



HM REVENUE & CUSTOMS
Analysis Team

**Child and Working Tax Credits
Statistics**

**Finalised awards
2003-04**

**Supplement on payments in
2003-04**

Geographical analyses



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The publication date of the next issue will be announced in due course.

NOTE: Table 3A of this publication did not appear in the original version published on 1 June 2005.

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* This table did not appear in the original version of this publication as the postcode directory needed to compile it had not been released by that date.

Introduction

These tables show geographical analyses of the number of awards of Child and Working Tax Credits in 2003-04, and the level of their underpayment and overpayment at 5 April 2004 based on their finalised awards. The figures are consistent with the national totals shown in "Child and Working Tax Credits Statistics. Finalised awards. 2003-04. Supplement on payments in 2003-04". They show analyses for each country, region of England, local authority (county, district and unitary authority) and parliamentary constituency.

The figures are based on "finalised" 2003-04 awards, which are based on information on the families' circumstances and incomes in 2003-04 reported by 5 April 2005. The publication showing the national figures further discusses this concept, and explains the definition of overpayments and underpayments at 5 April 2004 based on these awards, and how they arise. It also explains why it is possible only to show the numbers of awards in such analyses, and that this is not the same as the number of families with awards; and that awards underpaid or overpaid by under £10 for the year are excluded from the counts of underpaid and overpaid awards.

Further background to the figures appear in the Introduction and Technical note in "Child and Working Tax Credits Statistics. Finalised Awards. 2003-04.

The figures are derived from data for a random sample of awards, comprising 10 per cent of awards with a single adult claimant and 20 per cent of awards where a couple were joint claimants. The local authority and constituency of each sample case was identified using the postcode held on the tax credits computer system. These postcodes were matched to the May 2004 Postcode Directory supplied by the Office for National Statistics for Great Britain and the May 2003 Directory supplied by Northern Ireland. Most parliamentary constituencies in Scotland were new, or their boundaries were changed, for the May 2005 General Election. Estimates for these constituencies are shown at Table 3A, based on the May 2005 Directory.

Some cases had postcodes that did not appear in these Directories. Other such cases, and cases with no postcode, are allocated to "Foreign and not known".

The Appendix shows how to find the sampling uncertainties associated with the figures shown in these tables. These uncertainties can be quite large in relation to the sizes of the estimates themselves, so care should be taken to ensure that any inferences drawn from the figures are statistically valid. Estimates for the City of London and Isles of Scilly are combined with those for neighbouring local authorities.

Finalised awards in each country and in each Government Office Region of England

Table 1.1 Total awards, and those underpaid and overpaid at 5 April 2004

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
United Kingdom	5,670	713	464	1,879	1,931
England	4,672	591	387	1,547	1,599
North East	282	32	18	97	97
North West	705	88	54	240	242
Yorks & The Humber	536	65	40	184	182
East Midlands	442	56	37	148	149
West Midlands	538	69	44	181	189
East	498	62	42	158	162
London	501	72	51	160	196
South East	680	85	58	214	217
South West	489	61	42	165	166
Wales	306	37	24	107	109
Scotland	509	60	36	165	162
Northern Ireland	173	24	16	58	59
Foreign and not known	9	1	1	3	3

Table 1.2 Finalised awards underpaid at 5 April 2004, by size of underpayment Thousands

	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000	Total
United Kingdom	82	81	111	170	124	92	47	5	713
England	67	68	92	140	103	76	40	4	591
North East	4	4	5	8	5	4	2	0	32
North West	10	10	14	21	15	11	5	0	88
Yorks & The Humber	8	8	10	15	11	9	4	0	65
East Midlands	6	6	8	13	10	8	4	0	56
West Midlands	8	8	10	17	12	9	4	0	69
East	7	7	10	15	11	8	4	1	62
London	8	8	11	17	13	10	6	1	72
South East	10	10	14	20	15	11	6	1	85
South West	7	7	9	14	10	8	4	0	61
Wales	5	4	6	9	7	5	2	0	37
Scotland	8	7	10	15	10	7	4	0	60
Northern Ireland	2	3	4	6	4	3	2	0	24
Foreign and not known	0	0	0	0	0	0	0	0	1

Table 1.3 Finalised awards overpaid at 5 April 2004, by size of overpayment Thousands

	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000	Total
United Kingdom	134	121	193	414	388	347	243	40	1,879
England	110	99	159	339	318	285	201	34	1,547
North East	7	6	10	22	20	18	12	2	97
North West	17	16	25	52	50	44	30	5	240
Yorks & The Humber	13	12	19	41	39	34	22	3	184
East Midlands	11	9	15	33	31	28	18	3	148
West Midlands	13	11	19	40	37	34	24	4	181
East	12	10	16	35	32	29	21	3	158
London	10	10	15	32	31	31	26	6	160
South East	16	14	23	47	44	37	27	5	214
South West	12	10	17	36	35	31	20	3	165
Wales	7	7	10	23	23	20	14	2	107
Scotland	12	11	17	37	34	30	20	3	165
Northern Ireland	4	4	6	13	12	11	7	1	58
Foreign and not known	0	0	0	1	1	1	0	0	3

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
NORTH EAST						
Darlington UA	<i>EH</i>	11.1	1.2	0.8	3.8	3.9
Hartlepool UA	<i>EB</i>	11.3	1.2	0.6	4.1	4.6
Middlesbrough UA	<i>EC</i>	15.2	1.7	1.0	5.4	5.5
Redcar and Cleveland UA	<i>EE</i>	15.7	1.7	0.9	5.4	5.5
Stockton-on-Tees UA	<i>EF</i>	21.6	2.5	1.4	7.6	8.1
Durham		56.7	6.6	3.5	19.3	18.8
Chester-le-Street	<i>20UB</i>	6.7	0.8	0.4	2.2	2.0
Derwentside	<i>20UD</i>	9.8	1.2	0.7	3.4	2.8
Durham	<i>20UE</i>	8.4	1.0	0.5	2.9	2.7
Easington	<i>20UF</i>	11.4	1.4	0.7	4.0	4.1
Sedgefield	<i>20UG</i>	10.7	1.1	0.6	3.8	3.8
Teesdale	<i>20UH</i>	2.3	0.3	0.2	0.7	0.7
Wear Valley	<i>20UJ</i>	7.4	0.9	0.4	2.4	2.7
Northumberland		34.0	3.9	2.5	11.6	11.0
Alnwick	<i>35UB</i>	3.3	0.3	0.2	1.2	1.1
Berwick-upon-Tweed	<i>35UC</i>	3.1	0.4	0.3	1.2	1.0
Blyth Valley	<i>35UD</i>	9.9	1.0	0.7	3.4	3.5
Castle Morpeth	<i>35UE</i>	4.3	0.5	0.3	1.4	1.1
Tynedale	<i>35UF</i>	6.1	0.8	0.5	1.9	1.9
Wansbeck	<i>35UG</i>	7.3	0.9	0.6	2.6	2.5
Tyne and Wear (Met. county)		116.8	13.2	7.4	39.8	39.3
Gateshead	<i>CH</i>	21.1	2.6	1.4	7.0	7.1
Newcastle-upon-Tyne	<i>CJ</i>	21.8	2.5	1.5	7.6	7.7
North Tyneside	<i>CK</i>	22.1	2.5	1.4	7.4	6.9
South Tyneside	<i>CL</i>	17.2	1.9	1.1	5.7	5.8
Sunderland	<i>CM</i>	34.7	3.7	1.9	12.1	11.9
NORTH WEST						
Blackburn with Darwen UA	<i>EX</i>	17.4	2.4	1.5	6.3	6.5
Blackpool UA	<i>EY</i>	16.2	2.0	1.1	6.3	6.2
Halton UA	<i>ET</i>	13.9	1.5	0.7	4.6	4.8
Warrington UA	<i>EU</i>	20.7	2.4	1.4	6.8	6.5
Cheshire		30.8	3.7	2.4	9.8	9.3
Chester	<i>13UB</i>	10.1	1.3	0.9	3.1	2.8
Congleton	<i>13UC</i>	8.7	0.9	0.6	2.7	2.5
Crewe and Nantwich	<i>13UD</i>	12.0	1.5	0.9	4.0	3.9
Ellesmere Port and Neston	<i>13UE</i>	8.6	1.1	0.7	2.7	3.0
Macclesfield	<i>13UG</i>	11.8	1.4	0.8	3.9	3.7
Vale Royal	<i>13UH</i>	12.6	1.5	0.9	4.2	4.3
Cumbria		52.9	6.7	4.7	17.4	17.2
Allerdale	<i>16UB</i>	10.4	1.4	1.1	3.4	3.4
Barrow-in-Furness	<i>16UC</i>	7.8	0.9	0.6	2.7	2.7
Carlisle	<i>16UD</i>	11.4	1.5	1.0	3.7	3.5
Copeland	<i>16UE</i>	7.9	0.9	0.6	2.3	2.1
Eden	<i>16UF</i>	5.4	0.7	0.6	1.9	1.9
South Lakeland	<i>16UG</i>	10.1	1.4	0.9	3.4	3.5

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004		
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)	
Greater Manchester						
(Met. county)						
	262.3	34.0	20.9	88.6	90.5	
Bolton	30.1	4.1	2.4	10.4	10.4	
Bury	19.4	2.5	1.6	6.3	6.3	
Manchester	33.7	4.9	3.2	12.3	13.2	
Oldham	25.2	3.2	1.9	8.6	8.5	
Rochdale	23.3	3.3	2.0	8.1	8.3	
Salford	19.8	2.7	1.6	6.5	7.0	
Stockport	27.8	3.2	2.1	8.8	8.7	
Tameside	25.2	3.2	1.8	8.7	9.3	
Trafford	20.7	2.4	1.6	7.0	7.2	
Wigan	37.2	4.6	2.7	12.0	11.6	
Lancashire						
	124.9	15.6	9.7	43.8	43.2	
Burnley	30UD	11.0	1.4	0.9	4.0	
Chorley	30UE	11.6	1.4	0.9	3.9	
Fylde	30UF	6.8	0.8	0.5	2.4	
Hyndburn	30UG	10.1	1.3	0.7	3.8	
Lancaster	30UH	13.2	1.6	1.1	4.9	
Pendle	30UJ	10.3	1.5	0.9	3.8	
Preston	30UK	14.2	1.9	1.1	5.0	
Ribble Valley	30UL	5.4	0.7	0.4	1.7	
Rossendale	30UM	7.8	1.0	0.6	2.8	
South Ribble	30UN	12.5	1.4	0.9	4.1	
West Lancashire	30UP	11.0	1.3	0.8	3.7	
Wyre	30UQ	10.9	1.3	0.7	3.8	
Merseyside						
(Met. county)						
	133.3	15.7	9.3	45.1	47.1	
Knowsley	BX	16.0	1.8	1.1	5.5	
Liverpool	BY	39.1	4.9	2.9	13.6	
St. Helens	BZ	18.6	2.0	1.2	6.2	
Sefton	CA	27.9	3.3	2.1	9.0	
Wirral	CB	31.6	3.7	2.1	10.6	
YORKSHIRE AND THE HUMBER						
East Riding of Yorkshire UA						
	34.2	3.7	2.4	11.1	11.1	
Kingston-upon-Hull, City of UA						
	27.6	3.3	2.1	10.2	9.8	
North East						
Lincolnshire UA						
	19.4	2.2	1.1	7.2	6.4	
North Lincolnshire UA						
	17.5	1.9	1.2	5.7	5.3	
York UA						
	17.3	2.1	1.3	5.8	5.7	
North Yorkshire						
	57.2	6.7	4.8	19.3	19.3	
Craven	36UB	5.0	0.5	0.5	1.7	
Hambleton	36UC	8.4	0.9	0.6	2.8	
Harrogate	36UD	13.9	1.8	1.2	4.5	
Richmondshire	36UE	5.7	0.7	0.6	2.0	
Ryedale	36UF	4.9	0.6	0.4	1.8	
Scarborough	36UG	11.3	1.4	1.0	4.2	
Selby	36UH	7.9	0.8	0.6	2.3	
South Yorkshire						
(Met. county)						
	139.9	16.8	10.1	48.8	48.3	
Barnsley	CC	25.7	2.9	1.7	9.1	
Doncaster	CE	34.2	4.1	2.5	12.3	
Rotherham	CF	29.7	3.5	1.9	10.2	
Sheffield	CG	50.4	6.4	3.9	17.2	

