



Finance Report October 2022

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	21/11/2022
[REDACTED], Head of Finance	21/11/2022
James Wallace, Deputy Director; Finance & Corporate Services	22/11/2022
David Wallace, Chief Executive	24/11/2022
Executive Advisory Body	29/11/2022
Audit and Assurance Committee	N/A

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 31 October 2022									
	Year to Date - October 2022			Financial Year 2022-23 - Post Autumn Budget Revision			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Revised budget (including proposed revisions)		October Forecast	September Forecast	Movement increase/ (decrease)
					Forecast	Over/(Under) plan			
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	93.1				166.7				
Other Operating Expenditure	15.3				33.0				
DWP Formal Agreements	42.0				72.8				
TOTAL OPERATING EXPENDITURE	150.4				272.5				
Depreciation Charges	1.2				5.4				
Capital Expenditure	3.1				6.1				

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
[REDACTED]

2. Financial Summary Overview – Benefit Expenditure

Summary of Benefit Expenditure							
Form of Assistance	Year To Date October 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	298.9			624.1			
Disability Benefits	1,927.8			3,289.6			
Total	2,226.7			3,913.7			

[REDACTED]

[REDACTED]

[REDACTED]

3. Financial results – Operating Expenditure

Operating expenditure year to date, at 31 October, is **£150.4 million**. [REDACTED]

[REDACTED]

3.1 Staff costs

As at 31 October 2022, **£93.1 million** has been spent on Staff Costs, [REDACTED]

[REDACTED]

3.2 Other Operating Costs including DWP Formal Agreements

Expenditure year to date is **£57.3 million**, [REDACTED]

[REDACTED]

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

4. Financial results – Capital Expenditure and Depreciation Charges

4.1 Capital Expenditure

[REDACTED]

	Year to Date - October 2022			2022-23			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan	October Forecast	September Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Estates Implementation									
Agnes Husband House Ground Floor	1.1				0.4				
Enterprise House	0.1				0.2				
	1.2				0.6				
IT Capital Expenditure	1.9				5.5				
SPM Core Licenses	0.0				0.0				
SPM Assessment and Planning Licenses	0.0				0.0				
TOTAL CAPITAL EXPENDITURE	3.1				6.1				

4.2 Depreciation Charges

Depreciation costs of £1.2 million have been charged to date, [REDACTED]

5. Financial results – Benefit Expenditure

Benefit expenditure year to date, at 31 October 2022 is £2,226.7 million [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

Disability Benefits	Year To Date October 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	314.9			544.6					
Disability Living Allowance	342.4			531.3					
Child Disability Payment	81.8			178.5					
Personal Independence Payment	1,131.6			1,824.1					
Adult Disability Payment	7.6			124.3					
Severe Disablement Allowance	3.6			6.2					
Industrial Injuries Disablement Scheme	45.9			80.5					
Sub Total	1,927.8			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		£ m
Carer's Allowance	182.6			314.9					
Carer's Allowance Supplement	22.4			41.8					
Best Start Grant - Pregnancy & Baby	4.2			7.3					
Best Start Grant - Early Learning	2.9			5.0					
Best Start Grant - School Age	4.1			5.5					
Best Start Grant Total	11.2			17.8					
Best Start Foods	7.0			13.1					
Young Carer's Grant	0.5			1.0					
Job Start Payment	0.2			1.1					
Scottish Child Payment	64.7			197.4					
Child Winter Heating Assistance	5.0			4.0					
Funeral Support Payment	5.3			11.9					
Winter Heating Payment	-			21.1					
Sub Total	298.9			624.1					
Total	2,226.7			3,913.7					

Totals may be slightly out due to rounding

[REDACTED]

5.1 Key Highlights

Personal Independence Payment and Adult Disability Payment - Expenditure to 31 October 2022 is **£1,139.2 million** [REDACTED]

[REDACTED]

Disability Living Allowance and Child Disability Payment - Expenditure to 31 October 2022 is **£424.2 million** [REDACTED]

Scottish Child Payment - Expenditure to 31 October 2022 is **£64.7 million** [REDACTED]

Child Winter Heating Assistance - Expenditure to 31 October 2022 is **£5.0 million** [REDACTED]

5.2 Forecast Risks

- [REDACTED]
- [REDACTED]

- [REDACTED]

- [REDACTED]

Annex A Social Security Scotland Expenditure Position at 31 October 2022

	Year to Date - October 2022			Financial Year 2022-23			Change in Forecast		
	Actual £m	Budget £m	Over/ (Under) plan £m	Forecast £m	Revised Budget following ABR £m	Over/ (Under) plan £m	October Forecast £m	September Forecast £m	Movement increase/ (decrease) £m
OPERATING EXPENDITURE									
Staff costs (Permanent, Temporary and Contract Staff)	93.1				166.7				
Other staff related costs	1.3				1.5				
Administration costs									
Accommodation	1.6				5.3				
Travel & subsistence	0.3				0.6				
Office Costs	2.5				6.3				
Supplies & services	0.6				2.1				
Training	0.2				0.7				
IT Systems	4.1				6.3				
Unallocated	0.0				0.7				
	9.3				22.0				
Auditor's remuneration	0.4				0.7				
Scottish Government Shared Service recharges	4.3				8.8				
DWP Formal Agreements	42.0				72.8				
TOTAL OPERATING EXPENDITURE	150.4				272.5				
NON-CASH ITEMS - Depreciation Costs	1.2				5.4				
CAPITAL EXPENDITURE	3.1				6.1				
TOTAL EXPENDITURE	154.7				284.0				
BENEFITS EXPENDITURE									
Low income and Carer Benefits	298.9				624.1				
Disability Benefits	1,927.8				3,289.6				
TOTAL BENEFITS EXPENDITURE	2,226.7				3,913.7				

Annex B
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex C (continued)
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Annex D Social Security Scotland 2022-23 Benefit Expenditure – Previous Reporting Format

[REDACTED]

[REDACTED]

[REDACTED]