



Finance Report August 2021

Report review and authorisation: Approved By	Date
[REDACTED] Corporate Finance Lead	N/A
[REDACTED] Head of Finance	20.9.21
[REDACTED] Deputy Director; Finance & Corporate Services	N/A
[REDACTED] Chief Executive	22.09.21
Executive Advisory Body	16.11.21
Audit and Assurance Committee	09.11.21

Dignity,
fairness,
respect.

1. Overview

This report shows our results to the end of August 2021. The forecasts included in this report reflect the result of our mid-year review, [REDACTED] plus any further updates to the forecast which have been identified since the review was completed.

1.1 Operating expenditure

Operating expenditure year to date, at 31 August 2021, is **£79.1 million** [REDACTED]

[REDACTED]

[REDACTED]

1.2 Capital expenditure

Capital expenditure year to date, at 31 August 2021, is **£4.7 million** [REDACTED]

1.3 Benefit Expenditure

Benefit expenditure year to date, at 31 August 2021, is **£1,415.7 million** [REDACTED]

Table 1 – [REDACTED]

Summary of Benefit Expenditure									
Form of Assistance	Year To Date August 21			Full Year Forecast 21-22					
	Actual	Budget	(Under) / Over plan	Forecast	Movement in Forecast	Budget Bill	Budget Adjustments	Revised Budget	(Under) / Over plan
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Benefits delivered by Social Security Scotland	62.5					153.4			
Benefits delivered by the Department for Work and Pensions	1,353.2					3,300.5			
Total	1,415.7					3,453.9			

[REDACTED]

Table 2 – [REDACTED]
[REDACTED]

[REDACTED]

[REDACTED]

2. Budget reconciliation

[REDACTED]

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

Table 3 – [REDACTED]
[REDACTED]

3. Financial results – Operating Expenditure

[REDACTED]

Graph 1 – [REDACTED]

[REDACTED]

3.1 Staff and other related costs

Expenditure year to date is **£32.1 million** [REDACTED]

Table 4 – [REDACTED]
[REDACTED]

[REDACTED]

Graph 2 – [REDACTED]
[REDACTED]

3.2 Other Operating Costs (non-staff)

Expenditure year to date is **£47 million** [REDACTED]

4. Financial results – Capital Expenditure

4.1 Capital Expenditure

[REDACTED]

Table 5 – [REDACTED]

	August 2021			2021-2022		
	Actual	Budget	Over/ (Under)	Forecast	Budget	Over/ (Under)
			plan			plan
	£'000	£'000	£'000	£'000	£'000	£'000
Estates Implementation						
Agnes Husband House, Dundee	3.1				8.7	
220 High St, Glasgow	0.7				1.8	
Enterprise House	(0.5)				2.2	
	3.3				14.9	
IT Capital Expenditure	1.4				7.1	
TOTAL CAPITAL EXPENDITURE	4.7				22.0	

[REDACTED]

4.2 Depreciation Costs

[REDACTED]

4.3 Chief Digital Office Implementation Costs

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

5. Financial results – Benefit Expenditure

5.1 Budget Reconciliation

[REDACTED]

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

Table 6 – [REDACTED]

Benefit	£m		
	Scottish Budget 2021-22 Allocation	Autumn Budget Revision	Revised Budget
Delivered by Social Security Scotland:			
Carer's Allowance Supplement	41.7		
Best Start Grant - Pregnancy & Baby	7.7		
Best Start Grant - Early Learning	5.3		
Best Start Grant - School Age	5.9		
Best Start Foods	-		
Young Carer's Grant	1.0		
Job Start Payment	2.0		
Scottish Child Payment	68.0		
Child Disability Payment - U16 ¹	7.6		
Child Disability Payment - 16 & 17	-		
Child Winter Heating Assistance	3.1		
Funeral Support Payment	11.1		
Sub Total	153.4		
Delivered under Agency Agreements:			
Carer's Allowance	306.0		
Attendance Allowance	549.8		
Disability Living Allowance - Children and Young People	223.3		
Disability Living Allowance - Adults	465.0		
Personal Independence Payment	1,669.4		
Severe Disablement Allowance	6.8		
Industrial Injuries Disablement Scheme	80.2		
Sub Total	3,300.5		
TOTAL	3,453.9		

5.2 Benefits Delivered by Social Security Scotland

[REDACTED]

Table 7 – [REDACTED]