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
(Met. county)		222.9	28.4	17.5	75.7	76.1
Bradford	CX	53.5	7.7	4.7	18.6	19.3
Calderdale	CY	21.8	2.6	1.5	7.7	7.4
Kirklees	CZ	43.6	5.6	3.5	15.2	15.1
Leeds	DA	67.5	8.0	5.0	22.2	22.8
Wakefield	DB	36.5	4.6	2.7	12.0	11.4
EAST MIDLANDS						
Derby UA	FK	23.8	2.7	1.8	8.4	8.5
Leicester UA	FN	30.3	5.0	3.4	11.6	12.6
Nottingham UA	FY	24.2	3.5	2.4	9.3	10.0
Rutland UA	FP	2.9	0.3	0.2	0.9	1.0
Derbyshire		79.5	9.4	6.1	26.5	26.1
Amber Valley	17UB	13.0	1.5	0.9	4.2	4.2
Bolsover	17UC	8.5	1.1	0.7	3.2	3.2
Chesterfield	17UD	10.8	1.2	0.7	3.7	3.4
Derbyshire Dales	17UF	6.0	0.9	0.7	2.0	1.8
Erewash	17UG	12.5	1.5	0.9	4.2	3.9
High Peak	17UH	9.1	1.1	0.8	2.9	2.9
North East Derbyshire	17UJ	10.3	1.2	0.7	3.4	3.4
South Derbyshire	17UK	9.3	1.0	0.7	3.0	3.2
Leicestershire		63.9	7.5	4.9	19.4	18.7
Blaby	31UB	10.2	1.2	0.7	3.0	3.0
Charnwood	31UC	15.3	1.9	1.4	4.9	4.6
Harborough	31UD	7.5	0.7	0.5	2.1	2.0
Hinckley and Bosworth	31UE	10.9	1.2	0.8	3.2	3.2
Melton	31UG	5.1	0.6	0.4	1.6	1.6
North West Leicestershire	31UH	9.3	1.2	0.7	2.8	2.6
Oadby and Wigston	31UJ	5.7	0.7	0.5	1.7	1.6
Lincolnshire		69.9	9.0	6.0	23.3	23.0
Boston	32UB	6.3	0.9	0.6	2.3	2.5
East Lindsey	32UC	13.5	1.9	1.4	4.7	4.6
Lincoln	32UD	8.8	1.2	0.8	3.1	2.8
North Kesteven	32UE	11.2	1.3	0.9	3.5	3.2
South Holland	32UF	8.1	1.1	0.9	2.7	2.9
South Kesteven	32UG	13.4	1.7	1.1	4.3	4.2
West Lindsey	32UH	8.6	0.9	0.5	2.7	2.8
Northamptonshire		66.7	8.4	5.6	21.3	21.6
Corby	34UB	6.9	0.9	0.6	2.4	2.5
Daventry	34UC	7.2	0.9	0.7	2.4	2.4
East Northamptonshire	34UD	8.3	0.9	0.7	2.6	2.4
Kettering	34UE	9.4	1.1	0.8	3.1	3.2
Northampton	34UF	19.4	2.6	1.8	6.2	6.4
South Northamptonshire	34UG	7.9	1.0	0.6	2.2	2.1
Wellingborough	34UH	7.6	0.9	0.5	2.5	2.6
Nottinghamshire		80.8	9.9	6.2	27.5	27.1
Ashfield	37UB	13.4	1.7	1.0	4.7	4.5
Bassetlaw	37UC	12.0	1.3	0.8	4.6	4.5
Broxtowe	37UD	10.5	1.3	0.8	3.3	3.0
Gedling	37UE	12.4	1.6	0.9	4.0	4.0
Mansfield	37UF	12.0	1.7	1.1	4.4	4.5
Newark and Sherwood	37UG	10.9	1.2	0.7	3.6	3.8
Rushcliffe	37UJ	9.6	1.1	0.8	2.9	2.8

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
WEST MIDLANDS						
Herefordshire UA	GA	17.0	2.5	1.7	5.6	5.8
Stoke-on-Trent UA	GL	26.7	3.5	2.2	10.0	9.5
Telford and Wrekin UA	GF	18.3	2.4	1.4	6.1	6.1
Shropshire		29.6	3.7	2.4	10.1	10.1
Bridgnorth	39UB	4.8	0.6	0.4	1.5	1.5
North Shropshire	39UC	6.0	0.8	0.6	2.0	2.0
Oswestry	39UD	4.0	0.5	0.3	1.4	1.4
Shrewsbury and Atcham	39UE	10.5	1.2	0.7	3.6	3.6
South Shropshire	39UF	4.3	0.7	0.4	1.6	1.6
Staffordshire		86.5	10.3	6.5	27.8	27.4
Cannock Chase	41UB	11.0	1.3	0.7	3.7	3.4
East Staffordshire	41UC	11.5	1.4	0.8	3.6	3.8
Lichfield	41UD	9.1	1.1	0.7	2.8	2.5
Newcastle-under-Lyme	41UE	13.2	1.6	1.0	4.7	4.6
South Staffordshire	41UF	10.2	1.2	0.9	3.0	3.1
Stafford	41UG	12.6	1.4	0.9	4.1	4.2
Staffordshire Moorlands	41UH	10.0	1.2	0.8	3.1	2.9
Tamworth	41UK	8.8	1.1	0.7	2.9	3.0
Warwickshire		48.8	5.6	3.5	15.6	15.8
North Warwickshire	44UB	6.1	0.6	0.4	1.8	1.7
Nuneaton and Bedworth	44UC	13.2	1.5	1.0	4.6	4.5
Rugby	44UD	9.5	1.1	0.7	3.1	3.3
Stratford-on-Avon	44UE	9.3	1.2	0.7	2.9	3.0
Warwick	44UF	10.6	1.2	0.7	3.3	3.3
West Midlands (Met. county)		257.3	34.3	22.0	88.3	96.0
Birmingham	CN	95.2	13.8	9.1	33.3	38.6
Coventry	CQ	28.3	3.6	2.4	9.5	10.3
Dudley	CR	32.5	3.8	2.5	10.4	10.2
Sandwell	CS	30.3	4.2	2.5	10.7	11.1
Solihull	CT	18.4	2.0	1.3	5.9	6.0
Walsall	CU	27.8	3.6	2.0	9.7	10.2
Wolverhampton	CW	24.8	3.3	2.2	8.8	9.5
Worcestershire		53.6	6.6	4.6	17.7	17.8
Bromsgrove	47UB	8.3	1.0	0.7	2.5	2.3
Malvern Hills	47UC	6.1	0.8	0.6	2.0	2.1
Redditch	47UD	9.0	1.2	0.9	3.3	3.5
Worcester	47UE	10.0	1.1	0.8	3.3	3.4
Wychavon	47UF	10.5	1.3	0.8	3.3	3.2
Wyre Forest	47UG	9.7	1.2	0.7	3.3	3.4
EAST						
Luton UA	KA	18.4	2.7	1.8	5.7	6.5
Peterborough UA	JA	17.0	2.3	1.5	6.1	6.6
Southend-on-Sea UA	KF	15.1	2.1	1.6	4.9	5.4
Thurrock UA	KG	14.5	1.9	1.3	4.2	4.4
Bedfordshire		36.5	4.4	2.8	10.8	10.6
Bedford	09UD	13.2	1.7	1.0	4.0	4.2
Mid Bedfordshire	09UC	11.7	1.4	0.9	3.5	3.2
South Bedfordshire	09UE	11.6	1.3	0.9	3.4	3.3
Cambridgeshire		49.5	5.8	3.8	15.6	16.1
Cambridge	12UB	6.0	0.9	0.5	2.0	2.3
East Cambridgeshire	12UC	6.7	0.7	0.4	2.1	2.0
Fenland	12UD	9.1	1.0	0.6	2.9	2.8
Huntingdonshire	12UE	16.4	1.8	1.3	5.2	5.6
South Cambridgeshire	12UG	11.2	1.4	0.9	3.5	3.5

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Essex		115.9	14.7	10.5	35.9	37.1
Basildon	22UB	15.5	2.1	1.4	4.7	5.0
Braintree	22UC	13.1	1.7	1.2	4.3	4.2
Brentwood	22UD	5.0	0.7	0.5	1.5	1.3
Castle Point	22UE	7.9	0.8	0.6	2.2	2.1
Chelmsford	22UF	13.3	1.7	1.2	3.9	3.7
Colchester	22UG	15.0	1.9	1.5	5.0	5.5
Epping Forest	22UH	8.7	1.1	0.9	2.4	2.7
Harlow	22UJ	7.9	1.0	0.6	2.8	2.9
Maldon	22UK	5.2	0.7	0.5	1.7	1.6
Rochford	22UL	7.3	1.0	0.6	1.9	1.8
Tendring	22UN	11.7	1.5	1.1	4.1	4.3
Uttlesford	22UQ	5.3	0.7	0.5	1.6	1.9
Hertfordshire		86.1	10.7	7.2	25.8	26.6
Broxbourne	26UB	8.0	0.9	0.7	2.2	2.2
Dacorum	26UC	11.6	1.5	1.0	3.5	3.7
East Hertfordshire	26UD	10.4	1.3	0.9	3.1	3.0
Hertsmere	26UE	6.9	0.9	0.5	1.9	2.0
North Hertfordshire	26UF	10.6	1.3	0.9	3.2	3.3
St. Albans	26UG	8.5	1.1	0.6	2.7	2.6
Stevenage	26UH	8.8	0.9	0.7	2.7	3.0
Three Rivers	26UJ	6.2	0.7	0.5	1.8	2.0
Watford	26UK	7.3	0.9	0.5	2.2	2.6
Welwyn Hatfield	26UL	7.8	1.1	0.8	2.5	2.4
Norfolk		79.0	9.9	6.1	27.4	27.0
Breckland	33UB	12.5	1.6	1.0	4.4	4.5
Broadland	33UC	12.6	1.3	0.7	3.9	3.7
Great Yarmouth	33UD	10.0	1.2	0.8	3.7	3.6
King's Lynn and West Norfolk	33UE	12.9	1.7	1.0	4.6	4.4
North Norfolk	33UF	8.9	1.1	0.6	3.2	3.4
Norwich	33UG	11.1	1.6	0.9	4.3	4.2
South Norfolk	33UH	10.9	1.3	0.9	3.4	3.3
Suffolk		66.4	7.8	5.1	21.9	21.4
Babergh	42UB	8.2	1.0	0.6	2.6	2.4
Forest Heath	42UC	4.3	0.5	0.5	1.3	1.5
Ipswich	42UD	12.6	1.5	0.9	4.5	4.4
Mid Suffolk	42UE	9.0	1.0	0.7	2.8	2.6
St. Edmundsbury	42UF	9.7	1.1	0.7	3.1	3.2
Suffolk Coastal	42UG	10.7	1.1	0.7	3.3	3.2
Waveney	42UH	11.9	1.6	1.0	4.3	4.1
LONDON						
Inner London - West		37.8	6.1	4.4	12.8	16.3
Camden	AG	8.3	1.3	1.1	2.7	3.4
Hammersmith and Fulham	AN	6.7	1.1	0.9	2.4	3.2
Kensington and Chelsea	AW	3.8	0.6	0.3	1.3	1.7
Wandsworth	BJ	12.2	2.0	1.3	4.1	5.3
Westminster and City of London ¹	BK & AA	6.8	1.0	0.8	2.3	2.7
Inner London - East		128.3	21.0	15.4	43.7	56.2
Hackney	AM	14.2	2.6	1.9	4.7	6.2
Haringey	AP	14.2	2.0	1.3	4.8	5.9
Islington	AU	8.9	1.3	1.0	3.2	4.0
Lambeth	AY	17.7	3.0	2.3	6.4	9.5
Lewisham	AZ	18.9	2.9	2.4	6.6	8.3
Newham	BB	22.1	3.8	2.7	7.4	9.3
Southwark	BE	17.2	3.1	2.4	5.9	7.8
Tower Hamlets	BG	15.1	2.2	1.4	4.7	5.2

