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EXPENDITURE ON SCHOOL EDUCATION IN SCOTLAND, 2005-06

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A Scottish Executive National Statistics Publication

This document gives the latest figures for local authority spending on school education.

The main findings are :-

- **Gross revenue expenditure** in 2005-06 on **primary** education was £1.6 billion, or £4,138 per pupil. This was an increase per pupil of seven per cent from 2004-05, or £283 per pupil.
- **Gross revenue expenditure** in 2005-06 on **secondary** education was £1.8 billion or £5,771 per pupil. This was an increase per pupil of six per cent from 2004-05, or £343 per pupil.
- **Gross revenue expenditure** in 2005-06 on **special** education, both in special and mainstream schools, was £455 million. This was an increase of five per cent from 2004-05.
- **Pre-school education** and **other revenue expenditure** of about £520 million resulted in a **total** local authority education expenditure in 2005-06 of £4.4 billion. This was a five per cent increase from 2004-05.
- **Capital expenditure** not funded from revenue in 2005-06 on **primary and secondary** schools was £280 million, the equivalent of £397 per pupil. This was an increase per pupil of fifty-six per cent from 2004-05, or £142 per pupil. This does not include PPP projects.
- **Capital expenditure** not funded from revenue in 2005-06 on **special education** was £6.9 million. This was more than double the amount in 2004-05. This does not include PPP projects.
- £2.8 billion of expenditure was **devolved** to head teachers in 2005-06, a five per cent increase on 2004-05.

¹ Total figures and per pupil figures for local authorities for 2005-06, in tables 2.1, 2.2, 3.1, 3.2 and 4.1 and the maps have been amended. Previously published version included Inter-Authority Transfers (IATs).

BACKGROUND NOTES

1. The expenditure figures set out in this publication are defined as follows:
 - Tables 1.1, 1.2, 2.1-4.2 are total local authority gross expenditure, irrespective of whether the income is from central government grants, specific grants, sales, fees and charges (e.g. school meals) and lottery grants. It excludes loan charges payments. Section 5 gives net figures rather than gross.
 - The totals include “revenue contributions to capital” (RCC) and “support services”. These are single items for the whole education budget which are apportioned by local authorities to each of the sub-services (primary, secondary, etc.). RCCs are revenue funding used to contribute to capital expenditure and support services are the costs of administration support to the education department from the council’s central administration e.g. by providing office space or payroll administration.
 - These figures are also being published in a slightly different form by the Chartered Institute of Public Finance and Accounting (CIPFA) Scotland in the *Rating Review Actuals 2005-06*.
 - In Tables 2.1 to 4.2 there is an adjustment made to account for inter-authority and intra-authority transfers i.e. the total spend in Scotland is slightly less than the sum of the 32 councils’ gross spend as some give money to other councils for the provision of services and *both* show it as an expenditure item. Similarly individual education services recharge some costs to other accounts of the local authority. This avoids double counting but has not been apportioned to each of the spend categories, as it is supplied as a single figure.
 - Increases have been shown on a nominal basis, not taking into account inflation.

Central administration

2. When recording service expenditure, local authorities follow guidelines set out by CIPFA. From 1 April 2002, the Best Value Accounting Code of Practice (BVACoP) was implemented across Scotland for Education expenditure analysis. Under this new guidance central administration costs, which were previously reported as a separate item, are now reported under the various sectors and services which rely on them. This means that figures for 2002-03 to 2005-06 are not comparable with previous years.

PPP projects

3. PPP projects are initially funded by the private sector, with local authorities financing them over future years. The initial cost of building projects funded in this way will therefore not appear in the capital expenditure figures in this publication, but will lead to an increase in the revenue spend in future years.

Devolved to schools

4. As a result of the implementation of the new code of practice for 2002-03 (see Note 2) outturn expenditure from 2002-03 onwards is classified as either (a) devolved to head teachers (Individual School Budgets), or (b) centrally held and managed by local authorities. Data are published in table 5.1 and 5.2.
5. The Executive has also issued guidance stating, for the purposes of the Partnership Agreement, which categories of expenditure can reasonably be devolved to head teachers. Table 5.1 however contains all categories of expenditure, and so the percentage obtained by simply dividing Table 5.2 by Table 5.1 would underestimate the measure relevant to the Partnership Agreement target. Table 5.3 therefore gives budgeted figures for 2006-07 together with non-audited data for the target measure (devolved spend as a proportion of *devolvable* spend) on the basis set out in the guidelines. These figures have been provided to the Executive by local authorities.

Executive spending on education

6. The Executive does not set the amount to be spent on school education, but funds local authorities who set their own budgets for different services. Local authority expenditure is

funded mainly from the Executive's Revenue Support Grant (RSG), but also from business rates and their own council tax receipts. The Executive calculates GAE (generally speaking, a formula-based allocation of funding proportional to need), and this is met from RSG, council tax and redistributed business rates. However GAE, while having an education element in its calculation, is not ring-fenced. Local authorities can decide themselves how much they wish to spend on education relative to other services, and also have the option of raising more council tax than that assumed in the calculation of RSG. The Executive also funds other aspects of education through direct grants, much of which is also included in these figures as it is spent by local authorities, however this accounts for only a small proportion of local authority expenditure.

Per pupil calculations

7. Expenditure per pupil in the primary and secondary sectors was calculated using the relevant school rolls for primary and secondary pupils. However the reported expenditure may exclude some elements of spend on pupils with additional support needs, as this is recorded under special education.
8. It is not possible to calculate expenditure per pupil in special education. Expenditure in this category includes additional support for pupils in mainstream schools as well as funding of special schools, and in some cases covers funding for pupils in neighbouring authorities' special schools or additional funding of their support in their mainstream schools. It is therefore not possible to identify both the total expenditure and the correct number of pupils to which the expenditure relates.

General

9. Figures are rounded separately and may consequently not sum to the total figure.
10. The following symbols are used:
 - .. = not available
 - = nil or rounds to nil
11. **This is a National Statistics publication.** National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.
12. Statistical tables are available through the following link

www.scotland.gov.uk/stats/bulletins/00557

Figures for expenditure on other services are available through the following link

www.scotland.gov.uk/stats/bulletins/00558

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Statistical Publication Notice
17th January 2007

Contents

Summary Statistics

- 1.1 Gross revenue education expenditure, 2000-01 to 2005-06
- 1.2 Gross revenue expenditure on schools, by sector, 1998-99 to 2005-06
- Chart 1 Gross revenue expenditure on schools, 1999-00 to 2005-06
- 1.3 Capital expenditure, actual gross payments, 1996-97 to 2005-06
- Chart 2 Capital expenditure, primary and secondary schools, 1996-97 to 2005-06
- Chart 3 Capital expenditure, special education, 1996-97 to 2005-06

Local authority summaries

Primary

- 2.1 Total gross revenue expenditure on primary schools, 2000-01 to 2005-06
- 2.2 Total gross revenue expenditure per pupil in primary schools, 2000-01 to 2005-06
- 2.3 Gross revenue expenditure on primary schools, 2005-06

Secondary

- 3.1 Total gross revenue expenditure on secondary schools, 2000-01 to 2005-06
- 3.2 Total gross revenue expenditure per pupil in secondary schools, 2000-01 to 2005-06
- 3.3 Gross revenue expenditure on secondary schools, 2005-06

Special

- 4.1 Total gross revenue expenditure on special education, 2000-01 to 2005-06
- 4.2 Gross revenue expenditure on special education, 2005-06

Devolved Spending

- 5.1 Net expenditure, 2004-05 & 2005-06
- 5.2 Devolved spending, 2004-05 & 2005-06
- 5.3 Estimated devolved spending and budget estimate net expenditure 2006-07

Capital Expenditure

- 6.1 Capital expenditure, 2005-06

Maps

- Map 1 Total gross revenue expenditure per pupil in primary schools, 2005-06
- Map 2 Total gross revenue expenditure per pupil in secondary schools, 2005-06

Table 1.1: Gross Revenue Education Expenditure (£000), 2000-01 to 2005-06

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Pre-Primary	167,960	189,091	⁽¹⁾ 213,147	236,949	258,869	284,484
Primary Education	1,041,248	1,123,085	1,300,929	1,435,967	1,532,970	1,613,035
Secondary Education	1,141,049	1,243,545	1,473,250	1,609,631	1,723,232	1,819,388
Special Education	241,869	268,885	354,081	390,926	434,762	454,788
Other ⁽²⁾	445,655	459,220	192,446	199,313	230,842	235,181
Total	3,037,780	3,283,827	3,533,853	3,872,786	4,180,675	4,406,876

(1) Totals prior to 2002-03 are comparable but the breakdown is not, see background note 2.

