



Department for Work and Pensions  
Housing Benefit Unit  
Room B120D  
Warbreck House  
Blackpool  
Lancashire  
FY2 0UZ

26 November 2014

Our reference: BEN01/MBC/2013-14

Dear Sir / Madam

**Melton Borough Council**

**Housing Benefit subsidy claim for the year ended 31 March 2014 (Form MPF720A)**

**Qualification Letter referred to in the Auditor's Certificate dated 25 November 2014**

Details of the matters giving rise to our qualification of the above claim are set out in the Appendix to this letter.

The factual content of our qualification has been agreed with officers of the Authority.

No amendments have been made to the claim for the issues raised in this qualification letter unless otherwise indicated in the letter.

Yours faithfully

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

*PricewaterhouseCoopers LLP, Donington Court, Pegasus Business Park, Castle Donington, East Midlands, DE74 2UZ  
T: +44 (0) 1509 604000, F: +44 (0) 1509 604010, www.pwc.co.uk*

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## Appendix

### 1) Cell 055: Rent Rebates – Total expenditure (Benefit Granted)

**Cell Total: £ 3,694,571**

**Cell Population: 1314**

**Headline Cell 55: £3,694,571**

### a) Cell 061: Rent Rebates – HRA rent rebate expenditure attracting full-rate subsidy which is included in cell 055 but not otherwise separately identified

**Cell Total: £362,157 - subpopulation**

**Cell Population: 166 - subpopulation**

**Headline Cell 55: £3,694,571**

Testing of the initial sample of 20 rent rebate cases identified one case where the State Pension had been incorrectly applied at £122.50 instead of £125.53 for the period 01/04/2013 to 23/03/2014. This had no impact on the benefit paid; however, because errors miscalculating the State Pension could result in overpayments an additional sample was tested.

Testing of an additional random sample of 40 rent rebate cases with State Pension identified one case where the incorrect State Pension value of £65.15 was applied for the period 24/02/2014 to 31/03/2014 rather than the correct rate of £66.77. This resulted in overpaid benefit in cell 61 (total error value £6.36) with a corresponding understatement in cell 65. There is no impact on the headline cell.

The result of our testing is set out in the table below:

| Sample:                       | Movement / brief note of error:                  | Original cell total: | Sample error: | Sample value: | % error rate:** | Cell adjustment: | Revised cell total if cell adjustment applied: |
|-------------------------------|--|----------------------|---------------|---------------|-----------------|------------------|--|
|                               |  | [CT]                 | [SE]          | [SV]          | [SE/SV]         | [SE/SV times CT] |  |
| Initial sample – 4 cases*:    | Incorrect State Pension applied, nil impact      | 362,157              | 0             | 11,406        |                 |                  |  |
| Additional sample – 40 cases: | Cell 61 incorrect due to incorrect State Pension | 362,157              | 6             | 92,232        |                 |                  |  |
| Combined sample – 44 cases:   | Combined sample. Cell 61                         | 362,157              | 6             | 103,638       | 0.0001          | 22               | 362,179  |



|                                |   |           |  |  |  |      |           |
|--------------------------------|---|-----------|--|--|--|------|-----------|
| Adjustment                     | Combined sample. Cell 61 is overstated  | 3,619,580 |  |  |  | (22) | 3,619,558 |
| Total corresponding adjustment | Combined sample. Cell 65 is understated | 8001      |  |  |  | 22   | 8023      |

\*Of the 20 cases tested in initial current year testing, 4 cases included State Pension.

\*\*Based on module 1 guidance, the percentage error should be calculated to the nearest one decimal place. However, the calculation above has been extended in order to prevent a nil error rate.

The percentage error rate in our sample reflects the individual cases selected. The value of the errors found and reported in the table above ranges from £0 to £6.36 and the benefit periods range from 01/04/2013 to 31/03/2014. Similar findings have not been included in our previous qualification letters.

Given the nature of the population and the variation in the errors found, it is unlikely that even significant additional work will result in amendments to the claim form that will allow us to conclude that it is fairly stated.

**2) Cell 094: Rent Allowances – Total expenditure (Benefit Granted)**

**Cell Total: £5,256,014**

**Cell Population: 1639**

**Headline Cell 094: £5,256,014**

**a) Cell 094: Rent Allowances – Total expenditure (Benefit Granted)**

**Cell Total: £1,038,701 - subpopulation**

**Cell number: 443 - subpopulation**

**Headline Cell 094: £5,256,014**

No errors were identified from our initial sample of 20 rent allowance cases, which included 4 cases with Working Tax and Child Tax Credits. Additional testing was performed around cases with Working Tax and Child Tax Credits to address errors identified in the previous year.

Testing of an additional sample of 40 rent allowance cases with Working Tax and Child Tax Credits identified:

*Underpaid benefit:*

- Four cases where Working Tax and Child Tax Credits had been incorrectly applied resulting in underpaid benefit (total error value £301.87). As there is no eligibility for subsidy for benefit which has not been paid, this has not been classified as an error for subsidy purposes and has been excluded in accordance with Module 1 from our extrapolation sample error value.

