



Social Security Scotland  
Tèarainteachd Shòisealta Alba

# Finance Report December 2023

Report review and authorisation: Approved By	Date
[REDACTED] Corporate Finance Lead	22.01.24
[REDACTED] Head of Finance	23.01.24
James Wallace, Deputy Director; Finance & Corporate Services	24.01.24
David Wallace, Chief Executive	N/A
Executive Advisory Body	12.03.24
Audit and Assurance Committee	27.02.24

Dignity,  
fairness,  
respect.

## 1. Financial Summary Overview – Operating Expenditure, Depreciation Charges and Capital Expenditure

2023-24 Spend to Date and Year End Forecast Position as at 31 December 2023								
	Year to Date - December 2023			Full Year Position - 2023-24			Change in Forecast	
	Actual	Budget	Over/ (Under) plan	Forecast	Revised budget	Over/ (Under) plan against Revised Budget	November Forecast	Movement increase/ (decrease)
					(including Spring Budget Revision Transfers)			
	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	145.0				196.8			
Other Operating Expenditure	26.5				39.5			
DWP Formal Agreements	23.3				25.7			
Services transferring from Programme	3.0				7.5			
<b>TOTAL OPERATING EXPENDITURE</b>	<b>197.8</b>				<b>269.5</b>			
Capital Expenditure	2.4				3.5			
<b>TOTAL CASH ITEMS</b>	<b>200.2</b>				<b>273.0</b>			
Depreciation Charges	4.2				5.7			
<b>TOTAL SOCIAL SECURITY SCOTLAND</b>	<b>204.4</b>				<b>278.7</b>			

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## 2. Financial Summary Overview – Benefit Expenditure

Summary of Benefit Expenditure							
	Year To Date December 23			Full Year Forecast 23-24			
Form of Assistance	Actual	Revised Budget	(Under) / Over plan	Full year forecast	Variance - prior months forecast v Full year forecast	Forecast Range (Low estimate)	Forecast Range (High estimate)
	£m	£m	£m	£m	£m	£ m	£ m
Disability Benefits	3,110.3						
Low Income and Carer Benefits	695.6						
<b>Total</b>	<b>3,805.9</b>						

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### 3. 2023-24 Financial results – Operating Expenditure

Operating expenditure year to date, at 31 December 2023, is **£197.8 million**. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

#### 3.1 Staff costs

As at 31 December 2023, **£145.0 million** has been spent on Staff costs [REDACTED]

[REDACTED]

#### 3.2 Other Operating Costs (excluding Department for Work and Pensions Formal Agreements)

Expenditure year to date, at 31 December 2023, is **£26.5 million** [REDACTED]

[REDACTED]

[REDACTED]

#### 3.3 Other Operating Costs – Department for Work and Pensions Formal Agreements

As at 31 December 2023, our expenditure to date is **£23.3 million** [REDACTED]

#### 3.4 Services Transferring from Programme

[REDACTED]

Table 1 – Services Transferring from Programme

	2023-24 Spend to Date £m	Full Year Forecast £m
Projects completed transition	1.8	
Projects due to transition this financial year	0.3	
Projects still to transition where costs are already being incurred by Social Security Scotland	0.9	
<b>Total Transition Items</b>	<b>3.0</b>	

## 4. 2023-24 Financial results – Capital Expenditure and Depreciation Charges

### 4.1 Capital Expenditure

Table 2 shows the latest capital spend [REDACTED] Expenditure year to date is **£2.4 million** [REDACTED]

Table 2 – 2023-24 Capital Expenditure

	Year to Date - December 2023			Full Year Position - 2023-24			Change in Forecast	
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget	Over/ (Under) plan	Prior Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m
<b>Estates Implementation</b>								
Agnes Husband House Catering Fit-out	0.0				0.2			
Enterprise House Fit-out works	0.0				0.0			
220 High Street Catering Equipment and CCTV Installation	0.0				0.2			
	<b>0.0</b>				<b>0.4</b>			
<b>IT Capital Expenditure</b>								
Hosting Platform	2.4				2.6			
Laptops and Macbooks	0.0				0.5			
	<b>2.4</b>				<b>3.1</b>			
<b>Held for Prioritised Investment</b>	<b>0.0</b>				<b>0.0</b>			
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2.4</b>				<b>3.5</b>			

### 4.2 Depreciation Charges

Depreciation costs of £4.2 million have been charged to date [REDACTED]

## 5. Financial results – Benefit Expenditure

**Benefit expenditure** year to date, at 31 December 2023 is **£3,805.9 million** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Table 3 - Forecast Comparison (Scottish Fiscal Commission December 2023 revised)