(2) "Other" covers "non-school funding" i.e. community learning, strategic management of non-school services, support for students, home to college transport (16 to 18 years) and residual pension liabilities. All inter account and inter authority transfers are deducted from expenditure.

Source: LFR01 form and previous.

Table 1.2: Gross Revenue Expenditure on Schools, by Sector (£000), 1998-99 to 2005-06**Primary Education**

Primary	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure ⁽²⁾
1998-99	618,975	66,079	199,300	14,699	8,941	902,547
1999-00	652,875	80,495	220,745	15,931	4,982	971,600
2000-01	670,316	97,035	254,466	16,545	4,865	1,041,248
2001-02	730,493	124,128	253,463	17,073	4,779	1,123,085
(1)						
2002-03	764,707	166,219	360,656	23,800	3,875	1,300,929
2003-04	830,553	190,578	399,617	27,221	17,574	1,435,967
2004-05	893,914	206,267	432,770	34,603	3,345	1,532,970
2005-06	933,321	216,047	447,867	42,826	5,126	1,613,035

(1) Data prior to 2002-03 are not comparable, see background note 2.

(2) Total Gross Expenditure is not the sum of the previous columns due to inter-authority & inter-account transfers.

Source: LFR01 form and previous.

Secondary Education

Secondary	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure ⁽²⁾
1998-99	706,000	76,608	203,474	15,321	9,094	1,007,287
1999-00	744,865	83,439	224,602	16,739	5,345	1,073,128
2000-01	773,001	93,743	253,439	17,428	5,114	1,141,049
2001-02	847,319	102,146	272,144	18,690	4,880	1,243,545
(1)						
2002-03	893,313	141,170	423,500	23,180	3,705	1,473,250
2003-04	923,055	214,840	453,861	27,133	6,722	1,609,631
2004-05	1,041,205	175,303	486,456	35,699	4,916	1,723,232
2005-06	1,079,640	194,623	516,458	43,939	7,434	1,819,388

(1) Data prior to 2002-03 are not comparable, see background note 2.

(2) Total Gross Expenditure is not the sum of the previous columns due to inter-authority & inter-account transfers.

Source: LFR01 form and previous.

Special Education

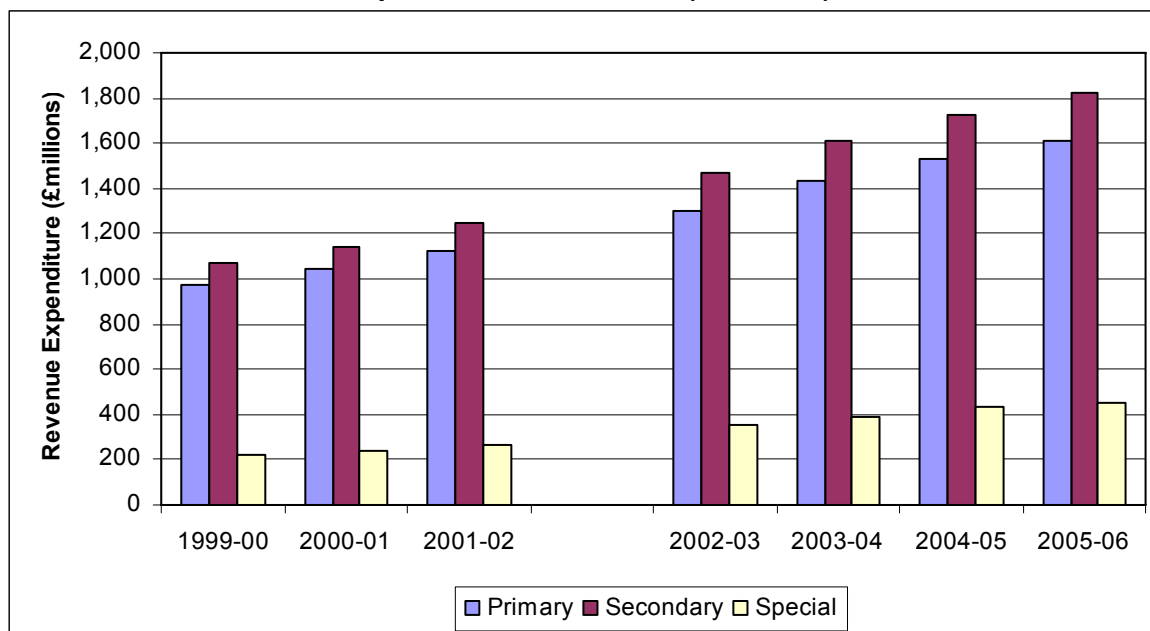
Special	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure ⁽²⁾
1998-99	98,942	44,169	59,438	4,409	2,590	197,438
1999-00	112,767	49,941	65,221	4,704	1,400	222,872
2000-01	117,107	54,654	74,686	4,809	1,295	241,869
2001-02	131,083	61,982	79,406	5,210	1,346	268,885
(1)						
2002-03	158,698	73,705	139,721	8,746	731	354,081
2003-04	173,299	82,078	146,653	5,853	1,745	390,926
2004-05	186,647	92,318	172,409	7,765	458	434,762
2005-06	191,126	99,612	183,732	8,970	1,065	454,788

(1) Data prior to 2002-03 are not comparable, see background note 2.

(2) Total Gross Expenditure is not the sum of the previous columns due to inter-authority & inter-account transfers.

Source: LFR01 form and previous.

Chart 1: Gross Revenue Expenditure on Schools (£millions), 1999-00 to 2005-06 ⁽¹⁾



(1) Data prior to 2002-03 are not comparable, see background note 2.