Similar findings have been found in the previous two years and reported in our qualification letters dated 27/11/12 and 29/11/2013.



**Overpaid benefit:**

- One case where Working Tax and Child Tax Credits had been incorrectly applied resulting in overpaid benefit (total error value £49.44). Cell 102 is therefore overstated and cell 113 is correspondingly understated. There is no impact on cell 094.

The result of our testing is set out in the table below:

| Sample:                        | Movement / brief note of error:                                       | Original cell total: | Sample error: | Sample value: | % error rate:** | Cell adjustment: | Revised cell total if cell adjustment applied: |
|--------------------------------|---|----------------------|---------------|---------------|-----------------|------------------|--|
|                                |   | [CT]                 | [SE]          | [SV]          | [SE/SV]         | [SE/SV times CT] |  |
| Initial sample – 3 cases*:     | No initial case fails identified                                      | 1,038,701            | 0             | 14,223        |                 |                  |  |
| Additional sample – 40 cases:  | Cell 094 incorrect due to incorrect Working Tax and Child Tax Credits | 1,038,701            | 49            | 120,268       |                 |                  |  |
| Combined sample – 43 cases:    | Combined sample. Cell 094   | 1,038,701            | 49            | 134,491       | 0.0004          | 382              | 1,039,083                                      |
| Adjustment                     | Combined sample. Cell 102 is overstated                               | 1,826,484            |               |               |                 | (382)            | 1,826,102                                      |
| Total corresponding adjustment | Combined sample. Cell 113 is understated                              | 22,785               |               |               |                 | 382              | 23,167   |

\*Of the 20 cases tested in initial current year testing, 3 cases included Working tax and Child Tax Credits.  
 \*\*Based on module 1 guidance, the percentage error should be calculated to the nearest one decimal place. However, the calculation above has been extended in order to prevent a nil error rate.

The percentage error rate in our sample reflects the individual cases selected. The value of the error found and reported in the table above was £49.44 and the benefit period was 13/05/2013 to 19/05/2013. Similar findings have been found in the previous two years and reported in our qualification letters dated 27/11/12 and 29/11/2013.

Given the nature of the population and the variation in the errors found, it is unlikely that even significant additional work will result in amendments to the claim form that will allow us to conclude that it is fairly stated.



**b) Cell 114: Rent Allowances – Eligible overpayments**

**Cell Total: £115,725**

**Cell number: 472**

**Headline Cell 094: £5,256,014**

Testing of the initial sample of 20 rent allowance cases identified one case where the benefit payment continued despite the claimant moving out of the property and the overpayment was started from the incorrect date. This resulted in an overpayment of cell 102 (total error value £355.44) and a corresponding understatement in cell 114. There is no impact on cell 094. In addition, additional testing was performed around cases with Eligible overpayment to address errors identified in the previous year relating to the overpayment classification.

Testing of an additional sample of 40 rent allowance cases with eligible overpayments, in cell 114, focused on the classification and start date of the overpayment identified:

*Underpaid benefit:*

- Three cases where the eligible overpayment had been started from the incorrect date resulting in an overstatement of cell 114 (total error value £110.90) and a corresponding understatement in cell 103. As there is no eligibility for subsidy for benefit which has not been paid, this has not been classified as an error for subsidy purposes and has been excluded in accordance with Module 1 from our extrapolation sample error value.

Similar findings have been found in the previous two years and reported in our qualification letters dated 27/11/12 and 29/11/2013.

*Expenditure misclassification:*

- Three cases where the eligible overpayment has been incorrectly classified resulting in an overstatement of cell 114 (total error value £172.85) and a corresponding understatement of cell 113. There is no impact on the headline cell.
- One case where the eligible overpayment includes various negative figures from 01/10/2012 - 27/01/2013 (total value -£119.80). The Authority cannot determine what these values relate to. No other instances in current year or prior year testing have identified any kind of similar issues. This is considered to be an isolated instance and as the value is currently reducing subsidy entitlement it has not been included in the extrapolation table below.

The result of our testing is set out in the table below:

| Sample: | Movement / brief note of error: | Original cell total: | Sample error: | Sample value: | % error rate:** | Cell adjustment: | Revised cell total if cell adjustment applied: |
|---------|---------------------------------|----------------------|---------------|---------------|-----------------|------------------|--|
|         |                                 | [CT]                 | [SE]          | [SV]          | [SE/SV]         | [SE/SV times CT] |  |



|                                |   |           |       |        |      |        |           |
|--------------------------------|---|-----------|-------|--------|------|--------|-----------|
| Initial sample – 5 cases*:     | Cell 102 overstated<br>Cell 114 understated   | 115,725   | 355   | 1682   |      |        |           |
| Additional sample – 40 cases:  | Cell 114 overstated.<br>Cell 113 understated. | 115,725   | (173) | 8370   |      |        |           |
| Combined sample – 45 cases:    | Combined sample. Cell 114 understated         | 115,725   | 182   | 10,052 | 0.02 | 2102   | 113,623   |
| Adjustment                     | Combined sample. Cell 114 is understated      | 115,725   |       |        |      | 2102   | 117,827   |
| Adjustment                     | Combined sample. Cell 113 is understated      | 22,785    |       |        |      | 1990   | 24,775    |
| Total corresponding adjustment | Combined sample. Cell 102 is overstated       | 1,826,484 |       |        |      | (4092) | 1,822,392 |

\*Of the 20 cases tested in initial current year testing, 5 cases included eligible overpayments.

