



Social Security Scotland  
Tèarainteachd Shòisealta Alba

# Finance Report July 2022

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	25.08.22
[REDACTED], Head of Finance	22/8/22
James Wallace, Deputy Director; Finance & Corporate Services	26/08/22
David Wallace, Chief Executive	01/09/22
Executive Advisory Body	N/A
Audit and Assurance Committee	13/09/22

Dignity,  
fairness,  
respect.

## 1. Overview

This report shows our results from 1 April 2022 to the end of July 2022, and provides a forecast to 31 March 2023.

[REDACTED]

[REDACTED]

### 1.1 Operating expenditure

**Operating expenditure** year to date, at 31 July 2022, is **£82.0 million**. [REDACTED]

[REDACTED]

[REDACTED]

### 1.2 Capital expenditure

**Capital expenditure** year to date, at 31 July 2022, is **£1.7 million**.

[REDACTED]

### 1.3 Benefit Expenditure

**Benefit expenditure** year to date, at 31 July 2022 is **£1,248.5 million** [REDACTED]

[REDACTED]

[REDACTED]

## **2. Budget Reconciliation**

[REDACTED]

Table 1: [REDACTED]

[REDACTED]

[REDACTED]

## **3. Financial results – Operating Expenditure**

[REDACTED]

Graph 1 – [REDACTED]

[REDACTED]

[REDACTED]

### 3.1 Staff costs

[REDACTED]

[REDACTED]

Graph 2 – [REDACTED]

[REDACTED]

As at 31 July 2022, **£47.3 million** has been spent on Staff Costs [REDACTED]

### 3.2 Other Operating Costs

Expenditure year to date is **£34.7 million** [REDACTED]

[REDACTED]

[REDACTED]

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

## 4. Financial results – Capital Expenditure

### 4.1 Capital Expenditure

[REDACTED]

Table 2 – 2022-23 Capital Expenditure

	July 2022			2022-23			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan	July Forecast	June Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>Estates Implementation</b>									
Agnes Husband House Ground Floor	0.4				0.0				
Enterprise House	0.1				0.0				
	0.6				0.0				
<b>IT Capital Expenditure</b>	1.1				0.0				
<b>IFRS 16 Lease Costs</b>	0.0				0.0				
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1.7</b>				<b>0.0</b>				

## 4.2 Depreciation Charges

Table 3 – 2022-23 Depreciation Charges

	Year to Date - July 2022			Financial Year 2022-23				
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Proposed	Revised	Over/ (Under) plan
						Autumn Budget Transfers		
£m	£m	£m	£m	£m	£m	£m	£m	£m
Depreciation Charges	0.7				9.3			

Depreciation costs of £0.7 million have been charged to date, [REDACTED]

## 5. Financial results – Benefit Expenditure

Forecasts are in line with the Scottish Fiscal Commission's May publication and we continue to monitor this closely and revise forecasts as appropriate.

### 5.1 Benefits Delivered by Social Security Scotland

[REDACTED]

Table 4 – Benefit expenditure delivered by Social Security Scotland

Benefit Expenditure - Delivered by Social Security Scotland						
Form of Assistance	Year To Date July 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby	2.0			7.3		
Best Start Grant - Early Learning	1.4			5.0		
Best Start Grant - School	1.6			5.5		
Best Start Grant - Subtotal	5.1			17.8		
Best Start Foods	3.9			13.1		
Carer's Allowance Supplement	22.4			41.8		
Funeral Support Payment	2.7			11.9		
Job Start Payment	0.1			1.1		
Young Carer's Grant	0.3			1.0		
Scottish Child Payment	36.5			197.4		
Child Disability Payment	25.1			178.5		
Child Winter Heating Assistance	0.0			4.0		
Low Income Winter Heating Assistance	-			21.1		
Adult Disability Payment	0.9			124.3		
<b>Total</b>	<b>96.9</b>			<b>612.0</b>		

**Best Start Grant** – Expenditure to the end of July is **£5.1 million** [REDACTED]

Graph 3 – [REDACTED]

[REDACTED]

**Best Start Foods** – Expenditure to the end of July is **£3.9 million** [REDACTED]

Graph 4 – [REDACTED]

[REDACTED]

**Carer's Allowance Supplement** – Expenditure to the end of July is **£22.4 million** [REDACTED]

**Funeral Support Payment** – Expenditure to the end of July is **£2.7 million** [REDACTED]

Graph 5 – [REDACTED]

[REDACTED]

**Job Start Payment** – Expenditure to the end of July is **£0.1 million** [REDACTED]

Graph 6 – [REDACTED]

