

Notes on completion of form MPF720A - final subsidy claim financial year ending (FYE) March 2024

General information

These guidance notes are important. Please ensure that you read these notes before completing form MPF720A. Incorrectly completed forms will be returned to the authority and may mean that payments are delayed.

Apart from certain areas of benefit spending whereby authorities have the most scope to monitor and control costs, subsidy is paid at the rate of 100%. The benefit subsidy arrangements require authorities to keep accurate records of benefit spending falling into the different categories required for subsidy purposes. Authorities need to maintain systems and records in such a way that the individual cases, which make up the benefit subsidy totals in each category, can be identified for verification of accounts and claims for internal audit purposes and to enable the completion of the Housing Benefit (Subsidy) Assurance Process (HBAP).

Most of the legal references in these notes refer to The Income-related Benefits (Subsidy to Authorities) Order 1998 which is a standing Order which is updated each year.

Deadline for submission

The deadlines for submission to the Department are as follows: -

- authority certification deadline: **30 April 2024**
- reporting accountant's deadline: **30 November 2024**

Local authorities (LAs) must inform the Department for Work and Pensions (DWP) with reasons as soon as it becomes apparent that these deadlines cannot be met. DWP will give consideration, considering reasons provided, to granting deadline extensions **but these will only be granted in exceptional circumstances**.

Where the forms should be sent

The completed claim form should be returned by e-mail to: HBSubsidy@dwp.gov.uk

Additionally, a copy of the first page of the claim form (showing the total subsidy claimed) and the local authority certification page must be scanned and emailed as a separate attachment. Details of the e-mail process were given in a separate bulletin in March 2024.

A copy should be retained as your authority's record of the claim.

A hard copy (including both the completed local authority certificate and the Reporting Accountant's HBAP Record) should be sent to your appointed Reporting Accountant.

Each copy of the form must hold identical entries.

Signing the form

The Responsible Finance Officer must sign and date each copy of the Local Authority Certificate of Entitlement, deleting either the claim for payment or the undertaking to repay subsidy in excess

of entitlement as appropriate. Claims cannot be accepted if the Local Authority Certificate is unsigned.

General notes

The PDF version of the form should be completed. The PDF form will complete all necessary calculations and transfer amounts between cells.

Unless otherwise stated, entries for cash amounts must be in whole pounds only, rounded to the nearest pound. Amounts of 50 pence or less should be rounded down and amounts of more than 50 pence should be rounded up.

Zero should be entered in any fields in which there is nil expenditure. Following completion of the form, authorities must 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.

Subsidy should not be claimed in FYE 2024 for benefit which is due for a period falling wholly within the FYE 2025, but which is issued in the FYE 2024 to ensure timeous receipt. Subsidy for those payments should be claimed for the FYE 2025. Where a payment is made for a period which bridges two financial years, subsidy should be claimed in the year in which the payment is made.

The recording of overpayments and backdating on the final subsidy claim is as follows: -

- Authorities must ensure that an overpaid amount has been netted before including the figure in the relevant cell.
- All overpayments must be recorded in the overpayment’s cells and for current year overpayments only the total expenditure cells as well - overpayments should not be included in any other cell.
- Current year and prior year overpayments must be recorded separately. Current year overpayments are those identified in the year relating to benefit paid in the year (including benefit paid in the year but in respect of an earlier year). Prior year overpayments are those identified in the year but relating to benefit paid in an earlier year.
- Backdated benefit must be separately identified in cells 038, 078 and 131 but otherwise must be treated in the same way as other expenditure attracting full-rate subsidy and be included in the relevant cell in each section of the form according to the type of payment made. The relevant regulations are the Housing Benefit (HB) Regulations 2006 (Regulation 83(12) & (12A)) and the HB (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (Regulation 64(1) & (1A)). Where a backdated award is subsequently found to have been overpaid it should be treated for subsidy purposes as an overpayment.

Total Expenditure (benefit granted) Cells: 011, 055 and 094

These cells represent the total expenditure for non-Housing Rent Allowance (HRA) rent rebates, HRA rent rebates and rent allowances in terms of benefit granted by the authority during the relevant year. Benefit granted will be more than the amount of benefit physically paid or credited to an account in cases where deductions are made from benefit granted to recover overpayments or excess benefits.

Cells 011, 055 and 094 should exclude the following expenditure (further details are given in Section 8 of the Subsidy Guidance Manual and Article 11(2) of The Income-related Benefits (Subsidy to Authorities) Order 1998): -

- modular improvement scheme (rent rebate only) unless the authority qualifies for exemption.