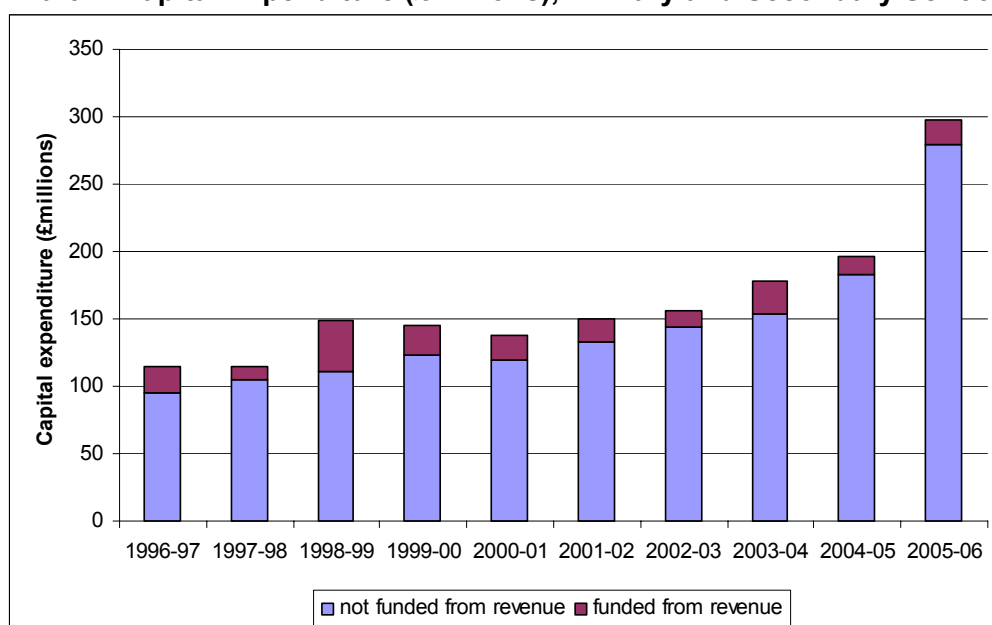
Source: LFR01 form and previous.

Table 1.3: Capital Expenditure, actual gross payments (£000), 1996-97 to 2005-06

	Primary & Secondary		Special	
	not funded from revenue	funded from revenue	not funded from revenue	funded from revenue
1996-97	95,152	19,877	1,994	74
1997-98	104,603	9,836	3,315	128
1998-99	110,834	38,392	4,857	1,449
1999-00	123,113	21,577	4,195	35
2000-01	119,331	18,442	1,991	31
2001-02	132,869	17,126	2,293	8
2002-03	143,600	12,356	3,856	135
2003-04	154,025	23,629	3,130	509
2004-05	182,648	13,184	3,299	-
2005-06	279,730	17,563	6,900	489

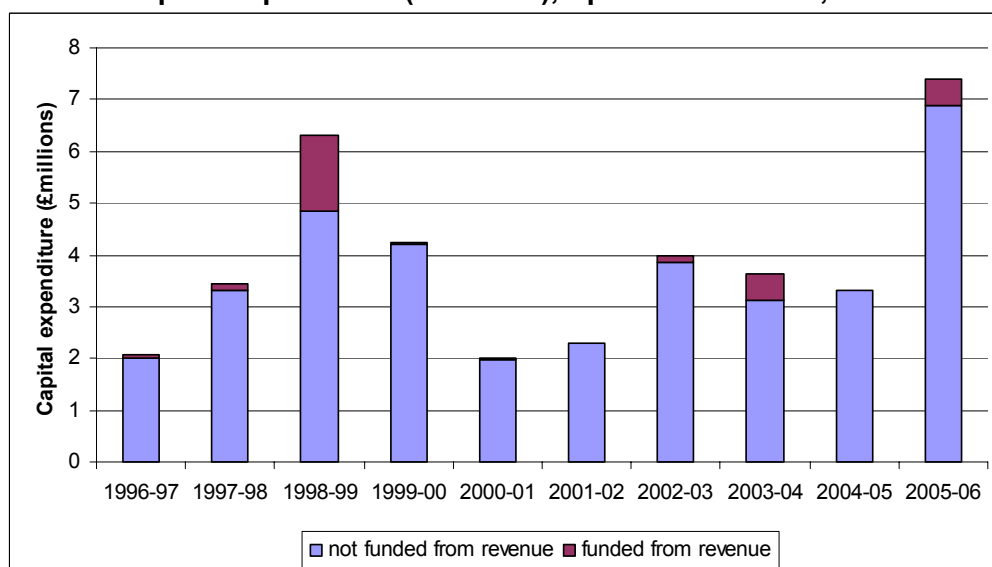
Source: CPR 5, CPR Fin5 and CPR Final forms.

Chart 2: Capital Expenditure (£millions), Primary and Secondary Schools 1996-97 to 2005-06



Source: CPR 5, CPR Fin5 and CPR Final forms.

Chart 3: Capital Expenditure (£millions), Special Education, 1996-97 to 2005-06



Source: CPR 5, CPR Fin5 and CPR Final forms.

Table 2.1: Total gross revenue expenditure on primary schools (£000), 2000-01 to 2005-06

	2000-01	2001-02	(1)	2002-03	2003-04	2004-05	2005-06
Aberdeen City	36,399	39,734		46,243	49,165	52,616	58,296
Aberdeenshire	47,876	52,119		64,372	69,249	72,328	77,236
Angus	22,592	25,401		25,981	29,495	32,799	34,084
Argyll & Bute	20,681	21,554		27,422	30,057	32,631	33,502
Clackmannanshire	10,299	11,219		12,697	13,465	14,203	15,008
Dumfries & Galloway	27,738	29,918		33,904	36,037	38,765	40,799
Dundee City	27,904	29,918		33,931	35,960	38,943	40,753
East Ayrshire	24,172	26,469		29,372	32,186	34,607	35,942
East Dunbartonshire	23,649	26,042		29,969	33,067	35,812	36,889
East Lothian	19,579	22,708		26,267	28,606	32,583	34,306
East Renfrewshire	18,993	21,727		28,198	30,975	32,914	35,332
Edinburgh, City of	70,504	77,455		90,203	103,043	109,530	111,230
Eilean Siar	10,274	10,735		12,633	14,056	15,466	16,746
Falkirk	25,811	27,834		35,620	37,808	41,313	46,497
Fife	72,326	77,683		86,091	99,048	119,141	125,450
Glasgow City	122,603	130,442		145,981	176,670	179,386	174,728
Highland	47,515	49,436		62,676	71,010	73,016	74,564
Inverclyde	18,078	20,024		20,499	21,216	23,886	26,393
Midlothian	18,666	19,832		21,988	23,510	25,309	27,196
Moray	18,750	20,284		23,107	24,620	26,590	27,796
North Ayrshire	29,489	31,960		40,984	42,739	45,356	47,354
North Lanarkshire	70,014	78,202		92,603	101,466	105,654	111,706
Orkney Islands	6,185	6,610		8,418	8,935	10,371	10,623
Perth & Kinross	25,404	28,474		36,104	39,658	41,513	46,217
Renfrewshire	36,839	38,673		44,123	49,888	53,730	56,232
Scottish Borders	20,799	22,324		27,930	30,897	31,526	36,443
Shetland Islands	9,169	8,158		11,043	11,798	12,400	12,423
South Ayrshire	21,410	24,954		29,946	31,586	33,763	36,942
South Lanarkshire	66,782	69,640		78,894	87,552	95,405	99,065
Stirling	16,373	17,785		20,582	22,940	23,832	24,830
West Dunbartonshire	21,694	23,197		26,274	28,891	31,089	33,131
West Lothian	34,661	39,424		45,202	49,950	54,422	57,474
Adjustment for inter-authority & inter-account transfer	-1,980	-6,851		-18,328	-29,576	-37,929	-32,152
SCOTLAND	1,041,248	1,123,085		1,300,929	1,435,967	1,532,970	1,613,035

(1) Data prior to 2002-03 are not comparable, see background note 2.

Source: LFR01 form and previous.

