those payments specified in paragraph (e) of that regulation. Where 2019/20 includes a rent free period the average weekly rent must be calculated by applying the formula: -

$$A \times (B/(B+C))$$

Where –

A   is the amount calculated for the average weekly rent as outlined above;

B   is the number of weeks in 2019/20 during which rent was charged; and

C   is the number of weeks in 2019/20 during which rent was not charged.

This figure is to be calculated to two decimal places.

The average rent stated in cell 085 must be stated on a 52 week basis. The calculation for this cell will depend on whether the authority has a rent free period, and how the average weekly rent is calculated. If the authority's rent system or manual calculation already adjusts for the rent free period and reports on a 52 week basis, then the above calculation is not required. However, as above, voids are to be excluded.

Cell 086	Enter your authority's gross income for 2019/20 from rent (including rent remitted by way of rebate and other charges but **excluding** those relating to Supporting People Services accounted for in the HRA) in respect of dwellings within the HRA (voids should be excluded).

Cell 087	This is a calculated field (cell 082 divided by cell 086, calculated to 4 decimal points).

Cell 088	**Rent Rebate Subsidy Limitation Percentage** This is a calculated field which derives the effect of limitation in terms of a percentage of subsidy which would otherwise be due. If an authority is not subject to limitation, the percentage will be 100%. The figure to be shown to 2 decimal places.

The percentage is transferred to Cell 032.

The entry is derived as follows:

If cell 085 is less than or equal to cell 083 + cell 084, cell 088 = 100%;

If cell 085 is greater than cell 083 + cell 084 and if cell 087 is less than or equal to 0.66, cell 088 = (cell 083 + cell 084)/cell 085;

If cell 085 is greater than cell 083 + cell 084 and if cell 087 is greater than 0.66, cell 088 = 1 - (((cell 085 – (cell 083 + cell 084))/cell 085) x (0.66/cell 087)).