\*\*Based on module 1 guidance, the percentage error should be calculated to the nearest one decimal place. However, the calculation above has been extended in order to prevent a nil error rate.

The percentage error rate in our sample reflects the individual cases selected. The value of the errors found and reported in the table above ranges from £0.39 to £355.44 and the benefit periods range from 01/04/2013 to 23/03/2014. Similar findings have been found in the previous two years and reported in our qualification letters dated 27/11/12 and 29/11/2013.

Given the nature of the population and the variation in the errors found, it is unlikely that even significant additional work will result in amendments to the claim form that will allow us to conclude that it is fairly stated.



Audit Policy and Regulation: Grants Team  
Audit Commission  
Westward House  
Lime Kiln Close  
Stoke Gifford  
BRISTOL  
BS34 8SR



telephone 0844 798 6757  
email apagtechsupport@audit-commission.gov.uk

**COVERING SHEET FOR CLAIM OR RETURN CERTIFIED BY APPOINTED AUDITOR**

The enclosed document   
(form number or if unnumbered, type of claim or return)

for the project/financial year ended 31 March  (year)

has been certified on the request of  (the authority)

by an auditor appointed by the Audit Commission in accordance with section 28(1) of the Audit Commission Act 1998 and the Statement of Responsibilities of grant-paying bodies, authorities, the Audit Commission & appointed auditors in relation to claims and returns, using CI  (CI number)

Only an original of this covering sheet, with an Audit Commission logo watermark, confirms that:

the enclosed document and any qualification letter have not been returned to the authority after certification and have been sent direct to you by the appointed auditor;

the appointed auditor has sent the authority a copy of the enclosed certified document, and any qualification letter in respect of it.

Queries should normally be addressed to the authority because the claim or return read with any appointed auditor's qualification letter that is attached should enable you to resolve outstanding issues. If exceptionally it is essential to address a query to the appointed auditor, the query should be addressed to the Audit Commission at the above address, enclosing this form for identification purposes, together with the certified document if appropriate.

Please note: *(Appointed auditor to indicate by a tick if the option(s) applies)*

the document replaces or amends the original and incorporates amendments made by the authority with appointed auditor agreement

a qualification letter is attached.

Appointed auditor   
(Signature)   
Date   
CF2 ref







**RENT REBATES (TENANTS OF NON-HRA PROPERTIES)**

**TOTAL EXPENDITURE  
(Benefit Granted)**

78,356 011

**EXPENDITURE**

**RATE**

**SUBSIDY**

**BOARD AND LODGING OR NON SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD**

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

*Dll* 9,766 012

1.00

9,766 012S

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

*Dll* 7,948 013

NIL

0 013S

**SHORT-TERM LEASED OR SELF-CONTAINED LICENSED ACCOMMODATION WHERE THE LOCAL AUTHORITY IS THE LANDLORD**

Expenditure up to the lower of 90% of the appropriate LHA rate for the property plus the management costs element and the upper limit (£500 or £375).

58,301 014

1.00

58,301 014S

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).

0 015

NIL

0 015S

**Cells 016 to 020 - Spare**

**Cell 021 - Scotland only**

**EXTENDED PAYMENTS**

Total extended payments of non-HRA rent rebates.

661 022

1.00

661 022S

**NON-HRA RENT REBATE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 011 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION**

0 023

1.00

0 023S

**OVERPAID (NON-HRA) RENT REBATES (CURRENT YEAR)**

DWP error overpayments recovered.

0 024

NIL

0 024S

DWP error overpayments not recovered.

0 025

1.00

0 025S

|   |     |     |     |   |      |
|---|-----|-----|-----|---|------|
| LA error and administrative delay overpayments. | 324 | 026 | NIL | 0 | 026S |
|---|-----|-----|-----|---|------|

|                         |     |     |     |   |      |
|-------------------------|-----|-----|-----|---|------|
| Technical overpayments. | 301 | 027 | NIL | 0 | 027S |
|-------------------------|-----|-----|-----|---|------|

|                        |       |     |      |     |      |
|------------------------|-------|-----|------|-----|------|
| Eligible overpayments. | 1,055 | 028 | 0.40 | 422 | 028S |
|------------------------|-------|-----|------|-----|------|

