

Public Audit Committee
Wednesday 12 November 2025
30th Meeting, 2025 (Session 6)

Adult disability payment

Introduction

1. At its meeting today, the Public Audit Committee will take evidence from the Scottish Government and Social Security Scotland on the Auditor General for Scotland's (AGS) report on [Adult disability payment](#) report, which was published on 18 September 2025.
2. The Committee previously heard evidence from the AGS [at its meeting on 1 October 2025](#). It also heard evidence from Edel Harris OBE, former Chair of the [Independent Review on Adult Disability Payment](#) at its meeting on 5 November 2025.
3. A copy of the AGS's report can be found at **Annexe A**.
4. The Committee will decide any further action it wishes to take following the evidence session today.

Clerks to the Committee
November 2025

Adult Disability Payment



AUDITOR GENERAL 

Prepared by Audit Scotland
September 2025

Contents

Key facts	3
Key messages	4
Recommendations	6
Introduction	8
1. Implementing Adult Disability Payment	10
2. Managing the consequences of a different approach	16
3. ADP and wider outcomes	32
Endnotes	39
Appendix	40



Accessibility

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Audit team

The core audit team consisted of:
Richard Robinson,
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James Goodfellow
under the direction
of Carole Grant

Key facts

**476,295**

People in Scotland who receive Adult Disability Payment as at April 2025

**347,190**

People who have had their award transferred from PIP

**£5.3bn**

Spent by the Scottish Government on Social Security in 2023/24

**£2.6bn**

Spent on ADP and PIP payments in Scotland in 2023/24

**£141m**

Spent on ADP above the Block Grant Funding received in 2023/24

**£770m**

Forecast spend on ADP above the Block Grant Funding received by 2029/30

**87%**

of new ADP clients feel they have been treated with kindness

Key messages

- 1** Social security is a key strand of the Scottish Government's overall aim to reduce poverty and improve equality outcomes. The largest devolved benefit is Adult Disability Payment (ADP), which replaces Personal Independence Payment (PIP). Nearly half a million people now receive ADP. Eligibility requirements and payments for PIP and ADP are broadly similar. The main difference is that the ADP application and review processes are designed to be less onerous on people, in keeping with Social Security Scotland's statutory principles of dignity, fairness and respect.
- 2** The Scottish Government and Social Security Scotland have made good early progress in implementing and delivering ADP. The governance arrangements in place to support the transition to ADP from PIP are working well. Social Security Scotland is on track to complete case transfer by its deadline of the end of 2025, with over 347,000 people having been successfully transferred. There have been increased efforts to encourage more people who are eligible to apply. Between January 2023 and April 2025, the percentage of the working age population that has registered for ADP is 8.0 per cent, compared to 5.3 per cent applying for PIP in the rest of the UK.
- 3** The Scottish Government's approach to ADP, for example improving benefit take-up and having lighter touch award reviews, generates additional costs. The Scottish Government spent £2.6 billion on ADP and PIP payments in 2023/24, £141 million more than the funding available to it. The Scottish Fiscal Commission forecasts that this ADP spending gap alone

will grow to £770 million in 2029/30. This is contributing to a larger overall funding gap for devolved social security spending of £2.0 billion by 2029/30. These figures may change over time depending on Scottish and UK government policy changes.

- 4** The Scottish Government has not yet set out a detailed strategy for how it will manage the forecast gap between social security funding and spending within its overall budget. Furthermore, the Scottish Government does not have a clear strategy in place to manage risks arising from any UK decisions on benefit spending that could reduce the size of the Scottish budget.
 - 5** Performance information on what difference the Scottish Government's approach to ADP is making for people is limited. Performance data is largely based on people's overall experiences. This means it is difficult to see which parts of the Scottish Government's approach to ADP is making the most difference to people, and how much it costs. The Scottish Government's understanding of how ADP contributes towards improving wider outcomes for disabled people is also underdeveloped. Without all this information, ministers will find it difficult to decide how best to allocate spending to ensure value for money. The Scottish Government requires a strategy to show how money spent in Scotland, including ADP, is working together to help disabled people.
-

Recommendations

The Scottish Government should:

- Report, as part of the spending review:
 - how UK Government social security measures in devolved areas such as PIP will impact on devolved funding and how this impact will be managed
 - set out how the projected financial gap will be managed over the medium term, including analysis of how this will impact on wider outcomes for disabled people.
- The Scottish Government should report annually:
 - more detailed analysis of reasons for differences in costs compared to forecasts and block grant adjustments
 - plans to manage such differences, such as looking at the lighter touch award review process, as outlined in its Fiscal Sustainability Delivery Plan.
- In 2026, produce and publish a disability strategy for Scotland that considers how ADP works alongside other services and interventions and contributes towards meeting national outcomes. Once in place, there should be regular reporting including detailing how ADP spending is working alongside other spending to support disabled people, and what differences it is making.

The Scottish Government and Social Security Scotland should:

- For the 2025/26 annual performance reporting publications:
 - define acceptable levels of satisfaction and build them into evaluation reporting. This will enable the Scottish Government and Social Security Scotland to identify and action areas of concern more quickly
 - include analysis of client satisfaction to understand possible reasons for change, such as backlogs, success rates and the differences in survey results for new applicants and case transfers, and how trends may change over time
 - add dignity, fairness and respect indicators more clearly into performance frameworks.

- Over 2026/27, use this improved performance information to produce cost/benefit analyses of the cost drivers of the two areas of spend; benefit delivery and benefit expenditure. This will allow for better analysis of the added value of the spend on ADP. This could involve:
 - completing policy evaluations for each aspect of ADP that differs to PIP
 - modelling analysis to consider ADP separately to other benefits administered and identify which areas are making the biggest difference to clients
 - analysis of whether Social Security Scotland are getting decisions right first time, both for initial awards and awards reviews, and comparisons with PIP. This will allow for better analysis of reconsideration and appeals data.

Introduction

Background

1. [The Scotland Act 2016](#) devolved 11 social security benefits and gave the Scottish Parliament the power to create new benefits and change existing ones. Social Security Scotland is the executive agency of the Scottish Government set up to manage and deliver social security payments in Scotland.

2. The Scottish and UK governments agreed a phased approach to transferring the operational and financial responsibility of these benefits. Social Security Scotland is currently administering 15 benefits, eight of which are payments that previously existed under the Department of Work and Pensions (DWP) system. Three benefits are still in the process of being fully administered by Social Security Scotland.

3. Adult Disability Payment (ADP) is a **devolved** Scottish benefit and replaces the equivalent benefit in the rest of the UK, Personal Independence Payment (PIP). The purpose of ADP is the same as PIP, to help clients with the cost of being disabled. ADP is non-means tested, which means employment income and wealth is not considered.

4. The Scottish Government has chosen to take a different approach to delivering ADP compared to PIP. The approach is designed to respect an individual's human rights, reduce stigma and remove potential barriers to access entitlements.

5. The pilot phase of ADP was launched in March 2022, followed by the national roll-out of the benefit in August 2022. In May 2022, the Auditor General reported on progress made towards [implementing all devolved social security benefits](#).

6. The Auditor General concluded that the Scottish Government had continued to successfully deliver new and complex social security benefits in challenging circumstances, and that these benefits were delivered with a conscious focus on the dignity, fairness and respect of people. But to evaluate and demonstrate value for money, the Scottish Government needs to link performance measurement more clearly to the impact on outcomes for people and to the investment made to achieve them.



If an area of policy is **devolved**, it means that the UK Parliament has granted the Scottish Parliament powers of law-making and decision-making for this area. This process is called devolution. Areas that the Scottish Parliament do not have responsibility for are described as reserved. For example, areas that are devolved include education and health, whereas energy and defence are reserved.

7. He also highlighted that the spending on benefits in Scotland is forecast to be higher than the corresponding funding received through the block grant adjustment. This funding gap must be managed in the context of wider Scottish budget pressures, highlighted in the Auditor General's recent [Fiscal sustainability and reform audit](#).

What this audit covers

8. This audit assesses how much value the Scottish Government is adding through its approach to ADP, in particular:

- How well are the Scottish Government and Social Security Scotland managing and assessing ADP?
- How well are the Scottish Government and Social Security Scotland managing the financial and non-financial consequences of its approach?
- To what extent is the Scottish Government considering how ADP is contributing towards overall efforts to improve outcomes for disabled people?

9. The audit covers the Scottish Government and Social Security Scotland's approach to ADP. We do not comment on ADP eligibility criteria, payment levels, or any other benefit delivered by Social Security Scotland.

10. Our findings and recommendations are based on evidence gathered through reviewing documents, analysing data and interviews with the Scottish Government and Social Security Scotland. We also spoke with key stakeholders, including the Scottish Fiscal Commission, the Fraser of Allander Institute, third sector bodies and **Disabled People's Organisations** (DPOs).

11. Throughout this audit we use the term disabled people. We use this language as it is the common preference of DPOs in Scotland.

12. The Scottish Government commissioned an [independent review into ADP](#) which began in February 2024 and reported in July 2025. The independent review considers people's experiences of the first year of delivery of Adult Disability Payment, as well as the eligibility criteria. This report will refer to its findings where relevant, although the scope of the independent review and this audit report are separate and distinct.

13. The independent review into ADP highlights the positive feedback many people gave, for example on staff interaction and being treated with kindness. It also makes a series of recommendations for the Scottish Government and Social Security Scotland to consider, geared towards improving the application process and eligibility criteria. We refer to the inquiry findings where pertinent within this report.



Disabled People's Organisations are led and controlled by disabled people. This means that a majority of their board is disabled, and they tend to employ a higher than average number of disabled staff. They play a role in advocating for the rights and needs of disabled people and provide support and services to their members.