¹ Westminster and The City of London are combined as they are individually too small for reliable figures.

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Outer London - East and North East						
		131.8	17.7	12.2	40.0	47.5
Barking and Dagenham	AB	15.1	2.0	1.4	5.1	6.2
Bexley	AD	20.4	2.5	1.7	5.7	5.9
Enfield	AK	21.8	3.1	2.2	6.5	7.8
Greenwich	AL	17.6	2.3	1.6	5.8	7.0
Havering	AR	19.5	2.2	1.6	5.5	6.1
Redbridge	BC	18.8	2.7	2.0	5.4	7.2
Waltham Forest	BH	18.8	2.8	1.8	6.1	7.4
Outer London - South						
		84.9	11.1	7.3	26.6	30.4
Bromley	AF	20.8	2.5	1.7	6.3	6.9
Croydon	AH	27.6	3.8	2.5	9.0	11.2
Kingston upon Thames	AX	9.1	1.2	0.8	2.7	2.7
Merton	BA	12.3	1.7	1.1	4.0	4.5
Sutton	BF	15.1	1.9	1.2	4.7	5.2
Outer London - West and North West						
		117.8	16.5	12.0	36.5	46.1
Barnet	AC	18.5	2.5	2.2	5.7	7.2
Brent	AE	19.2	3.0	2.1	6.3	8.6
Ealing	AJ	19.7	2.9	2.2	6.3	8.6
Harrow	AQ	15.9	2.2	1.8	4.5	5.8
Hillingdon	AS	20.3	2.4	1.6	6.5	7.3
Hounslow	AT	16.6	2.4	1.5	5.2	6.0
Richmond upon Thames	BD	7.7	1.1	0.8	2.1	2.5
SOUTH EAST						
Bracknell Forest UA	MA	9.1	1.1	0.8	2.8	2.4
Brighton and Hove UA	ML	18.5	2.7	2.0	6.3	6.6
Isle of Wight UA	MW	13.6	1.8	1.3	5.3	5.3
Medway UA	LC	26.6	3.0	2.1	8.5	8.8
Milton Keynes UA	MG	21.8	2.8	2.2	7.3	7.9
Portsmouth UA	MR	17.7	2.2	1.5	5.7	6.0
Reading UA	MC	10.8	1.6	1.3	3.3	3.5
Slough UA	MD	11.0	1.7	1.1	3.5	4.3
Southampton UA	MS	17.8	2.5	1.6	6.2	7.0
West Berkshire UA	MB	11.8	1.3	0.8	3.6	3.5
Windsor and Maidenhead UA	ME	8.3	1.1	1.0	2.5	2.5
Wokingham UA	MF	10.9	1.4	1.0	2.9	2.9
Buckinghamshire						
		35.3	4.7	3.3	10.6	10.5
Aylesbury Vale	11UB	14.3	1.7	1.2	4.2	4.1
Chiltern	11UC	5.2	0.8	0.6	1.7	1.6
South Bucks	11UE	3.5	0.4	0.3	1.0	0.9
Wycombe	11UF	12.3	1.8	1.2	3.7	3.9
East Sussex						
		42.7	5.5	3.9	14.7	15.0
Eastbourne	21UC	8.2	1.1	0.6	3.1	3.1
Hastings	21UD	8.3	1.2	0.7	3.0	3.1
Lewes	21UF	8.2	1.0	0.7	2.9	3.0
Rother	21UG	6.5	0.7	0.6	2.3	2.2
Wealden	21UH	11.5	1.5	1.3	3.5	3.5
Hampshire						
		113.9	13.1	7.9	35.2	33.6
Basingstoke and Deane	24UB	13.2	1.5	1.0	4.3	4.5
East Hampshire	24UC	9.3	1.1	0.7	2.8	2.5
Eastleigh	24UD	12.0	1.3	0.7	3.5	3.4
Fareham	24UE	11.0	1.1	0.6	3.2	2.8
Gosport	24UF	8.9	1.0	0.5	3.0	2.7
Hart	24UG	6.5	0.7	0.5	2.1	2.1
Havant	24UH	11.6	1.5	0.8	3.6	3.5
New Forest	24UJ	14.5	1.7	1.1	4.6	4.4
Rushmoor	24UL	8.6	1.1	0.7	2.6	2.6
Test Valley	24UN	10.4	1.3	0.7	3.1	3.0
Winchester	24UP	8.0	0.9	0.5	2.5	2.1

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Kent		124.4	15.5	10.6	39.4	39.5
Ashford	29UB	11.3	1.4	1.0	3.8	3.9
Canterbury	29UC	11.5	1.5	1.1	3.8	3.7
Dartford	29UD	8.7	1.0	0.6	2.6	2.5
Dover	29UE	11.0	1.2	0.8	3.8	3.9
Gravesham	29UG	9.0	1.2	0.7	2.7	2.6
Maidstone	29UH	12.4	1.4	1.0	3.7	3.5
Sevenoaks	29UK	7.7	1.1	0.9	2.2	2.2
Shepway	29UL	9.7	1.3	0.9	3.3	3.3
Swale	29UM	12.6	1.7	1.3	3.9	3.8
Thanet	29UN	12.6	1.7	1.2	4.5	4.7
Tonbridge and Malling	29UP	10.1	1.1	0.6	2.9	2.7
Tunbridge Wells	29UQ	7.9	1.0	0.6	2.3	2.5
Oxfordshire		49.0	6.2	4.1	14.6	15.7
Cherwell	38UB	12.6	1.6	1.2	3.9	3.9
Oxford	38UC	7.8	1.2	0.7	2.7	3.3
South Oxfordshire	38UD	10.2	1.2	0.8	2.6	2.8
Vale of White Horse	38UE	9.9	1.2	0.7	2.8	2.9
West Oxfordshire	38UF	8.5	1.0	0.7	2.6	2.8
Surrey		70.6	8.8	6.4	21.1	21.6
Elmbridge	43UB	6.3	0.9	0.6	1.8	2.2
Epsom and Ewell	43UC	4.8	0.6	0.3	1.4	1.6
Guildford	43UD	7.9	1.0	0.7	2.4	2.5
Mole Valley	43UE	4.9	0.6	0.4	1.6	1.5
Reigate and Banstead	43UF	9.0	1.2	0.9	2.7	2.8
Runnymede	43UG	4.9	0.7	0.6	1.4	1.4
Spelthorne	43UH	7.5	0.7	0.5	2.1	1.9
Surrey Heath	43UJ	5.8	0.7	0.4	1.7	1.7
Tandridge	43UK	5.6	0.8	0.6	1.6	1.6
Waverley	43UL	7.0	0.9	0.7	2.3	2.3
Woking	43UM	6.8	0.9	0.7	2.1	2.1
West Sussex		66.5	8.5	5.6	20.5	19.8
Adur	45UB	6.0	0.7	0.4	1.8	1.9
Arun	45UC	12.1	1.8	1.2	3.8	4.1
Chichester	45UD	8.1	1.0	0.6	2.7	2.5
Crawley	45UE	10.0	1.2	0.8	3.1	3.1
Horsham	45UF	10.0	1.2	0.9	3.1	2.7
Mid Sussex	45UG	10.8	1.4	0.8	3.0	2.5
Worthing	45UH	9.4	1.3	0.9	3.1	3.0
SOUTH WEST						
Bath and North East						
Somerset UA	HA	14.1	1.6	1.3	4.6	4.6
Bournemouth UA	HN	13.4	1.8	1.1	4.5	4.5
Bristol, City of UA	HB	31.5	4.4	2.8	10.6	11.8
North Somerset UA	HC	18.6	2.3	1.4	5.6	5.9
Plymouth UA	HG	27.5	3.3	2.1	9.7	9.4
Poole UA	HP	12.6	1.6	1.2	4.2	4.4
South						
Gloucestershire UA	HD	26.9	2.7	1.7	7.9	7.4
Swindon UA	HX	19.7	2.2	1.4	6.5	6.4
Torbay UA	HH	13.3	1.8	1.3	5.2	5.3
Cornwall, and the						
Isles of Scilly		53.9	7.2	4.9	20.0	19.9
Caradon	15UB	8.2	0.9	0.6	3.0	2.8
Carrick	15UC	8.9	1.1	0.7	3.1	3.2
Kerrier	15UD	10.1	1.5	0.9	3.7	3.7
North Cornwall	15UE	8.9	1.2	0.8	3.4	3.5
Penwith and Isles of Scilly ¹	15UF, 15UH	6.5	1.1	0.8	2.6	2.6
Restormel	15UG	11.2	1.5	1.0	4.2	4.2

¹ Penwith and Isle of Scilly are combined as they are individually too small for reliable figures.

