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EXPENDITURE ON SCHOOL EDUCATION IN SCOTLAND, 2008-09

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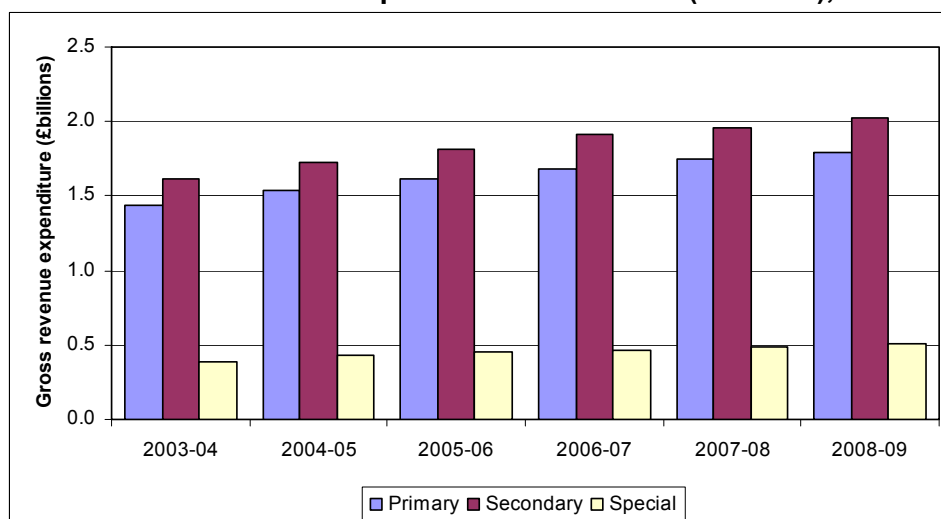
This document gives the figures for local authority spending on school education in the financial year 2008-09. This therefore most closely relates to the academic year 2008/09.

Main findings

- **Gross revenue expenditure on primary** education was 1.8 billion, a 2.5 per cent increase from 2007-08 (0.03 per cent decrease in real terms). Expenditure was £4,833 per pupil, an increase of £182 per pupil or 3.91 per cent (1.35 per cent increase in real terms).
- **Gross revenue expenditure on secondary** education was £2.0 billion, a 3.16 per cent increase from 2007-08 (0.62 per cent increase in real terms). Expenditure was £6,665 per pupil, an increase of £321 per pupil or 5.06 per cent (2.47 per cent increase in real terms).
- **Gross revenue expenditure on special** education, covering both special and mainstream schools, was £509 million. This was an increase of 4.15 per cent (1.59 per cent increase in real terms). This equates to £807 per 5-15 year old in the population.

The recent trend in gross revenue expenditure by sector (2003-04 to 2008-09) is shown below:

Chart 1: Gross Revenue Expenditure on Schools (£billions), 2003-04 to 2008-09



- **Pre-school education** expenditure of £318 million and **other revenue expenditure** of about £229 million resulted in a **total** local authority education expenditure of £4.9 billion. This was a 2.57 per cent increase from the 2007-08 figure of £4.7 billion (0.05 per cent increase in real terms).
- **Capital expenditure** on **primary and secondary** schools was £436 million (£421 million in 2007-08). Information on the split of capital expenditure, funded and not funded from revenue, was not collected in 2008-09. This does not include PPP projects.
- **Capital expenditure** on **special education** was £17 million (£19 million in 2007-08). Information on the split of capital expenditure, funded and not funded from revenue, was not collected in 2008-09. This does not include PPP projects.
- £3.1 billion of expenditure was **devolved** to head teachers in 2008-09, a 3.11 per cent increase on 2007-08.