1. Implementing Adult Disability Payment

The Scottish Government's approach to Adult Disability Payment was clearly designed in consultation with disabled people and disabled people's organisations

14. [The Social Security \(Scotland\) Act 2018](#) sets out eight principles on which social security should be delivered ([Exhibit 1, page 11](#)). In line with the principles in the Act, the Scottish Government worked with disabled people and those living with long-term health conditions to **codesign** its approach. This included setting up Experience Panels to ensure a variety of views were considered. A series of workshops, focus groups and consultations with people with experience of social security systems, and other stakeholders were held during the design process.

15. A survey of the experience of panel members was also conducted. The Scottish Government has reported back on how this process worked and how it met its commitment to codesign. The Scottish Government concluded that feedback from members involved in the work is positive, with the vast majority stating that they felt their opinions were completely reflected.¹

16. The Scottish Government's and Social Security Scotland's approach to delivering benefits is set out in the Social Security Charter ([Our Charter](#)). The Charter is centred on an approach that looks to treat people with dignity, fairness and respect. As such, the human rights dimension is more explicit in the Scottish approach.

17. Payment levels and eligibility criteria for ADP are broadly similar to PIP. The main differences between ADP and PIP relate to how Social Security Scotland engage with people as they apply and how decisions on benefits are processed. These are set out in [Exhibit 2 \(page 12\)](#).

18. The Auditor General's May 2022 report on social security progress noted that the Scottish Government and Social Security Scotland had worked well to establish performance measurement frameworks. This includes a [Charter Measurement Framework](#), which was codesigned with those who have lived experience of the social security system and stakeholders. It focuses on how the Scottish system will operate and on people's experience of it, using about 70 measures.



Codesign is an inclusive process of collaboration that brings together a group of people with lived experience, lived expertise and professional experience to share expertise and be actively involved in the decision-making process.

Exhibit 1.

The Social Security (Scotland) Act sets out eight principles on which social security should be delivered

1



Social security is an investment in the people of Scotland.

2



Social security is itself a human right and essential to the realisation of other human rights.

3



The delivery of social security is a public service.

4



Respect for the dignity of individuals is to be at the heart of the Scottish social security system.

5



The Scottish social security system is to contribute to reducing poverty in Scotland.

6



The Scottish social security system is to be designed with the people of Scotland on the basis of evidence.

7

Opportunities are to be sought to continuously improve the Scottish social security system in ways which:

- put the needs of those who require assistance first, and
- advance equality and non-discrimination.

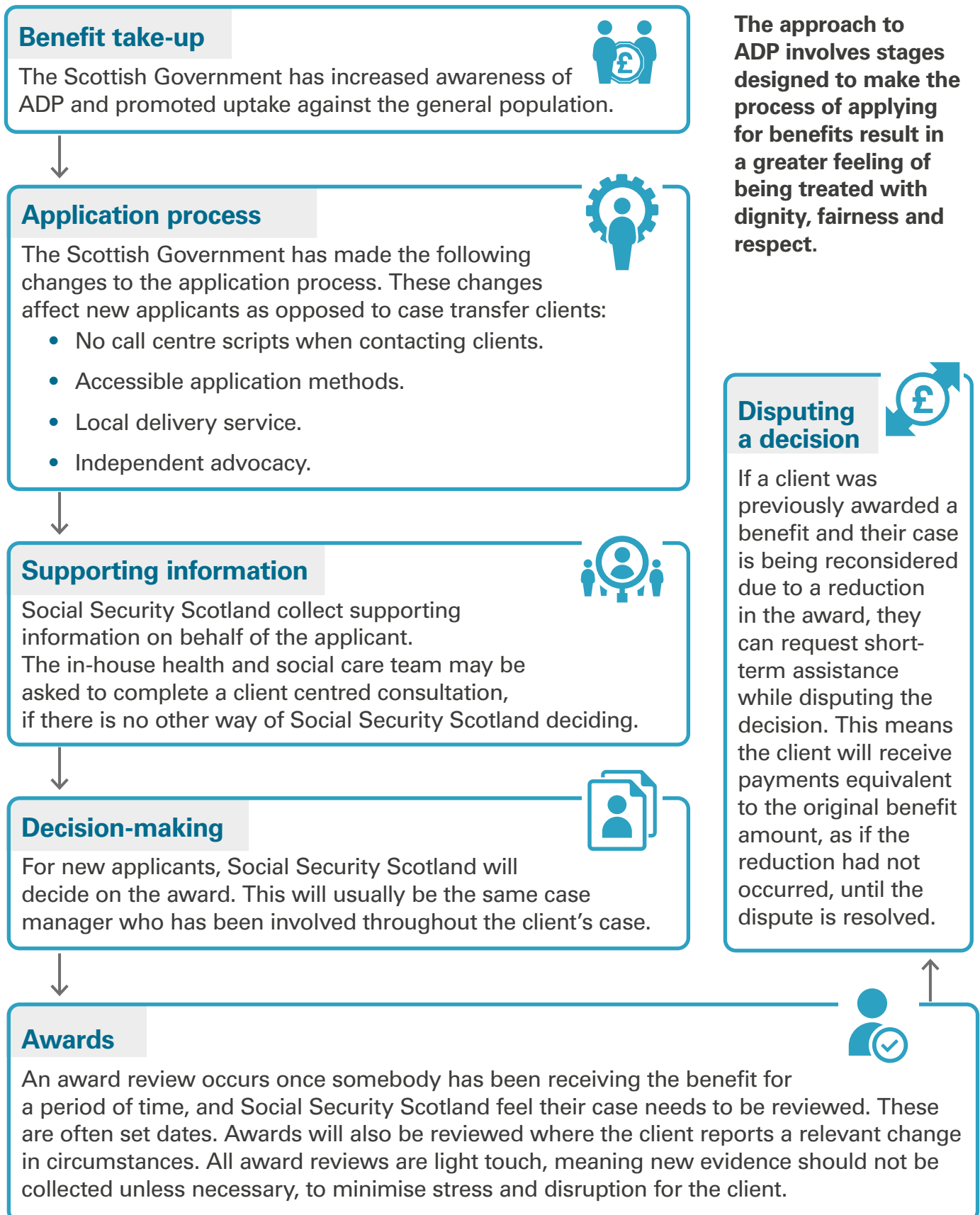
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The Scottish social security system is to be efficient and deliver value for money.

Exhibit 2.

The different stages of the application process under ADP



19. Having measures in place that reflect how people are experiencing the services that stakeholders helped co-design is a useful way of assessing performance. However, the Auditor General highlighted that the framework did not include a range of measurable metrics needed for robust analysis over time. We explore this further later in the report.

The governance arrangements in place to support the transition to ADP are well developed

20. The Scottish Government set up a social security implementation programme (the Programme), within its social security **directorates**, to manage the implementation of the devolved benefits.

21. The Programme includes senior management from both the Scottish Government and Social Security Scotland. It is responsible for the design and pilot of the transfer and implementation of new benefits, with Social Security Scotland administering them. The Programme board also includes representation from DPOs who had previously advised on the design of ADP.

22. The Scottish Government has told us that the Programme is due to close in March 2026. The Scottish Government and Social Security Scotland are considering the future structure required after Programme close and are working to manage the associated financial and digital risks.

Case transfers from PIP to ADP are progressing to revised timelines, and the experiences of people being transferred are broadly positive

23. People in Scotland in receipt of PIP are transferred across to ADP. As the rates of payment for PIP and ADP are the same, an individual's benefits payments are unchanged. The Scottish Government, Social Security Scotland and DWP have prioritised the safe and secure transfer of cases, recognising the risk to people's financial support if this is not achieved.

24. The timeline for the transfer of ADP was set out in an agreement between the Scottish Government and the DWP, with transfer originally due to be complete by March 2023. Covid-19 contributed to a disruption in planning. A revised agreement in 2023 extended the timeline for case transfer to end March 2025 initially, and then further to the end of 2025. The most recent statistics, for the period up to the end of April 2025, show that over 347,000 people who were in receipt of PIP have completed the case transfer process.²

25. As at April 2025, 476,295 people were in receipt of ADP. Of those, 157,700 (33 per cent) were new applicants and 318,600 (67 per cent) were transferred on to ADP from PIP and **Disability Living Allowance** (DLA).³



The Scottish Government is organised into a number of **directorates**, each of which has a responsibility for a different policy area.



Disability Living Allowance is a benefit for people who have extra care needs or mobility needs as a result of a disability. For people between 16 and state pension age, this has been replaced by ADP in Scotland and PIP in the rest of the UK.

26. Social Security Scotland completes an annual [Client Survey](#), which includes questions on people's experiences of case transfer. In March 2025, Social Security Scotland also published its first [report focusing solely on the experiences of case transfer](#). It covers the period April to September 2024.

27. There were over 3,700 responses received, with around three-quarters (77 per cent) rating their overall experience as good or very good. On case transfer specifically, the results are less clear. While 73 per cent of clients felt reassured about the process, less than half (48 per cent) stated that they felt supported during the process, with the same percentage stating that case transfer made them feel anxious. Written responses to the survey suggest scores are influenced by previous experiences with the UK welfare system, processing times and progress updates.

Within the Social Security Charter, Social Security Scotland commits to being a learning organisation

28. Social Security Scotland has surveyed whether clients agree that they are an open organisation. Sixty-six per cent of new ADP applicants and 71 per cent of ADP case transfer clients agree that Social Security Scotland is an open organisation.⁴ Other areas require more improvement; for example, the same measure scored 48 per cent for partner organisations, such as charities. Only 25 per cent of such organisations agree that Social Security Scotland acts on feedback.⁵

29. This mirrors the findings of the [Independent Review into ADP](#), which notes a risk of disengagement and damaged trust if organisations and people don't see evidence of change resulting from their feedback.

30. Social Security Scotland is transparent in publishing its results of regular survey reviews, and it should continue to do so to monitor its performance against the intentions of its approach. We are also aware of [recent updates to survey arrangements](#) to align it more closely to the [Charter Measurement Framework](#) and to increase responses through automatic invitations when applying for benefits.

31. While survey results relating to case transfers appear positive overall, Social Security Scotland should investigate less positive scores, such as feeling supported, to identify lessons learned for future benefits or required changes to existing benefits processes.