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	Local authority code	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
SCOTLAND						
Aberdeen City	QA	15.9	1.8	1.0	5.2	5.1
Aberdeenshire	QB	23.8	2.8	1.9	7.0	7.4
Angus	QC	12.1	1.2	0.8	4.1	3.6
Argyll & Bute	QD	8.8	1.1	0.7	3.0	2.8
Clackmannanshire	QE	5.5	0.5	0.3	1.8	1.7
Dumfries & Galloway	QH	16.7	2.0	1.4	5.7	5.0
Dundee City	QJ	14.9	1.8	0.8	5.1	4.7
East Ayrshire	QK	13.7	1.7	1.1	4.5	4.4
East Dunbartonshire	QL	10.2	1.1	0.6	2.9	2.8
East Lothian	QM	9.3	1.1	0.8	3.2	3.2
East Renfrewshire	QN	8.4	0.8	0.4	2.5	2.3
Edinburgh, City of	QP	31.0	3.7	2.2	9.8	10.0
Eilean Siar (Western Isles)	RJ	3.0	0.4	0.2	1.1	1.3
Falkirk	QQ	16.8	1.7	0.9	5.4	5.0
Fife	QR	37.7	4.3	2.2	12.4	12.4
Glasgow City	QS	47.7	6.0	3.8	16.2	16.6
Highland	QT	22.5	2.7	1.9	7.8	7.8
Inverclyde	QU	9.5	1.2	0.7	3.1	3.1
Midlothian	QW	8.7	1.1	0.7	2.7	2.6
Moray	QX	10.3	1.1	0.8	3.2	3.3
North Ayrshire	QY	15.2	1.8	1.0	5.2	4.7
North Lanarkshire	QZ	38.8	4.4	2.6	12.1	12.0
Orkney Islands	RA	2.2	0.3	0.1	0.7	0.7
Perth & Kinross	RB	14.3	1.7	1.1	4.7	4.3
Renfrewshire	RC	18.2	2.2	1.0	5.5	4.9
Scottish Borders	QE	11.8	1.3	1.1	4.2	4.5
Shetland Islands	RD	2.2	0.2	0.1	0.7	0.8
South Ayrshire	RE	11.5	1.4	0.9	3.8	3.1
South Lanarkshire	RF	32.0	3.8	2.5	9.7	9.4
Stirling	RG	7.5	0.8	0.5	2.6	2.5
West Dunbartonshire	QG	10.2	1.0	0.6	3.5	3.4
West Lothian	RH	18.9	2.5	1.4	6.0	5.9

Table 2: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each local authority

	<i>Local authority code</i>	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
			Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
NORTHERN IRELAND						
Antrim	95T	5.9	0.8	0.5	1.9	2.0
Ards	95X	7.9	1.0	0.7	2.5	2.5
Armagh	95O	5.9	0.9	0.8	2.0	2.3
Ballymena	95G	6.6	1.0	0.6	2.0	2.2
Ballymoney	95D	3.0	0.5	0.3	1.1	1.1
Banbridge	95Q	5.0	0.7	0.5	1.7	1.8
Belfast	95Z	21.9	3.2	2.1	7.5	7.3
Carrickfergus	95V	4.6	0.5	0.4	1.4	1.3
Castlereagh	95Y	6.5	0.7	0.5	2.1	2.0
Coleraine	95C	5.9	0.8	0.5	1.9	2.1
Cookstown	95I	3.4	0.5	0.4	1.2	1.3
Craigavon	95N	9.4	1.4	0.8	3.1	3.1
Derry	95A	11.1	1.5	0.8	3.6	3.4
Down	95R	7.2	0.9	0.5	2.6	2.6
Dungannon	95M	4.8	0.7	0.5	1.6	2.0
Fermanagh	95L	6.1	1.0	0.6	2.0	2.2
Larne	95F	3.4	0.5	0.3	1.2	1.1
Limavady	95B	3.8	0.5	0.3	1.4	1.3
Lisburn	95S	10.9	1.4	0.9	3.7	3.3
Magherafelt	95H	4.3	0.8	0.6	1.5	1.6
Moyle	95E	1.6	0.3	0.2	0.6	0.6
Newry and Mourne	95P	8.9	1.2	1.0	3.1	3.3
Newtonabbey	95U	8.8	1.1	0.6	2.7	2.6
North Down	95W	7.6	0.9	0.5	2.3	2.1
Omagh	95K	5.1	0.7	0.6	1.7	2.0
Strabane	95J	3.8	0.6	0.4	1.4	1.6
Local authority not known	95.0	0.2	0.0	0.0	0.1	0.0

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
ENGLAND					
Aldershot	11.0	1.3	1.0	3.3	3.4
Aldridge-Brownhills	8.7	1.0	0.6	2.7	2.7
Altrincham and Sale West	7.7	0.8	0.5	2.5	2.6
Amber Valley	10.5	1.2	0.8	3.6	3.6
Arundel and South Downs	6.6	0.9	0.8	1.9	1.9
Ashfield	11.0	1.5	0.8	4.0	3.8
Ashford	11.3	1.4	1.0	3.8	3.9
Ashton under Lyne	11.6	1.5	0.9	4.1	4.1
Aylesbury	9.5	1.0	0.7	3.1	3.0
Banbury	10.8	1.4	1.0	3.4	3.5
Barking	7.6	1.0	0.7	2.7	3.3
Barnsley Central	9.0	0.9	0.5	3.2	3.1
Barnsley East and	10.4	1.0	0.6	3.8	3.8
Barnsley West and Penistone	10.0	1.2	0.8	3.4	3.1
Barrow and Furness	9.5	1.2	0.8	3.3	3.3
Basildon	9.8	1.3	0.8	3.0	3.0
Basingstoke	9.9	1.2	0.7	3.2	3.4
Bassetlaw	10.3	1.2	0.7	3.9	3.9
Bath	6.7	0.8	0.6	2.3	2.2
Batley and Spen	10.3	1.5	1.0	3.6	3.3
Battersea	3.9	0.7	0.4	1.4	2.0
Beaconsfield	5.2	0.7	0.5	1.5	1.5
Beckenham	6.9	0.8	0.5	2.2	2.3
Bedford	8.9	1.1	0.7	3.0	3.3
Berwick-upon-Tweed	7.6	0.8	0.5	2.8	2.5
Bethnal Green and Bow	8.4	1.2	0.7	2.5	2.8
Beverley and Holderness	10.5	1.2	0.7	3.5	3.6
Bexhill and Battle	6.7	0.7	0.6	2.3	2.2
Bexleyheath and Crayford	8.2	0.9	0.6	2.2	2.0
Billericay	8.8	1.2	0.8	2.5	2.7
Birkenhead	7.7	1.2	0.8	2.8	3.0
Birmingham, Edgbaston	6.4	0.8	0.6	2.3	2.9
Birmingham, Erdington	9.5	1.3	0.8	3.3	4.1
Birmingham, Hall Green	7.6	1.0	0.8	2.6	3.1
Birmingham, Hodge Hill	8.3	1.3	0.8	3.0	3.3
Birmingham, Ladywood	10.4	1.9	1.2	4.1	4.8
Birmingham, Northfield	8.1	1.1	0.5	2.9	3.2
Birmingham, Perry Barr	10.8	1.6	1.2	3.7	4.6
Birmingham, Selly Oak	6.9	0.9	0.5	2.3	2.6
Birmingham, Sparkbrook and	11.9	2.0	1.4	4.2	5.1
Birmingham, Yardley	7.6	1.1	0.7	2.6	2.8
Bishop Auckland	9.7	1.2	0.6	3.2	3.3
Blaby	10.9	1.2	0.8	3.1	3.0
Blackburn	12.5	1.7	1.1	4.4	4.7
Blackpool North and	10.6	1.3	0.6	4.0	3.7
Blackpool South	11.0	1.4	0.9	4.4	4.5
Blaydon	8.9	1.1	0.6	2.8	2.7
Blyth Valley	9.9	1.0	0.7	3.4	3.5
Bognor Regis and	8.3	1.2	0.8	2.6	2.9
Bolsover	10.1	1.3	0.8	3.8	3.8

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Bolton North East	10.0	1.4	0.9	3.4	3.2
Bolton South East	11.0	1.6	1.0	4.0	4.2
Bolton West	9.1	1.1	0.5	3.0	2.9
Bootle	8.3	1.1	0.6	2.9	2.8
Boston and Skegness	10.0	1.4	1.0	3.8	3.7
Bosworth	9.4	1.0	0.7	2.8	2.8
Bournemouth East	7.6	1.0	0.6	2.5	2.4
Bournemouth West	5.8	0.7	0.4	2.0	2.1
Bracknell	9.1	1.1	0.7	2.8	2.6
Bradford North	11.2	1.5	1.0	3.8	4.1
Bradford South	11.9	1.7	1.0	4.2	4.4
Bradford West	11.7	2.0	1.2	4.2	4.5
Braintree	10.4	1.3	0.9	3.4	3.4
Brent East	5.5	1.0	0.6	1.8	2.3
Brent North	6.2	0.9	0.6	1.9	2.5
Brent South	7.5	1.2	0.8	2.5	3.8
Brentford and Isleworth	6.7	1.0	0.6	2.0	2.2
Brentwood and Ongar	5.9	0.8	0.6	1.8	1.6
Bridgwater	10.1	1.4	0.9	3.6	3.9
Brigg and Goole	9.5	0.9	0.6	2.9	2.7
Brighton, Kemptown	7.0	0.9	0.7	2.5	2.7
Brighton, Pavilion	6.4	0.9	0.8	2.0	2.0
Bristol East	8.9	1.2	0.8	3.0	3.5
Bristol North West	11.0	1.4	0.9	3.5	3.7
Bristol South	9.2	1.3	0.7	3.1	3.7
Bristol West	5.6	0.8	0.6	1.8	1.6
Bromley and Chislehurst	6.2	0.8	0.7	1.9	2.0
Bromsgrove	8.3	1.0	0.7	2.5	2.3
Broxbourne	8.2	1.0	0.8	2.2	2.2
Broxtowe	9.1	1.1	0.7	2.7	2.4
Buckingham	7.1	0.9	0.7	1.9	1.8
Burnley	11.0	1.4	0.9	4.0	3.9
Burton	11.1	1.3	0.8	3.6	3.7
Bury North	9.7	1.2	0.7	3.1	3.0
Bury South	9.8	1.3	0.8	3.2	3.4
Bury St. Edmunds	10.4	1.1	0.8	3.2	3.0
Calder Valley	10.6	1.2	0.8	3.6	3.5
Camberwell and Peckham	6.7	1.3	1.0	2.4	3.1
Cambridge	5.4	0.8	0.5	1.7	2.0
Cannock Chase	11.4	1.4	0.8	3.9	3.6
Canterbury	8.1	1.0	0.7	2.7	2.7
Carlisle	8.4	1.1	0.6	2.9	2.6
Carshalton and Wallington	8.4	1.0	0.7	2.7	3.0
Castle Point	7.9	0.8	0.6	2.2	2.1
Central Suffolk and North Ipswich	9.3	1.1	0.8	2.8	2.7
Charnwood	10.6	1.4	0.9	3.2	3.3
Chatham and Aylesford	10.6	1.1	0.6	3.2	3.3
Cheadle	7.2	0.9	0.6	2.0	1.9
Cheltenham	7.5	1.0	0.6	2.7	2.4
Chesham and Amersham	5.5	0.8	0.6	1.7	1.6
Chesterfield	9.8	1.1	0.6	3.3	3.1
Chester, City of	7.8	1.0	0.7	2.4	2.2
Chichester	7.6	1.0	0.6	2.5	2.4
Chingford and Woodford Green	6.4	0.8	0.5	2.0	2.1
Chipping Barnet	6.0	0.7	0.6	1.9	2.3