Benefit Expenditure - Delivered by Social Security Scotland									
Form of Assistance	Year To Date August 21			Full Year Forecast 21-22					
	Actual	Budget	(Under) / Over plan	Forecast	Movement in Forecast	Budget Bill	ABR/SBR Adjustments	Revised Budget	(Under) / Over plan
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby	3.2					7.7			
Best Start Grant - Early Learning	2.2					5.3			
Best Start Grant - School	3.7					5.9			
Best Start Grant - Subtotal	9.1					18.9			
Best Start Foods	5.3					-			
Carer's Allowance Supplement	19.7					41.7			
Funeral Support Payment	4.5					11.1			
Job Start Payment	0.4					2.0			
Young Carer's Grant	0.3					1.0			
Scottish Child Payment	23.2					68.0			
Child Disability Payment - U16	0.0					7.6			
Child Disability Payment - 16 & 17	-					-			
Child Winter Heating Assistance	-					3.1			
Total	62.5					153.4			

Best Start Grant – Expenditure is **£9.1 million** [REDACTED]

Graph 3 – [REDACTED]

[REDACTED]

Best Start Foods – Expenditure is **£5.3 million** [REDACTED]

Graph 4 – [REDACTED]
[REDACTED]

Carer's Allowance Supplement – Expenditure is **£19.7 million** [REDACTED]

Funeral Support Payment – Expenditure to the end of August 2021 is **£4.5 million** [REDACTED]

Graph 5 – [REDACTED]
[REDACTED]

Job Start Payment – Year to date expenditure is **£0.4 million** [REDACTED]

Graph 6 – [REDACTED]
[REDACTED]

Young Carers Grant – Expenditure is **£0.3 million** to the end August 2021 [REDACTED]

Graph 7 – [REDACTED]
[REDACTED]

Scottish Child Payment – expenditure is **£23.2 million** to the end August 2021 [REDACTED]

Graph 8 – [REDACTED]
[REDACTED]

Child Winter Heating Allowance – There is no expenditure to date [REDACTED]

Child Disability Payment – expenditure is **£0.004 million** to the end August 2021. [REDACTED]

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

[REDACTED]

Table 8 – [REDACTED]

Benefit Expenditure - Delivered by DWP under agency agreements							
Form of Assistance	Year To Date August 21			Full Year Forecast 21-22			
	Actual	Budget	(Under) / Over plan	Forecast	Movement in Forecast	Budget Bill	(Under) / Over plan
	£m	£m	£m	£m	£m	£m	£m
Carer's Allowance	120.5					306.0	
Disability Living Allowance	290.2					688.3	
Attendance Allowance	211.0					549.8	
Personal Independence Payment	695.0					1,669.4	
Severe Disablement Allowance	2.9					6.8	
Industrial Injuries Disablement Scheme	33.6					80.2	
Total	1,353.2					3,300.5	

[REDACTED]

Carer's Allowance – expenditure is **£120.5 million** [REDACTED]

Graph 9 – [REDACTED]

[REDACTED]

Disability Living Allowance expenditure is **£290.2 million** [REDACTED]

Graph 10 – [REDACTED]

[REDACTED]

Attendance Allowance – expenditure is **£211.0 million** to the end August 2021 [REDACTED]

Graph 11 – [REDACTED]

[REDACTED]

Personal Independence Payment - spend is **£695.0 million** to the end August 2021 [REDACTED]

Graph 12 – [REDACTED]

[REDACTED]

Severe Disablement Allowance expenditure is **£2.9 million** [REDACTED]

Annex A Operating Expenditure at 31 August 2021 [REDACTED]

	Year to Date - August 2021			Financial Year 2021/22		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan
	£m	£m	£m	£m	£m	£m
OPERATING EXPENDITURE						
Staff costs (Permanent, Temporary and Contract Staff)	31.7				123.6	
Other staff related costs	0.4				1.4	
Administration costs						
Accommodation	4.0				15.4	
Travel & subsistence	0.0				0.0	
Office Costs	2.7				5.9	
Supplies & services	0.9				1.4	
Training	0.0				0.9	
IT Systems	2.4				8.4	
	10.0				32.0	
Auditor's remuneration	0.3				0.7	
Scottish Government Shared Service recharges	1.8				6.0	
DWP Formal Agreements	34.9				84.3	
TOTAL OPERATING EXPENDITURE	79.1				248.0	
NON-CASH ITEMS - Depreciation Costs	0.5				1.4	
CAPITAL EXPENDITURE	4.7				22.0	
TOTAL EXPENDITURE	84.3				271.4	
BENEFITS EXPENDITURE						
Benefits delivered by Social Security Scotland	62.5				163.9	
Benefits delivered by the Department for Work and Pensions	1,353.2				3,300.5	
TOTAL BENEFITS EXPENDITURE	1,415.7				3,464.4	