

Social Security Scotland 2023-24 Financial Position as at 30 September 2023

1. Financial Summary Overview – Operating Expenditure, Depreciation Charges and Capital Expenditure

2023-24 Spend to Date and Year End Forecast Position as at 30 September 2023								
	Year to Date - September 2023			Full Year Position - 2023-24			Change in Forecast	
	Actual	Budget (Under)	Over/ plan	Revised budget (including proposed Spring Budget Forecast		Over/ (Under) plan against Revised Budget	August Forecast	Movement increase/ (decrease)
				Revision	Transfers)			
	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	96.3				202.3			
Other Operating Expenditure	18.3				37.7			
DWP Formal Agreements	16.6				33.1			
Services transferring from Programme Held for Priority Investment	2.0 0.0				8.0 1.3			
TOTAL OPERATING EXPENDITURE	133.2				282.4			
Capital Expenditure	1.7				4.5			
TOTAL CASH ITEMS	134.9				286.9			
Depreciation Charges	2.9				5.7			
TOTAL SOCIAL SECURITY SCOTLAND	137.8				292.6			

[REDACTED]

2.

Key Highlights – September 2023	Key Risks
[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]

3. Financial Summary Overview – Benefits Expenditure

Summary of Benefit Expenditure									
	Year To Date September 23			Full Year Forecast 23-24					
Form of Assistance	Actual	Revised Budget	(Under) / Over plan	Original Budget	SFC Revised Forecast	BFRG Recommended Revised Forecast	Variance from Original Budget	Forecast Range (Low estimate)	Forecast Range (High estimate)
	£m	£m	£m	£m	£m	£m	£m	£ m	£ m
Disability Benefits	2,019.3			4,159.1					
Low Income and Carer Benefits	441.7			943.3					
Total	2,461.0			5,102.4					

[REDACTED]

[REACTED]

[REDACTED]

Key Highlights – September 2023	Key Risks
[REDACTED]	[REDACTED]

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