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Chorley	11.6	1.4	0.9	3.9	3.7
Christchurch	7.2	0.9	0.5	2.5	2.4
Cities of London and	2.9	0.4	0.2	1.0	1.1
Cleethorpes	10.5	1.1	0.6	3.5	3.1
Colchester	10.7	1.4	1.0	3.7	4.0
Colne Valley	10.5	1.2	0.8	3.4	3.2
Congleton	8.7	0.9	0.6	2.7	2.5
Copeland	7.9	0.9	0.6	2.3	2.1
Corby	11.2	1.4	1.0	3.6	3.7
Cotswold	6.9	0.9	0.6	2.1	2.3
Coventry North East	10.3	1.5	1.0	3.5	4.2
Coventry North West	10.3	1.2	0.8	3.3	3.3
Coventry South	7.8	0.9	0.6	2.7	2.9
Crawley	10.0	1.2	0.8	3.1	3.1
Crewe and Nantwich	10.1	1.2	0.7	3.5	3.3
Crosby	6.6	0.8	0.5	1.8	1.8
Croydon Central	9.3	1.1	0.7	3.2	3.8
Croydon North	10.8	1.7	1.1	3.6	4.9
Croydon South	7.5	0.9	0.6	2.2	2.5
Dagenham	7.4	1.0	0.7	2.4	2.9
Darlington	9.7	1.0	0.6	3.4	3.5
Dartford	9.2	1.0	0.7	2.8	2.7
Daventry	11.6	1.5	1.1	3.7	3.6
Denton and Reddish	10.5	1.3	0.8	3.7	3.9
Derby North	9.9	1.0	0.6	3.5	3.4
Derby South	11.0	1.4	0.9	4.0	4.2
Devizes	11.6	1.3	0.8	3.7	3.7
Dewsbury	10.2	1.3	0.8	3.7	4.0
Don Valley	9.8	1.1	0.9	3.6	3.5
Doncaster Central	10.5	1.4	0.8	4.0	4.0
Doncaster North	10.2	1.2	0.7	3.5	3.5
Dover	9.8	1.0	0.7	3.4	3.5
Dudley North	9.8	1.2	0.8	3.3	3.4
Dudley South	9.3	1.1	0.8	2.9	2.7
Dulwich and West Norwood	6.4	1.1	0.8	2.2	3.1
Durham, City of	8.4	1.0	0.5	2.9	2.7
Ealing North	5.3	0.8	0.5	1.9	2.5
Ealing, Southall	8.5	1.2	1.0	2.5	3.6
Ealing, Acton and Shepherd's	8.5	1.3	1.0	2.9	3.9
Easington	10.0	1.2	0.6	3.6	3.7
East Devon	7.8	1.0	0.8	2.9	2.5
East Ham	11.0	1.9	1.3	3.5	4.5
East Hampshire	8.7	1.0	0.6	2.5	2.3
East Surrey	7.5	1.0	0.7	2.2	2.1
East Worthing and Shoreham	9.2	1.2	0.7	2.9	2.9
East Yorkshire	10.3	1.2	0.7	3.6	3.6
Eastbourne	8.7	1.2	0.7	3.2	3.3
Eastleigh	10.6	1.1	0.7	3.1	3.0
Eccles	9.1	1.2	0.8	3.1	3.4
Eddisbury	9.1	1.1	0.7	3.0	3.2

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Edmonton	8.4	1.2	0.9	2.5	3.1
Ellesmere Port and Neston	9.3	1.2	0.7	2.9	3.1
Elmet	9.1	0.9	0.6	2.8	2.9
Eltham	6.4	0.8	0.6	1.9	2.2
Enfield North	8.5	1.2	0.9	2.6	3.0
Enfield, Southgate	4.9	0.7	0.4	1.4	1.7
Epping Forest	7.2	0.9	0.7	1.9	2.2
Epsom and Ewell	7.0	0.8	0.5	2.1	2.3
Erewash	12.0	1.4	0.8	4.0	3.7
Erith and Thamesmead	9.8	1.4	0.9	3.1	3.8
Esher and Walton	5.6	0.8	0.5	1.7	2.1
Exeter	10.7	1.5	1.0	3.7	3.5
Falmouth and Camborne	9.9	1.4	0.8	3.8	4.0
Fareham	9.5	0.9	0.5	2.9	2.4
Faversham and Mid Kent	8.2	1.0	0.8	2.4	2.4
Feltham and Heston	9.9	1.4	0.9	3.2	3.8
Finchley and Golders Green	5.0	0.7	0.7	1.5	2.0
Folkestone and Hythe	9.7	1.3	0.9	3.3	3.3
Forest of Dean	8.5	1.1	0.9	2.8	2.9
Fylde	9.0	1.0	0.7	3.1	3.0
Gainsborough	9.0	1.0	0.6	2.8	3.0
Gateshead East and Washington 1	9.4	0.9	0.5	3.1	2.9
Gedling	10.2	1.3	0.7	3.3	3.4
Gillingham	10.8	1.2	0.9	3.4	3.4
Gloucester	12.7	1.5	0.9	4.1	4.3
Gosport	10.4	1.2	0.7	3.4	3.0
Grantham and Stamford	11.0	1.4	0.8	3.7	3.7
Gravesham	9.0	1.2	0.7	2.7	2.6
Great Grimsby	11.1	1.3	0.6	4.3	3.7
Great Yarmouth	10.0	1.2	0.8	3.7	3.6
Greenwich and Woolwich	6.4	0.9	0.7	2.3	3.0
Guildford	5.8	0.7	0.4	1.8	1.8
Hackney North and Stoke Newingt	7.1	1.3	1.1	2.2	2.8
Hackney South and Shoreditch	7.2	1.3	0.9	2.4	3.4
Halesowen and Rowley Regis	8.5	1.0	0.6	2.6	2.5
Halifax	11.2	1.4	0.7	4.0	3.9
Haltemprice and Howden	8.2	0.8	0.5	2.4	2.5
Halton	9.8	1.0	0.5	3.2	3.5
Hammersmith and Fulham	4.2	0.8	0.7	1.5	1.9
Hampstead and Highgate	3.4	0.6	0.5	1.0	1.1
Harborough	9.3	1.0	0.7	2.8	2.7
Harlow	8.5	1.0	0.6	2.9	3.2
Harrogate and Knaresborough	7.9	1.0	0.7	2.6	2.4
Harrow East	8.9	1.2	1.0	2.5	3.0
Harrow West	7.0	1.0	0.8	2.0	2.8
Hartlepool	11.3	1.2	0.6	4.1	4.6
Harwich	8.5	1.1	0.8	3.1	3.3
Hastings and Rye	9.4	1.3	0.9	3.3	3.5
Havant	8.9	1.2	0.6	2.9	2.7
Hayes and Harlington	7.8	1.0	0.6	2.6	3.5

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Hazel Grove	8.2	0.9	0.5	2.6	2.6
Hemel Hempstead	8.7	1.2	0.8	2.5	2.7
Hemsworth	10.0	1.2	0.7	3.6	3.4
Hendon	7.5	1.1	0.9	2.3	2.9
Henley	6.2	0.8	0.5	1.6	1.8
Hereford	9.6	1.4	0.9	3.1	3.2
Hertford and Stortford	8.4	1.1	0.7	2.5	2.4
Hertsmere	6.9	0.9	0.5	1.9	2.0
Hexham	7.2	0.9	0.7	2.2	2.2
Heywood and Middleton	10.7	1.4	0.9	3.6	3.7
High Peak	9.6	1.2	0.9	3.1	3.1
Hitchin and Harpenden	6.1	0.8	0.4	1.8	1.9
Holborn and St. Pancras	4.9	0.7	0.6	1.7	2.3
Hornchurch	7.4	0.8	0.5	2.0	2.1
Hornsey and Wood Green	6.0	0.7	0.5	1.9	2.5
Horsham	8.7	0.9	0.6	2.7	2.4
Houghton and Washington	11.4	1.2	0.7	3.9	3.9
Hove	7.0	1.1	0.8	2.4	2.6
Huddersfield	9.0	1.2	0.7	3.4	3.6
Huntingdon	11.3	1.2	0.8	3.5	3.7
Hyndburn	11.4	1.5	0.8	4.3	4.0
Ilford North	7.8	1.1	0.9	2.0	2.5
Ilford South	9.1	1.4	0.9	2.9	4.1
Ipswich	9.6	1.0	0.6	3.5	3.5
Isle of Wight	13.6	1.8	1.3	5.3	5.3
Islington North	4.7	0.8	0.6	1.7	2.2
Islington South and Finsbury	4.2	0.6	0.4	1.5	1.8
Jarrow	9.4	1.1	0.6	3.2	3.1
Keighley	10.1	1.4	0.8	3.6	3.7
Kensington and Chelsea	1.9	0.3	0.2	0.6	0.8
Kettering	11.2	1.3	1.0	3.5	3.7
Kingston and Surbiton	7.2	1.0	0.6	2.1	2.1
Kingston upon Hull East	10.6	1.3	1.0	3.7	3.6
Kingston upon Hull North	9.7	1.2	0.6	3.7	3.6
Kingston upon Hull West and	9.0	0.9	0.5	3.3	3.0
Kingswood	11.4	1.3	0.9	3.5	3.3
Knowsley North and Sefton	9.8	1.1	0.7	3.1	3.5
Knowsley South	10.4	1.1	0.6	3.6	4.0
Lancaster and Wyre	8.9	1.0	0.6	2.8	3.4
Leeds Central	7.9	1.0	0.5	2.8	3.1
Leeds East	8.3	1.1	0.7	2.8	2.9
Leeds North East	7.4	0.9	0.6	2.4	2.8
Leeds North West	5.7	0.7	0.4	1.8	1.6
Leeds West	9.2	1.0	0.6	3.4	3.4
Leicester East	10.7	1.8	1.3	4.1	4.8
Leicester South	10.2	1.6	1.1	3.8	4.0
Leicester West	9.4	1.5	1.0	3.7	3.8
Leigh	11.4	1.4	0.8	4.0	3.8
Leominster	8.2	1.2	0.9	2.8	2.9
Lewes	7.2	0.9	0.6	2.6	2.7