- rent free weeks and credits.
- awards to tenants.
- prior year overpayments – including recovered Departmental error overpayments. uncashed instruments of payment (see section below).
- recovered payments on account which occurred in a previous year.
- expenditure on modified schemes (this expenditure is reported separately in cells 214 and 225).

Expenditure in cells 011, 055 and 094 should include all current year overpayments and the amount by which benefit properly payable (benefit granted) has been reduced because of recovery action by deductions from benefit.

Entries in cells 012 to 015 and 022 to 023 should reconcile to the total in cell 011, cells 059 to 061 should reconcile to the total in cell 055 and cells 095 to 110 should reconcile to the total in cell 094 and therefore should be completed on the same basis as the headline cells 011, 055 and 094, that is, based on benefits granted and excluding the categories of expenditure set out above.

Overpaid and backdated expenditure should be recorded in accordance with the previous section.

Expenditure attracting full-rate subsidy which is included in the total expenditure cells but not separately identified elsewhere: Cells 023, 061 and 110

These cells represent expenditure that attracts full-rate subsidy but which it is not appropriate to include in another cell. Expenditure should only be included in these cells following a positive decision by an authority that the expenditure cannot properly be included in another cell. These cells should not include a balancing item(s) included to ensure successful in-year reconciliation.

For HRA rent rebates all expenditure, except certain categories of overpayment, attracts full-rate subsidy: the entry in cell 061 will therefore include the majority of expenditure. For non-HRA rent rebates and rent allowances, the form requires expenditure to be analysed over a number of cells which should account for the majority of expenditure: cells 023 and 110 should include only that expenditure attracting full-rate subsidy that cannot be included in another cell.

Reference: Section 13 of the Subsidy Guidance Manual which includes examples of the type of expenditure appropriate to cells 023 and 110. The examples are not exhaustive. Authorities should keep sufficient records and evidence to be able to demonstrate that expenditure is properly included in these cells and should not be reported in other cells.

Uncashed Instruments of Payment

Where it is known that an instrument of payment issued in the financial year will not be cashed, for example, it passes its expiry date, the amount of the payment should be deducted from the relevant total expenditure cell and any other cells in which it has been recorded. Where it is known that an instrument of payment issued in an earlier year will not be cashed and needs to be written back, the subsidy claimed on the original payment must be included in cell 179S and subsequently cell 006. Note: There is no statutory defined expiry period; a maximum of six months is suggested. (Section 8 of the Subsidy Guidance Manual.)

Completion of cells

Cells 001 to 009

Cells 001, 002, 005 and 008 will be pre-populated by the DWP. Cells 003, 004, 006, 007 and 009 will be automatically populated as the rest of the claim form is completed.

Cell 010 - Spare

Rent rebates (tenants of non-HRA properties)

Non HRA rent rebates are all rent rebates paid by LAs in respect of accommodation not covered by Part VI of the Local Government and Housing Act 1989.

Total non-Hra rent rebate expenditure (benefit granted)

Reference: Section 8 of the Subsidy Guidance Manual; Article 11(2) of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cell 011

Enter the total expenditure, including overpayments, backdated awards and extended payments paid by your authority in the financial year. For a full explanation of the expenditure to be included in this cell see page 2-3 of these notes.

Subsidy arrangements for temporary accommodation or short term where the local authority is the landlord

Cells 012 – 015 cover cases where the LA is the landlord. The same rules for calculating the maximum weekly subsidy amount apply to temporary or short-term accommodation cases where a registered housing association is the landlord (cells 104 - 107). These guidance notes are intended only to provide a general overview of the temporary accommodation subsidy scheme. Please refer to the Subsidy Guidance manual section 6 for full details of current limits and definitions.

The subsidy payable for cases in temporary accommodation is the lowest of:

- the amount of HB entitlement in a week (or part-week) or
- the maximum weekly amount determined by the formula and/or limits detailed in section 6 of the current subsidy guidance manual.

These subsidy arrangements apply where the LA provides accommodation to discharge a homelessness function or prevent homelessness.

Note that in England, local housing authorities can generally only account for leased accommodation outside their HRA if the accommodation is used to discharge a homelessness duty and the term of the lease does not exceed 10 years.

Board and lodging and non-self-contained licensed accommodation

Reference: Article 17 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

This applies where board and lodging or non-self-contained licensed accommodation is provided by a LA as temporary accommodation to discharge a statutory homelessness function or short term accommodation to prevent homelessness.