UNDERSTANDING THESE STATISTICS

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 2008-09*.
 - In certain tables, 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.
 - Real terms increases have been calculated using the UK GDP deflator (4th January 2010 update):
(http://www.hm-treasury.gov.uk/data_gdp_index.htm)
 - Elements of the 2007-08 published statistics have been slightly revised because East Ayrshire submitted a revised return after the 2007-08 publication. Tables affected by this revision have been footnoted accordingly. It should be noted that tables in the annexes to the source publication – Scottish Government Financial Statistics (SLGFS) 2007-08 – have not been revised to incorporate the East Ayrshire revisions which did not affect total education spend for East Ayrshire.

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 onwards 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. Guidance has also been issued stating 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 this statistic.

Scottish Government spending on education

6. The Scottish Government did not set the amount to be spent on school education, but provided local authorities with £11.1 billion in 2008-09 to help fund their net revenue expenditure on all services. Local authority net revenue expenditure is funded mainly from this central government funding which comprises General Revenue Funding (formerly Revenue Support Grant); business rates income and specific revenue grants with the balance being funded from their own council tax receipts. The Scottish Government calculated the distribution of the available funding using a formula-based allocation method incorporating various indicators of relative need and this total perceived need was met from Scottish Government funding and council tax income. However, while these calculations have an education element, the amounts involved, other than the specific revenue grants are not ring-fenced. It is the Local authorities' responsibility to decide how much they wished to spend on education relative to other services. The Scottish Government funded some aspects of education through direct grants, much of which is also included in these figures as it was spent by local authorities, however this accounted for only a very small proportion of local authority net revenue 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 meaningfully 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 either the total expenditure or the correct number of pupils to which the expenditure relates. A figure per child in the population (not just those with additional support needs) has been given in order to track any changes in reporting practices between mainstream spend and special education spend.
9. National expenditure per pupil figures are based on total gross expenditure adjusted for inter-authority and inter-account transfers. Unadjusted national expenditure per pupil figures are available upon request.
10. Categories in the maps have been set at five per cent above and below the Scotland average, with a fourth category for authorities over 50% above the Scotland average. The values shown in the key are the ranges of the actual authority values within each category.

General

11. Figures are rounded separately and may consequently not sum to the total figure.
12. The following symbols are used:
 - .. = not available
 - = nil or rounds to nil
13. **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.
14. Statistical tables are available through the following link

<http://www.scotland.gov.uk/stats/bulletins/00807>

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

<http://www.scotland.gov.uk/stats/bulletins/00811>

Enquiries

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Table 1.1: Gross Revenue Education Expenditure (£000), 2003-04 to 2008-09⁽¹⁾

	2003-04	2004-05	2005-06	2006-07	2007-08 ⁽²⁾	2008-09 ⁽³⁾
Pre-Primary	236,949	258,869	284,484	297,860	315,408	318,612
Primary Education	1,435,967	1,532,970	1,613,035	1,683,226	1,746,481	1,790,060
Secondary Education	1,609,631	1,723,232	1,819,388	1,911,982	1,960,281	2,022,262
Special Education	390,926	434,762	454,788	463,962	488,782	509,085
Other ⁽⁴⁾	199,313	230,842	235,181	239,802	236,195	229,108
Total	3,872,786	4,180,675	4,406,876	4,596,832	4,747,147	4,869,127

(1) Gross revenue expenditure figures are adjusted for inter-authority & inter-account transfers.

(2) 2007-08 figures revised after updated data received from East Ayrshire.

(3) Includes grants to third parties funded by General Capital Grant.

(4) "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

Source: LFR01 form.

Table 1.2: Gross Revenue Expenditure on Schools, by Sector (£000), 2003-04 to 2008-09**Primary Education**

Primary	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure ⁽²⁾
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
2006-07	967,313	229,158	469,229	42,782	4,871	1,683,226
2007-08 ⁽¹⁾	994,876	242,907	486,175	47,677	3,620	1,746,481
2008-09	998,908	251,084	515,408	50,142	3,878	1,790,060

(1) 2007-08 figures revised after updated data received from East Ayrshire.

(2) Total Gross Expenditure is not the sum of the previous columns as it is adjusted for inter-authority & inter-account transfers.

Source: LFR01 form.

