



# Finance Report June 2021

Report review and authorisation: Approved By	Date
[REDACTED] Corporate Finance Lead	16.7.21
[REDACTED] Head of Finance	20.7.21
James Wallace, Deputy Director; Finance & Corporate Services	
David Wallace, Chief Executive	30.7.21
Audit and Assurance Committee	21.09.21

Dignity,  
fairness,  
respect.

## 1. Overview

This report shows our results to the end of June 2021. We are currently undertaking a mid-year budget review for our operating and capital expenditure which will conclude in September, so this report does not provide any updated forecasts.

### 1.1 Operating expenditure

Operating expenditure year to date, at 30 June 2021, is **£47.4 million** [REDACTED]

### 1.2 Capital expenditure

Capital expenditure year to date, at 30 June 2021, is **£2.3 million** [REDACTED]

### 1.3 Benefit Expenditure

Benefit expenditure year to date, at 30 June 2021, is **£841.7 million** [REDACTED]

Table 1 – Summary of Benefit Expenditure and forecasts

Summary of Benefit Expenditure						
Form of Assistance	Year To Date June 21			Full Year Forecast 21-22		
	Budget	Actual	(Under) / Over plan	Forecast	Budget Bill	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Benefits delivered by Social Security Scotland		45.5			153.4	
Benefits delivered by the Department for Work and Pensions		796.2			3,300.5	
<b>Total</b>		<b>841.7</b>			<b>3,453.9</b>	

## 2. Budget reconciliation

The following table shows the current Social Security Scotland Operating Expenditure budget.

[REDACTED]

This information is published here: [Scottish Budget 2021 to 2022 - gov.scot \(www.gov.scot\)](https://www.gov.scot/budget/2021-2022)

### 3. Financial results – Operating Expenditure

[REDACTED]

[REDACTED]  
[REDACTED]

#### 3.1 Staff and other related costs

Expenditure year to date is **£18.1 million** [REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

#### 3.2 Other Operating Costs (non-staff)

Expenditure year to date is £29.3m, [REDACTED]

## 4. Financial results – Capital Expenditure

[REDACTED]

Table 3 – 2021-22 Capital Expenditure

	June 2021		
	Actual	Budget	Over/ (Under) plan
	£'000	£'000	£'000
<b>Estates Implementation</b>			
Agnes Husband House, Dundee	1.2		
220 High St, Glasgow	0.2		
Enterprise House	0.0		
Future space	0.0		
	1.4		
<b>IT Capital Expenditure</b>	0.9		
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2.3</b>		

## 5. Financial results – Benefit Expenditure

### 5.1 Budget Reconciliation

[REDACTED]

[REDACTED]

This information is published here: [Scottish Budget 2021 to 2022 - gov.scot \(www.gov.scot\)](http://www.gov.scot)

## 5.2 Benefits Delivered by Social Security Scotland

Table 5 shows the latest spend and projection for benefits delivered by the organisation in 2021/22. The **Benefit Forecasting Review Group** scrutinise the benefit expenditure and confirm forecasts.

Table 5 – Benefit expenditure delivered by Social Security Scotland

Benefit Expenditure - Delivered by Social Security Scotland						
Form of Assistance	Year To Date June 21			Full Year Forecast 21-22		
	Budget	Actual	(Under) / Over plan	Forecast	Budget Bill	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby		2.1			7.7	
Best Start Grant - Early Learning		1.6			5.3	
Best Start Grant - School		2.4			5.9	
Best Start Grant - Subtotal		6.1			18.9	
Best Start Foods		3.1			-	
Carer's Allowance Supplement		19.7			41.7	
Funeral Support Payment		2.6			11.1	
Job Start Payment		0.2			2.0	
Young Carer's Grant		0.2			1.0	
Scottish Child Payment		13.6			68.0	
Child Disability Payment - U16		-			7.6	
Child Disability Payment - 16 & 17		-				
Child Winter Heating Assistance		-			3.1	
<b>Total</b>		<b>45.5</b>			<b>153.4</b>	

**Best Start Grant** - expenditure to the 30 June 2021 is **£6.1 million** [REDACTED]

[REDACTED]  
[REDACTED]

**Best Start Foods** – expenditure at the 30 June 2021 is **£3.1 million** [REDACTED]

**Carer's Allowance Supplement** - expenditure is **£19.7 million** [REDACTED]

**Funeral Support Payment** – expenditure to 30 June 2021 is **£2.6 million**, [REDACTED]

[REDACTED]  
[REDACTED]

**Job Start Payment** – expenditure to the 30 June 2021 is **£0.2 million** [REDACTED]

[REDACTED]  
[REDACTED]

**Scottish Child Payment** – expenditure is **£13.6 million** to 30 June 2021 [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### 5.3 Benefits delivered by the Department for Work and Pensions on behalf of Social Security Scotland

Table 5 shows the latest spend for benefits administered by the Department of Work and Pensions under Agency Agreements in 2021-22. [REDACTED]

Table 6 – Benefit Expenditure delivered by the Department for Work and Pensions

Benefit Expenditure - Delivered by DWP under agency agreements						
Form of Assistance	YTD June 21			Full Year Forecast 21-22		
	Budget	Actual	(Under) / Over plan	Forecast	Budget Bill	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Carer's Allowance		70.7			306.0	
Disability Living Allowance		172.1			688.3	
Attendance Allowance		123.0			549.8	
Personal Independence Payment		408.4			1,669.4	
Severe Disablement Allowance		1.7			6.8	
Industrial Injuries Disablement Scheme		20.3			80.2	
<b>Total</b>		<b>796.2</b>			<b>3,300.5</b>	

[REDACTED]

Carer's Allowance – expenditure is **£70.7 million** [REDACTED]

[REDACTED]  
[REDACTED]

**Disability Living Allowance** expenditure is **£172.1 million** [REDACTED]

[REDACTED]  
[REDACTED]

**Attendance Allowance** – expenditure is **£123.0 million** to 30 June 2021 [REDACTED]

[REDACTED]



[REDACTED]

**Personal Independence Payment** - spend is **£408.4 million** to 30 June 2021 [REACTED]

[REDACTED]  
[REDACTED]

## Annex A Operating Expenditure at 30 June 2021

	Year to Date - June 2021			Financial Year 2021/22		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan
	£m	£m	£m	£m	£m	£m
<b>OPERATING EXPENDITURE</b>						
Staff costs (Permanent, Temporary and Contract Staff)	18.0				123.1	
Other staff related costs	0.1				1.5	
<b>Administration costs</b>						
Accommodation	2.8				15.2	
Travel & subsistence	0.0				0.0	
Office Costs	1.6				6.8	
Supplies & services	0.9				1.4	
Training	0.0				0.8	
IT Systems	1.2				8.2	
	<b>6.5</b>				<b>32.4</b>	
Auditor's remuneration	0.2				0.7	
Scottish Government Shared Service recharges	1.5				6.0	
DWP Formal Agreements	21.1				84.3	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>47.4</b>				<b>248.0</b>	
<b>NON-CASH ITEMS - Depreciation Costs</b>	<b>0.3</b>				<b>1.4</b>	
<b>CAPITAL EXPENDITURE</b>	<b>2.3</b>				<b>22.0</b>	
<b>TOTAL EXPENDITURE</b>	<b>50.0</b>				<b>271.4</b>	
<b>BENEFITS EXPENDITURE</b>						
Benefits delivered by Social Security Scotland	45.5				153.4	
Benefits delivered by the Department for Work and Pensions	796.2				3,300.5	
<b>TOTAL BENEFITS EXPENDITURE</b>	<b>841.7</b>				<b>3,453.9</b>	