



Social Security Scotland
Tèarainteachd Shòisealta Alba

Finance Report February 2020

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	23.03.20
[REDACTED], Head of Finance	25.03.20
James Wallace, Deputy Director; Finance & Corporate Services	27.03.20
David Wallace, Chief Executive	
Executive Advisory Board/Audit & Assurance Committee	

Dignity,
fairness,
respect

1. Overview

Operating expenditure year to date, at 29 February 2020, is **£31.601 million** [REDACTED]

Benefit expenditure year to date, at 29 February 2020, is **£308.513 million** [REDACTED]

2. Budget reconciliation

[REDACTED] This information is published here:

SBR – <https://www.gov.scot/publications/spring-budget-revision-2019-20-supporting-document/pages/12/>

ABR – <https://www.gov.scot/publications/scotlands-budget-documents-2019-20-autumn-budget-revision-budget-scotland-act-year-ending-31-march-2020/pages/20/>

3. Financial results

Operating Budget

[REDACTED]

[REDACTED]

3.1. Expenditure and Forecast – Key under and overspends

A full breakdown of our operational financial performance is shown in **Annex A**. This gives a year-to-date and forecast year-end position for each budget line, including an expanded section on Other Office Costs.

3.1.1. [REDACTED]

3.1.2. [REDACTED]

3.1.3. [REDACTED]

3.1.4. [REDACTED]

3.1.5. [REDACTED]

3.2. **Budget holder Overview**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Benefit Expenditure

The following table shows the latest spend and projection:

Benefit Expenditure - Year to date and Forecast							
Form of Assistance	YTD Actual at Feb 20				Budget Bill	ABR/SBR Adjustments	Revised Budget
	£m				£m	£m	£m
Carer's Allowance	250.8				283.0	-	283.0
Carer's Allowance Supplement	36.0				37.0	-	37.0
Funeral Support Payment	3.1				6.2	-	6.2
Job Start Payment	-				-	-	-
Young Carer's Grant	0.3				-	-	-
Best Start Grant - Pregnancy & Baby	6.1				5.5	8.2	13.7
Best Start Grant - Early Learning	7.7				3.7	-	3.7
Best Start Grant - School	4.4				3.2	-	3.2
Best Start Grant - Subtotal	18.3				12.4	8.2	20.6
Total	308.5				338.6	8.2	346.8

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex A
Operating expenditure at 29 February 2020

	YTD - Feb-20			FY 19-20		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan
	£'000	£'000	£'000	£'000	£'000	£'000
Staff costs	17,283				21,555	
Other staff costs	2,583				2,080	
Administration costs						
Accommodation	2,357				2,172	
Travel & subsistence	410				556	
Supplies & services	47				324	
Training	119				381	
Hospitality	7				24	
Other office costs	758				2,200	
IT Systems	113				181	
	3,813				5,818	
Auditor's remuneration	102				319	
Agency agreement (DWP)	6,629				6,017	
Scottish Government Shared Service recharges	1,191				2,250	
TOTAL EXPENDITURE	31,601				38,039	
Other office costs						
Computing Services/Equipment	128				143	
Legal	1				80	
Marketing	97				664	
Stationery	27				73	
Printing & publications	31				177	
Telephone Call Charges	62				321	
Other services	128				37	
Translation Costs	53				20	
Insurance Payments	0				7	
Mail Screening	235				585	
Unallocated	0				94	
	758				2,200	

Statement of Financial Position at 29 February 2020

2019-20 Statement of Financial Position - Summary			
	Note	Feb-20 £'000	Mar-19 £'000
NON-CURRENT ASSETS			
Property, Plant and Equipment			943
Intangible Assets			46
Trade Receivables	1		12,590
Impairment	1		(4,354)
TOTAL NON-CURRENT ASSETS			9,225
CURRENT ASSETS			
Trade Receivables and Other Current Assets			
Trade Receivables	1		6,718
Impairment	1		(768)
Cash and Cash Equivalents			
Cash at Bank	2		949
TOTAL CURRENT ASSETS			6,899
TOTAL ASSETS			16,124
CURRENT LIABILITIES			
Trade Payables and Other Current Liabilities			
Trade Payables			(25,951)
Accruals			(4,938)
Other Financial Liabilities			0
TOTAL CURRENT LIABILITIES			(30,889)
TOTAL ASSETS LESS CURRENT LIABILITIES			(14,765)
NON-CURRENT LIABILITIES			
Trade Payables and Other Liabilities			0
Other Financial Liabilities			0
TOTAL NON-CURRENT LIABILITIES			0
ASSETS LESS LIABILITIES			(14,765)
TAXPAYERS' EQUITY			
General Fund			(14,785)
TOTAL TAXPAYERS' EQUITY			(14,765)

¹ [REDACTED]

² [REDACTED]