Secondary Education

Secondary	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital ⁽¹⁾	Total Gross Expenditure ⁽²⁾
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
2006-07	1,113,731	218,887	546,338	47,269	6,992	1,911,982
2007-08	1,141,661	223,185	561,636	49,853	5,439	1,960,281
2008-09	1,148,061	237,090	597,432	51,443	12,063	2,022,262

(1) One council recorded a large increase in Revenue Contributions to Capital in 2008-09.

(2) Total Gross Expenditure is not the sum of the previous columns as it is adjusted for inter-authority & inter-account transfers.

Source: LFR01 form.

Special Education

Special	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure ⁽¹⁾
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
2006-07	189,631	103,397	191,656	9,478	392	463,962
2007-08	197,388	113,827	188,026	12,523	481	488,782
2008-09	202,015	120,871	187,697	14,064	528	509,085

(1) Total Gross Expenditure is not the sum of the previous columns as it is adjusted for inter-authority & inter-account transfers.

Source: LFR01 form.

Table 1.3: Capital Expenditure, actual gross payments (£000), 1999-00 to 2008-09

	Primary & Secondary			Special		
	not funded from revenue	funded from revenue	Total Capital Expenditure	not funded from revenue	funded from revenue	Total Capital Expenditure
1999-00	123,113	21,577	144,690	4,195	35	4,230
2000-01	119,331	18,442	137,773	1,991	31	2,022
2001-02	132,869	17,126	149,995	2,293	8	2,301
2002-03	143,600	12,356	155,956	3,856	135	3,991
2003-04	154,025	23,629	177,654	3,130	509	3,639
2004-05	182,648	13,184	195,832	3,299	-	3,299
2005-06	279,730	17,563	297,293	6,900	489	7,389
2006-07	368,531	10,808	379,339	16,560	647	17,207
2007-08	409,771	10,969	420,740	19,330	119	19,449
2008-09 ⁽¹⁾	436,434	16,612

(1) The capital split –not funded and funded from revenue – was not collected in 2008-09.

Source: CPR Fin5 , CPR Final and CR Final forms

Table 2.1: Total gross revenue expenditure on primary schools (£000), 2003-04 to 2008-09⁽¹⁾

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Aberdeen City	49,165	52,616	58,296	61,498	65,031	58,042
Aberdeenshire	69,249	72,328	77,236	83,946	90,176	95,139
Angus	29,495	32,799	34,084	35,243	37,697	39,352
Argyll & Bute	30,057	32,631	33,502	34,296	35,060	35,954
Clackmannanshire	13,465	14,203	15,008	16,369	16,791	17,458
Dumfries & Galloway	36,037	38,765	40,799	51,485	55,394	55,815
Dundee City	35,960	38,943	40,753	41,675	42,719	46,190
East Ayrshire ⁽²⁾	32,186	34,607	35,942	38,435	42,348	44,522
East Dunbartonshire	33,067	35,812	36,889	38,462	38,838	41,667
East Lothian	28,606	32,583	34,306	35,302	35,991	33,187
East Renfrewshire	30,975	32,914	35,332	37,199	38,979	39,732
Edinburgh, City of	103,043	109,530	111,230	113,273	113,049	117,850
Eilean Siar	14,056	15,466	16,746	16,714	15,984	16,811
Falkirk	37,808	41,313	46,497	50,736	52,639	52,854
Fife	99,048	119,141	125,450	123,011	133,657	142,875
Glasgow City	176,670	179,386	174,728	180,807	177,348	179,829
Highland	71,010	73,016	74,564	77,277	84,824	87,727
Inverclyde	21,216	23,886	26,393	26,710	27,322	26,660
Midlothian	23,510	25,309	27,196	27,929	29,843	35,529
Moray	24,620	26,590	27,796	28,646	30,765	31,535
North Ayrshire	42,739	45,356	47,354	49,902	50,750	49,882
North Lanarkshire	101,466	105,654	111,706	121,550	132,086	137,887
Orkney Islands	8,935	10,371	10,623	10,831	11,389	11,486
Perth & Kinross	39,658	41,513	46,217	45,239	45,653	46,951
Renfrewshire	49,888	53,730	56,232	55,956	56,069	55,706
Scottish Borders	30,897	31,526	36,443	36,413	37,298	37,932
Shetland Islands	11,798	12,400	12,423	12,499	13,175	13,768
South Ayrshire	31,586	33,763	36,942	38,713	39,274	38,598
South Lanarkshire	87,552	95,405	99,065	101,113	99,883	102,574
Stirling	22,940	23,832	24,830	25,985	26,321	28,971
West Dunbartonshire	28,891	31,089	33,131	35,193	35,699	35,436
West Lothian	49,950	54,422	57,474	60,946	63,203	61,501