Cell 012	
Rate	100%

Enter the total expenditure up to the current limit – details of limits are available in the subsidy guidance manual.

Cell 013	
Rate	0%

Enter the total expenditure above the current limit – details of limits are available in the subsidy guidance manual.

Short term leased accommodation and self-contained licensed accommodation where the LA is the landlord

Reference: Article 17A of The Income-related Benefits (Subsidy to Authorities) Order 1998.

This applies where leased accommodation or self-contained licensed accommodation is provided by a LA as temporary accommodation to discharge a statutory homelessness function or short term accommodation to prevent homelessness.

Cell 014	
Rate	100%

Enter the total expenditure up to the current limit – details of limits are available in the subsidy guidance manual.

Cell 015	
Rate	0%

Enter the total expenditure above the current limit – details of limits are available in the subsidy guidance manual.

Cells 016 to 020 - Spare

Cell 021 – Scotland only

Extended payments

Reference: Section 12 of the HB Subsidy Guidance Manual.

Cell 022	
Rate	100%

Total extended payments of non-HRA rent rebates.

Enter all expenditure in respect of extended payments in non-HRA rent rebate cases. This expenditure should also be included in cell 011.

Non-HRA rent rebate expenditure attracting full subsidy not separately identified

Cell 023	
Rate	100%

Non-HRA Rent Rebate expenditure attracting full-rate subsidy which is included in cell 011 but not otherwise separately identified in this section
Subsidy of 100% is paid on this amount. For further information, see section 13 of the Subsidy Guidance Manual and the note on page 3 of these notes.

Overpaid rent rebates (tenants of non-HRA properties)

Reference: Section 4 of the HB Subsidy Guidance Manual; Articles 18 and 19 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

All overpayments must be recorded only in cells 024 to 033 and – for current year overpayments – cell 011 also. Overpayments must be recorded as either current or prior years overpayments. For an explanation of these categories, see page 2 of these guidance notes.

When completing this section, authorities should note that subsidy is payable on overpaid rent rebates (as per the relevant categories specified in section 4 of the HB Subsidy Guidance Manual) identified by the authority within the financial year. Authorities will not be required to deduct from their claim in this year, or refund in subsequent years, any overpaid benefit which is later recovered for those categories of overpayment in cells 026 to 028 and 031 to 033.

Overpaid (non-HRA) rent rebates (current year)

Cell 024		DWP error overpayments recovered Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.
Rate	0%	

Cell 025		DWP error overpayments not recovered Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.
Rate	100%	

Cell 026		LA error and administrative delay overpayments Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.
Rate	0%	

Cell 027		Technical overpayments Enter the amount involved on overpayments caused by technical error where the rent rebate has been credited for a period where there was no rental liability, or the rental liability was reduced. The Technical overpayment begins on the day the rental liability ceased or reduced. This amount is not eligible for subsidy.
Rate	0%	

Cell 028		Eligible overpayments Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.
Rate	40%	

Overpaid (non-HRA) rent rebates (prior years)

Cell 029		DWP error overpayments recovered Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.
Rate	0%	

Cell 030		DWP error overpayments not recovered Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.
Rate	100%	

Cell 031		LA error and administrative delay overpayments Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.
Rate	0%	

Cell 032	
Rate	0%

Technical overpayments

Enter the amount involved on overpayments caused by technical error where the rent rebate has been credited for a period where there was no rental liability, or the rental liability was reduced. The Technical overpayment begins on the day the rental liability ceased or reduced. This amount is not eligible for subsidy.

Cell 033	
Rate	40%

Eligible overpayments

Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.

Non HRA rent rebate subsidy calculation

Cell 034S	
Rate	100%

Total subsidy claimed at full rate

Cell 034S = (012S+014S+022S+023S+025S) – (029+031+032+033).

Cell 035S	
Reduced Rate	

Total subsidy claimed at reduced rates

Cell 035S = 028S+033S.

Cell 036S	
Total Subsidy	

Total non HRA rent rebate subsidy claimed

Cell 036S = 034S+035S+208S. The amount in cell 036S is added to the amount in cell 076S and entered in cell 003.

Cell 037

In-year reconciliation

This is the total in-year expenditure specified in this section of the form, that is the total of cells 012 to 015 and 022 to 028. This must equal the total in cell 011.

Cell 038

Backdated expenditure

The entry required in this cell is total expenditure on backdated awards excluding overpayments. Whilst backdated awards are analysed across other cells in this section of the form (in the overpayments cells if the backdated award is subsequently found to have been overpaid), the purpose of this cell is to identify backdated expenditure so that relevant audit trails and assurance can be provided that the expenditure has been properly incurred. The relevant regulations are the Housing Benefit Regulations 2006 (Regulation 83(12) & (12A)) and the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (Regulation 64(1) & (1A)).

