

Statement of Local Authority claimed entitlement to
Housing benefit subsidy for financial year ending March 2024

Authority name										001
Authority reference number										002

Important:

1. Please read the guidance notes before you fill in this form.
2. Incorrectly completed forms may have to be returned and errors may result in payment being delayed.
3. Deadline for receipt is **30 April 2024**; deadline for receipt of the auditor-certified claim is **30 November 2024**.

FINAL SUBSIDY CLAIM FOR HOUSING BENEFIT – FYE March 2024

Subsidy claimed for rent rebates (cell 036s)	£	003
Subsidy claimed for rent allowance (cell 129s)	£	004
Administration subsidy received	£	005

Total reduction for prior year uncashed payments (cell 179s)	£	006
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Total subsidy claimed cells (003+004+005) - (006)	£	007
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Less interim benefit subsidy	£	008
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Balance now owed to or by (-) authority (Cell 007 - Cell 008)	£	009
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Please provide a local authority contact:

Name:

Telephone No. (+STD) Ext

**Completed final claim should be returned by e-mail to:
HBSubsidy@dwp.gov.uk**

For department use only

Input by
Date
Authorised
Date

Department for Work and Pensions
Local Authority Funding Team
Local Authority Partnership
Engagement & Delivery
Housing Benefit Unit (Room B120D)
Warbreck House
BLACKPOOL
FY2 0UZ

Telephone:
01253 337972

01253 337763
01253 337975
01253 337979

Cell 010 - Spare

Rent rebates

Total expenditure
(Benefit Granted)

£ 011

Expenditure

Rate

Subsidy

Temporary board and lodging or non-self-contained licensed accommodation where the local authority is the landlord

Expenditure up to the current limit
Details of limits are available
In the subsidy guidance manual.

£ 012 1.00 £ 012S

Expenditure above the current limit
Details of limits are available
In the subsidy guidance manual.

£ 013 Nil £ 013S

Temporary leased or self-contained licensed accommodation where the local authority is the landlord including leased accommodation held within the housing revenue account - See guidance notes

Expenditure up to the current limit
Details of limits are available
In the subsidy guidance manual.

£ 014 1.00 £ 014S

Expenditure above the current limit
Details of limits are available
In the subsidy guidance manual.

£ 015 Nil £ 015S

Cells 016 to 020 - Spare

DRI deduction (cell 190S)

£ 021S

Extended payments

Total extended payments of rent rebates.

£ 022 1.00 £ 022S

Rent rebate expenditure attracting full-rate subsidy which is included in cell 011 but not otherwise separately identified in this section

£ 023 1.00 £ 023S

Overpaid rent rebates (current year)

DWP error overpayments recovered.	£	024	Nil	£	024S
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DWP error overpayments not recovered.	£	025	1.00	£	025S
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LA error and administrative delay overpayments.	£	026	Nil	£	026S
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Technical overpayments.	£	027	Nil	£	027S
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Eligible overpayments.	£	028	0.40	£	028S
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Overpaid rent rebates (prior years)

DWP error overpayments recovered.	£	029	Nil	£	029S
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DWP error overpayments not recovered.	£	030	1.00	£	030S
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LA error and administrative delay overpayments.	£	031	Nil	£	031S
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Technical overpayments.	£	032	Nil	£	032S
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Eligible overpayments.	£	033	0.40	£	033S
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Total subsidy claimed at full rate Cell 034S = (012S+014S+022S+023S+025S) - (021S+029+031+032+033).	£	034S
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Total subsidy claimed at reduced rates Cells 035S = 028S+033S.	£	035S
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Total rent rebate subsidy claimed Cell 036S = 034S+035S+208S. (The amount in cell 036S is entered in cell 003.)	£	036S
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In-year reconciliation Cell 037 = total of cells (012 to 015) and (022 to 028); this must equal the figure in cell 011.	£	037
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Backdated expenditure	£	038
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Cells 039 to 054 – Spare

Cells 055 to 079 – England and/or Wales only

Cells 080 to 093 – Spare

Rent allowances

Total expenditure (Benefit Granted)

£		094
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Expenditure

Rate

Subsidy

Regulated tenancies

Total expenditure in respect of "Regulated tenancies" entered into before de-regulation.

£	095	1.00	£	095S
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Expenditure under the rent officer arrangements: cases referred to the rent officer by 30 April 2024 as required (excluding expenditure made under payments on account under reg.93 of si 2006 no.213 or reg.74 of si 2006 no.214)

Claims administered under the pre-1996 rules

Total expenditure on that part of weekly eligible rent above the rent officer's determination on a claim where restrictions could not be made under Regs.13 or 13ZA.

