

**Housing Benefit (Subsidy) Assurance Process 2019/20 Module 6 DWP Reporting Framework Instruction (Applicable to England only) Reporting accountants' report for the Housing Benefit Subsidy claim form MPF720A, year ended 31 March 2020.**

**To: Housing Benefit Unit, Housing Delivery Division, DWP Business Finance & Housing Delivery Directorate, Room B120D, Warbreck House, Blackpool, Lancashire FY2 0UZ.**

**And: The Section 151 Officer of Southend on Sea Borough Council, Section 151 Officer.**

This report is produced in accordance with the terms of our engagement letter with the Southend on Sea Borough Council dated **4<sup>th</sup> March 2021** and the standardised engagement terms in Appendix 2 of HBAP Module 1 2019/20 issued by the Department for Work and Pensions (DWP) for the purpose of reporting to the Section 151 Officer of Southend on Sea Borough Council and the DWP.

Our report is prepared solely for the confidential use of the Local Authority and the DWP and solely for the purpose of facilitating the claim for Housing Benefit Subsidy on form MPF720A dated **20<sup>th</sup> April 2020**.

This report should not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by the standardised engagement terms), without our prior written consent. Without assuming or accepting any responsibility or liability in respect of this report to any party other than the local authority and the DWP, we acknowledge that the local authority and/or the DWP may be required to disclose this report to parties demonstrating a statutory right to see it.

This report is designed to meet the agreed requirements of Local Authority and the DWP as described in the DWP HBAP reporting framework instruction 2019/20.

This report should not therefore be regarded as suitable to be used or relied by any other party for any purpose or in any context. Any party other than the Local Authority and the DWP which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so entirely at its own risk. To the fullest extent permitted by law, we accept no responsibility or liability in respect of our work or this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by the reliance of anyone other than the addressees on our work or this report.

**Respective responsibilities of the Local Authority and the reporting accountant**

We conducted our engagement in accordance with HBAP Modules 1 and 6 2019/20 issued by the DWP, which highlight the terms under which DWP has agreed to engage with reporting accountants.

The Section 151 Officer of the Local Authority has responsibilities under the Income-related Benefits (Subsidy to Authorities) Order 1998. The section 151 Officer is also responsible for ensuring that the Local Authority maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Local Authority. It is also the Section 151 Officer's responsibility to extract relevant financial information from the Local Authority's accounting records, obtain relevant information held by any officer of the Local Authority and complete the attached form MPF720A in accordance with the relevant framework set out by the DWP.

## **Our approach**

For the purpose of the HBAP engagement we have been provided with a signed copy of form MPF720A 2019/20 dated **20<sup>th</sup> April 2020** by the Section 151 Officer. The Section 151 Officer remains solely responsible for the completion of the MPF720A and is the signatory on the local authority's certificate on claim form MPF720A.

Our engagement was carried out in accordance with the DWP reporting framework instruction which has been prepared in accordance with the *International Standard on Related (ISRS) 4400, Engagement to perform agreed-upon-procedures regarding financial information*. The purpose of the engagement is to perform the specific test requirements determined by the DWP on the defined sample basis as set out in HBAP Modules of the HBAP reporting framework instruction on the Local Authority's form MPF720A dated **20<sup>th</sup> April 2020** and to report the results of those procedures to the Local Authority and the DWP.

The results of these are reported on in appendices A and B.

## **Inherent limitations**

The procedures specified in DWP's HBAP Reporting framework instruction does not constitute an examination made in accordance with generally accepted auditing standards, the objective of which would be the expression of assurance on the contents of the local authority's claim for Housing Benefit subsidy on form MPF720A. Accordingly, we do not express such assurance. Had we performed additional procedures or had we performed an audit or review of the local authority's claim for Housing Benefit subsidy on form MPF720A in accordance with generally accepted auditing or review standards, other matters might have come to our attention that would have been reported to you. This report relates only to the Local Authority's form MPF720A and does not extend to any financial statements of the Local Authority, taken as a whole.

This engagement will not be treated as having any effect on our separate duties and responsibilities as the external auditor of the Local Authority's financial statements. Our audit work on the financial statements of the Local Authority is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. Our audit report on the Local Authority's financial statements is made solely to the Local Authority's members, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work was

undertaken so that we might state to the Local Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Local Authority and the Local Authority's members, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of that audit.

## **Summary of HBAP report**

### **Initial Testing**

In accordance with HBAP module 3, we completed an initial sample of cases for all general expenditure cells. Please refer to the Appendix where the results of our testing are described in further detail.