32. The Independent review in to ADP notes that feedback from people receiving the benefit is generally good, and that the ADP process is an improvement on the previous PIP process. It also suggests areas of improvement, such as improving take-up from seldom-heard groups, and improving application processes further to minimise any stress or anxiety that clients may feel.

33. The Scottish Government and Social Security Scotland will consider the feedback from the Independent Review and use it to continue to learn and improve.

2. Managing the consequences of a different approach

The Scottish Government is spending more on benefits than the UK Government provides and it is not clear how the funding gap will be met by the wider Scottish budget

34. Social security expenditure is an area of the Scottish budget that is led by population demand. If demand in Scotland is greater than forecast, the extra cost, if not covered by block grant adjustment payments, must be absorbed by cutting spend in other areas, using reserves, or by borrowing for forecast error within the limits set by the **fiscal framework**. The [Scotland Act 2016](#) has enabled the Scottish Government to adopt two types of social security benefits:

- Benefits where there is a UK equivalent. ADP is an example with PIP being the UK equivalent. These benefits have a **block grant adjustment** meaning the Scottish Government receives funding each year from the UK Government.
- Benefits that are specific to Scotland. Scottish Child Payment is an example. The Scottish Government does not receive any direct funding from the UK Government for this type of benefit.

35. Any spending above the funding received from the UK Government must be met by the wider Scottish budget. Since 2020/21, the Scottish Government has spent more each year, apart from 2021/22, on all social security payments that have a corresponding block grant adjustment, than the amount received from the UK Government. In 2023/24, the Scottish Government received £4.4 billion from the UK Government, via the block grant adjustments for benefit expenditure, and spent £5.3 billion on benefits. This extra spend is due to those benefits that are specific to Scotland as well as the Scottish Government adopting a different approach than the equivalent UK benefit. The different policy decisions have resulted in a higher number of people applying for benefits, and a lower number of people exiting the caseload at award review stage.

36. [The Scottish Fiscal Commission \(SFC\)](#) forecast that overall spend on social security benefits in Scotland will increase from £6.9 billion in 2025/26 to £9 billion in 2029/30. This spending is expected to exceed the block grant adjustments received by £1.2 billion in 2025/26, rising to £2.0 billion by 2029/30.



The fiscal framework is an agreement between the UK and Scottish governments setting out the Scottish Government's financial arrangements. Fiscal means relating to government revenue (including tax) and spending.

Block grant adjustments are based on revenues or spending in Scotland the year before devolution of the relevant tax or payment. They are updated each year in line with changes in the equivalent UK Government revenue or spending in the area, adjusted for relative differences in population growth. They try to simulate how much would have been raised or spent in Scotland had taxes or payments not been devolved.

37. The Scottish Government manages differences between forecasts and actual spending through its annual budget process. Based on its latest [Fiscal Framework Data Annex](#) for 2023/24, actual spending and block grant adjustments received are similar to forecasts. Overall, the social security benefit net position is £3 million over what was forecast, with ADP specifically being £68 million under forecast. This level of variance can be managed as part of normal budget management processes. The Scottish Government should continue to monitor actual spending against forecasts over time as benefit expenditure continues to increase.

38. ADP is forecast to be the largest contributor to the funding gap for social security payments with a UK equivalent ([Exhibit 3](#)). In 2023/24, the Scottish Government spent £2.6 billion on ADP and PIP. This was more than the amount the Scottish Government received in funding, resulting in a gap for ADP of £141 million. The [Scottish Fiscal Commission's forecast](#) shows that the ADP spending gap alone will grow to £770 million by 2029/30. These figures may change over time depending on Scottish and UK government policy changes.

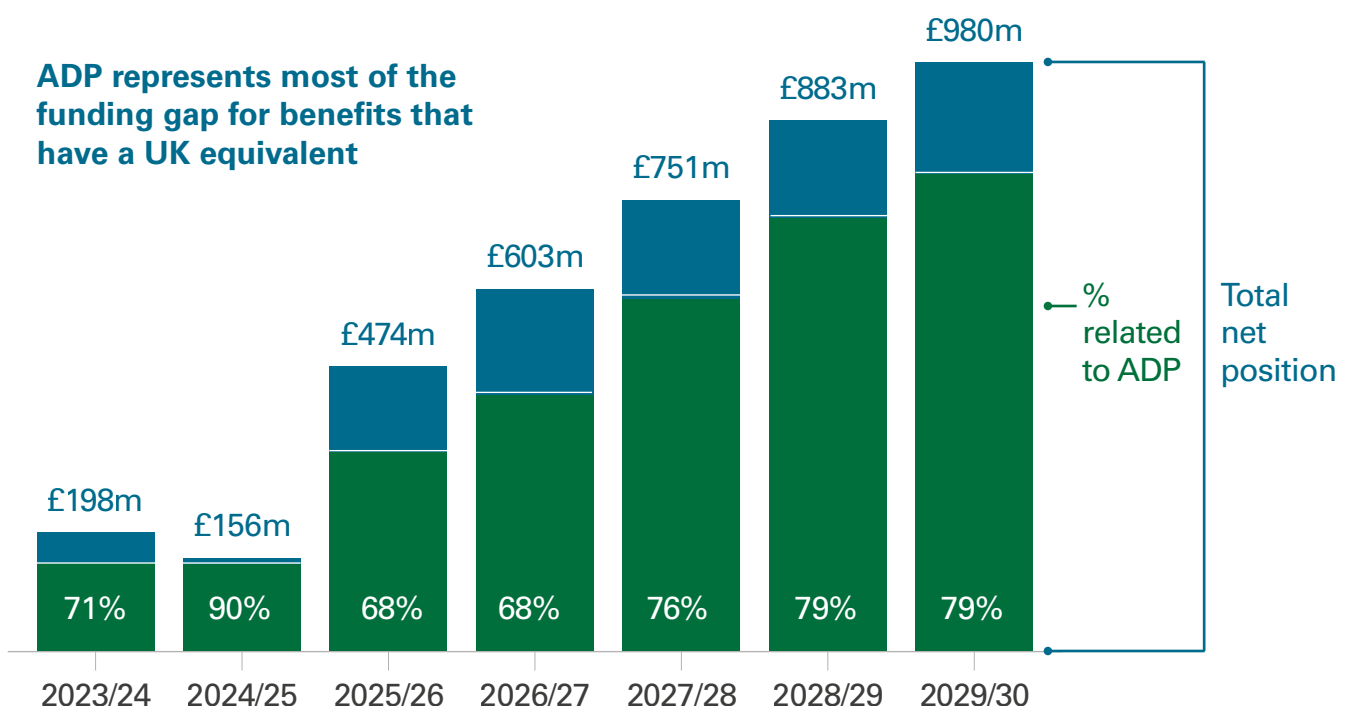
39. Spending on social security above the block grant adjustments represents less than 3.5 per cent of the Scottish budget. However, much of the public spending incorporated in to the Scottish budget is fixed and committed to areas such as staff costs. There are therefore limits to what can be changed quickly without significant disruption.



The Scottish Fiscal Commission produces Scotland's official, independent economic and fiscal forecasts to accompany the Scottish Government's budget cycle.

Exhibit 3.

Forecast social security net spend on payments above funding received



Source: [Scotland's Economic and Fiscal Forecasts May 2025, Scottish Fiscal Commission](#)

40. Given existing and future budgetary challenges, the Scottish Government's ability to understand and justify the added value of a different approach to social security is critical. This includes understanding the consequences to other areas of the budget which also support disabled people. Without this the Scottish Government will struggle to assure itself and the Scottish Parliament that it is meeting the [Social Security \(Scotland\) Act](#) and the [Our Charter](#) principle of delivering value for money.

It is unclear how the Scottish Government will manage the risk of further increases to the funding gap, such as those arising from UK Government changes to PIP

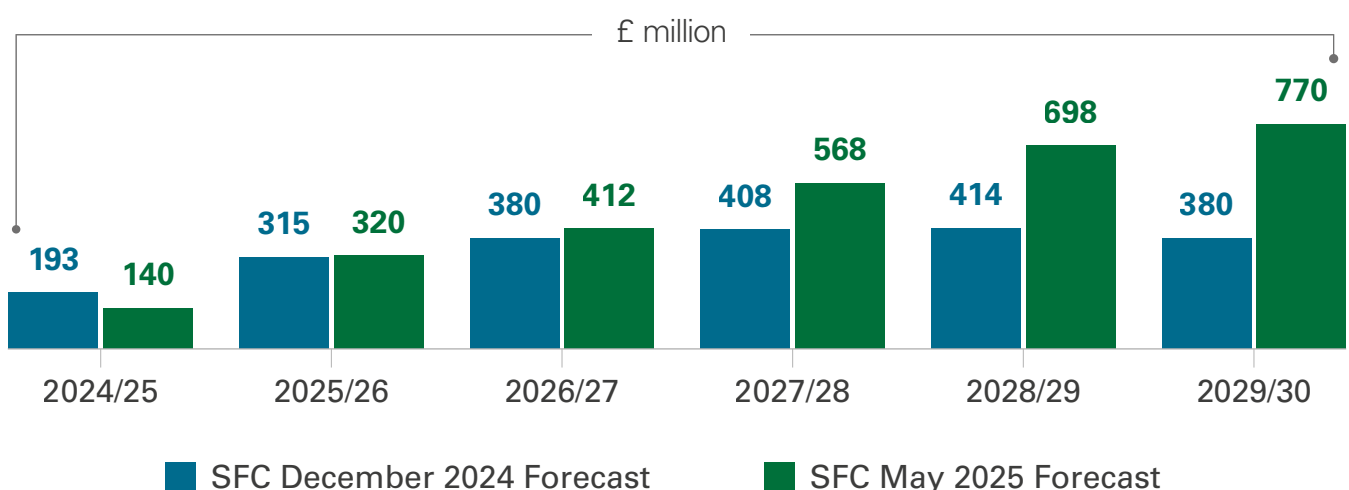
41. UK Government budget decisions in areas of social security devolved to Scotland directly affect the funding available to the Scottish budget. The Scottish Government must manage the impact of these decisions. Currently there is uncertainty about how and whether UK Government PIP decisions will affect the Scottish budget.

