



Audit and Assurance Committee

Date of Meeting	Tuesday 13 November 2018
Subject	Draft Financial Report
Agenda No.	4
Paper No.	1.4
Prepared By	[REDACTED]
Purpose	Decide

1. Background

- 1.1. The Agency Finance Team will provide the Audit and Assurance Committee with the most recent approved report for all meetings. Attached is a draft of the proposed report for comment.

2. Key Points

- 2.1. Please note the sections on Financial Performance.

3. Conclusions

- 3.1. The Audit and Assurance Committee are asked to review and provide comment on the Draft Financial Report.



Finance Report - DRAFT September 2018

Background

Budget

The Social Security Directorate allocated **£16.6m** to Social Security Scotland to cover its spending requirements for the 7 months to end March 2018. Formal agreement of the budget will be through the Spring Supplementary Budget Review.

The spending requirements cover:

- The estimated cost of agreed¹ staffing;
- A 3% addition for non-pay costs² ;
- Running costs identified through approved Programme business cases;
- Estimated costs for Shared service and Agency Agreement;
- Rents for Glasgow and Dundee.

Implementation costs remain in the Directorate (though some of these will be a subsequent capital transfer to the Agency³).

[REDACTED]

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

[REDACTED]

¹ Approved by FRB

² Termed Staff related costs

³ To be identified for the Spring Supplementary Budget Revision



[REDACTED]

[REDACTED]

Financial Performance – operational costs

[REDACTED]

The following table shows spend against budget by category:

September 2018 Expenditure & 2018-19 Forecast					
Category	Costs	Budget	(Under)/over spend	Budget (7 mths to end Mar 18)	2018-19 Projection
	£'000s	£'000s	£'000s	£'000s	£'000s
Staff salaries					
Agency staff/contractors					
Recruitment					
Job related training					
Travel & Subsistence					
Catering/conference					
Printing & Stationery					
Rent					
Telecomms					
Marketing					
Agency agreement (DWP)					
IT systems					
SG Shared services					
Translation service					
Other					
Total	-	-	-	-	-



The following table shows financial performance by budget holder.

Budgetholder	Costs	Budget	(Under)/ over spend
	£'000	£'000s	£'000s
Chief Executive			
Corporate Services	Facilities Management Health & Safety People IT Learning & Development Support		
Finance	Fraud & Resolution Agency		
Governance & Strategy			
Local Delivery	Appeals Complaints East National Engagement Redeterminations Support West		
Operations	Glasgow Dundee Support		
Total			

[REDACTED]

[REDACTED]



Financial Performance – Forms of Assistance

The following table shows the cost of Carer's Allowance and Carer's Allowance Supplement (CAS). [REDACTED]

September 2018 Expenditure & 2018-19 Forecast					
Form of Assistance	Cost	Budget	(Under)/over spend	Budget (7 mths to end Mar 18)	2018-19 Projection
	£'000s	£'000s	£'000s	£'000s	£'000s
Carer's Allowance					
Carer's Allowance Supplement					
Best Start Grant					
Total					

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