



Social Security Scotland
Tèarainteachd Shòisealta Alba

Finance Report June 2020

| Report review and authorisation: Approved By | Date |
|---|---------|
| [REDACTED], Corporate Finance Lead | 28.7.20 |
| [REDACTED], Head of Finance | 28.7.20 |
| James Wallace, Deputy Director; Finance & Corporate Services | 29.7.20 |
| David Wallace, Chief Executive | 31.7.20 |
| Executive Advisory Body | 18.8.20 |
| Audit and Assurance Committee | 25.8.20 |

Dignity,
fairness,
respect.

1. Overview

This report shows our results to the end of June 2020 and forecasts our year-end position.

[REDACTED]

1.1 Operating costs

Operating expenditure year to date, at 30 June 2020, is **£11.176 million** [REDACTED]

1.2 Benefit Expenditure

Benefit expenditure year to date, at 30 June 2020, is **£830.541 million** [REDACTED]

Table 1 – Summary of Benefit Expenditure and forecasts

| Summary of Benefit Expenditure | | | | | | | | |
|--|--------------|----|----|--------------------------|----------------|----|----|----|
| Form of Assistance | YTD June 20 | | | Full Year Forecast 20-21 | | | | |
| | Actual | | | | Budget Bill | | | |
| | £m | £m | £m | £m | £m | £m | £m | £m |
| Benefits delivered by Social Security Scotland | 44.2 | | | | 96.1 | | | |
| Benefits delivered by the Department for Work and Pensions | 786.4 | | | | 3,185.4 | | | |
| Total | 830.5 | | | | 3,281.6 | | | |

[REDACTED]

2. Budget reconciliation

[REDACTED] This information is published here:

<https://www.gov.scot/publications/2020-21-summer-budget-revision/pages/12/>

3. Financial results – Operating Budget

[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]

3.1 Staff Costs

[REDACTED]

[REDACTED]

- [REDACTED]
- [REDACTED]

[REDACTED]

3.2 Administration costs

[REDACTED]

3.2.1. [REDACTED]

3.2.2. [REDACTED]

3.2.3. [REDACTED]

3.2.4. [REDACTED]

Covid-19 Expenditure

As at 30 June 2020, Social Security Scotland covid-19 related spend is **£0.352 million**. [REDACTED]

4. Financial results – Benefit Expenditure

On the 1st April 2020, Scottish Government took executive competence for a number of benefits which will continue to be administered by the Department for Work and Pensions under Agency Agreements, until such time as the organisation begins to administer them. More information on these is shown at section 4.3.

4.1 Budget Reconciliation

[REDACTED]

[REDACTED]

[REDACTED] This information can be found here:

<https://www.gov.scot/publications/2020-21-summer-budget-revision/pages/12/>

4.2 Benefits Delivered by Social Security Scotland

Table 3 shows the latest spend and projection for benefits delivered by the organisation in 2020-21.

Table 3 – Benefit expenditure delivered by Social Security Scotland

| Benefit Expenditure - Delivered by Social Security Scotland | | | | | | | | |
|--|-------------|----|----|--------------------------|-------------|----|----|----|
| Form of Assistance | YTD June 20 | | | Full Year Forecast 20-21 | | | | |
| | Actual | | | | Budget Bill | | | |
| | £m | £m | £m | £m | £m | £m | £m | £m |
| Best Start Grant - Pregnancy & Baby | 1.7 | | | | 7.2 | | | |
| Best Start Grant - Early Learning | 0.8 | | | | 5.1 | | | |
| Best Start Grant - School | 1.1 | | | | 5.2 | | | |
| Best Start Grant - Subtotal | 3.6 | | | | 17.5 | | | |
| Carer's Allowance Supplement | 37.9 | | | | 38.8 | | | |
| Funeral Support Payment (Financial Transactions) | 2.6 | | | | 9.3 | | | |
| Job Start Payment | - | | | | 2.0 | | | |
| Young Carer's Grant | 0.1 | | | | 1.0 | | | |
| Scottish Child Payment | - | | | | - | | | |
| Disability Allowance for Children and Young People - U16 | - | | | | 15.4 | | | |
| Disability Allowance for Children and Young People - 16 & 17 | - | | | | 8.8 | | | |
| Child Winter Heating Assistance | - | | | | 3.3 | | | |
| Total | 44.2 | | | | 96.1 | | | |

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

Table 4 shows the latest spend and projection for benefits administered by the Department of Work and Pensions under Agency Agreements in 2020-21.

Table 4 – Benefit Expenditure delivered by the Department for Work and Pensions

| Benefit Expenditure - Delivered by DWP under agency agreements | | | | | | |
|--|--------------|----|----|--------------------------|----------------|----|
| Form of Assistance | YTD June 20 | | | Full Year Forecast 20-21 | | |
| | Actual | | | | Budget Bill | |
| | £m | £m | £m | £m | £m | £m |
| Carer's Allowance | 64.7 | | | | 291.6 | |
| Disability Living Allowance | 185.1 | | | | 691.0 | |
| Attendance Allowance | 129.7 | | | | 532.2 | |
| Personal Independence Payment | 385.0 | | | | 1,582.9 | |
| Severe Disablement Allowance | 1.9 | | | | 7.5 | |
| Industrial Injuries Supplement | 20.0 | | | | 80.2 | |
| Total | 786.4 | | | | 3,185.4 | |

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex A Operating Expenditure at 30 June 2020

| | YTD - Jun-20 | | | FY 20-21 | | |
|--|--------------|-------|-------|----------|-------|-------|
| | Actual | | | Budget | | |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Staff costs | 9,418 | | | 47,663 | | |
| Administration costs | | | | | | |
| Accommodation | 1,079 | | | 7,799 | | |
| Travel & subsistence | 0 | | | 450 | | |
| Supplies & services | 37 | | | 664 | | |
| Training | 114 | | | 555 | | |
| Other office costs | 299 | | | 8,334 | | |
| Continuous Improvement Projects | 0 | | | 1,461 | | |
| IT Systems | 106 | | | 469 | | |
| | 1,635 | | | 19,731 | | |
| Auditor's remuneration | 111 | | | 444 | | |
| DWP Formal Agreements | 13 | | | 94,000 | | |
| Consultations (Assessments) | | | | 3,000 | | |
| Scottish Government Shared Service recharges | 0 | | | 3,102 | | |
| TOTAL EXPENDITURE | 11,176 | | | 167,939 | | |
| Other office costs | | | | | | |
| Computing Services/Equipment | 41 | | | 1,195 | | |
| Hire Of Accommodation | 26 | | | 154 | | |
| Marketing | 73 | | | 799 | | |
| Stationery | 2 | | | 56 | | |
| Printing & publications | 1 | | | 194 | | |
| Subscriptions | 0 | | | 6 | | |
| Telephone Call Charges | 17 | | | 67 | | |
| Other services | 61 | | | 145 | | |
| Translation Costs | 24 | | | 79 | | |
| Insurance Payments | 0 | | | 3 | | |
| Mail Screening | 53 | | | 288 | | |
| Hospitality | 0 | | | 15 | | |
| National Engagement Events | 0 | | | 60 | | |
| Unallocated | 0 | | | 5,273 | | |
| | 299 | | | 8,334 | | |