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Lewisham, Deptford	6.3	1.1	1.1	2.0	2.8
Lewisham East	6.2	1.0	0.7	2.3	2.7
Lewisham West	6.4	0.9	0.7	2.3	2.8
Leyton and Wanstead	6.3	0.9	0.7	2.2	2.5
Lichfield	8.2	1.0	0.6	2.5	2.2
Lincoln	9.6	1.3	0.8	3.3	3.0
Liverpool, Garston	7.9	0.9	0.6	2.6	2.7
Liverpool, Riverside	5.8	0.9	0.5	2.0	2.1
Liverpool, Walton	8.3	1.1	0.7	3.1	3.5
Liverpool, Wavertree	8.3	1.0	0.5	2.8	3.1
Liverpool, West Derby	8.8	1.0	0.6	3.0	3.6
Loughborough	8.4	1.0	0.7	2.8	2.4
Louth and Horncastle	9.4	1.3	0.9	3.2	3.2
Ludlow	7.8	1.1	0.7	2.6	2.6
Luton North	9.7	1.3	0.9	3.0	3.5
Luton South	9.4	1.4	1.0	2.8	3.2
Macclesfield	8.1	0.9	0.6	2.7	2.5
Maidenhead	5.7	0.8	0.8	1.5	1.5
Maidstone and The Weald	8.5	1.0	0.7	2.5	2.3
Makerfield	11.2	1.4	0.7	3.3	2.9
Maldon and East Chelmsford	7.4	0.9	0.7	2.3	2.2
Manchester, Blackley	7.8	1.2	0.8	2.9	2.8
Manchester, Central	6.3	1.0	0.6	2.3	2.6
Manchester, Gorton	6.9	1.0	0.7	2.4	2.6
Manchester, Withington	5.8	0.8	0.5	2.0	2.2
Mansfield	10.5	1.5	1.0	3.9	3.9
Medway	9.2	1.1	0.8	2.9	3.1
Meriden	9.7	1.0	0.7	3.5	3.6
Mid Bedfordshire	8.6	1.1	0.7	2.4	2.0
Mid Dorset and North Poole	8.7	1.0	0.7	2.8	2.8
Mid Norfolk	10.4	1.3	0.7	3.3	3.2
Mid Sussex	8.2	1.0	0.5	2.2	1.8
Mid Worcestershire	9.0	1.0	0.7	2.9	2.8
Middlesbrough	10.1	1.1	0.7	3.7	3.8
Middlesbrough South and East	10.4	1.1	0.6	3.5	3.4
Milton Keynes North East	10.3	1.3	1.0	3.6	3.7
Milton Keynes South West	11.6	1.5	1.2	3.8	4.2
Mitcham and Morden	8.6	1.2	0.8	2.8	3.2
Mole Valley	5.1	0.6	0.5	1.5	1.7
Morecambe and Lunesdale	9.5	1.2	0.8	3.6	3.5
Morley and Rothwell	10.9	1.3	0.9	3.5	3.5
New Forest East	8.2	0.8	0.5	2.5	2.4
New Forest West	6.2	0.9	0.6	2.1	2.0
Newark	9.5	1.1	0.7	3.4	3.4
Newbury	8.1	0.9	0.6	2.6	2.6
Newcastle upon Tyne Central	5.9	0.8	0.5	2.1	2.3
Newcastle upon Tyne East and	8.0	1.0	0.6	2.5	2.5
Newcastle upon Tyne North	8.4	0.8	0.5	3.0	2.8
Newcastle-under-Lyme	9.2	1.1	0.7	3.3	3.2
Normanton	10.1	1.2	0.6	2.9	2.9

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
North Cornwall	12.3	1.7	1.2	4.8	4.8
North Devon	10.7	1.6	1.2	3.9	3.9
North Dorset	8.6	1.1	0.8	2.8	2.8
North Durham	10.4	1.2	0.7	3.6	3.2
North East Bedfordshire	8.5	1.0	0.6	2.5	2.5
North East Cambridgeshire	11.3	1.3	0.8	3.6	3.6
North East Derbyshire	9.7	1.2	0.6	3.2	3.3
North East Hampshire	7.3	0.8	0.4	2.3	2.4
North East Hertfordshire	8.0	1.0	0.8	2.4	2.4
North Essex	7.6	0.9	0.8	2.4	2.5
North Norfolk	8.9	1.1	0.6	3.2	3.4
North Shropshire	10.0	1.3	0.9	3.4	3.4
North Southwark and	7.3	1.3	1.0	2.5	3.2
North Swindon	10.3	1.1	0.8	3.2	3.0
North Thanet	9.2	1.2	1.0	3.3	3.5
North Tyneside	10.5	1.1	0.7	3.6	3.3
North Warwickshire	9.8	1.1	0.7	3.0	2.9
North West Cambridgeshire	11.0	1.4	1.0	3.6	3.9
North West Durham	9.6	1.2	0.6	3.2	3.0
North West Hampshire	9.1	1.1	0.7	2.8	2.8
North West Leicestershire	9.3	1.2	0.7	2.8	2.6
North West Norfolk	9.4	1.3	0.8	3.4	3.3
North Wiltshire	10.5	1.2	0.9	3.3	3.4
Northampton North	9.5	1.4	0.9	3.0	3.2
Northampton South	11.6	1.4	0.9	3.6	3.7
Northavon	10.5	1.1	0.7	3.3	2.9
Norwich North	10.9	1.3	0.7	3.7	3.6
Norwich South	7.5	1.1	0.6	2.8	2.8
Nottingham East	7.6	1.2	0.8	2.9	3.3
Nottingham North	9.7	1.3	0.9	4.0	4.3
Nottingham South	6.9	1.0	0.7	2.4	2.4
Nuneaton	10.4	1.2	0.7	3.6	3.5
Old Bexley and Sidcup	7.2	0.8	0.5	1.8	1.8
Oldham East and Saddleworth	11.5	1.2	0.7	3.9	3.8
Oldham West and Royton	11.7	1.7	1.0	3.9	3.8
Orpington	7.8	0.9	0.5	2.3	2.5
Oxford East	6.6	1.0	0.6	2.3	2.9
Oxford West and Abingdon	7.4	0.9	0.5	2.1	2.2
Pendle	10.3	1.5	0.9	3.8	3.3
Penrith and The Border	9.5	1.3	1.2	3.1	3.3
Peterborough	10.3	1.4	1.0	3.8	4.2
Plymouth, Devonport	12.0	1.5	0.8	4.5	4.5
Plymouth, Sutton	9.1	1.1	0.8	3.2	3.0
Pontefract and Castleford	9.8	1.3	0.8	3.2	3.1
Poole	7.0	1.0	0.7	2.4	2.6
Poplar and Canning Town	9.7	1.6	1.1	3.3	3.7
Portsmouth North	9.7	1.2	0.9	3.1	3.3
Portsmouth South	8.0	1.0	0.6	2.6	2.8
Preston	11.0	1.5	0.9	4.1	4.3
Pudsey	9.1	1.1	0.6	2.7	2.6

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Putney	3.8	0.7	0.4	1.2	1.5
Rayleigh	8.0	1.1	0.8	2.1	1.9
Reading East	7.0	1.0	0.8	2.1	2.1
Reading West	8.5	1.1	0.8	2.4	2.6
Redcar	10.4	1.1	0.6	3.7	3.7
Redditch	9.2	1.2	0.9	3.4	3.6
Regent's Park and Kensington	5.9	0.9	0.7	2.0	2.5
Reigate	5.9	0.8	0.7	1.8	1.9
Ribble Valley	9.8	1.2	0.8	2.9	2.8
Richmond (Yorks)	9.7	1.2	0.9	3.3	3.2
Richmond Park	4.2	0.5	0.4	1.2	1.5
Rochdale	11.1	1.7	1.0	4.0	4.3
Rochford and Southend East	9.1	1.3	0.9	3.0	3.6
Romford	6.7	0.8	0.7	1.9	2.0
Romsey	7.0	0.8	0.5	2.0	1.8
Rossendale and Darwen	11.5	1.5	1.0	4.2	4.0
Rother Valley	10.8	1.2	0.8	3.6	3.5
Rotherham	8.8	1.1	0.5	3.2	3.0
Rugby and Kenilworth	10.5	1.2	0.8	3.2	3.5
Ruislip-Northwood	5.9	0.6	0.4	1.8	1.7
Runnymede and Weybridge	5.6	0.8	0.7	1.6	1.6
Rushcliffe	9.6	1.1	0.8	2.9	2.8
Rutland and Melton	9.0	1.0	0.6	2.8	2.9
Ryedale	8.3	1.0	0.6	2.9	2.7
Saffron Walden	8.0	1.1	0.8	2.4	2.7
St. Albans	6.3	0.9	0.5	2.0	1.8
St. Helens North	9.4	1.0	0.6	3.1	3.2
St. Helens South	9.2	1.0	0.6	3.1	3.3
St. Ives	9.9	1.5	1.2	3.7	3.6
Salford	5.6	0.8	0.4	1.8	1.8
Salisbury	10.0	1.1	0.8	3.1	3.0
Scarborough and Whitby	10.2	1.3	0.9	3.9	3.6
Scunthorpe	9.3	1.2	0.8	3.3	3.2
Sedgefield	9.9	1.1	0.6	3.3	3.4
Selby	9.6	1.0	0.7	2.8	3.0
Sevenoaks	6.0	0.9	0.7	1.7	1.7
Sheffield, Attercliffe	10.5	1.3	0.7	3.4	3.4
Sheffield, Brightside	8.6	1.3	0.8	3.2	3.5
Sheffield Central	6.8	1.0	0.6	2.4	2.5
Sheffield, Hallam	5.1	0.6	0.3	1.6	1.3
Sheffield, Heeley	8.7	1.1	0.8	3.1	3.0
Sheffield, Hillsborough	10.7	1.2	0.6	3.5	3.6
Sherwood	10.6	1.1	0.7	3.5	3.5
Shipley	8.7	1.0	0.6	2.8	2.7
Shrewsbury and Atcham	10.5	1.2	0.7	3.6	3.6
Sittingbourne and Sheppey	9.7	1.3	0.9	3.1	3.1
Skipton and Ripon	9.1	1.1	0.8	3.1	3.2
Sleaford and North Hykeham	11.4	1.3	0.9	3.6	3.4
Slough	10.1	1.6	1.0	3.2	4.1
Solihull	8.7	1.0	0.6	2.5	2.4

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Somerton and Frome	10.0	1.2	0.8	3.2	3.4
South Cambridgeshire	7.5	0.9	0.6	2.4	2.5
South Derbyshire	12.3	1.4	0.9	3.9	4.1
South Dorset	9.0	1.0	0.7	3.4	3.3
South East Cambridgeshire	9.8	1.1	0.6	2.9	2.9
South East Cornwall	10.5	1.2	0.8	3.8	3.6
South Holland and The	9.6	1.3	1.0	3.0	3.2
South Norfolk	10.4	1.3	0.9	3.3	3.1
South Ribble	11.0	1.2	0.7	3.6	3.5
South Shields	9.2	1.0	0.5	3.0	3.2
South Staffordshire	8.4	1.0	0.8	2.4	2.7
South Suffolk	8.5	1.1	0.6	2.7	2.5
South Swindon	9.8	1.1	0.6	3.3	3.5
South Thanet	7.9	1.1	0.7	2.7	2.7
South West Bedfordshire	9.8	1.1	0.7	2.9	2.8
South West Devon	10.3	1.1	0.8	3.1	2.8
South West Hertfordshire	7.2	0.8	0.6	2.2	2.2
South West Norfolk	11.4	1.4	0.9	4.0	4.1
South West Surrey	6.0	0.8	0.6	1.9	1.9
Southampton, Itchen	9.6	1.4	0.9	3.4	3.9
Southampton, Test	7.4	0.9	0.6	2.5	2.8
Southend West	7.3	1.0	0.8	2.3	2.2
Southport	8.8	1.0	0.7	3.2	3.1
Spelthorne	7.5	0.7	0.5	2.1	1.9
Stafford	9.5	1.1	0.6	3.0	3.0
Staffordshire Moorlands	9.5	1.2	0.8	3.1	2.8
Stalybridge and Hyde	9.9	1.2	0.7	3.5	3.7
Stevenage	9.6	1.1	0.7	3.0	3.4
Stockport	8.9	1.0	0.7	2.9	2.9
Stockton North	10.5	1.4	0.8	3.9	4.3
Stockton South	11.1	1.1	0.6	3.7	3.7
Stoke-on-Trent Central	8.3	1.1	0.6	3.2	3.2
Stoke-on-Trent North	8.7	1.2	0.8	3.2	3.2
Stoke-on-Trent South	10.3	1.4	0.8	3.8	3.4
Stone	8.6	0.9	0.6	2.8	2.7
Stourbridge	8.7	0.9	0.6	2.8	2.9
Stratford-on-Avon	8.9	1.1	0.7	2.7	3.0
Streatham	6.8	1.1	0.8	2.6	3.9
Stretford and Urmston	10.3	1.2	0.9	3.5	4.0
Stroud	9.9	1.2	0.8	3.1	3.1
Suffolk Coastal	8.8	1.0	0.6	2.9	2.8
Sunderland North	10.0	1.1	0.6	3.5	3.6
Sunderland South	9.6	1.1	0.5	3.4	3.3
Surrey Heath	7.2	0.8	0.6	2.0	2.0
Sutton and Cheam	6.8	0.8	0.5	2.0	2.2
Sutton Coldfield	7.8	0.7	0.4	2.3	2.2
Tamworth	10.1	1.3	0.8	3.3	3.4
Tatton	5.8	0.7	0.4	1.8	1.8
Taunton	11.1	1.4	0.9	4.0	4.2
Teignbridge	11.2	1.3	1.0	3.9	3.6
Telford	10.1	1.3	0.9	3.6	3.6
Tewkesbury	8.6	1.0	0.6	2.5	2.4
Thurrock	11.4	1.5	1.1	3.5	3.8
Tiverton and Honiton	11.4	1.6	1.3	3.6	3.5
Tonbridge and Malling	7.3	0.9	0.6	2.1	2.1