£	096	0.60	£	096S
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Total expenditure on that part of weekly eligible rent above the rent officer's determination on a claim where restrictions could be made under Regs.13 or 13ZA. Exclude amounts in cell 096.

£	097	Nil	£	097S
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Total expenditure on that part of weekly eligible rent at or below the rent officer's determination on a claim.

£	098	1.00	£	098S
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Maximum rent cases

Total expenditure up to the maximum rent.

£	099	1.00	£	099S
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Expenditure under the rent officer arrangements: Payments made on account under reg.93 of si 2006 no. 213 or reg.74 of si 2006 no. 214 and referral made to the rent officer by 30 April 2024

Total expenditure arising from payments made on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No. 214 in which a referral was made by 30 April 2024.

£	100	1.00	£	100S
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**Expenditure under the rent officer arrangements:
Cases requiring referral but no referral made by 30 April 2024**

Expenditure where there is no current determination and no referral made by 30 April 2024.

£	101	Nil	£	101S
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**Expenditure under the rent officer arrangements:
Cases excluded from requirement to refer to the rent officer**

Total expenditure related to cases not requiring referral to the rent officer.

£	102	1.00	£	102S
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Local Housing Allowance expenditure

Total expenditure in claims administered under LHA rules.

£	103	1.00	£	103S
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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

Expenditure up to the current limit
Details of limits are available
In the subsidy guidance manual

£	104	1.00	£	104S
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Expenditure above the current limit
Details of limits are available
In the subsidy guidance manual.

£	105	Nil	£	105S
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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

Expenditure up to the current limit
Details of limits are available
In the subsidy guidance manual.

£	106	1.00	£	106S
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Expenditure above the current limit
Details of limits are available
In the subsidy guidance manual.

£	107	Nil	£	107S
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Cell 108 Spare

Extended payments

Total extended payments of rent allowance.

£	109	1.00	£	109S
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Rent allowance expenditure attracting full-rate subsidy which is included in cell 094 but not otherwise separately identified in this section

£	110	1.00	£	110S
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Overpaid rent allowances (current year)

DWP error overpayments recovered.	£	111	Nil	£	111S
DWP overpayments not recovered.	£	112	1.00	£	112S
LA error and administrative delay overpayments.	£	113	Nil	£	113S
Eligible overpayments.	£	114	0.40	£	114S
Duplicate payments.	£	115	0.25	£	115S
Recovered overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No.213 or Reg.74 of SI 2006 No.214.	£	116	Nil	£	116S
Overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No.213 or Reg.74 of SI 2006 No.214 which have not been recovered.	£	117	1.00	£	117S

Overpaid rent allowances (prior years)

DWP error overpayments recovered.	£	118	Nil	£	118S
DWP overpayments not recovered.	£	119	1.00	£	119S
LA error and administrative delay overpayments.	£	120	Nil	£	120S
Eligible overpayments.	£	121	0.40	£	121S
Duplicate payments.	£	122	0.25	£	122S
Recovered overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No.213 or Reg.74 of SI 2006 No.214.	£	123	Nil	£	123S
Overpayments resulting from the use of payments on account made under Reg.93 of SI 2006 No.213 or Reg.74 of SI 2006 No.214 which have not been recovered.	£	124	1.00	£	124S

Total subsidy claimed at full rate

Cell 125S = (095S+098S+099S+100S+102S+103S+104S+106S
+109S+110S+112S+117S) – (118+120+121+122+123).

£	125S
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Total subsidy claimed at reduced rates

Cell 126S = 096S+114S+115S+121S+122S.

£	126S
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Total rent allowance subsidy claimed

Cell 127S = 125S+126S+210S.

£	127S
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Modified scheme subsidy

(This figure to be transferred from cell 216S.)

£	128S
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Total subsidy

Cell 129S = 127S + 128S.

(The amount in cell 129S is entered in cell 004.)

£	129S
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In-year reconciliation

Cell 130 = total of cells 095 to 117.
this must equal the figure in cell 094.

£	130
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Backdated expenditure

£	131
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Cells 132 to 178 - Spare

Subsidy additions and deductions

Uncashed payments

Subsidy reduction in respect of uncashed payments prior to
2023/2024. (The amount in cell 179S is entered in cell 006.)

£	179S
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Disproportionate rent increase

Disproportionate rent increase (DRI) calculation

No	Yes
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Is exemption sought under category A – Open and
Transparent rent setting policies.

	180a		180b
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Is exemption sought under category B – Increase by
a common percentage or prior year penalty.

	181a		181b
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DRI in rent rebates FYE 2023.

	%	182
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DRI factor for FYE 2023.