42. In May 2025, as part of the Spring Statement, the UK Government announced proposals for PIP which may affect areas of social security which are devolved in Scotland. The Office for Budget Responsibility updated its forecasts to reflect this. The SFC draw on these forecasts when considering the impact upon the Scottish budget. The results of these changes on spending forecasts are shown at [Exhibit 4](#).

Exhibit 4.

The changes in forecasts for ADP spend above funding received, after the UK Government announcements

ADP VS PIP BGA – Forecast Net Position



Source: [Scotland's Economic and Fiscal Forecasts December 2024](#), Scottish Fiscal Commission and [Scotland's Economic and Fiscal Forecasts May 2025](#), Scottish Fiscal Commission

43. It is uncertain whether the substantial changes to forecasts arising from the UK Government announcements will transpire. The UK Government has now significantly revised its stance on welfare reforms related to PIP. The bill passed by the UK Parliament on 9 July did not include the expected PIP changes and it is uncertain what changes will come into being following a planned ministerial review. The Scottish Government needs to set out a clear strategy showing its potential responses to the UK Government welfare reforms.

44. The Independent Review into ADP makes several recommendations that are geared towards reflecting the individual needs of clients better. The Review acknowledges that recommendations may come with one off or ongoing costs, and recognises the financial limitations facing the Scottish Government.

45. When the Scottish Government is considering these recommendations, it will need to consider the effect of implementing them on the funding gap, as well as the human rights and outcomes implications for people.

The costs of implementing and running Social Security Scotland are significantly higher than originally intended

46. The Scottish Fiscal Commission's forecasts of the funding gap include only the cost of direct benefit expenditure. They do not include the costs that the Scottish Government must meet to administer social security benefits, which include Social Security Scotland's running costs. There are two types of costs relating to administration for Social Security Scotland:

- Implementation costs: the one-off costs of devolving social security benefits to Scotland, including the cost of running the Programme and the design, transfer and implementation of new benefits.
- Operational costs: the day-to-day running of Social Security Scotland and the delivery of benefits.

47. Implementation costs are only partly met by UK Government funding. Under the [Financial Memorandum](#) of the Social Security (Scotland) Act, the UK Government made a one-off transfer of £200 million to the Scottish Government to contribute towards implementation costs associated with newly devolved powers.

48. The initial estimate of implementation costs over the life of the Scottish Government's Social Security Programme were set out as £308 million in the 2017 Financial Memorandum. The Scottish Government published an update to its [Scottish Security Programme Business Case](#) in February 2023 which showed a revised implementation cost estimate of £715 million to 2025/26. The Scottish Government had spent £693 million in implementation costs by

end of March 2025 and is currently reporting that it is on plan and under budget against the revised programme business case.

49. As outlined in [Progress on implementing the devolved benefits](#), the reasons given for increased scope and costs between 2017 and 2023 are the introduction of new Scottish specific benefits, maturity of planning and the Covid-19 pandemic. Changes to the scope have also increased the life of the programme and the subsequent staff costs required for delivery.

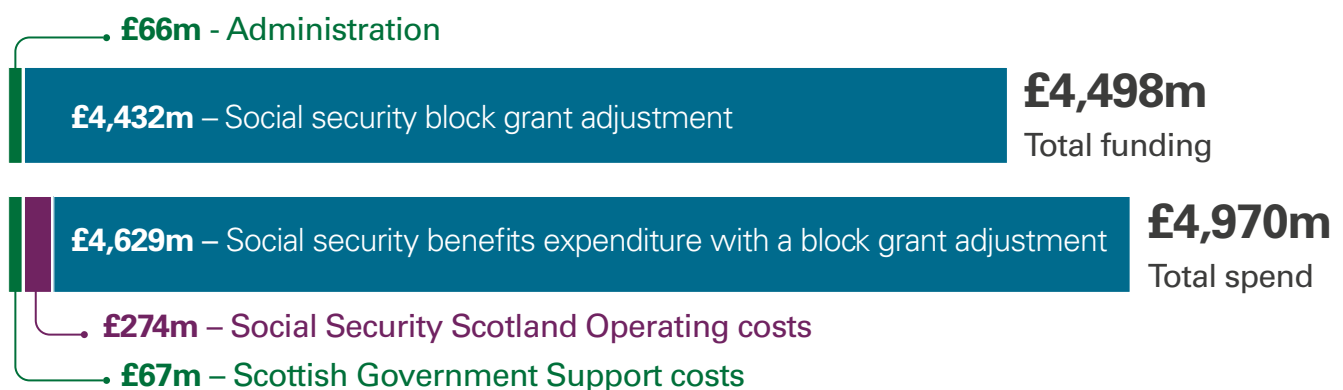
50. For ongoing operational running costs, an additional block grant transfer of £66 million is also made each year. This recurring funding is not ringfenced solely for social security use, and was never expected to meet these costs in full. As such, actual running costs are substantially higher than the funding received.

51. In 2023/24, ongoing operational spending was £275 million more than the block grant funding received. In addition, while operational running costs have been in line with the expected business case costs up until 2023/24, we note that the forecast spending for 2024/25 is likely to be higher than predicted by around £40 million.

52. These costs were in addition to expenditure on benefits themselves, which exceeded the block grant adjustments by £198 million (based on benefits which have an equivalent benefit in the rest of the UK). The total difference between spending on the devolved approach to social security and the UK funding received was therefore £472 million ([Exhibit 5](#)). Spending on devolved social security exceeds block grant adjustment funding by £899 million, if you include payments unique to Scotland (such as Scottish Child Payment).

Exhibit 5.

Operational spending and spending on benefits was higher than funding received in 2023/24



Source: [Scotland's Economic and Fiscal Forecasts December 2024](#), Scottish Fiscal Commission; [Annual Report and Accounts 2023/24](#), Social Security Scotland; [Social Security \(Scotland\) Bill Financial Memorandum 2017](#), Scottish Parliament; and Scottish Government Document request return

Social Security Scotland is managing the additional operational costs within efficiency targets

53. DWP figures show operating costs as a percentage of benefit expenditure as 6.3 per cent. In the 2017 Financial Memorandum, the Scottish Government chose to set acceptable operational costs compared to that of the DWP. The Scottish Government published a timeline of forecast operating costs for Social Security Scotland in 2020, including an efficiency target, which considers the operational costs as a percentage of benefit expenditure.⁶

54. Operational costs have performed better than the percentage targets set, and below the DWP benchmark ([Exhibit 6](#)). Last year's [Annual Audit Report](#) highlights that 2023/24 operational costs were £4.8 million under budget. The Annual Audit Reports will continue to include coverage of budget monitoring, the year-end outturn against budget, and reasons for any potential over- or underspends.

Overall changes to ADP are well received, but the Scottish Government and Social Security Scotland will need to monitor trends in satisfaction closely

55. Social Security Scotland collects feedback from people in different ways. For example, it has instituted Client Panels. These offer a large group of people a regular engagement opportunity to comment on specific subjects, such as what happens after a decision is received, opening hours and the web chat service.

Exhibit 6.

The operating costs of Social Security Scotland have been less than initially estimated, despite higher than forecast benefit expenditure delivery

Operating costs as a percentage of benefit expenditure.

	2020/21	2021/22	2022/23	2023/24	2024/25
Forecast	5.6%	7.0%	7.4%	7.1%	6.3%
Outturn	3.9%	5.6%	6.5%	5.1%	4.9%
Difference	1.7%	1.4%	0.9%	2.0%	1.4%

Source: Social Security Scotland Annual Report and Accounts from 2020/21 to 2023/24, Scottish Government Document Request Return and [Social Security Programme Business Case](#), Scottish Government

56. Social Security Scotland also produces Client Surveys, which gather feedback on people's experiences and service interactions. They are usually sent out after receiving a decision, or a payment where no decision is needed, such as Winter Heating Payment. These are broken down to generate information that Social Security Scotland uses to understand how its system is working and where improvements are needed.

57. Feedback on services form a key part of Social Security Scotland's Charter measurement framework, helping address several of its performance indicators for success. Survey respondents are both new applicants to ADP and case transfers. The ways in which the two groups interact with Social Security Scotland will differ. For example, additional support in gathering information for an application will affect new applicants, whereas for case transfers experiences will relate to how the move was communicated and whether any disruption was felt by the person during the process.

58. Over time, the proportion of people who are new applicants rather than case transfers will increase. Currently, satisfaction scores are positive overall, although scores are relatively lower for new applicants ([Exhibit 7, page 23](#)). These new applicant scores have been decreasing over recent years. Further information can be found at [paragraph 65](#) and [Exhibit 8](#). The Scottish Government and Social Security Scotland will need to monitor these trends closely as a result.