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Tooting	4.5	0.7	0.5	1.5	1.8
Torbay	9.7	1.3	0.9	3.8	3.9
Torrige and West Devon	11.2	1.7	1.5	4.1	4.3
Totnes	9.2	1.3	0.9	3.4	3.4
Tottenham	8.2	1.3	0.9	2.8	3.4
Truro and St. Austell	11.2	1.5	1.0	3.9	4.0
Tunbridge Wells	6.7	0.7	0.5	2.0	2.1
Twickenham	5.4	0.8	0.5	1.4	1.7
Tyne Bridge	7.3	0.9	0.4	2.6	3.0
Tynemouth	8.9	1.0	0.5	2.9	2.7
Upminster	5.4	0.6	0.4	1.6	2.0
Uxbridge	6.6	0.8	0.6	2.1	2.1
Vale of York	9.8	1.1	0.6	3.1	3.3
Vauxhall	7.8	1.4	1.1	2.7	4.0
Wakefield	10.3	1.3	0.8	3.3	3.1
Wallasey	9.5	1.1	0.5	3.2	3.1
Walsall North	10.1	1.2	0.6	3.8	4.0
Walsall South	9.0	1.4	0.8	3.3	3.5
Walthamstow	8.1	1.4	0.9	2.5	3.3
Wansbeck	9.2	1.1	0.6	3.1	2.8
Wansdyke	9.1	1.0	0.7	2.7	2.8
Wantage	9.0	1.2	0.7	2.5	2.4
Warley	8.1	1.2	0.7	2.8	3.1
Warrington North	11.0	1.2	0.7	3.7	3.6
Warrington South	9.8	1.2	0.7	3.1	2.9
Warwick and Leamington	9.3	1.1	0.6	3.1	3.0
Watford	9.1	1.1	0.6	2.8	3.3
Waveney	10.8	1.4	0.9	3.9	3.7
Wealden	8.8	1.2	0.9	2.7	2.7
Weaver Vale	9.1	1.1	0.6	3.1	2.9
Wellingborough	11.6	1.4	0.8	3.8	3.8
Wells	9.8	1.2	1.0	3.1	3.1
Welwyn Hatfield	7.6	1.0	0.7	2.5	2.4
Wentworth	10.1	1.2	0.6	3.4	3.3
West Bromwich East	8.2	1.1	0.7	2.8	2.8
West Bromwich West	10.3	1.5	0.8	3.8	3.9
West Chelmsford	9.0	1.1	0.7	2.7	2.6
West Derbyshire	8.5	1.1	0.8	2.6	2.3
West Dorset	8.7	1.1	0.9	3.0	3.1
West Ham	8.1	1.2	0.9	2.8	3.5
West Lancashire	9.6	1.1	0.7	3.3	3.5
West Suffolk	9.1	1.1	0.8	2.9	3.3
West Worcestershire	6.7	0.9	0.6	2.1	2.1
Westbury	10.7	1.2	0.8	3.6	3.6
Westmorland and Lonsdale	8.4	1.1	0.7	2.8	2.9
Weston-Super-Mare	10.0	1.4	0.9	3.2	3.5
Wigan	9.7	1.1	0.7	3.1	3.2
Wimbledon	3.8	0.5	0.3	1.2	1.2
Winchester	8.0	0.9	0.5	2.5	2.1
Windsor	6.1	0.8	0.6	1.8	1.7
Wirral South	7.2	0.7	0.3	2.4	2.4
Wirral West	7.2	0.7	0.5	2.3	2.1
Witney	8.9	1.0	0.7	2.7	2.9
Woking	7.3	1.0	0.7	2.4	2.4
Wokingham	7.3	0.9	0.6	2.0	1.9

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Wolverhampton North East	9.2	1.2	0.8	3.4	3.7
Wolverhampton South East	7.4	1.0	0.6	2.8	3.2
Wolverhampton South West	8.2	1.1	0.8	2.6	2.6
Woodspring	8.6	0.9	0.5	2.4	2.4
Worcester	10.0	1.1	0.8	3.3	3.4
Workington	9.1	1.2	1.0	3.0	3.0
Worsley	9.9	1.3	0.8	3.3	3.5
Worthing West	7.8	1.0	0.7	2.5	2.4
Wrekin, The	9.6	1.2	0.6	2.9	2.9
Wycombe	8.0	1.2	0.7	2.5	2.6
Wyre Forest	9.5	1.2	0.7	3.2	3.4
Wythenshawe and Sale East	9.6	1.4	0.9	3.6	3.7
Yeovil	10.6	1.2	0.8	3.5	3.3
York, City of	9.9	1.3	0.8	3.5	3.5
WALES					
Aberavon	6.6	0.9	0.5	2.1	2.2
Alyn and Deeside	9.1	1.0	0.6	2.9	2.6
Blaenau Gwent	8.0	1.0	0.6	3.0	3.2
Brecon and Radnorshire	6.9	0.9	0.7	2.5	2.7
Bridgend	8.6	1.0	0.6	2.9	2.7
Caernarfon	6.5	0.8	0.4	2.4	2.4
Caerphilly	10.3	1.3	0.8	3.8	3.7
Cardiff Central	4.7	0.5	0.4	1.7	1.8
Cardiff North	8.0	0.9	0.5	2.6	2.4
Cardiff South and Penarth	8.8	1.1	0.7	3.2	3.6
Cardiff West	7.1	0.9	0.6	2.4	2.3
Carmarthen East and Dinefwr	7.0	0.9	0.7	2.4	2.7
Carmarthen West and South	7.9	1.0	0.6	2.9	3.0
Ceredigion	6.9	1.0	0.7	2.4	2.6
Clwyd South	8.5	1.2	0.7	3.0	3.0
Clwyd West	7.3	0.9	0.6	2.8	3.0
Conwy	6.8	0.7	0.4	2.7	2.7
Cynon Valley	6.9	0.9	0.5	2.4	2.7
Delyn	7.1	0.8	0.6	2.4	2.2
Gower	7.2	0.8	0.4	2.3	2.3
Islwyn	7.8	0.9	0.5	2.6	2.6
Llanelli	8.3	1.2	0.6	2.8	3.1
Meirionnydd Nant Conwy	4.2	0.7	0.4	1.5	1.5
Merthyr Tydfil and Rhymney	8.3	0.9	0.5	3.0	2.7
Monmouth	7.4	0.8	0.6	2.4	2.6
Montgomeryshire	6.7	0.9	0.7	2.4	2.7
Neath	8.2	1.0	0.5	2.7	2.9
Newport East	8.4	1.1	0.9	2.7	2.8
Newport West	8.5	1.0	0.7	2.9	3.2
Ogmore	7.9	0.8	0.6	3.1	3.0
Pontypridd	9.4	1.1	0.7	3.2	3.5
Preseli Pembrokeshire	7.9	1.1	0.9	2.8	3.1
Rhondda	7.5	0.8	0.5	2.6	2.4
Swansea East	8.6	1.0	0.6	3.2	3.2
Swansea West	6.1	0.8	0.5	1.9	1.7

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Torfaen	9.4	1.1	0.6	3.2	3.0
Vale of Clwyd	7.5	1.0	0.7	2.8	3.2
Vale of Glamorgan	10.0	1.1	0.7	3.5	3.7
Wrexham	7.3	0.9	0.5	2.3	2.2
Ynys Mon	6.7	0.7	0.4	2.5	2.6
SCOTLAND *					
Aberdeen Central	3.5	0.5	0.3	1.3	1.2
Aberdeen North	7.1	0.7	0.4	2.2	2.3
Aberdeen South	5.3	0.6	0.3	1.7	1.7
Airdrie & Shotts	8.6	1.0	0.5	2.7	2.6
Angus	8.6	0.8	0.5	2.9	2.5
Argyll & Bute	6.5	0.9	0.6	2.3	2.1
Ayr	7.0	0.8	0.5	2.3	2.0
Banff & Buchan	8.3	1.0	0.8	2.7	2.8
Caithness, Sutherland and Carrick, Cumnock and Doon	5.2	0.6	0.5	1.8	1.9
	9.4	1.2	0.9	3.1	3.0
Central Fife	8.8	1.0	0.4	3.2	3.2
Clydebank & Milngavie	6.6	0.7	0.4	2.2	2.0
Clydesdale	8.8	1.1	0.8	2.6	2.4
Coatbridge & Chryston	8.0	0.9	0.5	2.5	2.7
Cumbernauld & Kilsyth	8.2	0.9	0.6	2.5	2.3
Cunninghame North	7.3	0.9	0.5	2.4	2.2
Cunninghame South	7.9	0.9	0.5	2.8	2.5
Dumbarton	7.6	0.8	0.5	2.6	2.5
Dumfries	10.0	1.1	0.8	3.3	2.8
Dundee East	7.8	0.8	0.4	2.8	2.7
Dundee West	6.9	0.9	0.4	2.2	2.0
Dunfermline East	7.6	0.8	0.5	2.6	2.9
Dunfermline West	8.2	0.9	0.6	2.4	2.3
East Kilbride	9.8	1.1	0.7	3.0	2.7
East Lothian	7.8	1.0	0.7	2.7	2.8
Eastwood	8.4	0.8	0.4	2.5	2.3
Edinburgh Central	3.0	0.4	0.2	0.9	0.8
Edinburgh East and Edinburgh North & Leith	6.4	0.8	0.6	1.9	2.1
	4.4	0.5	0.3	1.5	1.5
Edinburgh Pentlands	7.0	0.7	0.4	2.2	2.5
Edinburgh South	4.5	0.5	0.3	1.6	1.5
Edinburgh West	7.2	0.9	0.6	2.2	2.1
Falkirk East	8.3	0.8	0.5	2.6	2.1
Falkirk West	8.5	0.9	0.5	2.8	2.9
Galloway & Upper Nithsdale	6.8	0.9	0.6	2.4	2.2
Glasgow Anniesland	5.5	0.7	0.3	1.8	1.8
Glasgow Baillieston	6.8	0.8	0.6	2.0	2.2
Glasgow Cathcart	5.5	0.6	0.4	1.8	1.7
Glasgow Govan	4.1	0.6	0.4	1.4	1.3
Glasgow Kelvin	2.8	0.4	0.3	1.0	1.0
Glasgow Maryhill	4.4	0.6	0.3	1.6	1.7
Glasgow Pollok	7.1	0.9	0.6	2.4	2.6
Glasgow Rutherglen	6.5	0.8	0.6	2.0	2.0
Glasgow Shettleston	4.4	0.6	0.4	1.7	1.7
Glasgow Springburn	6.1	0.8	0.4	2.2	2.3

* Constituencies as at April 2004. See Table 3A for constituencies in Scotland as at the 2005 General Election

Table 3: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency, as constituted at that date.