Cells 039 to 054 – Spare

Rent rebates (tenants of HRA properties)

Total hra rent rebates expenditure (benefit granted)

Reference: Section 8 of the Subsidy Guidance Manual; Article 11(2) of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cell 055

Enter the total expenditure, including overpayments, backdated awards and extended payments paid by your authority in the financial year. For a full explanation of the expenditure to be included in this cell see page 2 of these notes.

Cells 056 to 057 – Wales only

Cell 058 – Spare

Extended payments

Reference: Section 12 of the HB Subsidy Guidance Manual.

Cell 059	
Rate	100%

Total extended payments of HRA Rent Rebates.

Enter all expenditure in respect of extended payments in HRA rent rebate cases. This expenditure should also be included in cell 055.

Expenditure on affordable rents

Cell 060	
Rate	100%

Total expenditure on affordable rents

Enter all expenditure on affordable rents for properties in the HRA. Affordable rents being rents charged on properties under DLUHC's Affordable homes programme, and are part of the authority's scheme which has been approved by either the Homes England or Regulator of Social Housing; or those which are levied against new housing which have been funded, in agreement with DLUHC's, by receipts from Right to Buy.

HRA rent rebate expenditure attracting full subsidy not separately identified

Cell 061	
Rate	100%

HRA Rent Rebate expenditure attracting full-rate subsidy which is included in cell 055 but not otherwise separately identified in this section.

Subsidy of 100% is paid on this amount. For further information, see section 13 of the Subsidy Guidance Manual and the note on page 3 of these notes.

Cell 062 – Wales only

Overpaid rent rebates (tenants of HRA properties)

Reference: Section 4 of the HB Subsidy Guidance Manual; Articles 18 and 19 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

All overpayments must be recorded only in cells 063 to 072 and – for current year overpayments – cell 055 also. Overpayments must be recorded as either current or prior years' overpayments. For an explanation of these categories, see page 2 of these guidance notes.

When completing this section, authorities should note that subsidy is payable on overpaid rent rebates (as per the relevant categories specified in section 4 of the HB Subsidy Guidance Manual) identified by the authority within the financial year. Authorities will not be required to deduct from their claim in this year, or refund in subsequent years, any overpaid benefit which is later recovered for those categories of overpayment in cells 065 to 067 and 070 to 072.

Overpaid (HRA) rent rebates (current year)

Cell 063	
Rate	0%

DWP error overpayments recovered

Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.

Cell 064	
Rate	100%

DWP error overpayments not recovered

Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.

Cell 065	
Rate	0%

LA error and administrative delay overpayments

Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.

Cell 066	
Rate	0%

Technical overpayments

Enter the amount involved on overpayments caused by technical error where the rent rebate has been credited for a period where there was no rental liability, or the rental liability was reduced. The Technical overpayment begins on the day the rental liability ceased or reduced. This amount is not eligible for subsidy.

Cell 067	
Rate	40%

Eligible overpayments

Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.

Overpaid (HRA) rent rebates (prior years)

Cell 068	
Rate	0%

DWP error overpayments recovered

Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.

Cell 069	
Rate	100%

DWP error overpayments not recovered

Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.

Cell 070	
Rate	0%

LA error and administrative delay overpayments

Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.

Cell 071	
Rate	0%

Technical overpayments

Enter the amount involved on overpayments caused by technical error where the rent rebate has been credited for a period where there was no rental liability, or the rental liability was reduced. The Technical overpayment begins on the day the rental liability ceased or reduced. This amount is not eligible for subsidy.

Cell 072	
Rate	40%

Eligible overpayments

Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.

HRA rent rebate subsidy calculation

Cell 073S	
Rate	100%

Total subsidy claimed at full rate

Cell 073S = (059S+060S+061S+064S) – (068+070+071+072).

Cell 074S	
Reduced Rate	

Total subsidy claimed at reduced rates

Cell 074S = 067S+072S.

Cell 075 - Spare

Cell 076S
Total Subsidy

Total HRA rent rebate subsidy claimed

Cell 076S = 073S+074S+209S. The amount in cell 076S is added to the amount in cell 036S and entered in cell 003.

Cell 077

In-year reconciliation

This is the total in-year expenditure specified in this section of the form, that is the total of cells 059 to 061 and 063 to 067. This must equal the total in cell 055.