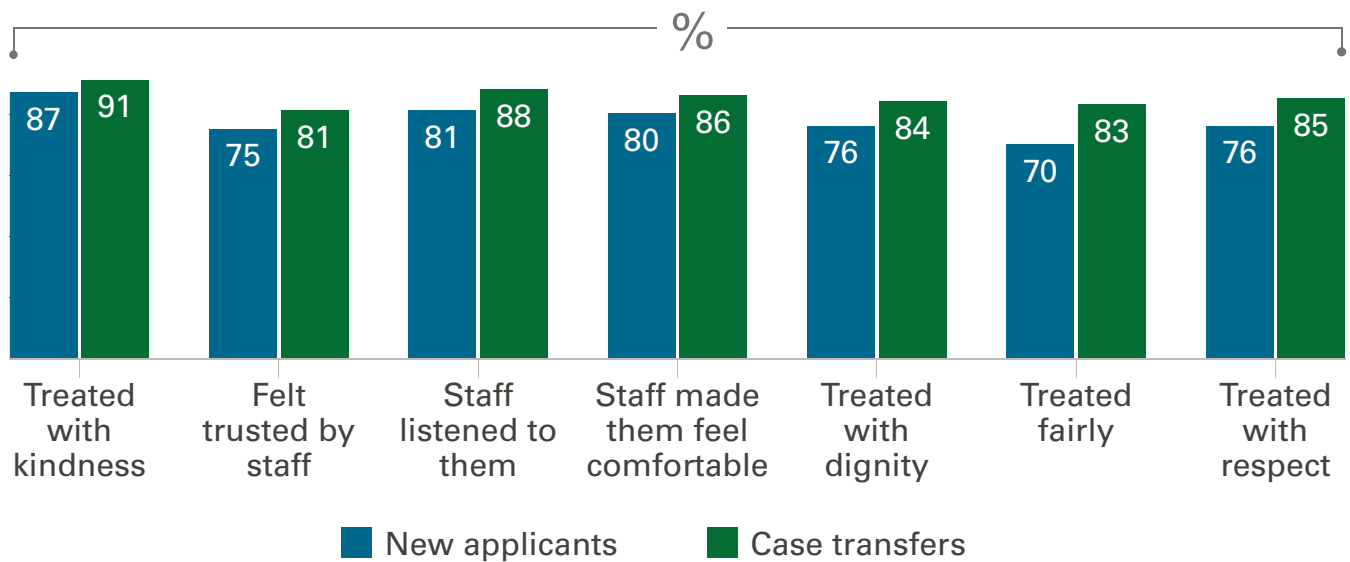
It is difficult to compare ADP satisfaction and performance rates against PIP and it is not clear what levels Social Security Scotland and the Scottish Government regard as acceptable

59. Directly comparing satisfaction against PIP is difficult as the DWP does not measure it in the same way as Social Security Scotland does across their services. However, their general satisfaction rate for PIP in 2023/24, from their Customer Experience Survey, was 83 per cent.

60. It is not clear what level of satisfaction scores the Scottish Government would regard as acceptable, or whether the Scottish Government expect better satisfaction scores than for PIP given the different approach to ADP. The Scottish Government and Social Security Scotland should consider setting such a level as part of its evaluation work in 2026.

Exhibit 7.

2023/24 survey scores are positive and differ between new applicants and case transfers



Source: [Measuring Our Charter 2023–24: How Social Security Scotland and the Scottish Government are delivering on Our Charter commitments](#) and [Social Security Scotland, Client Survey: 2023–2024](#), Social Security Scotland

61. We also note that Client Survey results around dignity, fairness and respect are not included as part of the Social Security Scotland public performance indicators measuring success. As dignity, fairness and respect are such an important aspect of the approach to ADP, we would expect these indicators to be included in the performance framework.

62. Statistical scores and percentages on their own will not reflect how individuals, with unique perspectives and needs, feel about the services they require. Social Security Scotland's work with clients to understand and report this narrative of individual's perspectives is therefore valuable. Alongside this, building a more robust understanding of its overall satisfaction rates and what they mean should support this understanding, and allow a more tailored and efficient drill-down if required into areas of concern as they arise.

Social Security Scotland and the Scottish Government should improve their understanding of the reasons for changes in performance results

63. Performance results will inevitably change between years. Understanding the drivers of these changes will help Social Security Scotland and the Scottish Government understand what is working and what needs to improve to maintain progress towards their goals. This should include analysing links between satisfaction levels, operational

issues (such as backlogs), application success rates, and the perceived value of the ADP approach to delivery itself.

64. Currently this performance analysis is in the early stages of development. For example, satisfaction scores from new applicants for dignity, fairness and respect, key principles of the Scottish Government's approach, have shown a decline in the past two years ([Exhibit 8](#)). While it is too early to determine whether this is a trend, it is unclear how these scores may have been affected by backlogs in ADP case processing, which were somewhat resolved during 2023/24. ADP average processing times reduced from 96 days in April 2023 to 42 days in January 2025. This has fallen to 37 working days in April 2025, the most recently published month. Approval rates could also contribute to this decline.

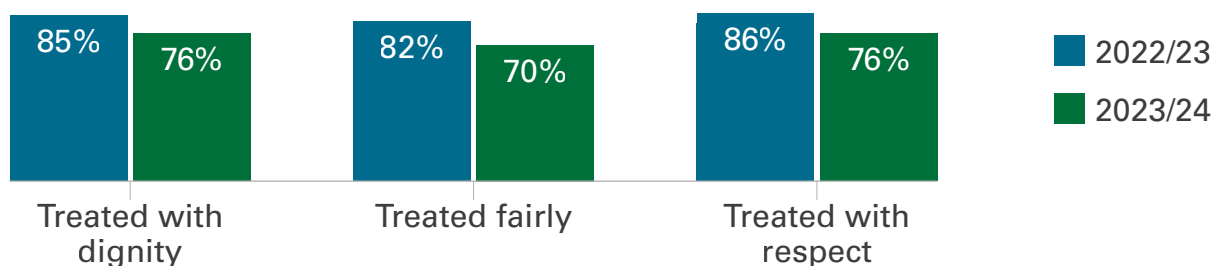
65. Although processing times have fallen recently, the Independent Review into ADP found that they were a recurring theme in feedback they received. Disabled people highlighted the stress and anxiety that is caused, and that this could exacerbate peoples existing conditions.

66. Perhaps as expected, survey scores about being treated with dignity and respect are significantly more positive in cases where applicants were successful ([Exhibit 9, page 25](#)). Currently this survey covers more than ADP, for example Child Disability Payment applicants are also included. The Scottish Government should collect trend information by benefit to determine to what extent survey satisfaction levels are affected by success rates, as well as, or instead of, different processes applied in Scotland.

67. The Scottish Government's and Social Security Scotland's Our Charter aims to get application decisions right first time as part of their approach to dignity and respect. Where an application is unsuccessful, a claimant can ask for the application to be reviewed (a redetermination) and if this fails, appeal to a tribunal (an appeal).

Exhibit 8.

Survey scores for new applicants between 2022/23 and 2023/24



Source: [Client Survey: 2023-24](#), Social Security Scotland, [Client Survey 2022-23](#), Social Security Scotland

Exhibit 9.

Survey scores vary between successful and unsuccessful applicants



Source: [Disability Benefits Evaluation: Supporting Information](#), Scottish Government

68. The percentage of redeterminations that were allowed or partly allowed for ADP between March 2022 and January 2025 is higher than for PIP over the same period (52 per cent compared to 22 per cent⁷). For appeals, the outcomes cannot be compared against the same time periods due to different methodology. However, in the last five years, appeals in the rest of UK have been at 67 per cent.⁸ For ADP, since 2022, the appeals success rate is lower, at 52 per cent.⁹

69. Social Security Scotland does not currently analyse individual clients claiming ADP's end-to-end journey, from initial decision through to redeterminations and then appeal. These types of statistics are analysed for PIP, and are known as 'customer journey statistics'. This means that it is difficult to judge whether the higher redetermination rates and lower rates of appeal relate to getting decisions right first time or otherwise.

70. The Scottish Government should gather and analyse this data to understand whether its aim of getting decisions right first time is proving successful, including in comparison to the previous PIP system. We are aware Social Security Scotland released a [Statistics Plan](#) in June 2025, but this does not include details of the changes they plan to make. To complete this analysis, Social Security Scotland will need to be able to track and analyse outcomes at an individual level, so that their clients can be tracked through each stage of the process.

More specific analysis is needed to understand which parts of Social Security Scotland's approach to delivering ADP are making a difference to people's experience

71. Currently, the performance analysis of what is making the biggest difference for clients covers all benefits; it is not specific to ADP or any

other benefit type. The 15 benefits administered currently by Social Security Scotland vary in both size, intention and types of intervention and support. For example, for ADP clients, processing needs and ongoing support will differ from clients' experience with other benefits. As such, an understanding of the performance of each against the Charter should reflect these differences.

72. Social Security Scotland has completed [analysis of client satisfaction](#) and published this alongside their Client Survey Report 2023/24. This considers which elements of Social Security Scotland's approach to benefit delivery are making the biggest difference to client satisfaction. This is a useful exercise and has helped Social Security Scotland understand at an overall level those areas which make the most impact, such as contact with staff and application experience.

73. However, as this analysis is not ADP specific, it is of less use when considering the specific interventions, and associated costs, on a benefit-by-benefit basis. More sophisticated modelling is therefore needed, especially for the larger and more costly benefits, to understand how the approach is translating to feeling treated with dignity and respect. This will also help develop a better understanding of how this relates to the relative costs of each of these interventions. Considering the outputs of such an approach alongside the Scottish Government's policy evaluations would give a much better understanding of how a different approach to ADP is being felt by clients ([Case study 1, page 27](#)).

The financial considerations of added value and cost-effectiveness are underdeveloped making it difficult to assess value for money

74. Following on from a better understanding of what activity is making a difference to people's satisfaction with ADP, Social Security Scotland and the Scottish Government should determine how this relates to the costs associated with them. Bringing together the costs of the approach and the elements that make a difference to how an individual feels treated, will allow a better assessment of added value and cost-effectiveness.

75. Given the extent of the projected funding gap in the Scottish budget which relates to ADP, better data is needed on how performance measures and ADP cost drivers relate to each other. Understanding how much it costs for Social Security Scotland to deliver ADP in the way it does is critical to judge whether the return on performance is proportionate and acceptable.

76. Identifying the costs related to ADP is complex. For example, there may be costs attached to better assisting an applicant with supporting documentation, and further costs through continued benefit payments attached to a lighter touch review process. Lighter touch reviews however, in themselves, may be cheaper to administer. Similarly, a better process to get a decision right first time may have costs but will potentially save on costly reconsiderations of cases on appeal.

Case study 1.

Modelling on client satisfaction

Social Security Scotland has carried out detailed analysis (modelling) of client satisfaction in its report *Client Survey: factors affecting Client overall satisfaction 2022/23 and 2023/24*. This modelling uses the client survey results to identify and analyse the factors which most affect clients' overall satisfaction with the Scottish social security system.