	Total number of awards (‘000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number (‘000)	Underpayment (£m)	Number (‘000)	Overpayment (£m)
Gordon	8.4	1.0	0.6	2.3	2.6
Greenock & Inverclyde	7.2	0.8	0.5	2.4	2.3
Hamilton North & Bellshill	7.4	0.8	0.5	2.3	2.2
Hamilton South	6.4	0.8	0.4	2.0	2.1
Inverness East, Nairn and Lochaber	9.5	1.1	0.7	3.2	3.2
Kilmarnock & Loudoun	8.8	1.0	0.6	2.8	2.5
Kirkcaldy	6.7	0.7	0.3	2.2	2.1
Linlithgow	8.1	1.1	0.6	2.5	2.6
Livingston	10.8	1.4	0.7	3.5	3.4
Midlothian	6.9	0.9	0.6	2.3	2.3
Moray	9.4	1.0	0.7	2.9	2.9
Motherwell & Wishaw	8.3	0.9	0.6	2.7	2.6
North East Fife	6.5	0.8	0.4	2.0	1.9
North Tayside	8.0	0.9	0.6	2.7	2.6
Ochil	8.0	0.8	0.6	2.6	2.4
Orkney & Shetland	4.5	0.5	0.3	1.4	1.5
Paisley North	6.4	0.8	0.3	1.9	1.7
Paisley South	7.0	0.9	0.5	2.2	2.0
Perth	9.0	1.1	0.7	3.0	2.6
Ross, Skye and Inverness West	7.8	1.0	0.7	2.8	2.7
Roxburgh & Berwickshire	6.6	0.8	0.7	2.4	2.5
Stirling	6.0	0.7	0.4	2.1	2.0
Strathkelvin & Bearsden	8.0	0.8	0.5	2.3	2.4
Tweeddale, Ettrick and Lauderdale	6.9	0.7	0.5	2.2	2.3
West Aberdeenshire and Kincardine	8.0	0.9	0.6	2.4	2.4
West Renfrewshire	7.1	0.9	0.4	2.2	2.0
Western Isles	3.0	0.4	0.2	1.1	1.3
NORTHERN IRELAND					
Belfast East	6.7	0.8	0.5	2.2	2.1
Belfast North	7.5	1.1	0.8	2.7	2.7
Belfast South	5.8	0.8	0.5	2.0	2.0
Belfast West	8.1	1.2	0.8	2.9	2.5
East Antrim	9.8	1.2	0.8	3.2	2.9
East Londonderry	9.7	1.2	0.8	3.3	3.4
Fermanagh and South Tyrone	9.5	1.5	1.0	3.2	3.7
Foyle	11.1	1.5	0.8	3.6	3.4
Lagan Valley	10.6	1.4	0.8	3.5	3.4
Mid Ulster	9.0	1.5	1.2	3.1	3.4
Newry & Armagh	10.3	1.5	1.2	3.4	3.9
North Antrim	11.2	1.7	1.1	3.6	3.9
North Down	8.6	1.0	0.6	2.6	2.4
South Antrim	11.7	1.5	0.9	3.6	3.8
South Down	11.9	1.6	1.2	4.4	4.6
Strangford	10.7	1.3	1.0	3.4	3.3
Upper Bann	12.0	1.8	1.1	3.9	3.8
West Tyrone	8.9	1.3	1.0	3.1	3.5
Not identified	0.2	0.0	0.0	0.1	0.0

Table 3A: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency in Scotland, as constituted at the May 2005 General Election.

	Total number of awards (‘000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number (‘000)	Underpayment (£m)	Number (‘000)	Overpayment (£m)
SCOTLAND					
Aberdeen North	7.1	0.9	0.5	2.6	2.5
Aberdeen South	5.6	0.7	0.3	1.8	1.7
Airdrie and Shotts	9.4	1.1	0.6	3.0	3.0
Angus	9.2	1.0	0.7	3.2	2.7
Argyll & Bute	8.8	1.1	0.7	3.0	2.8
Ayr, Carrick & Cumnock	10.0	1.3	0.9	3.3	3.1
Banff & Buchan	9.7	1.2	0.9	3.1	3.2
Berwickshire, Roxburgh & Selkirk	10.2	1.2	1.1	3.7	3.9
Caithness, Sutherland & Easter Ross	6.1	0.7	0.6	2.2	2.2
Central Ayrshire	9.9	1.1	0.7	3.4	3.0
Coatbridge, Chryston & Bellshill	10.5	1.1	0.7	3.3	3.6
Cumbernauld, Kilsyth & Kirkintilloch East	10.7	1.2	0.7	3.2	3.0
Dumfries & Galloway	11.0	1.3	0.8	3.8	3.5
Dumfriesshire, Clydesdale & Tweeddale	8.5	1.0	0.7	2.8	2.4
Dundee East	9.3	0.9	0.5	3.3	3.2
Dundee West	8.5	1.1	0.4	2.7	2.4
Dunfermline & West Fife	10.4	1.2	0.7	3.2	3.1
East Dunbartonshire	7.5	0.7	0.5	2.2	2.1
East Kilbride, Strathaven & Lesmahagow	11.2	1.3	0.8	3.4	3.1
East Lothian	9.3	1.1	0.8	3.2	3.3
East Renfrewshire	8.4	0.8	0.4	2.5	2.3
Edinburgh East	5.6	0.8	0.5	1.6	1.9
Edinburgh North & Leith	5.1	0.6	0.3	1.7	1.6
Edinburgh South	5.3	0.5	0.3	1.7	1.6
Edinburgh South West	7.3	0.8	0.4	2.5	2.6
Edinburgh West	7.6	0.9	0.6	2.4	2.3
Falkirk	12.0	1.2	0.6	3.9	3.7
Glasgow Central	4.8	0.6	0.4	1.9	1.8
Glasgow East	8.9	1.1	0.8	2.8	3.0
Glasgow North	4.2	0.6	0.3	1.4	1.5
Glasgow North East	7.5	0.9	0.5	2.7	2.9
Glasgow North West	6.5	0.8	0.4	2.2	2.2
Glasgow South	7.2	0.8	0.6	2.3	2.2
Glasgow South West	8.6	1.1	0.7	3.0	3.0
Glenrothes	10.3	1.1	0.5	3.7	3.8
Gordon	9.2	1.0	0.6	2.4	2.7
Inverclyde	9.5	1.2	0.7	3.1	3.1
Inverness, Nairn, Badenoch & Strathspey	9.9	1.2	0.8	3.4	3.4
Kilmarnock & Loudoun	10.5	1.3	0.8	3.4	3.1
Kirkcaldy & Cowdenbeath	10.1	1.1	0.6	3.5	3.5
Lanark & Hamilton East	9.2	1.1	0.7	2.8	2.6
Linlithgow & East Falkirk	11.4	1.4	0.8	3.5	3.3
Livingston	12.4	1.6	0.9	4.0	3.9
Midlothian	8.6	1.1	0.7	2.7	2.6
Moray	10.3	1.1	0.8	3.2	3.3

Table 3A: Finalised 2003-04 awards underpaid and overpaid at 5 April 2004 in each constituency in Scotland, as constituted at the May 2005 General Election.

	Total number of awards ('000)	Awards underpaid at 5 April 2004		Awards overpaid at 5 April 2004	
		Number ('000)	Underpayment (£m)	Number ('000)	Overpayment (£m)
Motherwell & Wishaw	10.9	1.3	0.8	3.4	3.2
Na h-Eileanan an Iar	3.0	0.4	0.2	1.1	1.3
North Ayrshire & Arran	10.0	1.2	0.6	3.3	3.0
North East Fife	6.9	0.9	0.5	2.2	2.0
Ochil & South Perthshire	10.1	1.2	0.8	3.2	3.0
Orkney & Shetland	4.5	0.5	0.3	1.4	1.5
Paisley & Renfrewshire North	9.4	1.1	0.5	2.8	2.5
Paisley & Renfrewshire South	8.7	1.1	0.6	2.7	2.4
Perth & North Perthshire	9.8	1.1	0.6	3.3	3.0
Ross, Skye & Lochaber	6.5	0.8	0.5	2.2	2.2
Rutherglen & Hamilton West	10.3	1.3	0.9	3.1	3.3
Stirling	7.5	0.8	0.5	2.6	2.5
West Aberdeenshire & Kincardine	8.0	0.9	0.6	2.4	2.4
West Dunbartonshire	10.2	1.0	0.6	3.5	3.4

Appendix: Sampling method and sampling error

The tables are based on a random sample of families with CTC or WTC awards at the reference date. The sample comprises 10 per cent of such single adults (with or without children) and 20 per cent of such couples. Each figure in the tables is derived by weighting the relevant sample cases by the inverses of these sampling fractions¹.

The figures in the tables are therefore estimates, but we know how accurate they are. For example, suppose that there are 10,000 couples in an area. This number is not known, and we are to estimate it via the sample. Each couple is sampled with a probability of 0.2. Statistical theory says that there is a 95 per cent probability that the number sampled will lie between 1,922 and 2,078, and that the resulting estimate will lie between 9,610 and 10,390. At least approximately, then, where an estimate of 10,000 is derived from the sample, the true figure lies between these figures, with a 95 per cent probability. That is, the "95 per cent confidence interval" for the estimate is the estimate itself plus or minus 390.

The width of the confidence interval varies with the size of the estimate and the sampling fraction, as shown in the table below. For estimates that comprise a mixture of couples and single adults, the figures will lie between the two sets shown, according to the mix.

Confidence intervals for estimates of families with CTC or WTC awards				
Estimated value	95% confidence interval		As % of the estimate	
	Couples	Single adults	Couples	Single adults
'000	'000	'000		
1	± 0.1	± 0.2	± 12%	± 19%
2	± 0.2	± 0.3	± 8%	± 12%
5	± 0.3	± 0.4	± 6%	± 8%
10	± 0.4	± 0.6	± 4%	± 6%
25	± 0.6	± 0.9	± 2.5%	± 4%
50	± 0.9	± 1.3	± 1.8%	± 2.6%
100	± 1.2	± 1.9	± 1.2%	± 1.9%
250	± 2.0	± 2.9	± 0.8%	± 1.2%
500	± 2.8	± 4.2	± 0.6%	± 0.8%
1,000	± 3.9	± 5.9	± 0.4%	± 0.6%

¹ Each case is further weighted so that the overall total equals an independent count of families with awards.