		.					183
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Average weekly rent for LA tenants in receipt
of rent rebate on 31 March 2024(b); and the
average weekly rent for those properties on
31 March 2023 (a).

(a)		(b)		184
£	p	£	p	

Average weekly rent for LA tenants not in receipt of rent rebate on 31 March 2024(b); and the average weekly rent for those properties on 31 March 2023 (a).

(a)		(b)		185
£	p	£	p	

Increase factor for rebated rents.

		.				186
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Increase factor for non rebated rents.

		.				187
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Disproportionate increase in rent rebate.

		.					188
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Base for deduction.

							189
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DRI deduction

(The amount in cell 190S is entered in cell 021S.)

£							190S
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Cells 191 to 200 - Spare

LA error and administrative delay subsidy

Total expenditure attracting full subsidy

(Cells 034S+125S)

£							201
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Lower threshold (cell 201 x 0.48%).

£							202
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Upper threshold (cell 201 x 0.54%).

£							203
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Total la error and administrative delay

Overpayments

(Cells 026+031+113+120)

£							204
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Subsidy calculation

Enter the figure from cell 204 if less than or equal to cell 202.

Otherwise enter "0".

£							205
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Enter the figure from cell 204 if more than cell 202 but less than or equal to cell 203. Otherwise enter "0".

£							206
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LA error and administrative delay subsidy due

(Cell 205 + (cell 206 x 0.40)).

£							207S
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LA error and administrative delay subsidy apportionments

Rent Rebates (cell 207S x ((cell 026+031) divided by cell 204)).

This figure to be included in cell 036S.

£							208S
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Cell 209 – England and Wales only

Rent allowances (cell 207S x ((cell 113+120) divided by cell 204)).

This figure to be included in cell 127S.

£							210S
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Cell 211 – Spare

Modified schemes subsidy

Total subsidy claimed before any addition in respect of the operation of a local scheme. (Cells 036S+127S).

£	212
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Enter 0.2% of cell 212.

£	213
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Expenditure due to the voluntary disregarding of War Disablement Pensions or War Widows Pensions.

£	214
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Enter 75% of cell 214.

£	215
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Enter the lower of cells 213 and 215. This figure to be transferred to cell 128S.

£	216S
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Cells 217 to 224 – England only

Modified schemes

Total paid on increase in benefit arising from local schemes which allow some or all of a war disablement or war widow's pension to be disregarded.

Rent Rebate	Rent Allowance	Total HB	
			225

Local authority certificate

- * I apply on behalf of the authority for payment, in advance of certification by the Auditor, of the amount shown at cell 009.
- * I undertake on behalf of the authority to pay on demand to the Secretary of State the amount shown at cell 009.

I certify that I have examined the entries within this form and that to the best of my knowledge and belief –

the entries are accurate.

the expenditure, on which the claim is based, has been properly incurred in accordance with the Social Security Contributions and Benefits Act 1992 and the instructions made or having force thereunder, in particular the Housing Benefit Regulations 2006.

this claim for subsidy is on the form required by the Secretary of State and the information given on it is in accordance with that Act and the instruments made or having force thereunder, in particular The Income-related Benefits (Subsidy to Authorities) Order 1998.

no amounts in this claim have been included in any claim by an authority or authorities* acting as an agent or agents* of this authority; and

the authority's administrative systems, procedures and key controls for awarding benefits operate effectively and the authority has taken reasonable steps to prevent and detect fraud.

* Delete as necessary.

Signed:

Date:

This signature, certifying this claim, must be that of the officer responsible pursuant to Section 95 of the Local Government (Scotland) Act 1973 (Responsible Finance Officer)

Name (Block capitals)

Position held:

.....

Certificate of auditor appointed by the Accounts Commission

In accordance with the Audit Scotland Technical Guidance Note TGN/HBS/24, ^[1] I/we have examined the entries within the form MPF720B for 2023/24 and the related accounts and records of the Authority and have:

- carried out, or reviewed, the detailed testing required by HB Assurance Process Modules 2, 3 and 5; and
- obtained such evidence and explanations as ^[1] I/we consider necessary.

Except for the matters raised in the attached covering letter dated [insert date], ^[1] I /we have concluded from the testing that the claim is fairly stated and in accordance with the relevant terms and conditions.

^[2] or

In view of the qualification(s) in the attached covering letter dated [insert date], ^[1] I am/we are not able to conclude that the claim is fairly stated and in accordance with the relevant terms and conditions.

Signed Date

(Auditor)

Notes

^[1] In-house auditors should use the first person singular and firms the first person plural.

^[2] It is expected that the first form of words will be used in most cases, but auditors may exceptionally take the view that the second form of words is appropriate.