

COVERING SHEET FOR CLAIM OR RETURN CERTIFIED BY APPOINTED AUDITOR

The enclosed document

MPF720A

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

for the project / financial year ended 31 March

2016

(year)

has been certified on the request of

Surrey Heath Borough Council

(the authority)

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

(CI number)

For the purposes of certification, this covering sheet (CF2), printed on the appointed auditor's letter headed paper, 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; and
- 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 PSAA via hbcoun@psaa.co.uk.

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 is attached.

Appointed auditor

KPMG LLP
(signature)

Date

29/11/2016

CF2 ref

SHBC-KPMG-Bend

CF2 (1-16 PSAA)

**Statement of Local Authority claimed entitlement to
HOUSING BENEFIT SUBSIDY for 2015/2016.**

AUTHORITY NAME	SURREY HEATH								001
AUTHORITY REFERENCE NUMBER	3	6	5	7	1	0	8	5	002

IMPORTANT:

1. Please read the guidance notes before you fill in this form.
2. Incorrectly completed forms may have to be returned and errors may result in payment being delayed.
3. Deadline for receipt is **30 APRIL 2016**; deadline for receipt of the auditor-certified claim is **30 NOVEMBER 2016**.

FINAL SUBSIDY CLAIM FOR HOUSING BENEFIT - 2015/2016

SUBSIDY CLAIMED FOR RENT REBATES (Cell 036S + Cell 076S)	96,956	003
SUBSIDY CLAIMED FOR RENT ALLOWANCE (Cell 129S)	15,962,655	004
ADMINISTRATION SUBSIDY RECEIVED	224,342	005
TOTAL REDUCTION FOR PRIOR YEAR UNCASHED PAYMENTS (Cell 179S)	2,654	006
TOTAL SUBSIDY CLAIMED Cells (003 + 004 + 005) - (006)	16,281,299	007
LESS INTERIM BENEFIT SUBSIDY	17,292,602	008
BALANCE NOW OWED TO OR BY(-) AUTHORITY (Cell 007 - Cell 008)	-1,011,303	009

PLEASE PROVIDE A LOCAL AUTHORITY CONTACT:

Name: Robert Fox

Telephone No. (+STD) 01276 707156

Ext 7156

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

 Department for Work and Pensions
 Operations Finance
 Housing Delivery Division
 Housing Benefit Unit (Room B120D)
 Warbreck House
BLACKPOOL
 FY2 0UZ

Telephone:
 01253 337972
 01253 337763
 01253 337975

FOR DEPARTMENT USE ONLY

Input by

Date

Authorised

Date

RENT REBATES (TENANTS OF NON-HRA PROPERTIES)

TOTAL EXPENDITURE
(Benefit Granted)

99,431	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).

19,954	012
--------	-----

1.00

19,954	012S
--------	------

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

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).

76,877	014
--------	-----

1.00

76,877	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).

015

NIL

0	015S
---	------

Cells 016 to 020 - Spare

Cell 021 - Scotland only

EXTENDED PAYMENTS

Total extended payments of non-HRA rent rebates.

022

1.00

0	022S
---	------

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

023

1.00

0	023S
---	------

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

DWP error overpayments recovered.

024

NIL

0	024S
---	------

DWP error overpayments not recovered.

025

1.00

0	025S
---	------

LA error and administrative delay overpayments.

323	026
-----	-----

NIL

0	026S
---	------

Technical overpayments.

28	027
----	-----

NIL

0	027S
---	------

Eligible overpayments.

2,249	028
-------	-----

0.40

900	028S
-----	------

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

DWP error overpayments recovered.

	029
--	-----

NIL

0	029S
---	------

DWP error overpayments not recovered.

	030
--	-----

1.00

0	030S
---	------

LA error and administrative delay overpayments.

	031
--	-----

NIL

0	031S
---	------

Technical overpayments.

45	032
----	-----

NIL

0	032S
---	------

Eligible overpayments.

1,755	033
-------	-----

0.40

702	033S
-----	------

TOTAL SUBSIDY CLAIMED AT FULL RATE

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

95,031	034S
--------	------

TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 035S = 028S + 033S.

1,602	035S
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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.)

96,956	036S
--------	------

IN-YEAR RECONCILIATION

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

99,431	037
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BACKDATED EXPENDITURE

811	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.)

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

EXPENDITURE	RATE	SUBSIDY
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EXTENDED PAYMENTS

Total extended payments of HRA rent rebates.

