



Social Security Scotland
Tèarainteachd Shòisealta Alba

Finance Report January 2022

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	22.02.22
[REDACTED], Head of Finance	16/2/22
James Wallace, Deputy Director; Finance & Corporate Services	23/02/22
David Wallace, Chief Executive	24/02/22
Executive Advisory Body	29/03/22
Audit and Assurance Committee	N/A

Dignity,
fairness,
respect.

1. Overview

This report shows our results to the end of January 2022, and provides a forecast to the end of March 2022 against the revised budgets agreed at Spring Budget Revision. [REDACTED]

1.1 Operating expenditure

Operating expenditure year to date, at 31 January 2022, is **£158.4 million**. [REDACTED]

[REDACTED]

1.2 Capital expenditure

Capital expenditure year to date, at 31 January 2022, is **£10.6 million** [REDACTED]

[REDACTED]

1.3 Benefit Expenditure

Benefit expenditure year to date, at 31 January 2022 is **£2,897.6 million** [REDACTED]

[REDACTED]

Table 1 – [REDACTED]

Summary of Benefit Expenditure							
Form of Assistance	Year To Date January 22			Full Year Forecast 21-22			
	Actual	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	143.7			170.7			
Benefits delivered by the Department for Work and Pensions	2,753.9			3,335.7			
Total	2,897.6			3,506.4			

[REDACTED]

2. Budget reconciliation

[REDACTED] [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 **£71.2 million** [REDACTED]

[REDACTED]

Graph 2 – [REDACTED]
[REDACTED]

3.2 Other Operating Costs (non-staff)

Expenditure year to date is **£87.2 million**, [REDACTED]

4. Financial results – Capital Expenditure

4.1 Capital Expenditure

[REDACTED]

Table 3 – [REDACTED]

	January 2022			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	
	£'000	£'000	£'000	£'000	£'000	£'000
Estates Implementation						
Agnes Husband House, Dundee	4.2				5.0	
220 High St, Glasgow	1.6				2.1	
Enterprise House	0.9				2.0	
	6.7				9.1	
IT Capital Expenditure	4.1				8.1	
TOTAL CAPITAL EXPENDITURE	10.8				17.2	

4.2 Depreciation Costs

Depreciation costs of £0.9 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] [Spring budget revision 2021 to 2022: supporting document - gov.scot \(www.gov.scot\)](#)

Table 4 – [REDACTED]
[REDACTED]

5.2 Benefits Delivered by Social Security Scotland

[REDACTED]

[REDACTED]

Table 5 – [REDACTED]

Benefit Expenditure - Delivered by Social Security Scotland							
Form of Assistance	Year To Date January 22			Full Year Forecast 21-22			Prior month forecast movement
	Actual	Budget	(Under) / Over plan	Budget (post SBR)	Forecast	(Under) / Over plan	
	£m	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby	5.4			7.5			
Best Start Grant - Early Learning	3.3			5.0			
Best Start Grant - School	4.3			4.7			
Best Start Grant - Subtotal	13.0			17.2			
Best Start Foods	11.6			14.7			
Carer's Allowance Supplement	58.2			58.2			
Funeral Support Payment	8.3			11.8			
Job Start Payment	0.8			1.1			
Young Carer's Grant	0.6			0.7			
Scottish Child Payment	46.3			56.1			
Child Disability Payment	0.9			6.2			
Child Winter Heating Assistance	4.0			4.7			
Total	143.7			170.7			

Best Start Grant – Expenditure is £13.0 million [REDACTED]

Graph 3 – [REDACTED]
[REDACTED]

Best Start Foods – Expenditure is £11.6 million [REDACTED]

Graph 4 – [REDACTED]
[REDACTED]

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

Funeral Support Payment – Expenditure to the end of January 2022 is **£8.3 million** [REDACTED]

Graph 5 – [REDACTED]
[REDACTED]

Job Start Payment – Year to date expenditure is **£0.8 million** [REDACTED]

Graph 6 – [REDACTED]¹

Young Carers Grant – Expenditure is **£0.6 million** to the end January 2022 [REDACTED]

¹ Graph 6 – [REDACTED]

Graph 7 – [REDACTED]²

[REDACTED]

Scottish Child Payment – expenditure is **£46.3 million** to the end January 2022 [REDACTED]

Graph 8 – [REDACTED]
[REDACTED]

Child Winter Heating Assistance – expenditure is **£4 million** to the end January 2022 [REDACTED]

Child Disability Payment – expenditure is **£0.9 million** [REDACTED]

² Graph 7 – [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							
Form of Assistance	Year To Date January 22			Full Year Forecast 21-22			
	Actual	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	245.2			301.0			
Disability Living Allowance	577.7			694.3			
Attendance Allowance	428.4			519.3			
Personal Independence Payment	1,429.9			1,734.1			
Severe Disablement Allowance	5.6			6.8			
Industrial Injuries Disablement Scheme	67.1			80.2			
Total	2,753.9			3,335.7			

Carer's Allowance – expenditure is **£245.2 million** [REDACTED]

Graph 9 – [REDACTED]
[REDACTED]

Disability Living Allowance - expenditure is **£577.7 million** [REDACTED]

Graph 10 – [REDACTED]
[REDACTED]

Attendance Allowance – expenditure is **£428.4 million** to the end January 2022 [REDACTED]

Graph 11 – [REDACTED]
[REDACTED]

Personal Independence Payment - spend is **£1,429.9 million** to the end January 2022
[REDACTED]

Graph 12 – [REDACTED]
[REDACTED]

Severe Disablement Allowance expenditure is **£5.6 million** [REDACTED]

Industrial Injuries Supplement expenditure is **£67.1 million** at the end of January 2022,
[REDACTED]

Annex A Operating Expenditure at 31 January 2022

	Year to Date - January 2022			Financial Year 2021/22			Change in Forecast		
	Actual	Revised	Over/ (Under) plan	Forecast	Revised	Over/ (Under) plan	January Forecast	December Forecast	Movement increase/ (decrease)
		Forecast (after Spring Budget Revision)			Budget (after Spring Budget Revision)				
	£m	£m	£m	£m	£m	£m	£m		
OPERATING EXPENDITURE									
Staff costs (Permanent, Temporary and Contract Staff)	712				93.5				
Other staff related costs	1.4				2.2				
Administration costs									
Accommodation	6.9				8.6				
Travel & subsistence	0.1				0.1				
Office Costs	3.9				4.3				
Supplies & services	1.2				2.1				
Training	0.2				0.3				
IT Systems	4.2				4.4				
	16.5				19.8				
Auditor's remuneration	0.5				0.7				
Scottish Government Shared Service recharges	3.6				5.1				
DWP Formal Agreements	65.2				77.3				
TOTAL OPERATING EXPENDITURE	158.4				198.6				
NON-CASH ITEMS - Depreciation Costs	0.9				1.1				
CAPITAL EXPENDITURE	10.6				17.2				
TOTAL EXPENDITURE	169.9				216.9				
BENEFITS EXPENDITURE									
Benefits delivered by Social Security Scotland	143.7				170.7				
Benefits delivered by the Department for Work and Pensions	2,753.9				3,335.7				
TOTAL BENEFITS EXPENDITURE	2,897.6				3,506.4				