(1) Total gross expenditure not adjusted for inter-authority & inter-account transfers.

(2) 2007-08 figures revised after updated data received from East Ayrshire.

Source: LFR01 form.

Table 2.2: Total gross revenue expenditure per pupil in primary schools, 2003-04 to 2008-09

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Aberdeen City	3,609	3,976	4,549	4,999	5,294	4,808
Aberdeenshire	3,430	3,613	3,913	4,314	4,683	4,989
Angus	3,201	3,593	3,760	3,935	4,313	4,512
Argyll & Bute	4,211	4,696	4,970	5,289	5,598	5,879
Clackmannanshire	3,211	3,478	3,724	4,141	4,271	4,520
Dumfries & Galloway	3,025	3,306	3,595	4,697	5,194	5,332
Dundee City	3,359	3,768	4,036	4,194	4,395	4,823
East Ayrshire ⁽¹⁾	3,189	3,507	3,754	4,094	4,678	4,956
East Dunbartonshire	3,402	3,782	4,054	4,309	4,560	4,948
East Lothian	3,631	4,197	4,476	4,671	4,830	4,498
East Renfrewshire	3,547	3,794	4,114	4,405	4,656	4,800
Edinburgh, City of	3,823	4,183	4,338	4,515	4,574	4,789
Eilean Siar	6,513	7,375	7,869	8,205	8,143	8,839
Falkirk	3,100	3,437	3,886	4,386	4,575	4,614
Fife	3,464	4,215	4,532	4,523	4,990	5,389
Glasgow City	4,228	4,424	4,428	4,686	4,688	4,871
Highland	3,927	4,112	4,252	4,455	4,972	5,174
Inverclyde	3,168	3,679	4,179	4,421	4,715	4,714
Midlothian	3,409	3,780	4,121	4,301	4,697	5,657
Moray	3,165	3,474	3,698	3,979	4,371	4,616
North Ayrshire	3,644	3,975	4,287	4,637	4,837	4,845
North Lanarkshire	3,586	3,775	4,042	4,460	4,888	5,181
Orkney Islands	5,350	6,159	6,517	6,952	7,790	8,169
Perth & Kinross	3,769	4,047	4,482	4,431	4,539	4,736
Renfrewshire	3,487	3,859	4,132	4,189	4,307	4,359
Scottish Borders	3,524	3,635	4,244	4,274	4,452	4,572
Shetland Islands	5,870	6,241	6,390	6,695	7,125	7,523
South Ayrshire	3,639	4,016	4,507	4,791	4,925	4,935
South Lanarkshire	3,465	3,810	4,070	4,182	4,177	4,342
Stirling	3,260	3,420	3,587	3,782	3,959	4,435
West Dunbartonshire	3,695	4,118	4,539	4,990	5,182	5,237
West Lothian	3,353	3,680	3,914	4,148	4,365	4,261
All local authorities ⁽¹⁾⁽²⁾	3,541	3,855	4,138	4,403	4,651	4,833

(1) 2007-08 figures revised after updated data received from East Ayrshire.

(2) The all local authorities per pupil figures is based on total gross expenditure adjusted for inter-authority and inter-account transfers. Individual local authority figures use unadjusted gross expenditure figures and are therefore not strictly comparable.