**OVERPAID (NON-HRA) RENT REBATES (PRIOR YEARS)**

|                                   |   |     |     |   |      |
|-----------------------------------|---|-----|-----|---|------|
| DWP error overpayments recovered. | 0 | 029 | NIL | 0 | 029S |
|-----------------------------------|---|-----|-----|---|------|

|                                       |   |     |      |   |      |
|---------------------------------------|---|-----|------|---|------|
| DWP error overpayments not recovered. | 0 | 030 | 1.00 | 0 | 030S |
|---------------------------------------|---|-----|------|---|------|

|   |   |     |     |   |      |
|---|---|-----|-----|---|------|
| LA error and administrative delay overpayments. | 0 | 031 | NIL | 0 | 031S |
|---|---|-----|-----|---|------|

|                         |   |     |     |   |      |
|-------------------------|---|-----|-----|---|------|
| Technical overpayments. | 0 | 032 | NIL | 0 | 032S |
|-------------------------|---|-----|-----|---|------|

|                        |     |     |      |    |      |
|------------------------|-----|-----|------|----|------|
| Eligible overpayments. | 152 | 033 | 0.40 | 61 | 033S |
|------------------------|-----|-----|------|----|------|

**TOTAL SUBSIDY CLAIMED AT FULL RATE**

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

|                   |      |
|-------------------|------|
| <i>Del</i> 68,576 | 034S |
|-------------------|------|

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**

Cell 035S = 028S + 033S.

|     |      |
|-----|------|
| 483 | 035S |
|-----|------|

**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.)

|                   |      |
|-------------------|------|
| <i>Del</i> 69,383 | 036S |
|-------------------|------|

**IN-YEAR RECONCILIATION**

Cell 037 = total of cells (012 to 015) and (022 to 028); this must equal the figure in cell 011.

|        |     |
|--------|-----|
| 78,356 | 037 |
|--------|-----|

**BACKDATED EXPENDITURE**

|     |     |
|-----|-----|
| 415 | 038 |
|-----|-----|

Cells 039 to 054 - Spare

|   |
|---|
| <b>RENT REBATES (TENANTS OF HRA PROPERTIES)</b> |
|---|

**TOTAL EXPENDITURE**

**(Benefit Granted)**

(This figure minus the figure in cell 079 is transferred to cell 222.)

|                      |     |
|----------------------|-----|
| <i>Del</i> 3,694,734 | 055 |
|----------------------|-----|

| EXPENDITURE | RATE | SUBSIDY |
|-------------|------|---------|
|-------------|------|---------|

Cells 056 to 057 - Wales only  
Cell 058 - Spare

**EXTENDED PAYMENTS**

Total extended payments of HRA rent rebates.

|        |     |      |        |      |
|--------|-----|------|--------|------|
| 14,347 | 059 | 1.00 | 14,347 | 059S |
|--------|-----|------|--------|------|

**EXPENDITURE ON AFFORDABLE RENTS**

Total expenditure on affordable rents for properties in the HRA.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 060 | 1.00 | 0 | 060S |
|---|-----|------|---|------|

**HRA RENT REBATE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 055 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION**

|           |     |      |           |      |
|-----------|-----|------|-----------|------|
| 3,619,580 | 061 | 1.00 | 3,619,580 | 061S |
|-----------|-----|------|-----------|------|

Cell 062 - Wales only

**OVERPAID (HRA) RENT REBATES (CURRENT YEAR)**

DWP error overpayments recovered.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 063 | NIL | 0 | 063S |
|---|-----|-----|---|------|

DWP error overpayments not recovered.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 064 | 1.00 | 0 | 064S |
|---|-----|------|---|------|

LA error and administrative delay overpayments.

|                 |     |     |   |      |
|-----------------|-----|-----|---|------|
| <i>DL</i> 8,164 | 065 | NIL | 0 | 065S |
|-----------------|-----|-----|---|------|

Technical overpayments.

|       |     |     |   |      |
|-------|-----|-----|---|------|
| 1,667 | 066 | NIL | 0 | 066S |
|-------|-----|-----|---|------|

Eligible overpayments.

|        |     |      |        |      |
|--------|-----|------|--------|------|
| 50,976 | 067 | 0.40 | 20,390 | 067S |
|--------|-----|------|--------|------|

**OVERPAID (HRA) RENT REBATES (PRIOR YEARS)**

DWP error overpayments recovered.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 068 | NIL | 0 | 068S |
|---|-----|-----|---|------|

DWP error overpayments not recovered.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 069 | 1.00 | 0 | 069S |
|---|-----|------|---|------|

LA error and administrative delay overpayments.

|     |     |     |   |      |
|-----|-----|-----|---|------|
| 887 | 070 | NIL | 0 | 070S |
|-----|-----|-----|---|------|

Technical overpayments.

|    |     |     |   |      |
|----|-----|-----|---|------|
| 72 | 071 | NIL | 0 | 071S |
|----|-----|-----|---|------|

Eligible overpayments.

|        |     |      |        |      |
|--------|-----|------|--------|------|
| 48,358 | 072 | 0.40 | 19,343 | 072S |
|--------|-----|------|--------|------|

**TOTAL SUBSIDY CLAIMED AT FULL RATE**

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

|           |      |
|-----------|------|
| 3,584,610 | 073S |
|-----------|------|

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**

Cell 074S = 067S + 072S.

|        |      |
|--------|------|
| 39,733 | 074S |
|--------|------|

**SUBSIDY LIMITATION PERCENTAGE**

(This figure is taken from cell 224).

|     |   |     |
|-----|---|-----|
| 100 | % | 075 |
|-----|---|-----|

**TOTAL HRA RENT REBATE SUBSIDY CLAIMED**

Cell 076S = ((073S - 060S + 074S + 209S) x 075) + 060S.