#### **Cell 011: NHRA Rent Rebates**

No claims were found to be in error.

#### **Cell 055: HRA Rent Rebates**

No claims were found to be in error.

#### **Cell 094: Rent Allowances**

No claims were found to be in error.

### **Completion of Modules**

- Completion of Module 2
  - Testing of the module 2 was completed and no issues were identified
- Completion of module 5
  - We have completed the questionnaire for the appropriate software supplier and no issues were identified.

### **Summary of testing arising from Cumulative Assurance Knowledge and Experience**

In line with the requirements of HBAP Modules we have undertaken CAKE testing based upon the preceding HBAP report. Where appropriate the Authority has completed testing of the sub populations for:

- Cell 061 HRA Rent Rebates - Standard Income Incorrectly Input/Assessed
- Cell 061 HRA Rent Rebates - Earned Income Incorrectly Input/Assessed

- Cell 113 Rent Allowances - Misclassification of LA Error Overpayments
- Cell 094 Rent Allowances - Earned Income Incorrectly Input/Assessed
- Cell 102 Rent Allowances - Expenditure under the Rent Officer Arrangements: Rent Incorrectly Input
- Cell 094 Rent Allowances - Standard Income Incorrectly Input/Assessed
- Cell 094 Rent Allowances - Non-dependant Income Incorrectly Input/Assessed

We have re-performed a sample of the Authority's testing and confirm the tests we have carried out concur with the Authority's results. These results are outlined in the appropriate appendix.

### Summary paragraph/ending of letter

For the form MPF720A dated **20<sup>th</sup> April 2020** for the year ended 31 March 2020 we have completed the specific test requirements detailed in the DWP reporting framework instruction HBAP and have identified the following results set out in Appendix A and B).

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*Deloitte LLP*

Date: 26<sup>th</sup> March 2021

## Appendix A Errors/Exceptions

### Software reconciliation of benefit granted to benefit paid

The Authority's benefit administration system (Northgate) performs a reconciliation of benefit granted to benefit paid; discrepancies identified through this reconciliation process are reported in the resulting SUB057 and SUB061 reconciliation reports. The reconciliation performed for the 2019/20 subsidy year identified the following unresolved discrepancies:

#### SUB057

Payment Type	Claim Type	Posted	Recon	Subsidy	Discrepancy
CREDS	PTEN	43,483,438.98	-454,151.03	43,945,069.17	<b>7,479.16</b>
CREDS	LANHRA	7,456.27	-2,327.80	7,724.05	<b>-2,060.02</b>
RENTS	LAHRA	15,502,899.58	-128,498.91	15,615,496.10	<b>-15,902.39</b>
RENTS	LANHRA	779,992.55	-29,990.33	812,116.84	<b>2,133.96</b>

*\*The amounts in the "Subsidy" column of the SUB057 schedule below reconcile to the claim form as follows:*

**Cell011 (£819,841) = CREDS LANHRA (£7,724) + RENTS LANHRA (£812,117)**

**Cell055 (£15,592,939) + Cell225b (£22,557) = £15,615,496**

**Cell094 (£43,934,818) + Cell225c (£10,251) = £43,945,069**

*Please note that this reconciliation was performed on the original claim form values, prior to the effect of any manual adjustments. The table shows that the LAHRA and LANHRA discrepancies have a negative net value of -15,828.45, therefore the LA is underclaiming subsidy on LAHRA and LANHRA claims as a result of these discrepancies (the LA is claiming on the basis of the lower amount). With regard to the £7,479.16 positive discrepancy on PTEN claims, we have confirmed that the LA has removed this amount from the final claim form through a manual adjustment, and therefore this amount is not being claimed and is absent from the subsidy form.*

#### SUB061

	Reconcile Total	Paid Total	Discrepancy
Rebates	16,282,892.13	16,284,311.87	<b>1,419.74</b>
Creditors	43,490,895.25	43,490,895.54	<b>0.29</b>

Rent Rebates - Standard Income  
Cell 061: Rent Rebates - Standard Income  
Cell Total (061): **£15,468,118**  
Cell Total - sub population: **£2,819,831**  
Cell sub-population (# of cases): **725**  
Headline Cell (055): **£15,592,939**

Testing performed in 2018/19 identified that the Local Authority had incorrectly input/assessed income resulting in over/underpayments of housing benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors found, an additional sample of 40 cases where an assessment in the subsidy period was based upon income was tested. This additional testing identified:

- 6 cases where income was incorrectly input/assessed resulting in housing benefit being overpaid by a total of £2,951. Errors ranged in value from £1.79 to £2,842.
- 1 case where income was incorrectly input/assessed resulting in housing benefit being underpaid by a total of £4.77.
- 2 cases where income was incorrectly input/assessed resulting in no impact on housing benefit.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

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

Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to two decimal places):	Cell adjustment:
		[CT]	[SE]	SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - 4 Rent Rebate Standard Income cases</b>	Standard Income incorrectly input/assessed – Cell 061	£15,592,939	£0	£11,549			
<b>Additional testing sample – 40 cases</b>	Standard Income incorrectly input/assessed – Cell 061	£2,819,831	£2,951	£129,025			
<b>Combined sample - 44 cases</b>	Standard Income incorrectly input/assessed – Cell 061	<b>£2,819,831</b>	<b>£2,951</b>	<b>£140,574</b>		<b>2.10%</b>	<b>£59,205</b>
Corresponding adjustment:	Combined sample - Cell 061 is overstated						<b>-£59,205</b>
	Combined sample - Cell 065 is understated						£59,205
<b>Total corresponding adjustment</b>	<b>Total amendment of Cell 061 and 065</b>						<b>£59,205</b>

Rent Rebates - Earned Income

Cell 061: Rent Rebates - Earned Income

Cell Total (061): **£15,468,118**

Cell Total - sub population: **£777,043**

Cell sub-population (# of cases): **283**

Headline Cell (055): **£15,592,939**

Testing performed in 2018/19 identified that the Local Authority had incorrectly input/assessed income resulting in over/underpayments of housing benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors found, an additional sample of 40 cases where an assessment in the subsidy period was based upon income was tested. This additional testing identified:

- 1 case where income was incorrectly input/assessed resulting in housing benefit being overpaid by a total of £0.48.
- 1 case where income was incorrectly input/assessed resulting in housing benefit being underpaid by £1.10.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

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



Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to four decimal places):	Cell adjustment:
		[CT]	[SE]	SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - 3 Rent Rebate Earned Income cases</b>	Earned income incorrectly input/assessed – Cell 061	£15,592,939	£0	£10,374			
<b>Additional testing sample – 40 cases</b>	Earned income incorrectly input/assessed – Cell 061	£777,043	£0.48	£107,064			
<b>Combined sample - 43 cases</b>	<b>Earned income incorrectly input/assessed – Cell 061</b>	<b>£777,043</b>	<b>£0.48</b>	<b>£117,438</b>		<b>0.0004%</b>	<b>£3</b>
Corresponding adjustment:	Combined sample - Cell 061 is overstated						<b>-£3</b>
	Combined sample - Cell 065 is understated						£3
<b>Total corresponding adjustment</b>	<b>Total amendment of Cell 061 and 065</b>						<b>£3</b>

Cell 113: Rent Allowances - LA Error & Administrative Delay Overpayments

Cell Total (113): **£44,729**

Cell Total - sub population: **£44,729**

Cell sub-population (# of cases): **400**

Headline Cell (094): **£43,934,818**

Testing performed in 2018/19 identified that the Local Authority had incorrectly classified claims as LA Error Overpayment when they should have been classified as Eligible Overpayment. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors identified, an additional sample of 40 cases was selected from cell 113 for testing. This additional testing identified:

- 5 cases classified as LA Error Overpayment which should have been classified as Eligible Overpayment. The total error was £547 and errors ranged in value from £0.18 to £249.88.
- 1 case classified as LA Error Overpayment which should have been classified as DWP Error Overpayment Recovered. This is a misclassification between two cells of the same subsidy value (nil), therefore there is and *could be* no impact on subsidy and further testing was not required.

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

Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to two decimal places):	Cell adjustment:
		[CT]	[SE]	SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - no Rent Allowance misclassification of LA error/admin delay cases</b>	Misclassification of LA error/admin delay – Cell 113 is overstated and Cell 114 is understated	£44,729	£0	£0			
<b>Additional testing sample – 40 cases</b>	Misclassification of LA error/admin delay – Cell 113 is overstated and Cell 114 is understated	£44,729	£547	£8,049			
<b>Combined sample – 40 cases</b>	Misclassification of LA error/admin delay – Cell 113 is overstated and Cell 114 is understated	<b>£44,729</b>	<b>£547</b>	<b>£8,049</b>		<b>6.79%</b>	<b>£3,037</b>
Corresponding adjustment:	Combined sample - Cell 113 is overstated						<b>-£3,037</b>
Corresponding adjustment:	Combined sample - Cell 114 is understated						£3,037
<b>Total corresponding adjustment</b>	<b>Total amendment of Cells 113 and 114</b>						<b>£3,037</b>