Cell 078

Backdated expenditure

The entry required in this cell is total expenditure on backdated awards excluding overpayments. Whilst backdated awards are analysed across other cells in this section of the form (in the overpayments cells if the backdated award is subsequently found to have been overpaid), the purpose of this cell is to identify backdated expenditure so that relevant audit trails and assurance

can be provided that the expenditure has been properly incurred. The relevant regulations are the HB Regulations 2006 (Regulation 83(12) & (12A)) and the H B (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (Regulation 64(1) & (1A)).

Cells 079 to 093 - Spare

Rent allowances

Total rent allowance expenditure (benefit granted)

Reference: Section 8 of the Subsidy Guidance Manual; Article 11(2) of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cell 094

Enter the total expenditure, including overpayments, backdated awards, and extended payments. For a full explanation of the expenditure that should be included in this cell see page 2 of these notes.

Regulated tenancies

Reference: Section 7 of the Subsidy Guidance Manual.

Cell 095	
Rate	100%

Enter total expenditure in respect of "regulated tenancies" entered before deregulation (15 January 1989). Subsidy of 100% is paid on this amount.

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)

Reference: Section 7 of the Subsidy Guidance Manual; Articles 16 and 23(1) and Schedule 4 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cells 096 to 100 must only include cases which have been referred as required to the Rent Officer by 30 April 2024 (the deadline for submission of the FYE 2024 final subsidy claim). There is no entitlement to subsidy for cases which should have been referred by this date but were not: all expenditure in the relevant year in relation to these cases must be included in cell 101.

Cells 096 to 099 must only include cases for which the authority holds a rent officer determination. This should be a current determination but may be an old determination (a determination older than 52 weeks) provided a referral for a new determination has been made by 30 April 2024.

Cells 096 to 099 must exclude all cases for which an authority does not have a current determination and has not made a referral by 30 April 2024, regardless of whether it has an old determination. All such cases must be included in cell 101.

Cells 096 to 099 must exclude all cases for which a referral **has** been made by 30 April 2024, but the determination has not been received and there is no old determination which can be used. In relation to these cases, expenditure incurred under payments made on account following referral and pending receipt of the Rent Officer's determination must be included in cell 100.

Claims administered under the pre-1996 rules

Cell 096	
Rate	60%

Total expenditure above the RO's determination under Regs. 13 or 13ZA.
Enter the total expenditure on that part of weekly eligible rent above the Rent Officer's determination of a claim related rent, less ineligible amounts for meals as appropriate, where restrictions could not be made. These would include cases where a restriction can not be made:

- in the first 13 weeks of a new claim where the LA is satisfied that the claimant could have met their rent when they took on the liability and that they did not claim HB in the 52 weeks before their claim (Reg. 13(7)).
- in the 12 months following the death of a family member (Reg. 13(5)).
- on a rent increase in the 12 months following the death of a family member (Reg. 13ZA (2)), or
- where the claimant is in a vulnerable group (Reg. 13(4)).
subsidy of 60% is paid on this amount.

Cell 097	
Rate	0%

Total expenditure above the RO's determination.
Enter the total expenditure on that part of weekly eligible rent above the Rent Officer's determination of a claim related rent, less ineligible amounts for meals as appropriate, where restrictions could be made under Regs.13 or 13ZA. Exclude amounts shown in cell 096. This amount is not eligible for subsidy.

Cell 098	
Rate	100%

Total expenditure at or below the RO's determination.
Enter the total expenditure on that part of the weekly eligible rent at or below the Rent Officer's determination of a claim related rent, less ineligible amounts for meals where appropriate. Subsidy of 100% is paid on this amount.

Maximum rent cases

Cell 099	
Rate	100%

Enter the total expenditure incurred up to the maximum rent. This includes cases where a restriction could not be made:

- in the first 13 weeks of a new claim (Reg.13ZA (3)).
- in the first 12 months following the death of a family member (Reg.13ZA (1)).

Subsidy of 100% is paid on this amount. Any expenditure incurred above the maximum rent is not HB and must not be included in any of the cells in this form.

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

Cell 100	
Rate	100%

For cases in which a referral was made to the Rent Officer by 30 April 2024, enter total expenditure made on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No. 214 pending receipt of the Rent Officer's determination. Expenditure paid in these circumstances should not be reclassified on receipt of the Rent Officer's determination, irrespective of whether this determination is received Before or after 30 April 2024. Subsidy of 100% is paid on this amount.