(The amount in cell 076S is added to the amount in cell 036S and entered in cell 003.)

|                     |      |
|---------------------|------|
| <i>DL</i> 3,633,394 | 076S |
|---------------------|------|

**IN-YEAR RECONCILIATION**

Cell 077 = total of cells (059 to 061) and (063 to 067); this must equal the figure in cell 055.

|                     |     |
|---------------------|-----|
| <i>DL</i> 3,694,734 | 077 |
|---------------------|-----|

**BACKDATED EXPENDITURE**

|       |     |
|-------|-----|
| 7,401 | 078 |
|-------|-----|

**TOTAL EXPENDITURE ON AFFORDABLE RENTS INCLUDING AFFORDABLE RENTS OVERPAYMENTS**

|   |     |
|---|-----|
| 0 | 079 |
|---|-----|

Cells 080 to 093 - Spare

**RENT ALLOWANCES****TOTAL EXPENDITURE (Benefit Granted)**

|                     |     |
|---------------------|-----|
| <i>DL</i> 5,256,121 | 094 |
|---------------------|-----|

| EXPENDITURE | RATE | SUBSIDY |
|-------------|------|---------|
|-------------|------|---------|

**REGULATED TENANCIES**

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

|         |     |      |         |      |
|---------|-----|------|---------|------|
| 174,507 | 095 | 1.00 | 174,507 | 095S |
|---------|-----|------|---------|------|

**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS: CASES REFERRED TO THE RENT OFFICER BY 30 APRIL 2014 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)****CASES 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.

|       |     |      |       |      |
|-------|-----|------|-------|------|
| 1,947 | 096 | 0.60 | 1,168 | 096S |
|-------|-----|------|-------|------|

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 cells 096.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 097 | NIL | 0 | 097S |
|---|-----|-----|---|------|

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

|        |     |      |        |      |
|--------|-----|------|--------|------|
| 46,571 | 098 | 1.00 | 46,571 | 098S |
|--------|-----|------|--------|------|

**MAXIMUM RENT CASES**

Total expenditure up to the maximum rent.

|         |     |      |         |      |
|---------|-----|------|---------|------|
| 373,211 | 099 | 1.00 | 373,211 | 099S |
|---------|-----|------|---------|------|

**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 2014**

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 2014.

|  |   |     |      |  |   |      |
|--|---|-----|------|--|---|------|
|  | 0 | 100 | 1.00 |  | 0 | 100S |
|--|---|-----|------|--|---|------|

**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:  
CASES REQUIRING REFERRAL BUT NO REFERRAL MADE BY 30 APRIL 2014**

Expenditure where there is no current determination and no referral made by 30 April 2014.

|  |   |     |     |  |   |      |
|--|---|-----|-----|--|---|------|
|  | 0 | 101 | NIL |  | 0 | 101S |
|--|---|-----|-----|--|---|------|

**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.

|  |           |     |      |  |           |      |
|--|-----------|-----|------|--|-----------|------|
|  | 1,826,470 | 102 | 1.00 |  | 1,826,470 | 102S |
|--|-----------|-----|------|--|-----------|------|

**LHA EXPENDITURE**

Total expenditure in claims administered under LHA rules.

|  |           |     |      |  |           |      |
|--|-----------|-----|------|--|-----------|------|
|  | 2,669,869 | 103 | 1.00 |  | 2,669,869 | 103S |
|--|-----------|-----|------|--|-----------|------|

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

|  |   |     |      |  |   |      |
|--|---|-----|------|--|---|------|
|  | 0 | 104 | 1.00 |  | 0 | 104S |
|--|---|-----|------|--|---|------|

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

|  |   |     |     |  |   |      |
|--|---|-----|-----|--|---|------|
|  | 0 | 105 | NIL |  | 0 | 105S |
|--|---|-----|-----|--|---|------|

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

|  |   |     |      |  |   |      |
|--|---|-----|------|--|---|------|
|  | 0 | 106 | 1.00 |  | 0 | 106S |
|--|---|-----|------|--|---|------|

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).

|  |   |     |     |  |   |      |
|--|---|-----|-----|--|---|------|
|  | 0 | 107 | NIL |  | 0 | 107S |
|--|---|-----|-----|--|---|------|

**SUPPORTED RENT EXPENDITURE**

Total expenditure for any claims or awards that have had their eligible rent calculated within the rules that have replaced the use of the pre 1996 rules for "exempt accommodation".