Rent Allowances - Earned Income

Cell 094: Rent Allowances - Earned Income

Cell Total (094): **£43,934,818**

Cell Total - sub population: **£10,250,916**

Cell sub-population (# of cases): **2,039**

Headline Cell (094): **£43,934,818**

Testing performed in 2018/19 identified that the Local Authority had incorrectly input/assessed income resulting in over/underpayments of benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors identified, an additional sample of 40 cases where an assessment in the subsidy period was based upon income was tested. This additional testing identified:

- 3 cases where income was incorrectly input/assessed resulting in housing benefit being underpaid by a total of £472.95. The errors ranged in value from £0.96 to £396.46.
- 1 case where income was incorrectly input/assessed resulting in housing benefit being overpaid by £0.03.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

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

Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to five decimal places):	Cell adjustment:
		[CT]	[SE]	SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - 3 Rent Allowance Earned Income</b>	Earned Income incorrectly input/assessed – Cell 094	£43,934,818	£0	£20,591			
<b>Additional testing sample – 40 cases</b>	Earned Income incorrectly input/assessed – Cell 094	£10,250,916	£0.03	£202,596			
<b>Combined sample - 43 cases</b>	Earned Income incorrectly input/assessed – Cell 094	<b>£10,250,916</b>	<b>£0.03</b>	<b>£223,187</b>		<b>0.00001%</b>	<b>£1</b>
Corresponding adjustment:	Combined sample - Cell 103 is overstated						<b>-£1</b>
Corresponding adjustment:	Combined sample - Cell 113 is understated						<b>£1</b>
<b>Total corresponding adjustment</b>	<b>Total amendment of Cell 103 and 113</b>						<b>£1</b>

Rent Allowances - Expenditure under the Rent Officer Arrangements - Rent Incorrectly Input

Cell 102: Rent Allowances - Expenditure under the Rent Officer Arrangements

Cell Total (102): **£12,222,789**

Cell Total - sub population: **£12,222,789**

Cell sub-population (# of cases): **2,392**

Headline Cell (094): **£43,934,818**

Testing performed in 2018/19 identified that the Local Authority had incorrectly input rent resulting in over/underpayments of benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors found, an additional sample of 40 cases was selected from cell 102 for testing. The additional testing identified 1 case where rent was incorrectly input resulting in housing benefit being overpaid by a total of £14.70.

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

Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to three decimal places):	Cell adjustment:
		[CT]	[SE]	[SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - 7 Rent Allowance Cell 102 cases</b>	Rent incorrectly input	£12,222,789	£0	£36,603			
<b>Additional testing sample - 40 cases</b>	Rent incorrectly input – Cell 102 is overstated and cell 113 is understated	£12,222,789	£14.70	£231,836			
<b>Combined sample - 47 cases</b>	Rent incorrectly input – Cell 102 is overstated and cell 113 is understated	<b>£12,222,789</b>	<b>£14.70</b>	<b>£270,439</b>		<b>0.005%</b>	<b>£611</b>
Corresponding adjustment:	Combined sample - Cell 102 is overstated						<b>-£611</b>
	Combined sample - Cell 113 is understated						<b>£611</b>
<b>Total corresponding adjustment</b>	<b>Total amendment of Cells 102 and 113</b>						<b>£611</b>

Cell 094: Rent Allowances - Non-Dependant Income

Cell Total (094): **£43,934,818**

Cell Total - sub population: **£4,166,828**

Cell sub-population (# of cases): **719**

Headline Cell (094): **£43,934,818**

Testing performed in 2018/19 identified that the Local Authority had incorrectly input/assessed non-dependant income resulting in over/underpayments of benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors found, an additional sample of 40 cases where an assessment in the subsidy period was based upon non-dependant income was tested. This additional testing identified:

- 5 cases where non-dependant income had been incorrectly input/assessed resulting in no effect on housing benefit.
- 1 case where income was incorrectly input/assessed resulting in housing benefit being underpaid by a total of £1,058.79.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

Rent Allowances - Standard Income

Cell 094: Rent Allowances - Standard Income

Cell Total (094): £43,934,818

Cell Total - sub population: £6,798,598

Cell sub-population (# of cases): 1,267

Headline Cell (094): £43,934,818

Testing performed in 2018/19 identified that the Local Authority had incorrectly input/assessed income resulting in over/underpayments of benefit. Our initial test of 20 cases identified no errors.