This work found that the top impacts on satisfaction were:

- Contact with staff.
- Experience with application.
- Difference to life.
- Experience receiving payments.
- Experienced discrimination.

Carrying out this modelling specifically relating to ADP, and on dignity, fairness and respect, would allow Social Security Scotland and the Scottish Government to get a better understanding of what elements of their service are resulting in a positive experience for their clients. As no specific work has been done on this, the Scottish Government and Social Security Scotland have very little quantitative understanding of client preferences.

Source: [Client Survey: factors affecting Client overall satisfaction 2022/23 and 2023/24](#), Social Security Scotland



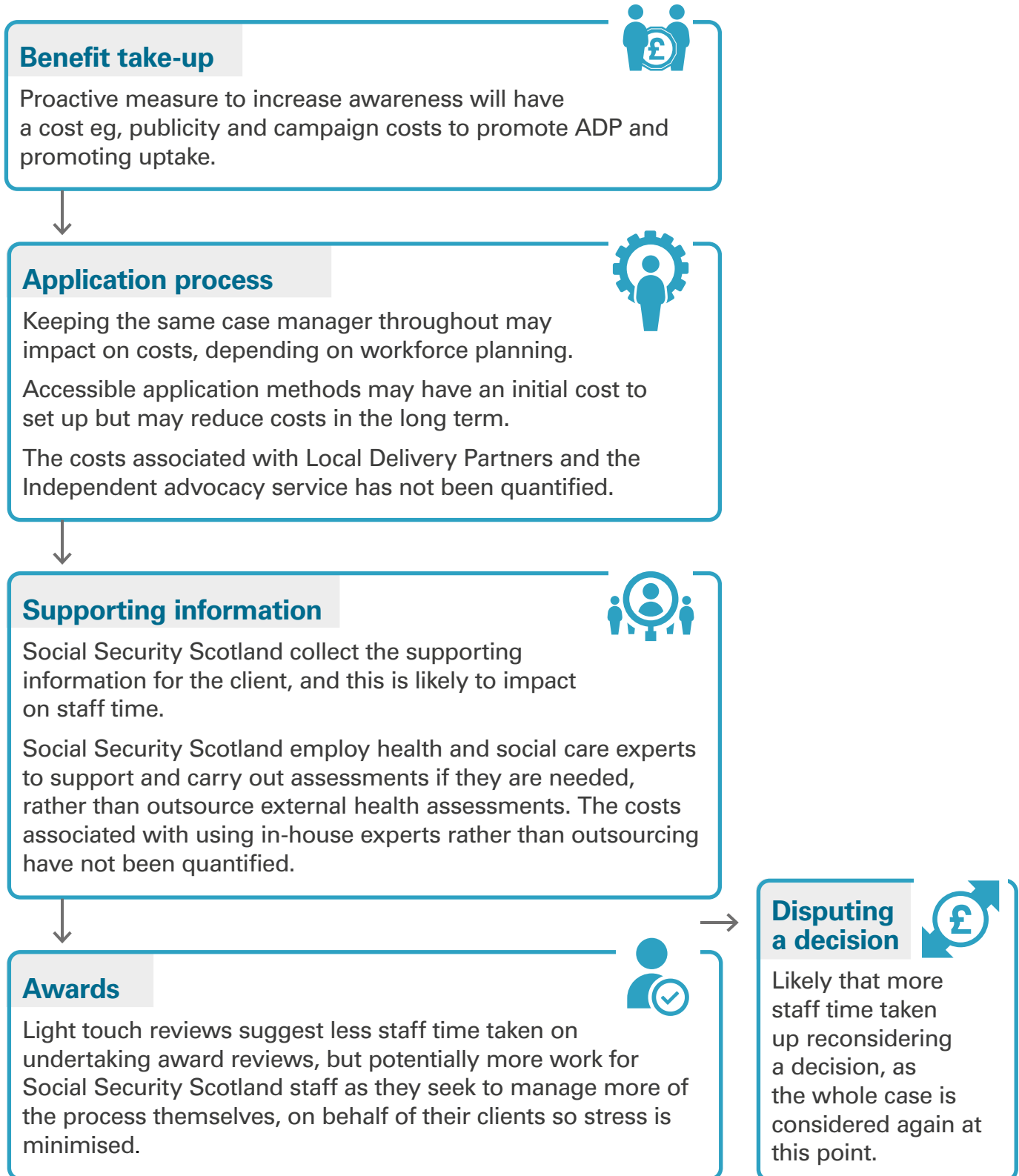
77. Analysing costs will therefore not be an exact science. Without better analysis, however, even with caveats, the Scottish Government will find it more difficult to make evidence-based decisions on which activities they should enhance, reduce, or maintain to best protect their aims while controlling their costs. We recommend that the Scottish Government complete policy evaluations in relation to each aspect of ADP that differs to PIP which analyse costs and benefits.

78. The Auditor General's previous report on Social Security, *Progress on implementing the devolved benefits*, highlighted that the Scottish Government need to link performance measurement more clearly to the impact of outcomes for people and to the investment made to achieve these outcomes. It would appear that little progress has been made in establishing these links.

79. [Exhibit 10 \(page 28\)](#) considers the drivers for either increasing or reducing costs and whether there is an impact on operational expenditure. Social Security Scotland does not break down these costs in a way that shows the extent to which each driver increases or decreases costs. Instead, cost information is based on areas of expenditure such as staffing and marketing.

Exhibit 10.

The approach to ADP and the potential impact on operational cost



80. The Scottish Government and Social Security Scotland must understand better the extent to which its policy choices, rather than demographic differences in Scotland, are affecting costs and performance. The Scottish Fiscal Commission provides information in its forecasts on cost drivers, although it is unclear how much these are the result of operational actions and policy decisions compared to differences in relative populations between Scotland and the rest of the UK.

81. Most notably, data covering the period between January 2023 and April 2025 shows:

- More people in percentage terms in Scotland have registered for ADP compared to PIP in England and Wales (8.0 per cent of the Scottish working age population applied for ADP compared to 5.3 per cent of the England and Wales working age population).
- For new applicants, in percentage terms, a slightly higher number of people in Scotland had their applications successfully authorised (approximately 3.9 per cent of the working age population applying for PIP and ADP had their claims authorised, compared to 2.3 per cent in the rest of the UK claiming PIP) ([Appendix, page 40](#)).

82. There are also differences in the rates of awards. In Scotland, there has been a decrease in the average payment award received by new applicants to **ADP** compared to PIP in the rest of the UK. This is due to a higher percentage of individuals in Scotland receiving a higher value award, and an even higher percentage of individuals receiving a lower value award, compared to England and Wales. Again, the Scottish Government does not know the drivers of the differences, which may make it more difficult to understand the potential impact in Scotland of future changes to eligibility in the rest of the UK.

83. The Scottish Fiscal Commission has noted that fewer individuals are exiting the caseload, due to lighter touch award reviews. For example, over the same March 2022 to January 2025 period, three per cent of awards reviews resulted in awards being ended or reduced. From PIP statistics over the same period, 20 per cent of award reviews were ended or reduced. A higher number of individuals remaining on the caseload can result in higher relative spending. This may change over time given that Social Security Scotland has recently [published data](#) showing award reviews for new applicants are markedly different to case transfers (nine per cent in January 2025), indicating that ADP and PIP award review outcomes may come more in line with one another over time. Similarly, recent data from the rest of the UK for PIP also shows changes in award reviews are reducing the number of individuals who have their awards ended or decreased at review. The latest statistics from November 2024 – January 2025 show award reviews being ended or reduced in the rest of the UK have fallen to 13 per cent.



ADP is paid at two different levels: standard rate and enhanced rate. The rate that is paid depends on whether a person's ability to carry out daily living or mobility activities is limited or severely limited.

84. The Scottish Government released its [Medium-Term Financial Strategy](#) and the [Fiscal Sustainability Delivery Plan](#) on 25 June 2025. In the Fiscal Sustainability Delivery Plan, the Scottish Government states 'we will assess whether the current award review process is working as intended and if any changes may be required'. The plan notes that the latest ADP statistics show a lower rate of ADP awards being ended or decreased at review than previously forecast. They also recognise balancing the value-for-money principle against the principles of dignity and respect. Better analysis of the reasons why social security spending may vary to forecasts and block grant adjustment is vital to assure that the system is efficient and delivers value for money.

Social Security Scotland's arrangements for preventing error and fraud are still being developed

85. Social Security Scotland are conducting work to estimate error that can occur from their own processes, called official error. In [last year's annual audit report for Social Security Scotland](#), the appointed external auditor made this assessment: 'An estimate of the level of official error that exists within Best Start Foods is in development and builds on the learning from the Scottish Child Payment exercise. Significant work is still required for Social Security Scotland to measure the fraud and error that exists within the full range of benefits.' An official error pilot looking at ADP is currently ongoing and a research report with its findings will be released by May 2026.

86. Social Security Scotland has not had the same powers as DWP to require individuals to provide information for the purposes of reviewing cases to estimate levels of client error and fraud. A change in legislation was required to give those greater powers and this took time to go through the Scottish Parliament. The [Social Security \(Amendment\) \(Scotland\) Act 2025](#) gave the necessary powers to mandate client participation and provision of information in estimation exercises. However, before Social Security Scotland can conduct any work, each benefit regulation needs to be amended. The Scottish Government policy team is responsible for amending the regulations but has not given timescales for when each benefit will be ready. The Scottish Parliament also has to agree any changes to regulations. This means there is no timescale for when Social Security Scotland can consider incorrect payments due to client error or fraud. This means that Social Security Scotland does not have a reliable figure for the amount lost to fraud and error. Last year's Annual Audit Report highlighted that significant work is still required for Social Security Scotland to measure the fraud and error that exists within the full range of benefits. This year's Annual Audit Report will go in to this in more detail.