If the Rent Officer's determination identifies that an overpayment has occurred, the overpayment should be included in the appropriate overpayment cell (cells 116, 117, 123 or 124); if an underpayment is identified, the subsequent payment should be included in the appropriate Rent Officer determination cell (as explained above, the expenditure already incurred should not be reclassified and remains in cell 100).

As overpayments resulting from the use of payments on account must be recovered, LAs should, in making a payment on account, consider all the information they hold in respect of the claim to allow a payment which is reasonable but minimises the risk of an overpayment.

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

Cell 101	
Rate	0%

Enter the total expenditure in respect of cases for which an authority does not have a current Rent Officer determination and has not made a referral to the Rent Officer by 30 April 2024, regardless of whether it has an old

determination. This includes expenditure arising from payments made on account for cases for which a Rent Officer referral was not made by 30 April 2024. (Do not include hostel cases where there is no need to refer to the Rent Officer because there is already an existing determination in relation to another similar dwelling in that hostel; these cases should be included in cells 096 to 099 as appropriate. Do not include RSL cases which the authority decides do not need to be referred to the Rent Officer: these cases should be included in cell 102). This amount is not eligible for subsidy. Referrals made after and determinations received after 30 April 2024 should not be used to reclassify expenditure.

Expenditure under the rent officer arrangements: cases excluded from requirement to refer to the rent officer

Reference: Section 7 of the Subsidy Guidance Manual; Article 16 and Schedule 4 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cell 102	
Rate	100%

Total expenditure not requiring referral to the Rent Officer.

Enter the total expenditure not requiring referral to the Rent Officer (pre and post January 1996 claims). This includes RSL cases which the authority decides do not need to be referred to the Rent Officer. Subsidy of 100% is paid on this amount.

Local Housing Allowance expenditure

Reference: Local Housing Allowance (LHA) Manual.

Cell 103	
Rate	100%

LHA Expenditure

Enter the total expenditure in claims administered under LHA rules. Subsidy of 100% is paid on this amount.

Subsidy arrangements for temporary accommodation or short term Accommodation where a registered housing association is the landlord

Guidance on determining the level of subsidy payable for these cases is the same as for subsidy Arrangements for temporary accommodation or short term where the LA is the landlord (non-HRA rent rebate cases) above, cell 012 – 015.

These subsidy arrangements apply to all cases where temporary accommodation is provided by a registered housing association to enable the local housing authority to discharge a statutory homelessness function or prevent homelessness, and the registered housing association is the immediate landlord. This includes cases where the accommodation is held on license or leased from a landlord (such as Housing Association Leasing (HAL) and HAL Direct schemes).

Also included are cases where the accommodation is owned by the registered housing association and provided as temporary or short-term accommodation, as above.

Expenditure on board and lodging and non-self-contained licensed Accommodation provided by a registered housing association as Temporary accommodation or short-term accommodation.

Reference: Article 17B of The Income-related Benefits (Subsidy to Authorities) Order 1998.

This applies where board and lodging or non self-contained licensed accommodation is provided by a registered housing association as temporary accommodation to discharge a statutory homelessness function or short term accommodation prevent homelessness.

Cell 104	
Rate	100%

Enter the total expenditure up to the current limit – details of limits are available in the subsidy guidance manual.

Cell 105	
Rate	NIL

Enter the total expenditure above the current limit – details of the limits are available in the subsidy guidance manual.

Expenditure on accommodation provided by a registered housing Association as temporary accommodation or short term accommodation – Except where provided as board and lodging or as non-self-contained Licensed accommodation (see above)

Reference: Article 17C of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Article 17C applies to all cases where accommodation is provided by a registered housing association as temporary accommodation to assist a LA discharge statutory homelessness function, or provided as short term accommodation to assist a LA prevent homelessness, and the registered housing association is the landlord, except cases to which Article 17B applies (see above).

It applies where accommodation is provided as temporary or short term accommodation and the

claimant is required to pay rent to a registered housing association for:

- non self-contained accommodation held on a lease from a private landlord;
- non self-contained accommodation owned by the registered housing association; or
- self-contained accommodation held on license, leased, or owned by the registered housing association.

Cell 106	
Rate	100%

Enter the total expenditure up to the current limit – details of limits are available in the subsidy guidance manual.

Cell 107	
Rate	NIL

Enter the total expenditure above the current limit – details of limits are available in the subsidy guidance manual.

Cell 108 Spare

Extended payments

Reference: Section 12 of the HB Subsidy Guidance Manual.

Cell 109	
Rate	100%

Total extended payments of rent allowances.