Source: LFR01 form, Pupils in Scotland 2008 and previous.

Table 2.3: Gross revenue expenditure on primary schools (£000), 2008-09

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽¹⁾)
Aberdeen City	34,342	11,933	10,304	1,514	-51	58,042	56,636
Aberdeenshire	52,019	12,282	28,214	2,517	107	95,139	92,085
Angus	22,140	4,512	11,707	920	73	39,352	39,336
Argyll & Bute	18,754	3,471	12,786	933	10	35,954	35,123
Clackmannanshire	10,314	2,651	3,860	633	-	17,458	17,452
Dumfries & Galloway	32,714	7,248	14,382	1,471	-	55,815	55,743
Dundee City	27,297	6,205	11,556	1,132	-	46,190	46,190
East Ayrshire	24,019	7,865	9,057	3,581	-	44,522	44,182
East Dunbartonshire	21,192	6,722	12,904	849	-	41,667	41,600
East Lothian	18,307	5,935	7,264	1,681	-	33,187	32,331
East Renfrewshire	21,663	5,704	11,389	976	-	39,732	38,659
Edinburgh, City of	61,324	18,528	32,887	5,111	-	117,850	117,619
Eilean Siar	8,633	1,879	4,151	2,148	-	16,811	16,640
Falkirk	28,837	8,909	14,194	914	-	52,854	51,469
Fife	65,325	21,592	49,168	5,983	807	142,875	127,768
Glasgow City	102,492	22,216	52,508	2,588	25	179,829	179,481
Highland	46,554	7,252	31,479	2,442	-	87,727	87,726
Inverclyde	16,125	3,615	6,263	657	-	26,660	26,648
Midlothian	16,638	6,774	9,672	1,270	1175	35,529	35,504
Moray	17,624	5,070	8,180	661	-	31,535	31,502
North Ayrshire	25,701	6,075	17,249	857	-	49,882	49,658
North Lanarkshire	70,556	16,409	49,333	1589	-	137,887	137,501
Orkney Islands	6,068	2,044	3,285	29	60	11,486	11,486
Perth & Kinross	27,031	8,002	10,363	1,394	161	46,951	46,951
Renfrewshire	33,127	8,120	12,886	1,573	-	55,706	54,927
Scottish Borders	23,384	5,573	7,765	1206	4	37,932	37,847
Shetland Islands	6,869	2,231	4,563	105	-	13,768	13,768
South Ayrshire	22,202	6,627	8,719	1050	-	38,598	38,298
South Lanarkshire	62,522	8,789	29,133	1,935	195	102,574	100,719
Stirling	18,340	2,320	8,311	-	-	28,971	28,971
West Dunbartonshire	20,596	4,475	9,954	400	11	35,436	35,104
West Lothian	36,199	10,056	11,922	2,023	1,301	61,501	61,136
All local authorities	998,908	251,084	515,408	50,142	3,878	1,819,420	1,790,060

(1) IAT - Inter-authority & inter-account transfers.

Source: LFR01 form.

Table 3.1: Total gross revenue expenditure on secondary schools (£000), 2003-04 to 2008-09⁽¹⁾