Given the nature of the population and the errors identified, an additional sample of 40 cases where an assessment in the subsidy period was based upon income was tested. This additional testing identified:

- 2 cases where income was incorrectly input/assessed resulting in housing benefit being underpaid by a total of £64.66. The errors ranged in value from £10.92 to £53.74.
- 4 cases where income was incorrectly input/assessed resulting in housing benefit being overpaid by £23.39. The errors ranged in value from £0.12 to £10.35.
- 4 Cases where income was incorrectly input/assessed resulting in no impact on housing benefit.

As there is no eligibility to subsidy for benefit which has not been paid, the underpayment identified does not affect subsidy and has not, therefore, been classified as an error for subsidy extrapolation purposes.

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

Sample	Movement / brief note of error:	Original cell total: sub population	Sample error:	Sample value:		Percentage error rate (to two decimal places):	Cell adjustment:
		[CT]	[SE]	SV]		[SE/SV]	[SE/SV times CT]
<b>Initial sample of 20 - 4 Rent Allowance Standard Income cases</b>	Standard Income incorrectly input/assessed – Cell 094	£43,934,818	£0	£22,724			
<b>Additional testing sample – 40 cases</b>	Standard Income incorrectly input/assessed – Cell 094	£6,798,598	£23	£236,640			
<b>Combined sample – 44 cases</b>	Standard Income incorrectly input/assessed – Cell 094	<b>£6,798,598</b>	<b>£23</b>	<b>£258,914</b>		<b>0.01%</b>	<b>£614</b>
Corresponding adjustment:	Combined sample - Cell 095 is overstated						<b>-£150</b>
	Combined sample - Cell 099 is overstated						<b>-£275</b>
	Combined sample - Cell 103 is overstated						<b>-£189</b>
	Combined sample - Cell 113 is understated						<b>£614</b>
<b>Total corresponding adjustment</b>	<b>Total amendment of Cells 095/099/103 and 113</b>						<b>£614</b>

## Appendix B: Observations

### Manual Adjustments to Claim Form

Our audit was performed on the original claim form which did not include a number of manual adjustments performed by the LA which are reflected in the final claim form. It has been our experience that adjustments of this nature are performed yearly by the LA in order to process subsidy amounts due to claims involving entitlement to housing benefit on two homes and claims with underlying entitlement; these amounts cannot be processed through the Northgate benefits system and therefore are passed manually in order for the LA to claim them.

As our audit procedures are limited to those defined to us by the DWP in our instructions, and these do not include procedures that are applicable to such adjustments, we have instead inquired into and obtained an understanding of these adjustments and can report that nothing has come to our attention that would suggest they are improper. In the 19/20 subsidy year, these adjustments amount to a net £35,909.60 increase in subsidy on the final claim form.

### Reconciliation Cells Variance

We have noted the following variance when performing a reconciliation check on the final adjusted claim form:

Recon Cell	Value	Headline Cell	Value	Variance
130	£43,957,260	94	£43,954,475	£2,785

We have confirmed that the variance is due to a manual adjustment made to cell 121 for -£2,785; the variance arose due to cell 121 being a prior-year cell. This adjustment was included in the adjustments described in the observation above ("Manual Adjustments to Claim Form").

## Appendix C: Amendments to the claim form MPF720A

The following cells have been amended by the Local Authority as described in our observation "Manual Adjustments to Claim Form" in Appendix B above:

Cell	Initial Value	Adjustment due to payment on 2 homes	Adjustment due to underlying entitlement	Adjustment to remove Sub051 discrepancy (see top of Appendix A)	Amended Value
55	15,592,939	2,392			15,595,331
61	15,468,118	3,584			15,471,702
65	16,065	-420			15,645
66	9,859	-2			9,857
67	87,315	-770			86,545
94	43,934,818	27,996		-8,339	43,954,475
96	853,073	6,205			859,278
98	1,500,861	3,384			1,504,245
99	3,762,269	944	245		3,763,458
102	12,222,789	16,230	3,530		12,242,549
103	23,940,023	4,960	3,520	-8,339	23,940,164
113	44,729	-1,349			43,380
114	522,631	-2,379	-4,509		515,743
121	540,000	-83	-2,785		537,132