Table 2.2: Total gross revenue expenditure per pupil in primary schools, 2000-01 to 2005-06

	2000-01	2001-02	(1)	2002-03	2003-04	2004-05	2005-06
Aberdeen City	2,427	2,730		3,284	3,609	3,976	4,549
Aberdeenshire	2,289	2,528		3,160	3,430	3,613	3,913
Angus	2,425	2,733		2,787	3,201	3,593	3,760
Argyll & Bute	2,715	2,924		3,765	4,211	4,696	4,970
Clackmannanshire	2,362	2,584		2,951	3,211	3,478	3,724
Dumfries & Galloway	2,218	2,415		2,793	3,025	3,306	3,595
Dundee City	2,443	2,645		3,087	3,359	3,768	4,036
East Ayrshire	2,232	2,501		2,841	3,189	3,507	3,754
East Dunbartonshire	2,275	2,549		2,993	3,402	3,782	4,054
East Lothian	2,424	2,777		3,263	3,631	4,197	4,476
East Renfrewshire	2,169	2,484		3,221	3,547	3,794	4,114
Edinburgh, City of	2,425	2,712		3,238	3,823	4,183	4,338
Eilean Siar	4,490	4,840		5,816	6,513	7,375	7,869
Falkirk	2,072	2,233		2,908	3,100	3,437	3,886
Fife	2,430	2,642		2,972	3,464	4,215	4,532
Glasgow City	2,722	2,959		3,386	4,228	4,424	4,428
Highland	2,533	2,682		3,446	3,927	4,112	4,252
Inverclyde	2,450	2,801		2,963	3,168	3,679	4,179
Midlothian	2,572	2,745		3,148	3,409	3,780	4,121
Moray	2,401	2,585		2,953	3,165	3,474	3,698
North Ayrshire	2,415	2,638		3,423	3,644	3,975	4,287
North Lanarkshire	2,413	2,709		3,233	3,586	3,775	4,042
Orkney Islands	3,484	3,788		4,984	5,350	6,159	6,517
Perth & Kinross	2,375	2,656		3,385	3,769	4,047	4,482
Renfrewshire	2,441	2,588		3,021	3,487	3,859	4,132
Scottish Borders	2,303	2,495		3,133	3,524	3,635	4,244
Shetland Islands	4,325	3,890		5,337	5,870	6,241	6,390
South Ayrshire	2,352	2,782		3,417	3,639	4,016	4,507
South Lanarkshire	2,536	2,664		3,055	3,465	3,810	4,070
Stirling	2,343	2,526		2,932	3,260	3,420	3,587
West Dunbartonshire	2,589	2,788		3,243	3,695	4,118	4,539
West Lothian	2,313	2,600		3,002	3,353	3,680	3,914
SCOTLAND	2,451	2,674		3,148	3,541	3,855	4,138

(1) Data prior to 2002-03 are not comparable, see background note 2.

Source: LFR01 form and previous, Pupils in Scotland 2005 and previous.

Table 2.3: Gross revenue expenditure on primary schools (£000), 2005-06

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽¹⁾)
Aberdeen City	38,409	6,120	12,078	1,689	-	58,296	53,511
Aberdeenshire	46,108	8,933	19,640	2,260	295	77,236	77,236
Angus	20,322	4,070	8,635	760	297	34,084	34,069
Argyll & Bute	17,836	3,333	11,375	865	93	33,502	32,346
Clackmannanshire	8,234	2,679	3,489	606	-	15,008	14,994
Dumfries & Galloway	27,434	3,703	8,372	1,238	52	40,799	40,765
Dundee City	25,023	5,444	9,258	1,028	-	40,753	40,651
East Ayrshire	21,789	3,168	9,024	1,961	-	35,942	35,715
East Dunbartonshire	20,576	5,719	9,955	639	-	36,889	36,770
East Lothian	18,292	7,764	6,529	1,721	-	34,306	34,004
East Renfrewshire	19,634	5,040	9,811	847	-	35,332	35,327
Edinburgh, City of	58,255	18,042	29,406	5,527	-	111,230	110,229
Eilean Siar	8,252	2,241	4,927	1,326	-	16,746	16,733
Falkirk	24,590	6,640	14,224	708	335	46,497	46,327
Fife	64,038	19,126	37,574	4,571	141	125,450	114,220
Glasgow City	98,347	18,666	55,182	1,507	1,026	174,728	169,538
Highland	44,045	9,096	19,399	1,917	107	74,564	74,253
Inverclyde	15,445	2,920	6,030	1,998	-	26,393	26,221
Midlothian	15,216	4,491	5,993	1,496	-	27,196	27,196
Moray	16,933	2,943	7,508	412	-	27,796	27,813
North Ayrshire	24,842	5,035	16,784	693	-	47,354	46,775
North Lanarkshire	64,003	13,640	32,817	990	256	111,706	111,288
Orkney Islands	6,097	1,626	2,834	10	56	10,623	10,623
Perth & Kinross	25,786	7,769	10,570	1,734	358	46,217	46,217
Renfrewshire	31,684	7,894	16,091	551	12	56,232	53,640
Scottish Borders	20,144	5,405	10,408	486	-	36,443	34,087
Shetland Islands	6,865	2,387	3,064	107	-	12,423	12,423
South Ayrshire	20,848	4,364	10,825	905	-	36,942	36,711
South Lanarkshire	58,407	11,473	26,115	1,954	1,116	99,065	99,065
Stirling	15,829	3,060	5,941	-	-	24,830	24,827
West Dunbartonshire	18,028	4,051	10,759	293	-	33,131	32,090
West Lothian	32,010	9,205	13,250	2,027	982	57,474	57,371
SCOTLAND	933,321	216,047	447,867	42,826	5,126		1,613,035

(1) Inter-Authority Transfers.

Source: LFR01 form.

Table 3.1: Total gross revenue expenditure on secondary schools (£000), 2000-01 to 2005-06

	2000-01	2001-02	(1)	2002-03	2003-04	2004-05	2005-06
Aberdeen City	40,934	45,213		49,296	53,732	55,259	63,025
Aberdeenshire	53,103	59,648		72,054	80,336	85,532	90,085
Angus	26,050	28,317		30,257	35,074	39,327	39,759
Argyll & Bute	20,786	22,156		28,962	32,018	34,980	36,074
Clackmannanshire	10,816	11,200		13,369	14,140	15,373	16,253
Dumfries & Galloway	33,387	36,375		39,797	43,109	45,842	47,575
Dundee City	33,970	37,163		41,405	45,251	48,440	50,645
East Ayrshire	26,236	29,882		36,709	38,658	42,567	44,049
East Dunbartonshire	29,322	32,019		37,947	42,758	44,915	47,890
East Lothian	18,858	21,119		24,477	27,332	32,314	33,980
East Renfrewshire	23,997	26,955		31,412	34,323	38,024	40,510
Edinburgh, City of	74,643	79,814		90,700	105,815	112,412	126,036
Eilean Siar	12,363	12,493		15,333	15,851	17,007	18,281
Falkirk	34,969	40,900		46,103	49,304	53,511	54,599
Fife	76,800	83,631		95,648	110,413	129,921	131,194
Glasgow City	110,787	121,298		169,016	170,220	178,397	187,317
Highland	55,909	57,101		71,879	80,583	82,411	85,816
Inverclyde	21,114	22,807		24,744	25,678	27,929	30,690
Midlothian	20,168	21,929		23,874	30,333	31,757	33,844
Moray	20,830	22,379		24,911	27,039	29,187	30,669
North Ayrshire	33,678	35,819		44,473	47,399	49,514	51,309
North Lanarkshire	80,394	86,042		101,248	111,057	119,016	122,991
Orkney Islands	6,794	7,364		8,686	9,669	10,458	10,808
Perth & Kinross	24,638	27,287		37,210	40,804	42,281	47,519
Renfrewshire	41,182	45,310		52,165	57,811	60,411	62,742
Scottish Borders	22,811	24,232		32,042	32,829	34,878	41,609
Shetland Islands	12,065	11,215		15,237	15,843	16,433	16,995
South Ayrshire	27,986	30,236		35,444	38,226	40,756	43,597
South Lanarkshire	67,491	74,049		85,194	93,157	99,716	105,360
Stirling	20,652	23,070		26,630	29,369	31,638	32,616
West Dunbartonshire	24,459	25,351		31,975	35,434	36,913	38,357
West Lothian	35,532	42,806		46,671	52,046	56,460	59,900
Adjustment for inter-authority & inter-account transfer	-1,676	-1,634		-11,618	-15,980	-20,347	-22,706
SCOTLAND	1,141,049	1,243,545		1,473,250	1,609,631	1,723,232	1,819,388

(1) Data prior to 2002-03 are not comparable, see background note 2.