87. This is a sensitive area for Social Security Scotland to navigate in the context of its charter goals of dignity, fairness and respect. Client consultation which influenced the design of the Scottish Government's approach to ADP could have a bearing on how the organisation considers



A medium-term financial strategy is a document where the Scottish Government sets out its expectations and broad financial plans/projections for at least the next five years

error and fraud. Client feedback has shaped an approach where people aren't asked unnecessary questions and where efforts are made to establish trust. Social Security Scotland still needs to have robust processes for ensuring that instances of fraud and error are detected.

3. ADP and wider outcomes

It is not sufficiently clear how the Scottish Government's approach to ADP fits as part of a wider system to support disabled people and National Performance outcomes

88. Overall, the Scottish Government's approach to supporting disabled people is fragmented. In June 2025, the Scottish Government published its first [Disability Equality Plan](#) since 2021. This is the first phase ahead of a more thorough publication in 2026 that looks at long-term ambitions. It is not clear how ADP and other services work together and are considered within budget-setting. This is needed for a better assessment of the impact of ADP on disabled people's lives. Although DPOs are a large part of the plan and were consulted throughout its creation, their feedback is that this plan does not go far enough to address real, sustained change for disabled people.

89. Between 2021 and 2025, there have been several ongoing disability equality policies, however these initiatives are not tied to any central strategy. We have not seen any collated evidence of evaluation of the impact that they are having on outcomes for disabled people.

- The [Equality and Human rights fund](#) provides funds to organisations that work to support people's rights in relation to age, disability, gender, LGBTQI+ and race, as well as human rights overall. It has provided a total of £7.8 million between 2021 and 2026 to DPOs to help support and advance their representative work.
- The [2025-26 Programme for Government](#) includes a commitment to increase the budget towards general housing adaptations for disabled tenants from £8.25 million to almost £21 million. This will fund 8,500 adaptations aimed at supporting people to live independently in their own home.
- The Scottish Government has also reopened the [Independent Living Fund](#) which aims to enable disabled people with high support needs to choose to live in their communities. The Fund reopened for applications in 2024/25, with an initial one-year investment of up to £9 million.
- The [Learning Disability Support fund](#) will also provide £1.6 million over 30 months to third sector organisations, to support people with learning disabilities to reach their full potential.

90. The Scottish Government should assess how ADP sits within the wider system of support for disabled people. There is a lack of detailed understanding about how ADP is contributing to wider Scottish Government goals for disabled people, and a potential missed opportunity to share the learning from ADP and Social Security Scotland's focus on dignity, fairness and respect with other areas of the public sector.

91. The [Social Security Scotland Corporate Plan 2024-27](#) includes consideration of how Social Security Scotland supports the delivery of a range of National Outcomes within the National Performance Framework (NPF) as part of its strategic context. Social Security Scotland is due to publish its first performance framework soon, which will help evidence the links between Social Security Scotland support and the National Outcomes.

92. The upcoming social security performance framework and the ongoing reform of the NPF presents an opportunity for the Scottish Government to draw strands of work on supporting disabled people together.

More data is required to get a better understanding of the population of disabled people in Scotland

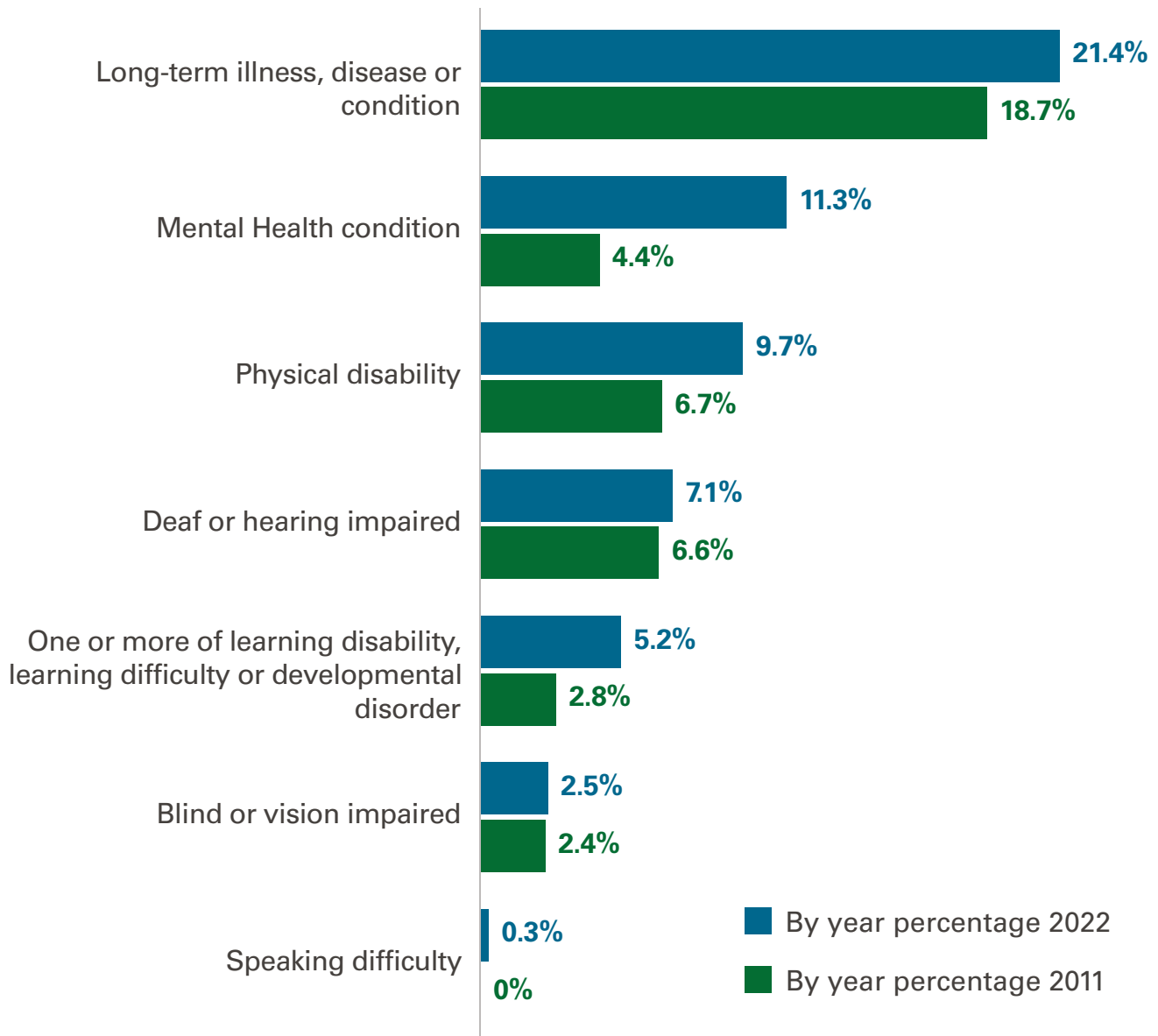
93. Information on the number of people in Scotland who could potentially be entitled to ADP is limited. This makes it difficult to understand future demand, including the number of people that could be entitled to ADP but are not claiming it.

94. The information available on the number of disabled people in Scotland is collected through the Census and the Scottish Core questions as part of the Scottish Health Survey. The information from these surveys, however, is self-reported, and perceptions of disability vary. Other reasons why this data is not robust in terms of estimating eligibility is that the disability-related questions that are currently asked in surveys may not capture eligibility criteria, and as Social Security Scotland makes person-centred decisions, some of those who identify as disabled may not be eligible for benefits.¹⁰ This makes it hard to establish complete data.

95. Results from survey questionnaires are showing a steady increase in the proportion of the Scottish population reporting long-term ill health. As shown in [Exhibit 11 \(page 34\)](#), the percentage of people reporting a long-term illness, disease or condition increased from 18.7 per cent in 2011 to 21.4 per cent in 2022. Health is a spectrum, and people can have complex needs and multiple conditions, but still not identify as disabled or having a disability.

Exhibit 11.

Scottish census results indicating additional demands on ADP



Source: [Scotland's Census 2022 – Health, disability and unpaid care](#), Scotland's Census

96. The Scottish Government is aware of issues with the completeness of its data. [The Equality Data Improvement Programme](#) and [Scotland's Equality Evidence Strategy 2023-2025](#) aim to improve this by using data to create policy to address inequality. Data and measurability are also addressed in the Disability Equality Plan.

97. In the rest of the UK, the DWP has recently enabled data linking of the Family Resources Survey to benefits applications, enabling them to look at a much wider range of outcomes, including employment and income. This will help the DWP evidence how money spent on disability benefits affects other long-term outcomes. The Scottish Government does not have similar data for Scotland and implementing this is not easy to do. However, the Scottish Government should consider what they can learn from the approach to gain a more holistic understanding of how ADP is helping people in their wider lives.

98. Better 'signposting', where one public service refers someone on to another service, would help the Scottish Government gain a better understanding of its population, as well as benefiting disabled people directly. The 2023/24 Social Security Scotland Measuring our Charter publication reports that 35 per cent of ADP applicants were told about other sources of additional help by staff, and that 47 per cent were not, but would have liked to have been. This is supported by the [2023/24 Client Survey report](#), which highlights suggestions for improvement around better signposting by staff to applicants, letting them know of other sources of support, benefits and services. Citizens Advice Scotland (CAS) has also stated that improvements are needed in ADPs referral pathways and accessibility of services.¹¹

99. Third sector bodies such as CAS and the ALLIANCE have emphasised the need for more consistent relationships between Social Security Scotland's Local Area Delivery Teams and the third sector, a more predictable approach to third party representation, as well as joined-up working to increase the impact of ADP on the lives of disabled people.^{12,13} CAS underscores the critical role that ADP plays in enabling individuals to meet their basic needs, participate in society and access necessary health and social care.¹⁴ The Joseph Rowntree Foundation emphasises the need for continued improvement to the social security system to effectively reduce poverty and support those in need, alongside calling for better integration of ADP with other support services to enhance the overall wellbeing of recipients¹⁵ ([Case study 2, page 36](#)).

