



Social Security Scotland  
Tèarainteachd Shòisealta Alba

# Finance Report December 2021

Report review and authorisation: Approved By	Date
[REDACTED], <b>Corporate Finance Lead</b>	20.1.22
[REDACTED], <b>Head of Finance</b>	20/1/22
James Wallace, <b>Deputy Director; Finance &amp; Corporate Services</b>	25/1/22
David Wallace, <b>Chief Executive</b>	26/1/22
<b>Executive Advisory Body</b>	8/2/22
<b>Audit and Assurance Committee</b>	15/2/22

Dignity,  
fairness,  
respect.

## 1. Overview

This report shows our results to the end of December 2021. The budgets have been revised to reflect the changes at Spring Budget Revision.

### 1.1 Operating expenditure

**Operating expenditure** year to date, at 31 December 2021, is **£141.5 million**. [REDACTED]

At Spring Budget Revision we reduced our Operating Costs budget by £49.4 million [REDACTED]

### 1.2 Capital expenditure

**Capital expenditure** year to date, at 31 December 2021, is **£9.7 million** [REDACTED]

At Spring Budget Revision we reduced the capital budget by £4.8 million, to £17.2 million. [REDACTED]

### 1.3 Benefit Expenditure

**Benefit expenditure** year to date, at 31 December 2021 is **£2,617.4 million** [REDACTED]

[REDACTED]

[REDACTED]

Table 1 – [REDACTED]

Summary of Benefit Expenditure							
Form of Assistance	Year To Date December 21			Full Year Forecast 21-22			
	Actual	Revised Budget	(Under) / Over plan	Budget (post SBR)	Forecast	(Under) / Over plan	Prior month forecast movement
	£m	£m	£m	£m	£m	£m	£m
Benefits delivered by Social Security Scotland	136.1			170.7			
Benefits delivered by the Department for Work and Pensions	2,481.3			3,335.7			
<b>Total</b>	<b>2,617.4</b>			<b>3,506.4</b>			

[REDACTED]

## 2. Budget reconciliation

[REDACTED] This information is published here: [Spring budget revision 2021 to 2022: supporting document - gov.scot \(www.gov.scot\)](#)

Table 2 – [REDACTED]  
[REDACTED]

## 3. Financial results – Operating Expenditure

[REDACTED]

Graph 1 – [REDACTED]

[REDACTED]

### 3.1 Staff and other related costs

Expenditure year to date is **£64.6 million** [REDACTED]

[REDACTED]

[REDACTED]

Graph 2 – [REDACTED]  
[REDACTED]

### 3.2 Other Operating Costs (non-staff)

Expenditure year to date is **£76.9 million**, [REDACTED]

## 4. Financial results – Capital Expenditure

### 4.1 Capital Expenditure

[REDACTED]

Table 3 – [REDACTED]

	December 2021			2021-2022		
	Actual	Revised Forecast (after Spring Budget Revision)		Forecast	Revised Budget (after Spring Budget Revision)	
		Over/ (Under) plan	Over/ (Under) plan		Over/ (Under) plan	Over/ (Under) plan
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Estates Implementation</b>						
Agnes Husband House, Dundee	4.2				5.0	
220 High St, Glasgow	1.4				2.1	
Enterprise House	0.5				2.0	
	6.1				9.1	
<b>IT Capital Expenditure</b>	3.7				8.1	
<b>TOTAL CAPITAL EXPENDITURE</b>	9.8				17.2	

### 4.2 Depreciation Costs

Depreciation costs of £0.8 million have been charged to date. [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: [Spring budget revision 2021 to 2022: supporting document - gov.scot \(www.gov.scot\)](http://www.gov.scot)

Table 4 – [REDACTED]

Benefit	£m			
	Scottish Budget 2021-22 Allocation	Autumn Budget Revision	Spring Budget Revision	Revised Budget
<b>Delivered by Social Security Scotland:</b>				
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	7.6			
Child Winter Heating Assistance	3.1			
Funeral Support Payment	11.1			
<b>Sub Total</b>	<b>153.4</b>			
<b>Delivered under Agency Agreements:</b>				
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			
<b>Sub Total</b>	<b>3,300.5</b>			
<b>TOTAL</b>	<b>3,453.9</b>			

### 5.2 Benefits Delivered by Social Security Scotland

[REDACTED]

Table 5 – [REDACTED]

Benefit Expenditure - Delivered by Social Security Scotland							
Form of Assistance	Year To Date December 21			Full Year Forecast 21-22			
	Actual	Revised Budget	(Under) / Over plan	Budget (post SBR)	Forecast	(Under) / Over plan	Prior month forecast movement
	£m	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby	5.0			7.5			
Best Start Grant - Early Learning	3.1			5.0			
Best Start Grant - School	4.2			4.7			
Best Start Grant - Subtotal	12.3			17.2			
Best Start Foods	10.7			14.7			
Carer's Allowance Supplement	58.2			58.2			
Funeral Support Payment	7.5			11.8			
Job Start Payment	0.7			1.1			
Young Carer's Grant	0.5			0.7			
Scottish Child Payment	41.9			56.1			
Child Disability Payment	0.4			6.2			
Child Winter Heating Assistance	3.9			4.7			
<b>Total</b>	<b>136.1</b>			<b>170.7</b>			

