COVERING SHEET FOR CLAIM OR RETURN CERTIFIED BY APPOINTED AUDITOR

The enclosed document **MFF720A**
(form number or if unnumbered, type of claim or return)

for the project/financial year ended 31 March **2014** (year)

has been certified on the request of **ISLES OF SCILLY** (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 **CEN01** (CI number)

Only an original of this covering sheet, printed in blue and with a shaded AC cypher, 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.

You are asked to deal promptly with this certified document, taking account of any amendments and/or qualification letter noted below. Queries should normally be addressed to the authority because the claim or return read with the appointed auditor's qualification letter 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 that: (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 which

have no overall effect on entitlement, or increase the amount payable by £ _______ or decrease the amount payable by £ _______ and that

✓ [ ] a qualification letter is attached

Appointed auditor [Signature]  Date **28/11/14** CF2ref **C3051** (Operations Directorate region / Firm & sequential no.)
Statement of Local Authority claimed entitlement to
HOUSING BENEFIT and COUNCIL TAX BENEFIT SUBSIDY for 2013/2014.

<table>
<thead>
<tr>
<th>AUTHORITY NAME</th>
<th>ISLES OF SCILLY</th>
<th>001</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUTHORITY REFERENCE NUMBER</td>
<td>0 0 0 1 5 0 1 0</td>
<td>002</td>
</tr>
</tbody>
</table>

**IMPORTANT:**
1. Please read the guidance notes before you fill in this form.
2. Incorrectly completed forms may have to be returned and errors may result in payment being delayed.
3. Deadline for receipt is **30 APRIL 2014**; deadline for receipt of the auditor-certified claim is **30 NOVEMBER 2014**.

**FINAL SUBSIDY CLAIM FOR HOUSING BENEFIT AND COUNCIL TAX BENEFIT - 2013/14**

<table>
<thead>
<tr>
<th>Subsidy Claimed for Rent Rebates (Cell 038S + Cell 076S)</th>
<th>75,946</th>
<th>003</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidy Claimed for Rent Allowance (Cell 129S)</td>
<td>214,677</td>
<td>004</td>
</tr>
<tr>
<td>Subsidy Claimed for Council Tax Benefit (Cell 157S)</td>
<td>0</td>
<td>005</td>
</tr>
<tr>
<td>Administration Subsidy Received</td>
<td>4,839</td>
<td>006</td>
</tr>
<tr>
<td>Total Reduction for Prior Year Uncashed Payments (Cell 179S)</td>
<td>0</td>
<td>007</td>
</tr>
<tr>
<td>Total Subsidy Claimed Cells (003 + 004 + 005 + 006) - (007)</td>
<td>295,462</td>
<td>008</td>
</tr>
<tr>
<td>Less Interim Benefit Subsidy</td>
<td>288,339</td>
<td>009</td>
</tr>
<tr>
<td>Balance Now Owed To Or By(-) Authority (Cell 008 - Cell 009)</td>
<td>7,123</td>
<td>010</td>
</tr>
</tbody>
</table>

**PLEASE PROVIDE A LOCAL AUTHORITY CONTACT:**
Name: Richard Hosken
Telephone No. (+STD) 01726 226885 Ext

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

**FOR DEPARTMENT USE ONLY**

<table>
<thead>
<tr>
<th>Department for Work and Pensions</th>
<th>Telephone:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance and Commercial</td>
<td>01253 337972</td>
</tr>
<tr>
<td>Payment Resolution Service</td>
<td>01253 337763</td>
</tr>
<tr>
<td>Housing Benefit Unit (Room B120D)</td>
<td>01253 337975</td>
</tr>
<tr>
<td>Warbreck House</td>
<td></td>
</tr>
<tr>
<td>Blackpool</td>
<td></td>
</tr>
<tr>
<td>FY2 0UZ</td>
<td></td>
</tr>
</tbody>
</table>

Input by
Date
Authorised
Date
## RENT REBATES (TENANTS OF NON-HRA PROPERTIES)

### TOTAL EXPENDITURE
(Benefit Granted)

<table>
<thead>
<tr>
<th>EXPENDITURE</th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>75,946 011</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 012 1.00 0 012S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 013 NIL 0 013S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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).

