

## **Section 13: Expenditure attracting full rate subsidy not separately identified elsewhere on the claim form**

- 1700 The subsidy claim form contains cells to record expenditure paid in the relevant year which attracts 100% subsidy, is included in the total expenditure cells, but is not specified elsewhere on the claim form.
- 1701 These cells are 023, 060 (England and Wales only), 110 and 144.
- 1702 The inclusion of expenditure in any of these cells should be as a result of a positive decision by local authorities that the expenditure belongs in the cell and not as a means of ensuring in-year reconciliation.
- 1703 Local authorities should be able to demonstrate to their auditor why they have recorded expenditure in these cells.
- 1704 As different levels of expenditure detail are recorded in the
- non Housing Revenue Account (HRA) rent rebates
  - HRA rent rebates
  - Rent Allowances, and
  - Council Tax Benefit
- sections of the claim form, cells 023, 060 (England and Wales only), 110 and 144 will also record different levels of expenditure. The following paragraphs indicate the expenditure we would expect to be recorded in these cells.

1705-1709

### **Cell 023 – England and Wales**

- 1710 Examples of expenditure that may be recorded in cell 023 includes benefit paid in respect of caravan sites (owned by the local authority), marina fees, other property excluded from the HRA, eg social services accommodation, park keepers or recreational grounds accommodation.

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1711-1740

1711 Local authorities should ensure they exclude the following from cell 023

- expenditure subject to the threshold and cap arrangements
- extended payments, and
- overpayments

1712-1719

### **Cell 023 – Scotland**

1720 Non HRA rent rebate expenditure is not recorded separately on the claim form for Scottish authorities. Therefore in addition to the above, Scottish authorities should also record, in cell 023, rent rebates in respect of HRA properties that attract full subsidy.

1721-1729

### **Cell 060 – England and Wales only**

1730 Included in cell 060 should be any other rent rebate expenditure, for properties within the HRA, which attracts full subsidy.

1731 The following should be excluded from cell 060

- extended payments
- for Welsh authorities only, expenditure in respect of short-term leased accommodation, and
- overpayments

1732-1739

### **Cell 110**

1740 Rent allowance expenditure is divided into a large number of subcategories

- regulated tenancies
- old scheme cases
- new scheme cases
- registered social landlord cases, and
- local housing allowance cases

which are recorded elsewhere on the subsidy claim form. Local authorities should ensure that the above subcategories, extended payments and overpayments are excluded from this cell.

1741 Other than any minor Rent Allowance payments which are highly unusual and fall outside the main policy parameters specified above, the Department's expectation is that all Rent Allowance payments will fall into one of the above subcategories. Any such minor Rent Allowance payments should be included in cell 110 but authorities must be able to demonstrate to their auditor and the Department, as required, that any Rent Allowances included in cell 110 have been properly paid and are not appropriate to one of the above subcategories.

1742-1749

### **Cell 144**

1750 Cell 144 should record Council Tax Benefit expenditure which attracts full subsidy. The following expenditure should not be recorded in cell 144

- extended payments, and
- overpayments

1751-1759

### **Queries**

1760 If you have any queries concerning the content of this section, contact

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1761-1799