	059	1.00	0	059S
--	-----	------	---	------

EXPENDITURE ON AFFORDABLE RENTS

Total expenditure on affordable rents for properties in the HRA.

	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

	061	1.00	0	061S
--	-----	------	---	------

Cell 062 - Wales only

OVERPAID (HRA) RENT REBATES (CURRENT YEAR)

DWP error overpayments recovered.

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

DWP error overpayments not recovered.

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

LA error and administrative delay overpayments.

	065	NIL	0	065S
--	-----	-----	---	------

Technical overpayments.

	066	NIL	0	066S
--	-----	-----	---	------

Eligible overpayments.

	067	0.40	0	067S
--	-----	------	---	------

OVERPAID (HRA) RENT REBATES (PRIOR YEARS)

DWP error overpayments recovered.

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

DWP error overpayments not recovered.

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

LA error and administrative delay overpayments.

	070	NIL	0	070S
--	-----	-----	---	------

Technical overpayments.

	071	NIL	0	071S
--	-----	-----	---	------

Eligible overpayments.

	072	0.40	0	072S
--	-----	------	---	------

TOTAL SUBSIDY CLAIMED AT FULL RATE

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

0	073S
---	------

TOTAL SUBSIDY CLAIMED AT REDUCED RATES

Cell 074S = 067S + 072S.

0	074S
---	------

SUBSIDY LIMITATION PERCENTAGE

(This figure is taken from cell 224).

100 %	075
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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.)

0	076S
---	------

IN-YEAR RECONCILIATION

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

0	077
---	-----

BACKDATED EXPENDITURE

	078
--	-----

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

	079
--	-----

Cells 080 to 093 - Spare

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

16,279,356	094
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EXPENDITURE**RATE****SUBSIDY****REGULATED TENANCIES**

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

148,578	095
---------	-----

1.00

148,578	095S
---------	------

**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
 CASES REFERRED TO THE RENT OFFICER BY 30 APRIL 2016 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.

	096
--	-----

0.60

0	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 cell 096.

	097
--	-----

NIL

0	097S
---	------

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

16,460	098
--------	-----

1.00

16,460	098S
--------	------

MAXIMUM RENT CASES

Total expenditure up to the maximum rent.

472,744	099
---------	-----

1.00

472,744	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 2016**

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 2016.

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

**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
CASES REQUIRING REFERRAL BUT NO REFERRAL MADE BY 30 APRIL 2016**

Expenditure where there is no current determination and no referral made by 30 April 2016.

	101	NIL	0	101S
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**EXPENDITURE UNDER THE RENT OFFICER ARRANGEMENTS:
CASES EXCLUDED FROM REQUIREMENT TO REFER TO THE RENT OFFICER**

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

10,303,004	102	1.00	10,303,004	102S
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LHA EXPENDITURE

Total expenditure in claims administered under LHA rules.

5,000,318	103	1.00	5,000,318	103S
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**EXPENDITURE ON BOARD AND LODGING AND NON SELF-CONTAINED LICENSED
ACCOMMODATION PROVIDED AS TEMPORARY OR SHORT TERM ACCOMMODATION WHERE
A REGISTERED HOUSING ASSOCIATION IS THE LANDLORD**

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

0	104	1.00	0	104S
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Expenditure **above** the lower of the one bedroom self-contained LHA rate and the upper limit (£500 or £375).

	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).

	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).

	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".

	108	1.00	0	108S
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EXTENDED PAYMENTS

Total extended payments of rent allowance.

24,405	109	1.00	24,405	109S
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RENT ALLOWANCE EXPENDITURE ATTRACTING FULL-RATE SUBSIDY WHICH IS INCLUDED IN CELL 094 BUT NOT OTHERWISE SEPARATELY IDENTIFIED IN THIS SECTION

	110	1.00	0	110S
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OVERPAID RENT ALLOWANCES (CURRENT YEAR)

DWP error overpayments recovered.

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

DWP overpayments not recovered.

171	112	1.00	171	112S
-----	-----	------	-----	------

LA error and administrative delay overpayments.

27,681	113	NIL	0	113S
--------	-----	-----	---	------

Eligible overpayments.

285,994	114	0.40	114,398	114S
---------	-----	------	---------	------

Duplicate payments.

	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.

	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.

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

OVERPAID RENT ALLOWANCES (PRIOR YEARS)

DWP error overpayments recovered.