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 108 | 1.00 | 0 | 108S |
|---|-----|------|---|------|

**EXTENDED PAYMENTS**

Total extended payments of rent allowance.

|                   |     |      |        |      |
|-------------------|-----|------|--------|------|
| <i>DUP</i> 24,901 | 109 | 1.00 | 24,901 | 109S |
|-------------------|-----|------|--------|------|

**RENT ALLOWANCE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 094 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION**

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 110 | 1.00 | 0 | 110S |
|---|-----|------|---|------|

**OVERPAID RENT ALLOWANCES (CURRENT YEAR)**

DWP error overpayments recovered.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 111 | NIL | 0 | 111S |
|---|-----|-----|---|------|

DWP overpayments not recovered.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 112 | 1.00 | 0 | 112S |
|---|-----|------|---|------|

LA error and administrative delay overpayments.

|                   |     |     |   |      |
|-------------------|-----|-----|---|------|
| <i>DUP</i> 22,920 | 113 | NIL | 0 | 113S |
|-------------------|-----|-----|---|------|

Eligible overpayments.

|         |     |      |        |      |
|---------|-----|------|--------|------|
| 115,725 | 114 | 0.40 | 46,290 | 114S |
|---------|-----|------|--------|------|

Duplicate payments.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 115 | 0.25 | 0 | 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.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 116 | NIL | 0 | 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.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 117 | 1.00 | 0 | 117S |
|---|-----|------|---|------|

**OVERPAID RENT ALLOWANCES (PRIOR YEARS)**

DWP error overpayments recovered.

|   |     |     |   |      |
|---|-----|-----|---|------|
| 0 | 118 | NIL | 0 | 118S |
|---|-----|-----|---|------|

DWP overpayments not recovered.

|   |     |      |   |      |
|---|-----|------|---|------|
| 0 | 119 | 1.00 | 0 | 119S |
|---|-----|------|---|------|

LA error and administrative delay overpayments.

|       |     |     |   |      |
|-------|-----|-----|---|------|
| 2,337 | 120 | NIL | 0 | 120S |
|-------|-----|-----|---|------|



|                        |        |     |      |        |      |
|------------------------|--------|-----|------|--------|------|
| Eligible overpayments. | 70,694 | 121 | 0.40 | 28,278 | 121S |
|------------------------|--------|-----|------|--------|------|

|                     |   |     |      |   |      |
|---------------------|---|-----|------|---|------|
| Duplicate payments. | 0 | 122 | 0.25 | 0 | 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. | 0 | 123 | NIL | 0 | 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. | 0 | 124 | 1.00 | 0 | 124S |
|--|---|-----|------|---|------|

**TOTAL SUBSIDY CLAIMED AT FULL RATE**

Cell 125S = (095S + 098S + 099S + 100S + 102S + 103S + 104S + 106S + 108S + 109S + 110S + 112S + 117S) - (118 + 120 + 121 + 122 + 123).

|                      |      |
|----------------------|------|
| <i>Del</i> 5,042,498 | 125S |
|----------------------|------|

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**

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

|        |      |
|--------|------|
| 75,736 | 126S |
|--------|------|

**TOTAL RENT ALLOWANCE SUBSIDY CLAIMED**

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

|                      |      |
|----------------------|------|
| <i>Del</i> 5,143,491 | 127S |
|----------------------|------|

**MODIFIED SCHEME SUBSIDY**

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

|                   |      |
|-------------------|------|
| <i>Del</i> 17,555 | 128S |
|-------------------|------|

**TOTAL SUBSIDY**

Cell 129S = 127S + 128S

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

|                      |      |
|----------------------|------|
| <i>Del</i> 5,161,046 | 129S |
|----------------------|------|

**IN-YEAR RECONCILIATION**

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

|                      |     |
|----------------------|-----|
| <i>Del</i> 5,256,121 | 130 |
|----------------------|-----|

**BACKDATED EXPENDITURE**

|        |     |
|--------|-----|
| 13,410 | 131 |
|--------|-----|

Cells 132 to 141 - Spare

**COUNCIL TAX BENEFIT**

**TOTAL EXPENDITURE  
(Benefit Granted)**

|  |            |
|--|------------|
|  | <b>142</b> |
|--|------------|

| EXPENDITURE | RATE | SUBSIDY |
|-------------|------|---------|
|-------------|------|---------|

**EXTENDED PAYMENTS**

Total extended payments of council tax benefit.

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>143</b> | <b>1.00</b> | <b>0</b> | <b>143S</b> |
|--|------------|-------------|----------|-------------|

**COUNCIL TAX BENEFIT EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 142 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION**

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>144</b> | <b>1.00</b> | <b>0</b> | <b>144S</b> |
|--|------------|-------------|----------|-------------|

**EXCESS COUNCIL TAX BENEFIT (CURRENT YEAR)**

DWP error excess benefits recovered.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>145</b> | <b>NIL</b> | <b>0</b> | <b>145S</b> |
|--|------------|------------|----------|-------------|

DWP error excess benefits not recovered.

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>146</b> | <b>1.00</b> | <b>0</b> | <b>146S</b> |
|--|------------|-------------|----------|-------------|

LA error and administrative delay excess benefit.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>147</b> | <b>NIL</b> | <b>0</b> | <b>147S</b> |
|--|------------|------------|----------|-------------|

Eligible excess benefit.

