



Finance Report September 2022

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	20/10/22
[REDACTED], Head of Finance	25/10/22
James Wallace, Deputy Director; Finance & Corporate Services	03/11/22
David Wallace, Chief Executive	03/11/22
Executive Advisory Body	29/11/22
Audit and Assurance Committee	22/11/22

Dignity,
fairness,
respect.

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

2022/23 Spend to Date and Year End Forecast Position as at 30 September 2022									
	Year to Date - September 2022			Financial Year 2022-23			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget (Autumn Budget Over/ Revision)	Over/ (Under) plan	September Forecast	August Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	78.3				166.7				
Other Operating Expenditure	13.7				33.0				
DWP Formal Agreements	36.4				72.8				
TOTAL OPERATING EXPENDITURE	128.4				272.5				
Depreciation Charges	1.0				5.4				
Capital Expenditure	2.5				6.1				

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

2. Financial Summary Overview – Benefit Expenditure

Summary of Benefit Expenditure							
Form of Assistance	Year To Date September 22			Full Year Forecast 22-23			
	Actual	Revised profiling	(Under) / Over plan	2022-23 Budget	Revised Forecast	Variance from Budget	Prior month forecast movement
	£m	£m	£m	£m	£m	£m	£m
Low Income and Carer Benefits	254.6			624.1			
Disability Benefits	1,646.3			3,289.6			
Total	1,900.9			3,913.7			

[REDACTED]

[REDACTED]

[REDACTED]

3. Financial results – Operating Expenditure

[REDACTED]

Operating expenditure year to date, at 30 September 2022, is **£128.4 million**. [REDACTED]

[REDACTED]

[REDACTED]

3.1 Staff costs

As at 30 September 2022, **£78.3 million** has been spent on Staff Costs [REDACTED]

[REDACTED]

[REDACTED]

3.2 Other Operating Costs including DWP Formal Agreements

Expenditure year to date is **£50.1 million** [REDACTED]

[REDACTED]¹

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

¹ [REDACTED]

4. Financial results – Capital Expenditure and Depreciation Charges

4.1 Capital Expenditure

[REDACTED]

[REDACTED]

Table 1 – 2022-23 Capital Expenditure

	Year to Date - September 2022			2022-23			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan	September Forecast	August Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Estates Implementation									
Agnes Husband House Ground Floor	0.9				0.4				
Enterprise House	0.1				0.2				
	1.0				0.6				
IT Capital Expenditure	1.5				5.5				
SPM Licenses	0.0				0.0				
TOTAL CAPITAL EXPENDITURE	2.5				6.1				

4.2 Depreciation Charges

Depreciation costs of £1.0 million have been charged to date [REDACTED]

5. Financial results – Benefit Expenditure

Benefit expenditure year to date, at 30 September 2022 is **£1,900.9 million** [REDACTED]²

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Table 2. Forecast Comparison (Scottish Fiscal Commission May 2022 revised)

Disability Benefits	Year To Date September 22			Full Year Forecast 22-23				Forecast RAG	Forecast Range
	Actual	Revised profiling	(Under) / Over plan	2022-23 Original Budget	Revised Forecast	Variance from 2022-23 Original Budget	Forecast movement		
	£ m	£ m	£ m	£ m	£ m	£ m	£ m		£ m
Attendance Allowance	270.1			544.6					
Disability Living Allowance	301.0			531.3					
Child Disability Payment	60.8			178.5					
Personal Independence Payment	967.8			1,824.1					
Adult Disability Payment	4.0			124.3					
Severe Disablement Allowance	3.1			6.2					
Industrial Injuries Disablement Scheme	39.5			80.5					
Sub Total	1,646.3			3,289.6					
Low Income and Carer Benefits	Actual	Revised profiling	(Under) / Over plan	2022-23 Original Budget	Revised Forecast	Variance from 2022-23 Original Budget	Forecast movement	Forecast RAG	Forecast Range
	£ m	£ m	£ m	£ m	£ m	£ m	£ m		
Carer's Allowance	156.1			314.9					
Carer's Allowance Supplement	22.4			41.8					
Best Start Grant - Pregnancy & Baby	3.5			7.3					
Best Start Grant - Early Learning	2.5			5.0					
Best Start Grant - School Age	3.8			5.5					
Best Start Grant Total	9.8			17.8					
Best Start Foods	5.9			13.1					
Young Carer's Grant	0.4			1.0					
Job Start Payment	0.1			1.1					
Scottish Child Payment	55.6			197.4					
Child Winter Heating Assistance	-			4.0					
Funeral Support Payment	4.3			11.9					
Winter Heating Payment	-			21.1					
Sub Total	254.6			624.1					
Total	1,900.9			3,913.7					

[REDACTED]

² [REDACTED]

[REDACTED]

5.1 Key Highlights

[REDACTED]

Personal Independence Payment and Adult Disability Payment - Expenditure to 30 September 2022 is £971.8 million [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Scottish Child Payment - Expenditure to 30 September 2022 is £55.6 million [REDACTED]

Disability Living Allowance and Child Disability Payment - Expenditure to 30 September 2022 is £361.8 million [REDACTED]

[REDACTED]

5.2 Forecast Risks

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex A Social Security Scotland Expenditure Position at 30 September 2022

	Year to Date - September 2022			Financial Year 2022-23			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget following ABR	Over/ (Under) plan	September Forecast	August Forecast	Movement increase/ (decrease)
OPERATING EXPENDITURE									
Staff costs (Permanent, Temporary and Contract Staff)	78.3				166.7				
Other staff related costs	1.2				1.5				
Administration costs									
Accommodation	1.4				5.3				
Travel & subsistence	0.2				0.6				
Office Costs	2.2				6.3				
Supplies & services	0.5				2.1				
Training	0.2				0.7				
IT Systems	3.8				6.3				
Unallocated	0.0				0.7				
	8.3				22.0				
Auditor's remuneration	0.4				0.7				
Scottish Government Shared Service recharges	3.8				8.8				
DWP Formal Agreements	36.4				72.8				
TOTAL OPERATING EXPENDITURE	128.4				272.5				
NON-CASH ITEMS - Depreciation Costs	1.0				5.4				
CAPITAL EXPENDITURE	2.5				6.1				
TOTAL EXPENDITURE	131.9				284.0				
BENEFITS EXPENDITURE									
Low income and Carer Benefits	254.6				624.1				
Disability Benefits	1,646.3				3,289.6				
TOTAL BENEFITS EXPENDITURE	1,900.9				3,913.7				

Annex B
[REDACTED]

[REDACTED]

[REDACTED]

Annex B (continued)
[REDACTED]

[REDACTED]

Annex C
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]