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Aberdeen City	53,732	55,259	63,025	70,389	67,318	64,315
Aberdeenshire	80,336	85,532	90,085	98,176	104,692	107,315
Angus	35,074	39,327	39,759	41,049	41,816	42,870
Argyll & Bute	32,018	34,980	36,074	37,813	43,414	48,417
Clackmannanshire	14,140	15,373	16,253	16,974	17,973	18,404
Dumfries & Galloway	43,109	45,842	47,575	61,567	61,454	61,762
Dundee City	45,251	48,440	50,645	52,294	53,492	54,932
East Ayrshire ⁽²⁾	38,658	42,567	44,049	47,148	51,236	53,026
East Dunbartonshire	42,758	44,915	47,890	49,376	48,711	50,627
East Lothian	27,332	32,314	33,980	39,508	40,110	38,706
East Renfrewshire	34,323	38,024	40,510	48,381	51,089	52,709
Edinburgh, City of	105,815	112,412	126,036	127,520	128,484	133,969
Eilean Siar	15,851	17,007	18,281	17,789	18,692	19,544
Falkirk	49,304	53,511	54,599	58,479	59,222	61,982
Fife	110,413	129,921	131,194	131,059	133,675	138,929
Glasgow City	170,220	178,397	187,317	197,868	202,024	200,911
Highland	80,583	82,411	85,816	90,898	94,194	97,921
Inverclyde	25,678	27,929	30,690	31,962	31,462	33,003
Midlothian	30,333	31,757	33,844	34,701	35,879	37,368
Moray	27,039	29,187	30,669	32,156	33,271	34,808
North Ayrshire	47,399	49,514	51,309	50,891	57,044	56,309
North Lanarkshire	111,057	119,016	122,991	127,240	129,229	134,214
Orkney Islands	9,669	10,458	10,808	11,130	11,774	12,083
Perth & Kinross	40,804	42,281	47,519	46,725	47,126	54,360
Renfrewshire	57,811	60,411	62,742	64,119	67,495	69,042
Scottish Borders	32,829	34,878	41,609	41,518	41,835	41,507
Shetland Islands	15,843	16,433	16,995	17,403	17,138	17,396
South Ayrshire	38,226	40,756	43,597	44,372	45,518	46,068
South Lanarkshire	93,157	99,716	105,360	110,425	110,189	119,957
Stirling	29,369	31,638	32,616	33,636	31,963	38,713
West Dunbartonshire	35,434	36,913	38,357	38,730	38,574	38,725
West Lothian	52,046	56,460	59,900	61,921	65,681	66,197

(1) Total gross expenditure not adjusted for inter-authority & inter-account transfers.

(2) 2007-08 figures revised after updated data received from East Ayrshire.

Source: LFR01 form.

Table 3.2: Total gross revenue expenditure per pupil in secondary schools, 2003-04 to 2008-09

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Aberdeen City	5,092	5,284	6,075	6,771	6,788	6,749
Aberdeenshire	5,127	5,386	5,689	6,236	6,766	7,141
Angus	4,937	5,553	5,652	5,756	5,913	6,220
Argyll & Bute	5,579	5,976	6,290	6,635	7,643	8,707
Clackmannanshire	4,728	4,746	5,343	5,630	5,991	6,408
Dumfries & Galloway	4,507	4,783	4,966	6,420	6,391	6,565
Dundee City	5,271	5,698	6,006	6,438	6,665	6,958
East Ayrshire ⁽¹⁾	4,725	5,157	5,412	5,949	6,623	7,086
East Dunbartonshire	4,756	5,169	5,737	6,134	6,202	6,604
East Lothian	4,846	5,594	5,856	6,735	6,797	6,713
East Renfrewshire	4,522	4,987	5,258	6,257	6,547	6,695
Edinburgh, City of	5,233	5,582	6,309	6,477	6,605	6,977
Eilean Siar	8,120	8,853	9,714	9,595	9,996	10,804
Falkirk	5,519	5,850	5,987	6,352	6,529	6,881
Fife	4,864	5,794	5,906	5,943	6,133	6,441
Glasgow City	5,806	6,170	6,573	7,019	7,247	7,314
Highland	5,442	5,521	5,756	6,100	6,304	6,637
Inverclyde	4,553	5,013	5,637	5,989	6,128	6,626
Midlothian	5,372	5,722	6,151	6,351	6,575	7,040
Moray	4,545	4,847	5,120	5,437	5,579	6,054
North Ayrshire	5,110	5,379	5,575	5,666	6,501	6,547
North Lanarkshire	4,942	5,322	5,559	5,829	5,984	6,311
Orkney Islands	6,710	7,329	7,574	7,671	8,026	8,743
Perth & Kinross	5,211	5,339	5,923	5,884	5,988	6,986
Renfrewshire	4,903	5,182	5,453	5,640	6,022	6,277
Scottish Borders	4,739	4,989	5,969	5,967	5,957	6,086
Shetland Islands	9,493	9,852	10,158	10,484	10,765	11,245
South Ayrshire	5,100	5,520	5,932	6,199	6,543	6,706
South Lanarkshire	4,668	4,981	5,224	5,512	5,577	6,188
Stirling	4,963	5,235	5,416	5,572	5,324	6,459
West Dunbartonshire	5,479	5,770	6,132	6,288	6,443	6,654
West Lothian	4,811	5,208	5,462	5,662	5,919	5,959
All local authorities ⁽¹⁾⁽²⁾	5,064	5,428	5,771	6,120	6,344	6,665