Source: LFR01 form and previous.

Table 3.2: Total gross revenue expenditure per pupil in secondary schools, 2000-01 to 2005-06

	2000-01	2001-02 ⁽¹⁾	2002-03	2003-04	2004-05	2005-06
Aberdeen City	3,728	4,132	4,638	5,092	5,284	6,075
Aberdeenshire	3,464	3,897	4,642	5,127	5,386	5,689
Angus	3,614	3,981	4,343	4,937	5,553	5,652
Argyll & Bute	3,718	3,964	5,140	5,579	5,976	6,290
Clackmannanshire	3,526	3,689	4,507	4,728	4,746	5,343
Dumfries & Galloway	3,422	3,781	4,117	4,507	4,783	4,966
Dundee City	3,825	4,219	4,779	5,271	5,698	6,006
East Ayrshire	3,268	3,705	4,516	4,725	5,157	5,412
East Dunbartonshire	3,310	3,615	4,290	4,756	5,169	5,737
East Lothian	3,600	3,971	4,465	4,846	5,594	5,856
East Renfrewshire	3,295	3,670	4,182	4,522	4,987	5,258
Edinburgh, City of	3,767	3,988	4,509	5,233	5,582	6,309
Eilean Siar	6,412	6,413	7,740	8,120	8,853	9,714
Falkirk	4,110	4,813	5,327	5,519	5,850	5,987
Fife	3,311	3,631	4,168	4,864	5,794	5,906
Glasgow City	3,781	4,129	5,782	5,806	6,170	6,573
Highland	3,815	3,879	4,873	5,442	5,521	5,756
Inverclyde	3,657	4,014	4,357	4,553	5,013	5,637
Midlothian	3,618	3,924	4,219	5,372	5,722	6,151
Moray	3,635	3,916	4,270	4,545	4,847	5,120
North Ayrshire	3,667	3,940	4,818	5,110	5,379	5,575
North Lanarkshire	3,540	3,832	4,520	4,942	5,322	5,559
Orkney Islands	4,996	5,391	5,949	6,710	7,329	7,574
Perth & Kinross	3,186	3,596	4,824	5,211	5,339	5,923
Renfrewshire	3,441	3,847	4,387	4,903	5,182	5,453
Scottish Borders	3,409	3,560	4,668	4,739	4,989	5,969
Shetland Islands	7,352	6,906	9,118	9,493	9,852	10,158
South Ayrshire	3,612	3,971	4,726	5,100	5,520	5,932
South Lanarkshire	3,321	3,721	4,307	4,668	4,981	5,224
Stirling	3,597	4,011	4,586	4,963	5,235	5,416
West Dunbartonshire	3,554	3,836	4,858	5,479	5,770	6,132
West Lothian	3,405	4,032	4,418	4,811	5,208	5,462
SCOTLAND	3,598	3,938	4,657	5,064	5,428	5,771

(1) Data prior to 2002-03 are not comparable, see background note 2.

Source: LFR01 form and previous, Pupils in Scotland 2005 and previous.

Table 3.3: Gross revenue expenditure on secondary schools (£000), 2005-06

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽¹⁾)
Aberdeen City	38,364	7,498	15,370	1,793	-	63,025	60,532
Aberdeenshire	52,401	10,690	24,334	2,378	282	90,085	90,080
Angus	24,550	4,103	9,888	876	342	39,759	39,741
Argyll & Bute	19,808	3,586	11,699	880	101	36,074	35,098
Clackmannanshire	9,589	1,979	4,016	669	-	16,253	16,238
Dumfries & Galloway	32,281	3,699	10,168	1,427	-	47,575	47,347
Dundee City	32,615	5,795	10,831	1,271	133	50,645	50,516
East Ayrshire	26,638	3,518	11,879	2,014	-	44,049	43,868
East Dunbartonshire	29,807	4,797	12,753	533	-	47,890	47,870
East Lothian	19,448	3,123	9,506	1,903	-	33,980	33,902
East Renfrewshire	25,225	3,843	10,637	805	-	40,510	40,510
Edinburgh, City of	70,685	18,432	30,758	6,161	-	126,036	125,241
Eilean Siar	9,437	1,750	5,740	1,354	-	18,281	18,225
Falkirk	28,891	4,199	20,774	735	-	54,599	54,528
Fife	71,210	14,716	41,395	3,528	345	131,194	121,140
Glasgow City	100,854	17,702	66,746	1,799	216	187,317	187,297
Highland	51,569	7,668	24,257	2,204	118	85,816	85,765
Inverclyde	19,466	2,560	7,743	921	-	30,690	30,607
Midlothian	18,975	3,424	7,499	1,423	2,523	33,844	33,844
Moray	19,272	3,048	7,971	378	-	30,669	30,668
North Ayrshire	30,859	3,965	15,680	805	-	51,309	50,963
North Lanarkshire	74,801	13,949	32,155	930	1,156	122,991	122,532
Orkney Islands	6,231	1,476	3,063	31	7	10,808	10,808
Perth & Kinross	26,153	6,819	12,288	1,815	444	47,519	47,519
Renfrewshire	38,503	7,155	16,432	632	20	62,742	60,020
Scottish Borders	23,826	4,857	12,349	577	-	41,609	39,309
Shetland Islands	8,831	2,728	5,285	151	-	16,995	16,995
South Ayrshire	25,758	4,474	12,258	1,107	-	43,597	43,399
South Lanarkshire	66,171	10,012	26,783	2,394	-	105,360	105,360
Stirling	20,134	2,981	9,485	16	-	32,616	32,616
West Dunbartonshire	22,809	4,026	11,164	358	-	38,357	37,053
West Lothian	34,479	6,051	15,552	2,071	1,747	59,900	59,797
SCOTLAND	1,079,640	194,623	516,458	43,939	7,434		1,819,388

(1) Inter-Authority Transfers.

Source: LFR01 form.