Disability Benefits	Year To Date December 23			Full Year Forecast 23-24					
	Actual	Revised budget	(Under) / Over plan	Full Year Revised Budget	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m		£ m	£ m	£ m	£ m
Attendance Allowance	487.9			659.9					
Disability Living Allowance	336.6			443.9					
Child Disability Payment	303.8			400.9					
Personal Independence Payment	1,341.1			1,651.1					
Adult Disability Payment	575.1			994.9					
Severe Disablement Allowance	4.3			5.7					
Industrial Injuries Disablement Benefit	61.5			84.0					
<b>Sub Total</b>	<b>3,110.3</b>			<b>4,240.4</b>					
Low Income and Carer Benefits	Actual	Revised budget	(Under) / Over plan	Full Year Revised Budget	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m		£ m	£ m	£ m	£ m
Carer's Allowance	266.2			359.1					
Carer's Allowance Supplement	47.9			47.9					
Best Start Grant - Pregnancy & Baby	6.5								
Best Start Grant - Early Learning	5.5								
Best Start Grant - School Age	6.7								
Best Start Grant	18.7			21.8					
Best Start Foods	9.8			14.0					
Young Carer's Grant*	1.0			1.4					
Job Start Payment*	0.2			0.4					
Scottish Child Payment	321.5			426.8					
Child Winter Heating Payment	7.1			7.2					
Funeral Support Payment	9.8			12.9					
Winter Heating Payment	13.2			22.1					
<b>Sub Total</b>	<b>695.6</b>			<b>913.8</b>					
<b>Total</b>	<b>3,805.9</b>			<b>5,154.2</b>					

[REDACTED]

[REDACTED]



## 6.1 Main Movements

### Personal Independence Payment and Adult Disability Payment

Expenditure to 31 December 2023 is **£1,916.2 million** [REDACTED]

- [REDACTED]
- [REDACTED]

[REDACTED]

### Child Disability Payment

Expenditure to 31 December 2023 is **£303.8 million** [REDACTED]

- [REDACTED]

[REDACTED]

[REDACTED]

### Attendance Allowance

Expenditure to 31 December 2023 is **£487.9 million** [REDACTED]

- [REDACTED]

[REDACTED]

[REDACTED]

### Disability Living Allowance

Expenditure to 31 December 2023 is **£336.6 million** [REDACTED]

- [REDACTED]

[REDACTED]

### Scottish Child Payment

Expenditure to 31 December 2023 is **£321.5 million** [REDACTED]

- [REDACTED]

[REDACTED]

## 7.0 Forecast Risks

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## Annex A

### Social Security Scotland Expenditure Position at 31 December 2023

	Year to Date - December 2023			Financial Year 2023-24			Change in Forecast	
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget	Over/ (Under) plan	Previous Forecast	Movement increase/ (decrease)
<b>OPERATING EXPENDITURE</b>								
Staff costs (Permanent, Temporary and Contract Staff)	145.0				196.8			
Other staff related costs	0.3				0.6			
<b>Administration costs</b>								
Accommodation	3.1				4.2			
Travel & subsistence	0.7				1.0			
Office Costs	5.1				8.9			
Supplies & services	0.5				1.1			
Training	0.2				0.5			
IT Systems	9.5				13.6			
Auditor's remuneration	0.6				0.8			
Scottish Government Shared Service recharges	6.5				8.8			
	<b>26.5</b>				<b>39.5</b>			
DWP Formal Agreements	23.3				25.7			
Items transferring from Programme	3.0				7.5			
<b>TOTAL OPERATING EXPENDITURE</b>	<b>197.8</b>				<b>269.5</b>			
<b>NON-CASH ITEMS - Depreciation Costs</b>	<b>4.2</b>				<b>5.7</b>			
<b>CAPITAL EXPENDITURE</b>	<b>2.4</b>				<b>3.5</b>			
<b>TOTAL EXPENDITURE</b>	<b>204.4</b>				<b>278.7</b>			

## Annex B Social Security Scotland 2023-24 Operating Expenditure position across divisions

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## Annex C Social Security Scotland 2023-24 Benefit Expenditure Detail and Graphs

Attendance Allowance  
[REDACTED]

Disability Living Allowance  
[REDACTED]

Official: Sensitive  
Finance Report – December 2023

## Annex C

### Social Security Scotland 2023-24 Benefit Expenditure Detail and Graphs

Child Disability Payment  
[REDACTED]

Personal Independence Payment  
[REDACTED]

Adult Disability Payment  
[REDACTED]

Severe Disablement Allowance  
[REDACTED]

**Official: Sensitive**  
**Finance Report – December 2023**  
**Annex C (continued)**  
**Social Security Scotland 2023-24 Benefit Expenditure Detail and Graphs**

Industrial Injuries Disablement Scheme  
[REDACTED]

Carer's Allowance  
[REDACTED]

Carer's Allowance Supplement  
[REDACTED]

Best Start Grant  
[REDACTED]

**Official: Sensitive**  
**Finance Report – December 2023**  
**Annex C (continued)**  
**Social Security Scotland 2023-24 Benefit Expenditure Detail and Graphs**

Best Start Food  
[REDACTED]

Job Start Payment  
[REDACTED]

Scottish Child Payment  
[REDACTED]

Funeral Support Payment  
[REDACTED]



**Annex C (continued)**  
**Social Security Scotland 2023-24 Benefit Expenditure Detail and Graphs**

Child Winter Heating Payment  
[REDACTED]

Young Carer's Grant  
[REDACTED]

Winter Heating Payment  
[REDACTED]