(1) 2007-08 figures revised after updated data received from East Ayrshire.

(2) The all local authorities per pupil figures is based on total gross expenditure adjusted for inter-authority and inter-account transfers. Individual local authority figures use unadjusted gross expenditure figures and are therefore not strictly comparable.

Source: LFR01 form, Pupils in Scotland 2008 and previous.

Table 3.3: Gross revenue expenditure on secondary schools (£000), 2008-09

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽¹⁾)
Aberdeen City	37,935	11,426	13,368	1,609	-23	64,315	63,350
Aberdeenshire	58,528	13,672	31,402	2,634	1,079	107,315	106,080
Angus	25,826	4,729	11,057	1,062	196	42,870	42,850
Argyll & Bute	21,918	3,896	21,623	969	11	48,417	46,115
Clackmannanshire	11,271	2,042	4,424	667	-	18,404	18,109
Dumfries & Galloway	38,404	6,411	15,660	1,287	-	61,762	61,289
Dundee City	34,823	6,336	12,324	1,449	-	54,932	54,932
East Ayrshire	28,736	7,759	13,995	2,536	-	53,026	52,627
East Dunbartonshire	30,701	5,721	13,497	708	-	50,627	50,581
East Lothian	20,762	3,893	11,559	2,492	-	38,706	38,641
East Renfrewshire	28,950	5,014	17,778	967	-	52,709	51,911
Edinburgh, City of	72,760	21,444	33,553	6,212	-	133,969	133,738
Eilean Siar	10,033	2,095	5,290	2,126	-	19,544	19,196
Falkirk	32,176	5,972	22,832	1002	-	61,982	61,335
Fife	73,699	16,851	43,783	4,475	121	138,929	126,637
Glasgow City	102,461	21,146	74,500	2,804	-	200,911	200,438
Highland	55,564	10,470	28,807	2,997	83	97,921	97,836
Inverclyde	20,516	3,524	8,325	498	140	33,003	32,989
Midlothian	20,404	4,989	9,619	1,316	1,040	37,368	37,331
Moray	20,913	4,487	8,795	613	-	34,808	34,773
North Ayrshire	31,507	5,341	18,593	868	-	56,309	56,100
North Lanarkshire	80,453	15,938	36,339	1484	-	134,214	133,815
Orkney Islands	6,899	1,907	3,256	6	15	12,083	12,083
Perth & Kinross	27,823	8,738	9,041	1,372	7386	54,360	54,360
Renfrewshire	39,168	6,164	21,982	1728	-	69,042	68,559
Scottish Borders	25,460	4,936	9,831	1276	4	41,507	41,422
Shetland Islands	9,527	2,157	5,580	132	-	17,396	17,396
South Ayrshire	26,894	6,694	10,879	1,601	-	46,068	45,955
South Lanarkshire	70,176	7,675	39,739	2,367	-	119,957	119,022
Stirling	21,621	2,738	14,354	-	-	38,713	38,698
West Dunbartonshire	22,874	4,102	11,330	410	9	38,725	38,199
West Lothian	39,279	8,823	14,317	1,776	2,002	66,197	65,895
All local authorities	1,148,061	237,090	597,432	51,443	12,063	2,046,089	2,022,262

(1) IAT - Inter-authority & inter-account transfers.