Table 4.1: Total gross revenue expenditure on special education (£000), 2000-01 to 2005-06 ⁽¹⁾

	2000-01	2001-02	⁽²⁾	2002-03	2003-04	2004-05	2005-06
Aberdeen City	10,581	11,394		17,411	18,487	21,817	24,003
Aberdeenshire	12,458	13,945		19,307	21,021	23,238	25,551
Angus	3,951	4,486		6,081	6,806	7,681	8,109
Argyll & Bute	3,570	4,313		6,451	8,419	10,792	11,846
Clackmannanshire	3,319	3,778		4,681	5,063	5,716	5,969
Dumfries & Galloway	9,103	9,674		11,806	12,398	14,685	15,809
Dundee City	9,192	10,313		12,215	13,332	12,710	13,619
East Ayrshire	6,692	7,133		6,907	7,288	7,620	8,293
East Dunbartonshire	4,258	4,910		6,860	6,386	7,065	7,270
East Lothian	2,416	2,132		3,516	3,868	4,801	5,055
East Renfrewshire	3,382	3,372		4,659	5,405	6,002	6,249
Edinburgh, City of	16,340	18,351		29,717	30,054	32,883	31,328
Eilean Siar	1,863	2,172		2,403	2,503	2,695	3,449
Falkirk	11,413	11,724		14,762	15,985	16,811	15,935
Fife	18,833	19,722		25,013	25,728	26,390	26,808
Glasgow City	35,810	40,694		68,446	67,348	77,718	79,717
Highland	14,202	16,434		18,390	20,115	23,337	27,657
Inverclyde	3,292	3,057		4,190	4,509	5,663	6,086
Midlothian	4,173	4,723		7,932	9,576	11,028	11,700
Moray	5,078	5,650		7,379	8,165	9,612	10,941
North Ayrshire	5,304	5,542		8,658	9,242	9,984	11,069
North Lanarkshire	16,732	19,128		20,442	22,568	27,016	26,426
Orkney Islands	1,130	1,268		1,565	1,850	1,699	1,911
Perth & Kinross	4,173	4,446		6,668	8,224	8,613	9,107
Renfrewshire	6,582	7,285		11,044	13,028	14,297	15,231
Scottish Borders	5,542	6,170		7,105	9,650	11,764	12,592
Shetland Islands	1,763	2,461		2,946	3,532	3,945	4,372
South Ayrshire	2,871	2,413		2,671	2,630	2,474	2,879
South Lanarkshire	13,930	15,980		18,948	20,892	22,578	23,490
Stirling	4,071	4,738		5,494	6,158	7,595	8,570
West Dunbartonshire	4,467	5,187		6,888	7,136	7,566	7,623
West Lothian	6,059	6,431		11,046	12,262	13,802	15,841
Adjustment for inter-authority & inter-account transfer	-10,682	-10,142		-27,520	-18,702	-24,835	-29,717
SCOTLAND	241,869	268,885		354,081	390,926	434,762	454,788

(1) Includes expenditure on all aspects of special needs provision, including within the mainstream sector.

(2) Data prior to 2002-03 are not comparable, see background note 2.

Source: LFR01 form and previous.

Table 4.2: Gross revenue expenditure on special education (£000), 2005-06 ⁽¹⁾

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽²⁾)
Aberdeen City	10,829	6,053	6,525	596	-	24,003	19,415
Aberdeenshire	9,469	5,344	10,206	519	13	25,551	25,520
Angus	4,468	1,871	1,553	156	61	8,109	8,106
Argyll & Bute	3,393	2,336	5,920	175	22	11,846	9,648
Clackmannanshire	2,245	1,665	1,882	177	-	5,969	5,847
Dumfries & Galloway	6,600	4,836	3,984	389	-	15,809	14,685
Dundee City	5,281	4,929	3,151	258	-	13,619	13,590
East Ayrshire	3,743	712	3,421	417	-	8,293	8,259
East Dunbartonshire	3,013	903	3,342	12	-	7,270	7,270
East Lothian	1,375	833	2,617	230	-	5,055	5,048
East Renfrewshire	2,059	695	3,453	42	-	6,249	6,249
Edinburgh, City of	12,297	6,026	12,067	938	-	31,328	30,262
Eilean Siar	1,234	1,332	755	128	-	3,449	2,968
Falkirk	6,548	2,192	6,851	344	-	15,935	15,668
Fife	12,911	8,466	5,268	163	-	26,808	26,155
Glasgow City	30,567	13,678	34,744	624	104	79,717	65,656
Highland	11,779	8,314	6,810	751	3	27,657	27,540
Inverclyde	2,097	724	2,664	201	400	6,086	5,807
Midlothian	3,002	3,313	4,610	398	377	11,700	11,056
Moray	5,389	2,501	2,881	170	-	10,941	10,903
North Ayrshire	4,537	1,009	5,406	117	-	11,069	10,822
North Lanarkshire	10,404	3,072	12,801	149	-	26,426	25,379
Orkney Islands	454	589	868	-	-	1,911	1,911
Perth & Kinross	3,279	2,322	3,050	398	58	9,107	9,107
Renfrewshire	5,786	2,857	6,448	133	7	15,231	13,926
Scottish Borders	5,105	3,099	3,943	445	-	12,592	12,480
Shetland Islands	1,925	1,819	594	34	-	4,372	4,372
South Ayrshire	962	604	1,246	67	-	2,879	2,768
South Lanarkshire	11,095	1,348	10,622	425	-	23,490	23,490
Stirling	3,170	2,916	2,484	-	-	8,570	8,281
West Dunbartonshire	2,394	887	4,241	101	-	7,623	7,304
West Lothian	3,716	2,367	9,325	413	20	15,841	15,296
SCOTLAND	191,126	99,612	183,732	8,970	1,065		454,788

(1) Includes expenditure on all aspects of special needs provision, including within the mainstream sector.

(2) Inter-Authority Transfers.

Source: LFR01 form.

Table 5.1: Net Expenditure (£000), 2004-05 & 2005-06

	Primary		Secondary		Special	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Aberdeen City	47,678	52,650	51,964	59,589	17,120	17,970
Aberdeenshire	71,098	75,716	84,214	88,511	22,444	24,421
Angus	30,141	31,259	36,870	37,156	7,257	7,665
Argyll & Bute	29,172	30,329	32,027	33,085	7,266	7,906
Clackmannanshire	13,403	14,446	14,440	15,233	5,086	5,596
Dumfries & Galloway	38,495	40,420	45,214	46,922	13,162	14,257
Dundee City	36,929	38,804	46,761	48,917	11,737	12,463
East Ayrshire	33,155	34,182	40,062	40,976	7,178	7,714
East Dunbartonshire	33,641	34,431	42,754	45,256	6,735	6,910
East Lothian	29,992	31,578	30,515	32,242	4,556	4,797
East Renfrewshire	30,736	32,031	35,645	37,558	5,681	5,803
Edinburgh, City of	99,324	101,902	105,243	113,699	29,119	27,891
Eilean Siar	13,754	14,799	15,789	16,776	2,502	2,806
Falkirk	38,735	42,422	50,716	52,277	15,979	15,440
Fife	102,635	107,439	115,260	114,782	25,655	25,805
Glasgow City	154,947	157,006	164,835	173,320	58,720	60,931
Highland	68,238	68,801	73,962	82,795	20,753	25,309
Inverclyde	23,135	25,569	27,501	29,517	5,243	5,760
Midlothian	24,059	25,295	30,232	31,831	9,963	10,779
Moray	25,360	26,835	28,211	29,685	9,539	10,872
North Ayrshire	42,319	43,687	46,457	48,330	9,616	10,565
North Lanarkshire	100,453	106,293	114,313	116,688	24,867	24,499
Orkney Islands	9,767	9,869	9,922	10,081	1,664	1,893
Perth & Kinross	39,834	43,663	40,514	44,671	8,442	8,781
Renfrewshire	48,765	51,171	56,414	57,467	12,726	13,806
Scottish Borders	29,707	32,435	32,526	36,382	11,388	12,187
Shetland Islands	11,998	11,991	15,642	16,055	3,875	4,336
South Ayrshire	32,101	34,220	38,570	39,822	2,360	2,711
South Lanarkshire	87,243	92,093	90,964	94,945	21,624	21,913
Stirling	22,290	23,252	29,581	30,657	6,897	7,487
West Dunbartonshire	28,788	30,022	33,593	34,261	7,020	7,130
West Lothian	52,155	54,635	54,724	58,089	12,289	13,920
SCOTLAND	1,450,047	1,519,245	1,635,435	1,717,575	408,463	430,323

Source: LFR01 form.