There continues to be a high rate of poverty among disabled people in Scotland

100. The Scottish Government does not hold Scottish specific baseline data on the scale of additional costs faced by disabled people. It is also unclear how ADP is helping people in poverty, beyond the previous PIP system. Although ADP is not intended as an anti-poverty measure or to get people into employment, the Social Security Scotland Charter has an objective that states 'The Scottish Government will use social security powers to contribute towards tackling poverty' and use 'social security powers to help make sure people can play a full and active part in society'. Both also provide important context into the cost of having a disability in Scotland.

Case study 2.

Modelling on client satisfaction

Social Security Scotland was part of a cross Scottish Government communications working group established to support a 2022 cost-of-living campaign. The campaign was aimed at promoting a new website that brought together, in one place, information on support, grants, benefits and advice. The website had this information in order to help people find out what support they may be entitled to, to help alleviate financial pressures. Social Security Scotland's involvement included working with communications colleagues from central Scottish Government and other public bodies to share research insights, coordinate activity and messages, and to amplify the central Scottish Government campaign. This resulted in a strategic communications plan that was approved by Scottish ministers. Social Security Scotland's role included supporting media activity and visits, sharing social media content and signposting to the Scottish Government website from printed material. Social Security Scotland provided data from their own social media engagement metrics to help support the evaluation of the campaign.

Although this campaign was focused on low-income family payments, it shows good practice in how a joined-up, public sector-wide approach to providing and highlighting support for vulnerable people can work.

Source: [Scottish Government cost-of-living campaign resources website](#), and Social Security Scotland document request return



101. The Poverty and Income Inequality in Scotland Survey 2021-24 highlights that in 2021-24, the poverty rate after housing costs of people in households with a disabled person is 23 per cent, compared to 17 per cent in a household without a disabled person ([Exhibit 12, page 37](#)). This gap increases to ten percentage points (26 per cent and 16 per cent respectively) when disability-related benefits are not included in household income. This shows that disability-related benefits may improve relative poverty rates, but that there is a significant number of disabled people in Scotland living in poverty.

102. Employability among disabled people in Scotland is another issue facing the Scottish Government. Although the **employment gap for people with a disability** has reduced from 31.6 per cent in 2021/22 to 30.2 per cent in 2023/24, it is still higher than the UK average of 27.2 per cent.¹⁶

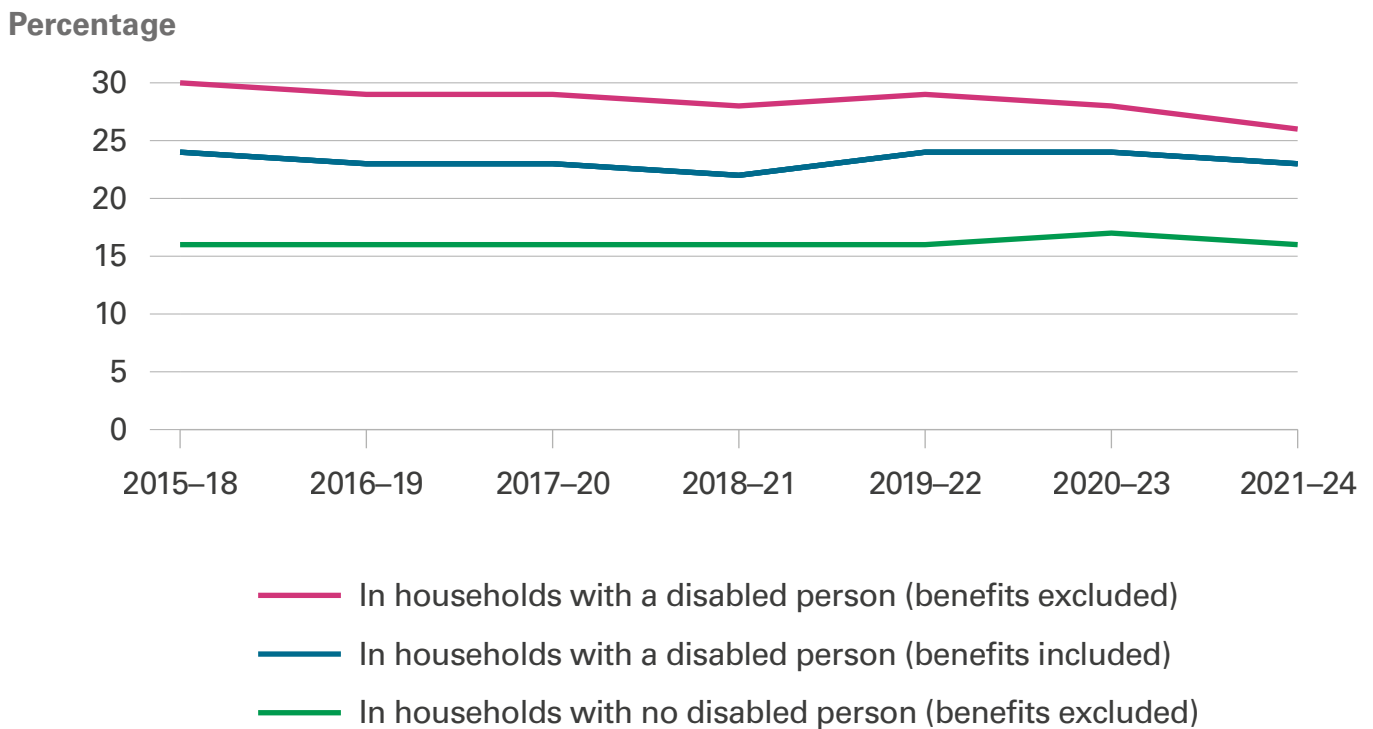


The disability employment gap

is the difference between how many disabled people are in work compared to how many non-disabled people are in work.

Exhibit 12.

Poverty rate for disabled people compared to non-disabled people



Source: [Scottish Poverty and Income Inequality in Scotland Survey 2021-24](#)

103. The Scottish Government has taken steps to try and narrow this gap. The 2025-26 Programme for Government included a commitment to supporting disabled people to move into sustainable employment through Specialist Employment Support from Summer 2025. This aims to ensure ‘place and train’ models are in place across all 32 local authority areas.

Equalities and human rights-based budgeting could help ensure that ADP is considered fully as part of a wider policy approach

104. The Scottish Human Rights Commission has highlighted that the Scottish Government has a legal obligation to maximise the use of available resources to progressively realise its economic, social and cultural rights commitments. This includes the right to social security. A human rights-based approach to budgeting means ensuring that resources are allocated and used efficiently, effectively, and without discrimination. It also requires the government to take appropriate steps to mobilise additional resources where necessary to fulfil its human rights obligations.¹⁷

105. The Scottish Government should consider social security and ADP spending as part of an equalities-based budgeting approach. The Auditor General reported in [Fiscal sustainability and reform](#) that: outcomes for everyone. The Scottish Government should incorporate this approach into its overall Public Service Reform programme as soon as possible, to ensure the results are used to inform decisions about changes to policies and services. This work should be clearly aligned to the new National Performance Framework.’ Taking this approach to including ADP spending could help ensure that it is considered as part of a wider policy approach to supporting disabled people.

Endnotes

- 1** [Developing the Scottish Social Security Charter: co-design in action](#), Scottish Government, January 2019.
- 2** [Adult Disability Payment statistics to 30 April 2025](#), Social Security Scotland, 18 March 2025.
- 3** Ibid.
- 4** [Social Security Scotland Client Survey: 2023-2024](#), Social Security Scotland, 12 November 2024.
- 5** [Social Security Scotland Charter Research 2023-2024](#), Social Security Scotland, 12 November 2024.
- 6** [Social Security Programme Business Case](#), Scottish Government, 12 February 2020.
- 7** [Adult Disability Payment statistics to 30 April 2025](#) tables, Social Security Scotland, 18 March 2025.
- 8** [Tribunals Statistics](#), Ministry of Justice, UK Government, 12 June 202.
- 9** [Adult Disability Payment statistics to 30 April 2025](#) tables, Social Security Scotland, 18 March 2025.
- 10** [Take up rates of Scottish Benefits 2024](#), Scottish Government, November 2024.
- 11** [Independent Review of Adult Disability Payment: Call for Evidence](#), Citizens Advice Scotland, 2024.
- 12** Ibid.
- 13** [Adult Disability Payment: Consultation on the Mobility Component](#), The ALLIANCE, 25 April 2023.
- 14** Why Adult Disability Payment (ADP) needs a “Substantial Risk” component, Citizens Advice Scotland, August 2024.
- 15** [Poverty in Scotland 2024](#), Joseph Rowntree Foundation, 7 October 2024.
- 16** [Data tables: The employment of disabled people 2024](#), Department for Work and Pensions, 20 November 2024.
- 17** [Tax policy and the Budget – A Framework for Tax](#), Scottish Human Rights Commission, October 2021.

Appendix

Audit methodology

Data Sources and Interpretation.

We have used data from the Department for Work and Pensions' Stat Xplore database and Social Security Scotland's ADP quarterly statistical release tables. Based on this data, we have drawn the following conclusions:

Registration Figures:

- For Adult Disability Payment (ADP), registration figures refer to ADP Part 1 applications received, which indicates that an ADP Part 1 form has been submitted.
- For Personal Independence Payment (PIP), registration figures refer to new registrations in England and Wales, where a PIP1 form has been completed.
- The population size data used for comparison is sourced from the Office for National Statistics (ONS) and includes only the working-age population (ages 16–65) as of mid-2023, the latest available estimate.

Authorised Claims:

- For ADP, the figures represent new claims where a decision has been made and the application was authorised.
- For PIP, the figures represent clearances for new claims where the application was authorised, excluding Disability Living Allowance (DLA) reassessment claims.
- The population size data used for this analysis is also from ONS, limited to the working-age population (ages 16–65) as of mid-2023.

Adult Disability Payment



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