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,011 014 1.00 4,011S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 015 NIL 0 015S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Cells 016 to 020 - Spare**

**Cell 021 - Scotland only**

### EXTENDED PAYMENTS
Total extended payments of non-HRA rent rebates.

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 022 1.00 0 022S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>71,935 023 1.00 71,935S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**DWP error overpayments recovered.**

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 024 NIL 0 024S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DWP error overpayments not recovered.**

<table>
<thead>
<tr>
<th></th>
<th>RATE</th>
<th>SUBSIDY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 025 1.00 0 025S</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
LA error and administrative delay overpayments. 

|                | 0 | 026 | NIL | 0 | 026S |

Technical overpayments. 

|                | 0 | 027 | NIL | 0 | 027S |

Eligible overpayments. 

|                | 0 | 028 | 0.40 | 0 | 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. 

|                | 0 | 033 | 0.40 | 0 | 033S |

TOTAL SUBSIDY CLAIMED AT FULL RATE

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

|                | 75,946 | 034S |

TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 035S = 028S + 033S.

|                | 0 | 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.)

|                | 75,946 | 036S |

IN-YEAR RECONCILIATION

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

|                | 75,946 | 037 |

BACKDATED EXPENDITURE

|                | 0 | 038 |

Cells 039 to 054 - Spare

RENT REBATES (TENANTS OF HRA PROPERTIES)

TOTAL EXPENDITURE

(Benefit Granted)

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

|                | 0 | 055 |
Cells 056 to 057 - Wales only
Cell 058 - Spare

**EXTENDED PAYMENTS**
Total extended payments of HRA rent rebates.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 059</td>
<td>1.00</td>
<td>0 059S</td>
</tr>
</tbody>
</table>

**EXPENDITURE ON AFFORDABLE RENTS**
Total expenditure on affordable rents for properties in the HRA.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 060</td>
<td>1.00</td>
<td>0 060S</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 061</td>
<td>1.00</td>
<td>0 061S</td>
</tr>
</tbody>
</table>

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

- DWP error overpayments recovered.
  - Expenditure: 0 063
  - Rate: NIL
  - Subsidy: 0 063S

- DWP error overpayments not recovered.
  - Expenditure: 0 064
  - Rate: 1.00
  - Subsidy: 0 064S

- LA error and administrative delay overpayments.
  - Expenditure: 0 065
  - Rate: NIL
  - Subsidy: 0 065S

- Technical overpayments.
  - Expenditure: 0 066
  - Rate: NIL
  - Subsidy: 0 066S

- Eligible overpayments.
  - Expenditure: 0 067
  - Rate: 0.40
  - Subsidy: 0 067S

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

- DWP error overpayments recovered.
  - Expenditure: 0 068
  - Rate: NIL
  - Subsidy: 0 068S

- DWP error overpayments not recovered.
  - Expenditure: 0 069
  - Rate: 1.00
  - Subsidy: 0 069S

- LA error and administrative delay overpayments.
  - Expenditure: 0 070
  - Rate: NIL
  - Subsidy: 0 070S

- Technical overpayments.
  - Expenditure: 0 071
  - Rate: NIL
  - Subsidy: 0 071S

- Eligible overpayments.
  - Expenditure: 0 072
  - Rate: 0.40
  - Subsidy: 0 072S

**TOTAL SUBSIDY CLAIMED AT FULL RATE**
Cell 073S = (059S + 060S + 061S + 064S) - (068 + 070 + 071 + 072).

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0 073S</td>
</tr>
</tbody>
</table>

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**
Cell 074S = 067S + 072S.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0 074S</td>
</tr>
</tbody>
</table>

**SUBSIDY LIMITATION PERCENTAGE**
(This figure is taken from cell 224).

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 %</td>
<td></td>
<td>0 075</td>
</tr>
</tbody>
</table>
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.)

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

BACKDATED EXPENDITURE

TOTAL EXPENDITURE ON
AFFORDABLE RENTS INCLUDING
AFFORDABLE RENTS OVERPAYMENTS

Cells 080 to 093 - Spare

RENT ALLOWANCES

TOTAL EXPENDITURE
(Benefit Granted)

EXPENDITURE
RATE
SUBSIDY

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

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.

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.

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

MAXIMUM RENT CASES

Total expenditure up to the maximum rent.
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.

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.

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.

LHA EXPENDITURE
Total expenditure in claims administered under LHA rules.

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).

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

EXPENDITURE ON SELF-CONTAINED LICENSED ACCOMMODATION AND ACCOMMODATION OWNED OR LEASED BY A REGISTERED HOUSING ASSOCIATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD

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).

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).
**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".