Table 5.2: Devolved spending (£000), 2004-05 & 2005-06

	Primary		Secondary		Special	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Aberdeen City	42,789	44,043	44,892	47,232	14,120	14,126
Aberdeenshire	50,427	54,377	56,777	61,487	10,375	11,486
Angus	24,878	25,357	29,505	31,429	-	-
Argyll & Bute	22,476	25,013	26,247	27,092	1,073	1,146
Clackmannanshire	8,430	8,688	10,245	10,620	1,502	1,634
Dumfries & Galloway	32,291	33,033	38,785	40,166	-	-
Dundee City	26,146	26,865	33,170	34,687	2,402	2,390
East Ayrshire	30,810	31,883	36,046	36,975	2,609	2,811
East Dunbartonshire	29,528	30,529	37,518	39,654	4,528	5,278
East Lothian	21,010	22,121	20,327	21,402	1,775	1,869
East Renfrewshire	27,573	28,117	33,170	34,687	2,493	2,572
Edinburgh, City of	77,790	84,036	86,284	94,837	11,938	11,516
Eilean Siar	9,042	9,677	11,774	12,445	-	-
Falkirk	28,996	31,914	34,980	36,660	6,545	6,266
Fife	62,404	66,680	76,488	80,122	-	443
Glasgow City	140,484	146,128	152,221	161,241	28,710	29,291
Highland	46,745	49,398	59,773	60,861	2,353	2,569
Inverclyde	19,730	19,976	23,364	24,393	1,691	2,136
Midlothian	18,696	18,817	21,624	22,360	2,070	2,169
Moray	18,891	19,787	22,430	23,252	6,854	7,352
North Ayrshire	39,322	40,983	45,218	46,516	6,653	7,679
North Lanarkshire	95,458	98,880	105,144	108,599	11,121	11,446
Orkney Islands	7,054	7,391	7,138	7,303	-	-
Perth & Kinross	27,320	28,576	29,329	32,131	1,402	1,414
Renfrewshire	41,774	44,523	46,354	49,184	5,057	5,883
Scottish Borders	21,810	23,584	27,095	29,298	-	-
Shetland Islands	9,530	9,612	12,355	12,772	-	-
South Ayrshire	28,438	28,351	34,048	33,686	1,594	1,789
South Lanarkshire	83,809	82,424	80,604	84,500	7,771	7,685
Stirling	20,329	20,981	26,931	27,916	3,480	3,822
West Dunbartonshire	23,758	24,322	28,981	29,660	3,025	2,979
West Lothian	42,378	44,362	47,063	48,950	3,523	3,942
SCOTLAND	1,180,116	1,230,428	1,345,880	1,412,478	144,664	151,693

Source: LFR01 form.

Table 5.3: Estimated devolved spending and budget estimate net expenditure (£000), 2006-07

	Estimated Sum Devolved to Head Teacher	Budget Estimate 2006-07 Net Expenditure	Estimated Percentage of Total Budget Devolved	Percentage of 'Devolvable' Budget Currently Devolved to Schools ⁽¹⁾
Aberdeen City	98,130	117,638	83	100
Aberdeenshire	125,100	193,140	65	67
Angus	58,664	78,744	74	90
Argyll & Bute	51,061	73,278	70	90
Clackmannanshire	21,522	35,661	60	93
Dumfries & Galloway	63,907	103,018	62	95
Dundee City	67,415	97,029	69	82
East Ayrshire	75,249	84,965	89	93
East Dunbartonshire	66,588	88,331	75	91
East Lothian	42,933	64,683	66	91
East Renfrewshire	69,470	78,005	89	89
Edinburgh, City of	167,917	234,964	71	93
Eilean Siar	20,144	35,397	57	91
Falkirk	73,390	102,240	72	80
Fife	142,509	227,293	63	84
Glasgow City	291,645	355,720	82	92
Highland	118,522	162,624	73	95
Inverclyde	44,776	52,441	85	89
Midlothian	48,706	62,911	77	89
Moray	44,382	66,941	66	88
North Ayrshire	87,836	92,223	95	96
North Lanarkshire	211,275	246,773	86	94
Orkney Islands	14,991	18,381	82	86
Perth & Kinross	62,273	95,590	65	94
Renfrewshire	92,111	118,412	78	87
Scottish Borders	51,518	80,714	64	88
Shetland Islands	22,783	34,455	66	95
South Ayrshire	64,823	78,518	83	91
South Lanarkshire	170,908	219,741	78	92
Stirling	47,642	61,911	77	85
West Dunbartonshire	51,384	72,859	71	82
West Lothian	102,692	122,793	84	93
SCOTLAND	2,672,266	3,557,393		

(1) These data are non-audited figures supplied by local authorities in line with Devolved School Management (DSM) guidance provided by the Scottish Executive. The data show the percentage of 'devolvable' budget currently devolved to all schools in each local authority area, in line with DSM guidelines. They are not National Statistics. See background notes 4 and 5. These percentages exclude certain areas of expenditure which are not considered suitable for devolution. In the main this is funding attracted by individual pupils (e.g. for school meals, milk etc.) and expenditure that is centrally funded (e.g. capital expenditure including all PPP costs), for which the Headteacher would have no discretion over spending but might become responsible for administration.

Some local authorities may have included pre-school and community education in this figure. In some cases the data refers to 2004-05.

Aberdeenshire have reported that they are currently reviewing their DSM scheme with a view to increasing percentage devolved

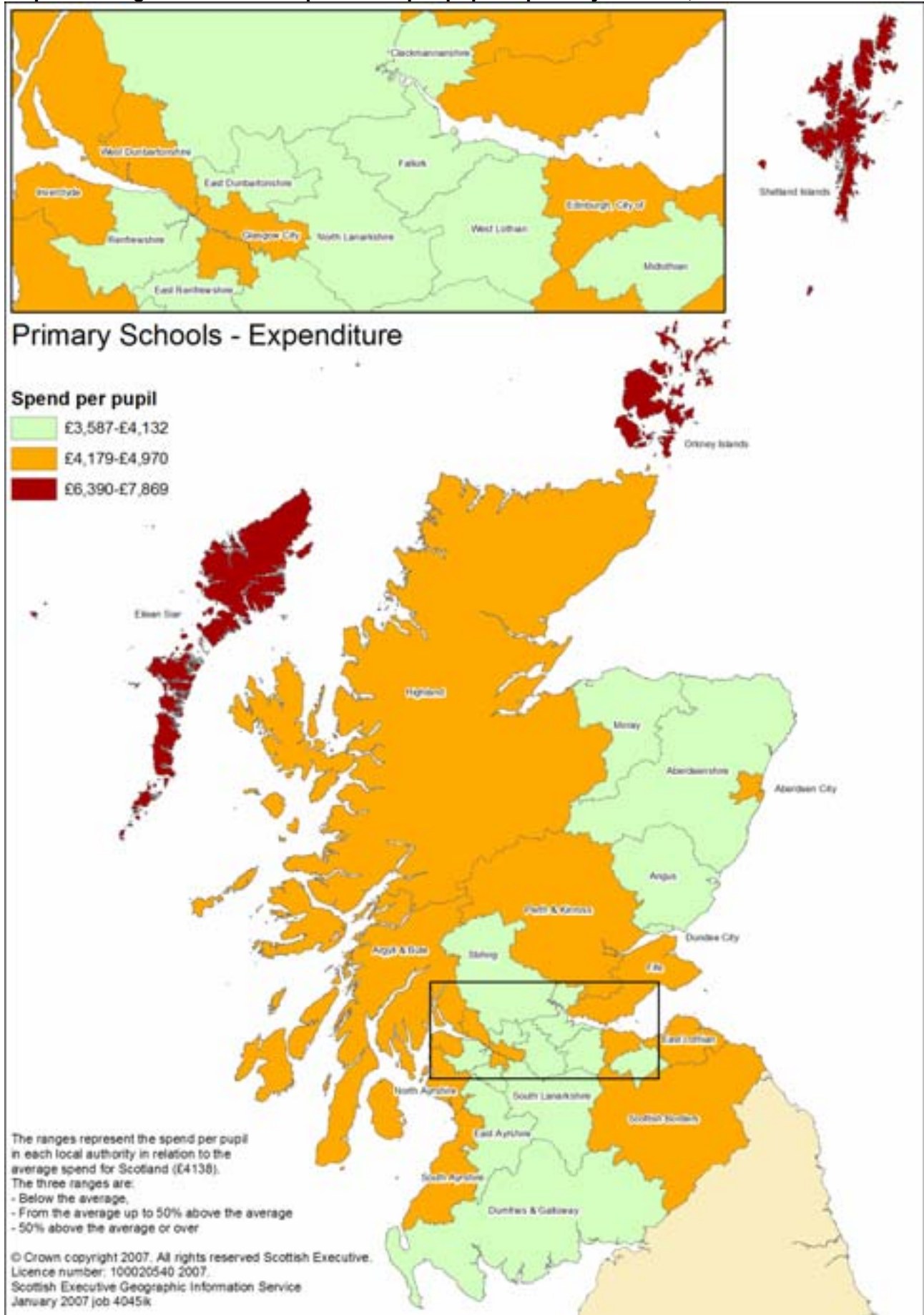
Source: AIS1 POBE and Devolved School Management responses