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>148</b> | <b>0.40</b> | <b>0</b> | <b>148S</b> |
|--|------------|-------------|----------|-------------|

Technical excess benefits.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>149</b> | <b>NIL</b> | <b>0</b> | <b>149S</b> |
|--|------------|------------|----------|-------------|

**EXCESS COUNCIL TAX BENEFIT (PRIOR YEARS)**

DWP error excess benefits recovered.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>150</b> | <b>NIL</b> | <b>0</b> | <b>150S</b> |
|--|------------|------------|----------|-------------|

DWP error excess benefits not recovered.

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>151</b> | <b>1.00</b> | <b>0</b> | <b>151S</b> |
|--|------------|-------------|----------|-------------|

LA error and administrative delay excess benefit.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>152</b> | <b>NIL</b> | <b>0</b> | <b>152S</b> |
|--|------------|------------|----------|-------------|

Eligible excess benefit.

|  |            |             |          |             |
|--|------------|-------------|----------|-------------|
|  | <b>153</b> | <b>0.40</b> | <b>0</b> | <b>153S</b> |
|--|------------|-------------|----------|-------------|

Technical excess benefits.

|  |            |            |          |             |
|--|------------|------------|----------|-------------|
|  | <b>154</b> | <b>NIL</b> | <b>0</b> | <b>154S</b> |
|--|------------|------------|----------|-------------|

**TOTAL SUBSIDY CLAIMED AT FULL RATE**

Cell 155S = (143S + 144S + 146S) - (150 + 152 + 153 + 154).

|          |             |
|----------|-------------|
| <b>0</b> | <b>155S</b> |
|----------|-------------|

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**

Cell 156S = 148S + 153S

|          |             |
|----------|-------------|
| <b>0</b> | <b>156S</b> |
|----------|-------------|

**TOTAL COUNCIL TAX BENEFIT SUBSIDY CLAIMED**

Cell 157S = 155S + 156S + 211S.

(The amount in cell 157S is entered in cell 005.)

|   |      |
|---|------|
| 0 | 157S |
|---|------|

**IN-YEAR RECONCILIATION**Cell 158 = total of cells 143 to 149;  
this must equal the figure in cell 142.

|   |     |
|---|-----|
| 0 | 158 |
|---|-----|

**BACKDATED EXPENDITURE**

|  |     |
|--|-----|
|  | 159 |
|--|-----|

Cells 160 to 178 - Spare

|   |
|---|
| <b>SUBSIDY ADDITIONS AND DEDUCTIONS</b> |
|---|

**UNCASHED PAYMENTS**Subsidy reduction in respect of uncashed payments prior to 2013/2014.  
(The amount in cell 179S is entered in cell 007.)

|       |      |
|-------|------|
| 1,310 | 179S |
|-------|------|

Cells 180 to 190 - Scotland and Wales

Cells 191 to 200 - Spare

|   |
|---|
| <b>LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY</b> |
|---|

**TOTAL EXPENDITURE ATTRACTING FULL SUBSIDY**

(Cells 034S + 073S + 125S + 155S.)

|                      |     |
|----------------------|-----|
| <i>Del</i> 8,695,684 | 201 |
|----------------------|-----|

Lower threshold (cell 201 x 0.48%).

|        |     |
|--------|-----|
| 41,739 | 202 |
|--------|-----|

Upper threshold (cell 201 x 0.54%).

|        |     |
|--------|-----|
| 46,957 | 203 |
|--------|-----|

**TOTAL LA ERROR AND ADMINISTRATIVE DELAY OVERPAYMENTS**

(Cells 026 + 031 + 065 + 070 + 113 + 120 + 147 + 152.)

|                   |     |
|-------------------|-----|
| <i>Del</i> 34,632 | 204 |
|-------------------|-----|

**SUBSIDY CALCULATION**Enter the figure from cell 204 if less than or equal to cell 202.  
Otherwise enter "0".

|                   |     |
|-------------------|-----|
| <i>Del</i> 34,632 | 205 |
|-------------------|-----|

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

|   |     |
|---|-----|
| 0 | 206 |
|---|-----|

**LA error and administrative delay subsidy due**  
(cell 205 + (cell 206 x 0.40)).

|                   |      |
|-------------------|------|
| <i>Del</i> 34,632 | 207S |
|-------------------|------|

## LA ERROR AND ADMINISTRATIVE DELAY SUBSIDY APPORTIONMENTS

Rebates for non-HRA properties (cell 207S x ((cell 026 + 031) divided by cell 204)). This figure to be included in cell 036S.

|     |      |
|-----|------|
| 324 | 208S |
|-----|------|

Rebates for HRA properties (cell 207S x ((cell 065 + 070) divided by cell 204)). This figure to be included in cell 076S.

|                   |      |
|-------------------|------|
| <i>Dell</i> 9,051 | 209S |
|-------------------|------|

Rent Allowances (cell 207S x ((cell 113 + 120) divided by cell 204)). This figure to be included in cell 127S.

|                    |      |
|--------------------|------|
| <i>Dell</i> 25,257 | 210S |
|--------------------|------|

Council Tax Benefit (cell 207S x ((cell 147 + 152) divided by cell 204)). This figure to be included in cell 157S.