[REDACTED]

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

Graph 7 – [REDACTED]



**Scottish Child Payment** – Expenditure to the end of July is **£36.5 million** [REDACTED]

Graph 8 – [REDACTED]

[REDACTED]

**Child Winter Heating Assistance** – This is a seasonal benefit therefore there is no expenditure to date, the majority of payments are expected to be made in quarter 3 of this financial year. [REDACTED]

**Child Disability Payment** – Expenditure to the end of July is **£25.1 million** [REDACTED]

**Adult Disability Payment** – Expenditure to the end of July is **£0.9 million** [REDACTED]

[REDACTED]

Table 5 – Personal Independence Payment and Adult Disability Payment

Form of Assistance	Year To Date July 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Personal Independence Payment	631.2			1,824.1		
Adult Disability Payment	0.9			124.3		
<b>Total</b>	<b>632.1</b>			<b>1,948.5</b>		

Graph 9 – [REDACTED]

[REDACTED]

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

[REDACTED]

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

Benefit Expenditure - Delivered by DWP under agency agreements						
Form of Assistance	Year To Date July 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Carer's Allowance	103.5			314.9		
Disability Living Allowance	211.2			531.3		
Attendance Allowance	177.4			544.6		
Personal Independence Payment	631.2			1,824.1		
Severe Disablement Allowance	2.1			6.2		
Industrial Injuries Disablement Scheme	26.3			80.5		
<b>Total</b>	<b>1,151.6</b>			<b>3,301.7</b>		

**Carer's Allowance** – Expenditure to the end of July is **£103.5 million** [REDACTED]

Graph 10 – [REDACTED]

[REDACTED]

**Disability Living Allowance** - Expenditure to the end of July is **£211.2 million** [REDACTED]

Graph 11 – [REDACTED]

[REDACTED]

**Attendance Allowance** – Expenditure to the end of July is **£177.4 million** [REDACTED]

Graph 12 – [REDACTED]

[REDACTED]

**Personal Independence Payment** – Expenditure to the end of July is **£631.2 million**  
[REDACTED]

[REDACTED]

[REDACTED]

Graph 13 – [REDACTED]

[REDACTED]

**Severe Disablement Allowance** - Expenditure to end of July is **£2.1 million** [REDACTED]

**Industrial Injuries Disablement Scheme** - Expenditure to end of July is **£26.3 million**  
[REDACTED]

## Annex A Social Security Scotland Expenditure Position at 31 July 2022

	Year to Date - July 2022			Financial Year 2022-23					Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Proposed	Revised	Over/ (Under) plan	July	June	Movement
						Autumn					
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	(increase/ decrease)
<b>OPERATING EXPENDITURE</b>											
Staff costs (Permanent, Temporary and Contract Staff)	47.3				186.7						
Other staff related costs	0.9				1.5						
<b>Administration costs</b>											
Accommodation	1.5				9.6						
Travel & subsistence	0.2				1.7						
Office Costs	1.7				6.4						
Supplies & services	0.2				2.2						
Training	0.1				1.6						
IT Systems	3.1				6.3						
Unallocated	0.0				1.8						
	<b>6.8</b>				<b>29.6</b>						
Auditor's remuneration	0.2				0.7						
Scottish Government Shared Service recharges	2.4				10.3						
DWP Formal Agreements	24.4				72.8						
<b>TOTAL OPERATING EXPENDITURE</b>	<b>82.0</b>				<b>301.6</b>						
Budgeted Savings Target	<b>0.0</b>				<b>(25.7)</b>						
<b>REVISED OPERATING EXPENDITURE</b>	<b>82.0</b>				<b>275.9</b>						
<b>NON-CASH ITEMS - Depreciation Costs</b>	<b>0.7</b>				<b>9.3</b>						
<b>CAPITAL EXPENDITURE</b>	<b>1.7</b>				<b>0.0</b>						
<b>TOTAL EXPENDITURE</b>	<b>84.4</b>				<b>285.2</b>						
<b>BENEFITS EXPENDITURE</b>											
Benefits delivered by Social Security Scotland	96.9				612.0						
Benefits delivered by the Department for Work and Pensions	1,151.6				3,301.7						
<b>TOTAL BENEFITS EXPENDITURE</b>	<b>1,248.5</b>				<b>3,913.7</b>						

**Annex B**  
**[REDACTED]**

[REDACTED]

**Annex B (continued)**  
**[REDACTED]**

[REDACTED]

**Annex B (continued)**  
**[REDACTED]**

[REDACTED]