Table 6.1: Capital Expenditure (£000), 2005-06⁽¹⁾

	Primary and secondary Actual gross payments		Special Actual gross payments	
	not funded from revenue	funded from revenue	not funded from revenue	funded from revenue
Aberdeen City	7,890	86	132	-
Aberdeenshire	6,164	2,263	127	-
Angus	5,104	970	-	-
Argyll and Bute	4,063	118	8	-
Clackmannanshire	750	-	553	-
Dumfries and Galloway	7,256	20	49	-
Dundee City	11,420	233	30	-
East Ayrshire	3,197	36	-	-
East Dunbartonshire	5,117	-	279	-
East Lothian	7,898	639	141	-
East Renfrewshire	6,278	-	34	-
Edinburgh, City of	16,467	-	2,396	-
Eilean Siar	2,243	-	-	-
Falkirk	6,375	335	-	-
Fife	13,055	486	186	-
Glasgow City	24,852	824	8	-
Highland	11,710	232	1,037	-
Inverclyde	8,253	400	-	-
Midlothian	4,157	2,900	-	-
Moray	1,337	-	325	-
North Ayrshire	7,764	647	9	-
North Lanarkshire	20,829	1,553	-185	250
Orkney	2,962	-	-	-
Perth and Kinross	7,526	586	289	-
Renfrewshire	8,442	331	15	-
Scottish Borders	3,817	501	44	-
Shetland	729	1,513	400	219
South Ayrshire	1,449	-	123	-
South Lanarkshire	54,797	1,127	224	-
Stirling	2,869	316	-	-
West Dunbartonshire	2,651	-	212	-
West Lothian	12,309	1,447	464	20
SCOTLAND	279,730	17,563	6,900	489

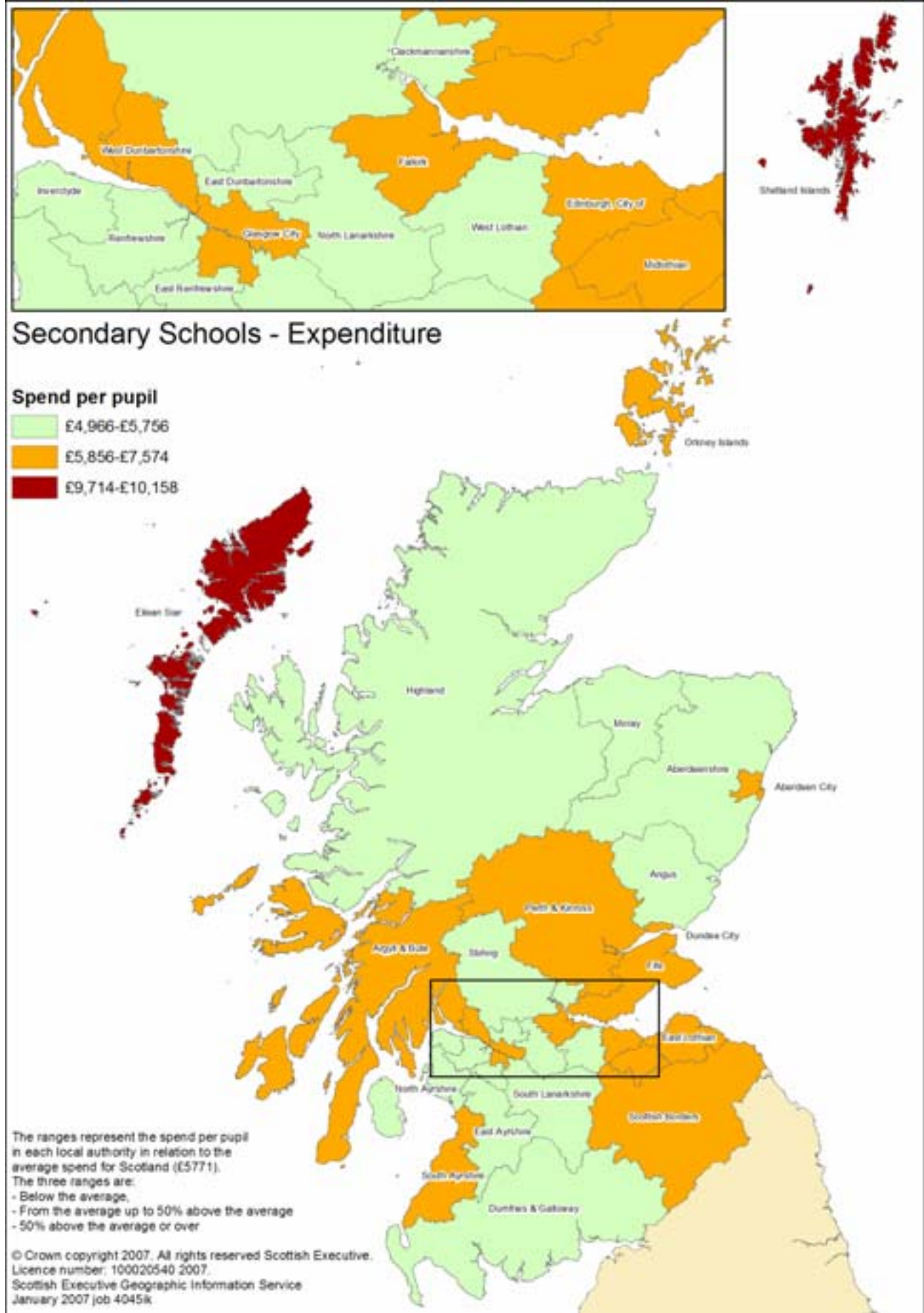
(1) Does not include PPP projects
Source: CPR Fin5 form.

Map 1: Total gross revenue expenditure per pupil in primary schools, 2005-06



Source: LFR01 form and Pupils in Scotland 2005.

Map 2: Total gross revenue expenditure per pupil in secondary schools, 2005-06



Source: LFR01 form and Pupils in Scotland 2005.