<table>
<thead>
<tr>
<th>0</th>
<th>108</th>
<th>1.00</th>
<th>0</th>
<th>108S</th>
</tr>
</thead>
</table>

**EXTENDED PAYMENTS**
Total extended payments of rent allowance.

<table>
<thead>
<tr>
<th>415</th>
<th>109</th>
<th>1.00</th>
<th>415</th>
<th>109S</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>0</th>
<th>110</th>
<th>1.00</th>
<th>0</th>
<th>110S</th>
</tr>
</thead>
</table>

**OVERPAID RENT ALLOWANCES (CURRENT YEAR)**

<table>
<thead>
<tr>
<th>DWP error overpayments recovered.</th>
<th>0</th>
<th>111</th>
<th>NIL</th>
<th>0</th>
<th>111S</th>
</tr>
</thead>
<tbody>
<tr>
<td>DWP overpayments not recovered.</td>
<td>0</td>
<td>112</td>
<td>1.00</td>
<td>0</td>
<td>112S</td>
</tr>
<tr>
<td>LA error and administrative delay overpayments.</td>
<td>402</td>
<td>113</td>
<td>NIL</td>
<td>0</td>
<td>113S</td>
</tr>
<tr>
<td>Eligible overpayments.</td>
<td>802</td>
<td>114</td>
<td>0.40</td>
<td>321</td>
<td>114S</td>
</tr>
<tr>
<td>Duplicate payments.</td>
<td>0</td>
<td>115</td>
<td>0.25</td>
<td>0</td>
<td>115S</td>
</tr>
<tr>
<td>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.</td>
<td>0</td>
<td>116</td>
<td>NIL</td>
<td>0</td>
<td>116S</td>
</tr>
<tr>
<td>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.</td>
<td>0</td>
<td>117</td>
<td>1.00</td>
<td>0</td>
<td>117S</td>
</tr>
</tbody>
</table>

**OVERPAID RENT ALLOWANCES (PRIOR YEARS)**

<table>
<thead>
<tr>
<th>DWP error overpayments recovered.</th>
<th>0</th>
<th>118</th>
<th>NIL</th>
<th>0</th>
<th>118S</th>
</tr>
</thead>
<tbody>
<tr>
<td>DWP overpayments not recovered.</td>
<td>0</td>
<td>119</td>
<td>1.00</td>
<td>0</td>
<td>119S</td>
</tr>
<tr>
<td>LA error and administrative delay overpayments.</td>
<td>0</td>
<td>120</td>
<td>NIL</td>
<td>0</td>
<td>120S</td>
</tr>
</tbody>
</table>
Eligible overpayments.

<table>
<thead>
<tr>
<th></th>
<th>121</th>
<th>0.40</th>
<th></th>
<th>121S</th>
</tr>
</thead>
</table>

Duplicate payments.

<table>
<thead>
<tr>
<th></th>
<th>122</th>
<th>0.25</th>
<th></th>
<th>122S</th>
</tr>
</thead>
</table>

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.

<table>
<thead>
<tr>
<th></th>
<th>123</th>
<th>NIL</th>
<th></th>
<th>123S</th>
</tr>
</thead>
</table>

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.

<table>
<thead>
<tr>
<th></th>
<th>124</th>
<th>1.00</th>
<th></th>
<th>124S</th>
</tr>
</thead>
</table>

**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).

<table>
<thead>
<tr>
<th></th>
<th>213,954</th>
<th>125S</th>
</tr>
</thead>
</table>

**TOTAL SUBSIDY CLAIMED AT REDUCED RATES**

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

<table>
<thead>
<tr>
<th></th>
<th>321</th>
<th>126S</th>
</tr>
</thead>
</table>

**TOTAL RENT ALLOWANCE SUBSIDY CLAIMED**

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

<table>
<thead>
<tr>
<th></th>
<th>214,677</th>
<th>127S</th>
</tr>
</thead>
</table>

**MODIFIED SCHEME SUBSIDY**

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

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>128S</th>
</tr>
</thead>
</table>

**TOTAL SUBSIDY**

Cell 129S = 127S + 128S

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

<table>
<thead>
<tr>
<th></th>
<th>214,677</th>
<th>129S</th>
</tr>
</thead>
</table>

**IN-YEAR RECONCILIATION**

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

<table>
<thead>
<tr>
<th></th>
<th>215,158</th>
<th>130</th>
</tr>
</thead>
</table>

**BACKDATED EXPENDITURE**

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>131</th>
</tr>
</thead>
</table>

Cells 132 to 141 - Spare
### Council Tax Benefit

**Total Expenditure**

<table>
<thead>
<tr>
<th>Benefit Granted</th>
<th>Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 142</td>
</tr>
</tbody>
</table>