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

DWP overpayments not recovered.

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

LA error and administrative delay overpayments.

10,689	120	NIL	0	120S
--------	-----	-----	---	------

Eligible overpayments.

265,592	121	0.40	106,237	121S
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Duplicate payments.

	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.

	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.

	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).

15,689,399	125S
------------	------

TOTAL SUBSIDY CLAIMED AT REDUCED RATES

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

220,635	126S
---------	------

TOTAL RENT ALLOWANCE SUBSIDY CLAIMED

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

15,948,404	127S
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MODIFIED SCHEME SUBSIDY

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

14,251	128S
--------	------

TOTAL SUBSIDY

Cell 129S = 127S + 128S

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

15,962,655	129S
------------	------

IN-YEAR RECONCILIATION

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

16,279,355	130
------------	-----

BACKDATED EXPENDITURE

48,368	131
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Cells 132 to 178 - Spare

SUBSIDY ADDITIONS AND DEDUCTIONS

UNCASHED PAYMENTS

Subsidy reduction in respect of uncashed payments prior to 2015/2016
(The amount in cell 179S is entered in cell 006.)

2,654	179S
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Cells 180 to 190 - Scotland and Wales

Cells 191 to 200 - Spare

LOCAL AUTHORITY ERROR AND ADMINISTRATIVE DELAY SUBSIDY

TOTAL EXPENDITURE ATTRACTING FULL SUBSIDY

(Cells 034S + 073S + 125S)

15,784,430	201
------------	------------

Lower threshold (cell 201 x 0.48%).

75,765	202
--------	------------

Upper threshold (cell 201 x 0.54%).

85,236	203
--------	------------

TOTAL LA ERROR AND ADMINISTRATIVE DELAY OVERPAYMENTS

(Cells 026 + 031 + 065 + 070 + 113 + 120)

38,693	204
--------	------------

SUBSIDY CALCULATION

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

Otherwise enter "0".

38,693	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)).

38,693	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.

323	208S
-----	-------------

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

0	209S
---	-------------

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

38,370	210S
--------	-------------

Cell 211 - Spare

MODIFIED SCHEMES SUBSIDY

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

16,045,360	212
------------	------------

Enter 0.2% of cell 212.

32,091	213
--------	------------

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

19,001	214
--------	------------

Enter 75% of cell 214.

14,251	215
--------	------------

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

14,251	216S
--------	-------------

RENT REBATE SUBSIDY LIMITATION SCHEME

2015/16 weekly rent limit.

0.00	217
------	------------

Derogation from Rent Rebate subsidy limitation, if granted.

0.00	218
------	------------

Average weekly rent for 2015/16 **excluding affordable rents**
(rent for Rent Rebate subsidy limitation purposes).

	219
--	------------

Rental income for 2015/16 **excluding affordable rents**.

	220
--	------------

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

0.00	221
------	------------

Amount of rebates paid in 2015/16 (this is the figure entered in cell 055 minus the figure entered in cell 079).

0	222
---	------------

Proportion of rental income rebated in 2015/16.
(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
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If cell 219 is greater than cells 217 + 218 and if cell 223 is less than or equal to 0.746, cell 224 = (cells 217 + 218)/cell 219;

If cell 219 is greater than cells 217 + 218 and if cell 223 is greater than 0.746, cell 224 = 1 - (((cell 219 - (cells 217 + 218))/cell 219) x (0.746/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.

Non-HRA Rent Rebate	HRA Rent Rebate	Rent Allowance	Total HB	
0	0	19,001	19,001	225

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 009.

* **I UNDERTAKE** on behalf of the authority to pay on demand to the Secretary of State the amount shown at cell 009.

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

the entries are accurate;

the expenditure, on which the claim is based, has been properly incurred in accordance with the Social Security Contributions and Benefits Act 1992 and the instructions made or having force thereunder, in particular the Housing Benefit (General) Regulations 1987;

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 :

K. S. Menon

DATE : 3/5/16

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) MR K. S. MENON

Position held : HEAD OF FINANCE

* Delete as necessary

CERTIFICATE OF AUDITOR APPOINTED BY THE AUDIT COMMISSION

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

~~I/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~~)*
~~I/We~~ have concluded that the claim or return is:

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

Signature

UPMGLP

Name (block capitals) NEIL HENITSON
On behalf of Public Sector Audit Appointments

Date

29/11/16

* Delete as necessary