Enter all expenditure in respect of extended payments in rent allowance cases. This expenditure should also be included in cell 094. Subsidy of 100% is paid on this amount.

Rent allowance expenditure attracting full subsidy not separately identified

Cell 110	
Rate	100 %

Rent Allowance expenditure attracting full-rate subsidy which is included in cell 094 but not otherwise separately identified in this section.

Subsidy of 100% is paid on this amount. For further information, see section 13 of the Subsidy Guidance Manual and the note on page 3 of these notes.

Overpaid rent allowances

Reference: Section 4 of the HB Subsidy Guidance Manual; Articles 18 and 19 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

All overpayments must be recorded only in cells 111 to 124 and – for current year overpayments – cell 094 also. Overpayments must be recorded as either current or prior years' overpayments. For an explanation of these categories, see page 2 of these guidance notes.

When completing this section, authorities should note that subsidy is payable on overpaid rent allowances (as per the relevant categories specified in section 4 of the HB Subsidy Guidance Manual) identified by the authority within the financial year. Authorities will not be required to deduct from their claim in this year, or refund in subsequent years, any overpaid benefit which is later recovered from these categories of overpayments in cells 113 to 115 and 120 to 122.

Overpaid rent allowance (current year)

Cell 111	
Rate	0%

DWP error overpayments recovered

Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.

Cell 112	
Rate	100%

DWP error overpayments not recovered

Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.

Cell 113	
Rate	0%

LA error and administrative delay overpayments

Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.

Cell 114	
Rate	40%

Eligible overpayments

Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.

Cell 115	
Rate	25%

Duplicate payments following alleged non-receipt, loss, theft, or destruction.

Enter the amount involved on duplicate payments. These arise following alleged non-receipt, loss, theft, or destruction in cases where the original payment has been cashed. Subsidy of 25% is paid on this amount.

Cell 116	
Rate	0%

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.

Enter the total amount of recovered overpayments which have arisen from making payments on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214. This amount is not eligible for subsidy.

Cell 117	
Rate	100%

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.

Enter the total amount of overpayments which have arisen from making payments on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214 but have not been recovered. Subsidy of 100% is paid on this amount.

Overpaid rent allowance (prior years)

Cell 118	
Rate	0%

DWP error overpayments recovered

Enter amounts involved on overpayments caused by DWP errors but which have been recovered during the year. This amount is not eligible for subsidy.

Cell 119	
Rate	100%

DWP error overpayments not recovered

Enter amounts involved on overpayments caused by DWP errors but which have not been recovered during the year. Subsidy of 100% is paid on this amount.

Cell 120	
Rate	0%

LA error and administrative delay overpayments

Enter the amount involved on overpayments caused by LA errors and administrative delays. This amount is not eligible for subsidy.

Cell 121	
Rate	40%

Eligible overpayments

Enter the amount involved on eligible overpayments. Subsidy of 40% is paid on this amount.

Cell 122	
Rate	25%

Duplicate payments following alleged non-receipt, loss, theft, or destruction.

Enter the amount involved on duplicate payments. These arise following alleged non-receipt, loss, theft, or destruction in cases where the original payment has been cashed. Subsidy of 25% is paid on this amount.

Cell 123	
Rate	0%

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.

Enter the total amount of recovered overpayments which have arisen from making payments on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214. This amount is not eligible for subsidy.

Cell 124	
Rate	100%

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.

Enter the total amount of overpayments which have arisen from making payments on account under Reg.93 of SI 2006 No. 213 or Reg.74 of SI 2006 No.214 but have not been recovered. Subsidy of 100% is paid on this amount.

Rent allowance subsidy calculation

Cell 125S	
Rate	100%

Total subsidy claimed at full rate

Cell125S = (095S+098S+099S+100S+102S+103S+104S+106S+109S+110S+ 112S+117S) – (118+120+121+122+123).

Cell 126S	
Reduced Rate	

Total subsidy claimed at reduced rates

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

Cell 127S	
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Total rent allowance subsidy claimed

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

Cell 128S	
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Modified scheme subsidy

Cell 128S = Cell 216S.

Cell 129S	
Total subsidy	

Total subsidy

Cell 129S = 127S+128S. This amount is entered in cell 004.

Cell 130	
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In-year reconciliation

This is the total in-year expenditure specified in this section of the form, i.e., the total of cells 095 to 117. This must equal the total in cell 094.