|   |      |
|---|------|
| 0 | 211S |
|---|------|

### MODIFIED SCHEMES SUBSIDY

Total subsidy claimed before any addition in respect of the operation of a local scheme. (Cells 036S + 076S + 127S + 157S.)

|                       |     |
|-----------------------|-----|
| <i>Dell</i> 8,846,268 | 212 |
|-----------------------|-----|

Enter 0.2% of cell 212.

|                    |     |
|--------------------|-----|
| <i>Dell</i> 17,693 | 213 |
|--------------------|-----|

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

|                    |     |
|--------------------|-----|
| <i>Dell</i> 23,406 | 214 |
|--------------------|-----|

Enter 75% of cell 214.

|                    |     |
|--------------------|-----|
| <i>Dell</i> 17,555 | 215 |
|--------------------|-----|

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

|                    |      |
|--------------------|------|
| <i>Dell</i> 17,555 | 216S |
|--------------------|------|

### RENT REBATE SUBSIDY LIMITATION SCHEME

2013/14 weekly rent limit.

|       |     |
|-------|-----|
| 72.82 | 217 |
|-------|-----|

Derogation from Rent Rebate subsidy limitation, if granted.

|      |     |
|------|-----|
| 0.00 | 218 |
|------|-----|

Average weekly rent for 2013/14 **excluding affordable rents** (rent for Rent Rebate subsidy limitation purposes).

|       |     |
|-------|-----|
| 72.19 | 219 |
|-------|-----|

Rental income for 2013/14 **excluding affordable rents**.

|      |     |
|------|-----|
| 0.00 | 220 |
|------|-----|

Enter zero if not subject to limitation, otherwise enter the amount in cell 220.

|      |     |
|------|-----|
| 0.00 | 221 |
|------|-----|

Amount of rebates paid in 2013/14 (this is the figure entered in cell 055 minus the figure entered in cell 079).

|                       |     |
|-----------------------|-----|
| <i>Dell</i> 3,694,734 | 222 |
|-----------------------|-----|

Proportion of rental income rebated in 2013/14. (Cell 223 = cell 222/cell 220)

|        |     |
|--------|-----|
| 0.0000 | 223 |
|--------|-----|

Rent Rebate subsidy limitation percentage.

If cell 219 is less than or equal to cells 217 + 218, cell 224 = 100%;

|        |     |
|--------|-----|
| 100.00 | 224 |
|--------|-----|

If cell 219 is greater than cells 217 + 218 and if cell 223 is less than or equal to 0.749, cell 224 = (cells 217 + 218)/cell 219;

If cell 219 is greater than cells 217 + 218 and if cell 223 is greater than 0.749, cell 224 = 1 - (((cell 219 - (cells 217 + 218))/cell 219) x (0.749/cell 223)).

(The percentage is transferred to cell 075.)

**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.

| CTB | Non-HRA Rent Rebate | HRA Rent Rebate | Rent Allowance | Total HB | TOTAL £ |     |
|-----|---------------------|-----------------|----------------|----------|---------|-----|
|     | 0                   | 7,742           | 15,664         | 23,406   | 23,406  | 225 |

*Dli*      *Dli*      *Dli*  
9,096,802

Certification Number:

**LOCAL AUTHORITY CERTIFICATE**

\* **I APPLY** on behalf of the authority for payment, in advance of certification by the appointed auditor, of the amount shown at cell 010.

\* ~~**I UNDERTAKE** on behalf of the authority to pay on demand to the Secretary of State the amount shown at cell 010.~~

**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 (General) Regulations 1987 and the Council Tax Benefit (General) Regulations 1992;

this claim for subsidy is on the form required by the Secretary of State and the information given on it is in accordance with those Acts 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.

**SIGNED :** *D L Garton*

**DATE :** 14/11/14

**This signature, certifying this claim, must be that of the officer responsible pursuant to Section 151 of the Local Government Act 1972 (Responsible Finance Officer)**

**Name (block)** DAWN GARTON

**Position held :** HEAD OF CENTRAL SERVICES

\* Delete as necessary

## CERTIFICATE OF AUDITOR APPOINTED BY THE AUDIT COMMISSION

The Statement of Responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns, issued by the Audit Commission, sets out the respective responsibilities of these parties, and the limitations of our responsibilities as appointed auditors.

~~1~~We have examined the entries in this form (which replaces or amends the original submitted to ~~me~~/us by the authority dated 2/5/14 . )\* and the related accounts and records of the authority in accordance with Certification Instruction A01 and ~~1~~we have carried out the tests in Certification Instruction number BEN01 and obtained such evidence and explanations as ~~1~~we consider necessary.

(Except for the matters raised in the attached qualification letter dated 26/11/14 . )\*

~~1~~We have concluded that the claim or return is:

- fairly stated; and
- in accordance with the relevant terms and conditions.

Signature

*Pricewaterhousecoopers LLP*

Name (block capitals)

On behalf of the Audit Commission

*PRICEWATERHOUSECOOPERS LLP .*

Date 26/11/14 .

\* Delete as necessary