**Extended Payments**

Total extended payments of council tax benefit.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 143</td>
<td>1.00</td>
<td>0 143S</td>
</tr>
</tbody>
</table>

Council Tax Benefit Expenditure attracting full-rate subsidy which is included in cell 142 but not otherwise separately identified in this section.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rate</th>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 144</td>
<td>1.00</td>
<td>0 144S</td>
</tr>
</tbody>
</table>

### Excess Council Tax Benefit (Current Year)

- **DWP error excess benefits recovered.**
  - Expenditure: 0 145
  - Rate: NIL
  - Subsidy: 0 145S

- **DWP error excess benefits not recovered.**
  - Expenditure: 0 146
  - Rate: 1.00
  - Subsidy: 0 146S

- **LA error and administrative delay excess benefit.**
  - Expenditure: 0 147
  - Rate: NIL
  - Subsidy: 0 147S

- **Eligible excess benefit.**
  - Expenditure: 0 148
  - Rate: 0.40
  - Subsidy: 0 148S

- **Technical excess benefits.**
  - Expenditure: 0 149
  - Rate: NIL
  - Subsidy: 0 149S

### Excess Council Tax Benefit (Prior Years)

- **DWP error excess benefits recovered.**
  - Expenditure: 0 150
  - Rate: NIL
  - Subsidy: 0 150S

- **DWP error excess benefits not recovered.**
  - Expenditure: 0 151
  - Rate: 1.00
  - Subsidy: 0 151S

- **LA error and administrative delay excess benefit.**
  - Expenditure: 0 152
  - Rate: NIL
  - Subsidy: 0 152S

- **Eligible excess benefit.**
  - Expenditure: 0 153
  - Rate: 0.40
  - Subsidy: 0 153S

- **Technical excess benefits.**
  - Expenditure: 0 154
  - Rate: NIL
  - Subsidy: 0 154S

### Total Subsidy Claimed at Full Rate

\[ \text{Cell } 155S = (143S + 144S + 146S) - (150 + 152 + 153 + 154). \]

<table>
<thead>
<tr>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 155S</td>
</tr>
</tbody>
</table>

### Total Subsidy Claimed at Reduced Rates

\[ \text{Cell } 156S = 148S + 153S \]

<table>
<thead>
<tr>
<th>Subsidy</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 156S</td>
</tr>
</tbody>
</table>
TOTAL COUNCIL TAX BENEFIT SUBSIDY CLAIMED
Cell 157S = 155S + 156S + 211S.
(The amount in cell 157S is entered in cell 005.)

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

BACKDATED EXPENDITURE

Cells 160 to 178 - Spare

SUBSIDY ADDITIONS AND DEDUCTIONS

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

Cells 180 to 190 - Scotland and Wales

Cels 191 to 200 - Spare

LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY

TOTAL EXPENDITURE ATTRACTING FULL SUBSIDY
(Cells 034S + 073S + 125S + 155S.)

Lower threshold (cell 201 x 0.48%).

Upper threshold (cell 201 x 0.54%).

TOTAL LA ERROR AND ADMINISTRATIVE DELAY OVERPAYMENTS
(Cells 026 + 031 + 065 + 070 + 113 + 120 + 147 + 152.)

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

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

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

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

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

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

MODIFIED SCHEMES SUBSIDY

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

Enter 0.2% of cell 212.

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

Enter 75% of cell 214.

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

RENT REBATE SUBSIDY LIMITATION SCHEME

2013/14 weekly rent limit.

Derogation from Rent Rebate subsidy limitation, if granted.

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

Rental income for 2013/14 excluding affordable rents.

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

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

Proportion of rental income rebated in 2013/14.
(Cell 223 = cell 222/cell 220)
Rent Rebate subsidy limitation percentage.
If cell 219 is less than or equal to cells 217 + 218, cell 224 = 100%.

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.

<table>
<thead>
<tr>
<th>CTB</th>
<th>Non-HRA Rent Rebate</th>
<th>HRA Rent Rebate</th>
<th>Rent Allowance</th>
<th>Total HB</th>
<th>TOTAL £</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Certification Number: 295,462
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: [Signature]  DATE: 29/4/14

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) S.L. CHODKIEWICZ  Position held: INTERIM FINANCIAL CONTROLLER (SFO)

* 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.

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

(Except for the matters raised in the attached qualification letter dated __________)

We have concluded that the claim or return is:

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

Signature  

Name (block capitals)  

On behalf of the Audit Commission

Date  29/11/14

*Delete as necessary