Cell 131

Backdated expenditure

The entry required in this cell is total expenditure on backdated awards excluding overpayments. Whilst backdated awards are analysed across other cells in this section of the form (in the overpayments cells if the backdated award is subsequently found to have been overpaid), the purpose of this cell is to identify backdated expenditure so that relevant audit trails and assurance can be provided that the expenditure has been properly incurred. The relevant regulations are the Housing Benefit Regulations 2006 (Regulation 83(12) & (12A)) and the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (Regulation 64(1) & (1A)).

Cells 132 to 178 - Spare

Subsidy additions and deductions

Uncashed payments

Reference: Article 20 of The Income-related Benefits (Subsidy to Authorities) Order 1998.

Cell 179S

Subsidy reduction in respect of uncashed payments

Enter the total subsidy reduction in respect of uncashed payments issued in years prior to 2023/24. This amount is entered in cell 006.

Cells 180 to 190 – Scotland and Wales

Cells 191 to 200 – Spare

Local authority error and administrative delay subsidy

Reference: Section 4 of the HB Subsidy Guidance Manual

Cell 201

Total expenditure attracting full subsidy

enter the total of (cells 034s + 073s + 125s).

Cell 202

Lower threshold

Enter 0.48% of the figure in cell 201.

Cell 203

Higher threshold

Enter 0.54% of the figure in cell 201.

Cell 204

Total la error and administrative delay overpayments

Enter the total of (cells 026 + 031 + 065 + 070 + 113 + 120).

Cell 205

La error and administrative delay subsidy (100%)

Rate 100%

Enter the total local authority error and administrative delay from cell 204 if less than or equal to cell 202. Otherwise enter 0.

Cell 206

La error and administrative delay subsidy (40%)

Rate 40%

Enter the total local authority error and administrative delay from cell 204 if more than cell 202 but less than or equal to cell 203. Otherwise enter 0.

Cell 207S
Total Subsidy

Total la error and administrative delay subsidy
Enter the total of (cell 205 + (cell 206 x 0.40)).

La error and administrative delay subsidy apportionments

Cell 208S
Total Subsidy

Rebates for non-HRA properties
Enter the total of (cell 207S x ((cell 026 + 031) divided by cell 204)). This amount is added into the total in cell 036S.

Cell 209S
Total Subsidy

Rebates for HRA properties
Enter the total of (cell 207S x ((cell 065 + 070) divided by cell 204)). This amount is added into the total in cell 076S.

Cell 210S
Total Subsidy

Rent allowances
Enter the total of (cell 207S x ((cell 113 + 120) divided by cell 204)). This amount is added into the total in cell 127S.

Cell 211 - Spare

Modified schemes subsidy

Reference: Section 8 of the HB Subsidy Guidance Manual.

Cell 212

Enter the total of (cells 036S + 076S + 127S).

Cell 213

Enter the total of (cell 212 x 0.2%).

Cell 214

Total expenditure
Enter total expenditure due to the voluntary disregarding of War Disablement Pensions or War Widows Pensions. This amount should equal the total entered in the final box of cell 225.

Cell 215

Enter the total of (cell 214 x 75%).

Cell 216S
Total Subsidy

Total subsidy
Enter the lower of cells 213 and 215. This amount is transferred to cell 128S.

Cells 217 to 224 – Spare

Modified schemes

Reference: Section 8 of the HB Subsidy Guidance Manual (Article 11(2) of The Income-related Benefits (Subsidy to Authorities) Order 1998).

For public expenditure estimates and monitoring purposes, information is required in the form of expenditure incurred in the financial year on increases in benefit resulting from authorities' use of certain discretionary powers.

Cell 225

Enter amounts which relate to increases in benefit arising from the introduction of local schemes which enable authorities to disregard some or all of any war disablement pension or war widows pension remaining after the statutory disregards have been applied (Sections 134(8) and 139(6) of the Social Security Administration Act 1992 refer).

Local Authority Certificate

The Responsible Finance Officer (in accordance with Section 151 of the Local Government Act 1972) must sign and date each copy of the certificate, deleting either the claim for payment or the undertaking to repay subsidy more than entitlement as appropriate. The Responsible Finance Officer must also enter the details requested at "Name" and "Position held".

Please note that the references in the certificate to regulations and orders are to those regulations and orders as amended. The Income-related Benefits (Subsidy to Authorities) Order 1998 is amended each year. The revised sums to be used in the calculation of subsidy etc. for 2023/24 are set out in The Income-related Benefits (Subsidy to Authorities) Amendment Order 2024.

Reporting Accountant: HBAP Record

The HBAP record is to be completed by the appointed Reporting Accountant.