**Best Start Grant** – Expenditure is **£12.3 million** [REDACTED]

Graph 3 – [REDACTED]  
[REDACTED]

**Best Start Foods** – Expenditure is **£10.7 million** [REDACTED]

Graph 4 – [REDACTED]  
[REDACTED]

**Carer's Allowance Supplement** – Expenditure is **£58.2 million** [REDACTED]

**Funeral Support Payment** – Expenditure to the end of December 2021 is **£7.5 million** [REDACTED]

Graph 5 – [REDACTED]  
[REDACTED]

**Job Start Payment** – Year to date expenditure is **£0.7 million** [REDACTED]

Graph 6 – [REDACTED]<sup>1</sup>  
[REDACTED]

**Young Carers Grant** – Expenditure is **£0.5 million** to the end December 2021 [REDACTED]

Graph 7 – [REDACTED]<sup>2</sup>

[REDACTED]

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<sup>1</sup> [REDACTED]

<sup>2</sup> [REDACTED]



**Scottish Child Payment** – expenditure is **£41.9 million** to end December 2021 [REDACTED]

Graph 8 – [REDACTED]  
[REDACTED]

**Child Winter Heating Allowance** – expenditure is **£3.9 million** to end December 2021 [REDACTED]

**Child Disability Payment** – expenditure is **£0.4 million** [REDACTED]

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

[REDACTED]

Table 6 – [REDACTED]

Benefit Expenditure - Delivered by DWP under agency agreements							
Year To Date December 21				Full Year Forecast 21-22			
Form of Assistance	Actual	Revised Budget	(Under) / Over plan	Budget (post SBR)	Forecast	(Under) / Over plan	Prior month forecast movement
	£m	£m	£m	£m	£m	£m	£m
Carer's Allowance	220.6			301.0			
Disability Living Allowance	522.0			694.3			
Attendance Allowance	386.7			519.3			
Personal Independence Payment	1,286.4			1,734.1			
Severe Disablement Allowance	5.1			6.8			
Industrial Injuries Disablement Scheme	60.5			80.2			

**Carer's Allowance** – expenditure is **£220.6 million** [REDACTED]

Graph 9 – [REDACTED]  
[REDACTED]

**Disability Living Allowance** - expenditure is **£522.0 million** [REDACTED]

Graph 10 – [REDACTED]  
[REDACTED]

**Attendance Allowance** – expenditure is **£386.7 million** to the end December 2021 [REDACTED]

Graph 11 – [REDACTED]  
[REDACTED]

**Personal Independence Payment** - spend is **£1,286.4 million** to end December 2021  
[REDACTED]

Graph 12 – [REDACTED]  
[REDACTED]

**Severe Disablement Allowance** expenditure is **£5.1 million** [REDACTED]

## Annex A Operating Expenditure at 31 December 2021

	Year to Date - December 2021			Financial Year 2021/22			Change in Forecast		
	Actual	Revised	Over/ (Under) plan	Forecast	Revised	Over/ (Under) plan	December Forecast	November Forecast	Movement increase/ (decrease)
		Forecast (after Spring Budget Revision)			Budget (after Spring Budget Revision)				
	£m	£m	£m	£m	£m	£m	£m		
<b>OPERATING EXPENDITURE</b>									
Staff costs (Permanent, Temporary and Contract Staff)	63.6				93.5				
Other staff related costs	1.0				2.2				
<b>Administration costs</b>									
Accommodation	6.3				8.6				
Travel & subsistence	0.0				0.1				
Office Costs	2.9				4.3				
Supplies & services	1.1				2.1				
Training	0.1				0.3				
IT Systems	3.1				4.4				
	<b>13.5</b>				<b>19.8</b>				
Auditor's remuneration	0.5				0.7				
Scottish Government Shared Service recharges	3.3				5.1				
DWP Formal Agreements	59.6				77.3				
<b>TOTAL OPERATING EXPENDITURE</b>	<b>141.5</b>				<b>198.6</b>				
<b>NON -CASH ITEMS - Depreciation Costs</b>	<b>0.8</b>				<b>1.1</b>				
<b>CAPITAL EXPENDITURE</b>	<b>9.7</b>				<b>17.2</b>				
<b>TOTAL EXPENDITURE</b>	<b>152.0</b>				<b>216.9</b>				
<b>BENEFITS EXPENDITURE</b>									
Benefits delivered by Social Security Scotland	136.1				170.7				
Benefits delivered by the Department for Work and Pensions	2,481.3				3,335.7				
<b>TOTAL BENEFITS EXPENDITURE</b>	<b>2,617.4</b>				<b>3,506.4</b>				