Source: LFR01 form.

Table 4.1: Total gross revenue expenditure on special education (£000), 2004-05 to 2008-09 ^{(1) (2)}

NB. This table provides an indication of spending patterns on special education more broadly and not specifically in relation to special schools. Differences between local authorities will be partly dependent on whether there are special schools located within their area. Local authorities with pupils in neighbouring authorities' schools are only responsible for the payment of the *additional* support costs. Local authorities with special schools would record spend on pupils from neighbouring authorities, but would receive funding from those authorities. Any differences in prevalence rates will also cause differences in levels of spend. Per pupil figures calculated using population aged 5-15 inclusive in each local authority area.

	2004-05	2005-06	2006-07	2007-08	2008-09	£ per 5-15 year old in the population
Aberdeen City	21,817	24,003	24,463	25,900	27,238	1,049
Aberdeenshire	23,238	25,551	25,075	25,630	26,246	768
Angus	7,681	8,109	8,752	9,688	10,428	750
Argyll & Bute	10,792	11,846	13,066	13,527	12,069	1,078
Clackmannanshire	5,716	5,969	5,967	6,688	6,553	973
Dumfries & Galloway	14,685	15,809	7,419	8,044	8,444	403
Dundee City	12,710	13,619	14,444	15,017	15,849	1,003
East Ayrshire ⁽³⁾	7,620	8,293	9,276	9,922	7,964	495
East Dunbartonshire	7,065	7,270	7,626	7,554	7,820	539
East Lothian	4,801	5,055	6,859	7,100	7,599	579
East Renfrewshire	6,002	6,249	6,455	6,582	6,629	497
Edinburgh, City of	32,883	31,328	32,122	31,533	34,438	713
Eilean Siar	2,695	3,449	4,191	4,949	4,294	1,331
Falkirk	16,811	15,935	15,609	17,364	18,062	855
Fife	26,390	26,808	28,712	31,034	31,931	691
Glasgow City	77,718	79,717	84,594	79,831	72,921	1,133
Highland	23,337	27,657	26,556	30,620	40,219	1,460
Inverclyde	5,663	6,086	5,555	5,788	5,808	557
Midlothian	11,028	11,700	11,273	10,986	11,106	1,013
Moray	9,612	10,941	11,418	12,762	13,336	1,202
North Ayrshire	9,984	11,069	10,785	11,501	12,456	699
North Lanarkshire	27,016	26,426	26,959	28,596	29,590	667
Orkney Islands	1,699	1,911	1,858	1,082	1,372	551
Perth & Kinross	8,613	9,107	9,483	10,433	11,937	663
Renfrewshire	14,297	15,231	14,067	15,130	15,633	709
Scottish Borders	11,764	12,592	12,958	13,563	14,004	955
Shetland Islands	3,945	4,372	4,906	5,081	5,920	1,952
South Ayrshire	2,474	2,879	5,422	5,472	5,398	401
South Lanarkshire	22,578	23,490	25,131	25,828	24,062	606
Stirling	7,595	8,570	9,343	9,954	9,821	825
West Dunbartonshire	7,566	7,623	8,578	9,145	8,864	790
West Lothian	13,802	15,841	15,632	15,941	17,164	702
All local authorities						807

(1) Includes expenditure on all aspects of special needs provision, including within the mainstream sector. Pupils in mainstream education may only have the additional element of expenditure included here, whereas pupils in special education would have the full amount included.

(2) The total gross expenditure figures are unadjusted for inter-authority and inter-account transfers. Per 5-15 year old in the population figures use adjusted gross expenditure totals.

(3) 2007-08 figures revised after updated data received from East Ayrshire.

Source: LFR01 form.

Table 4.2: Gross revenue expenditure on special education (£000), 2008-09 ⁽¹⁾

	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs ⁽²⁾)
Aberdeen City	11,460	8,133	7,031	619	-5	27,238	23,205
Aberdeenshire	10,663	8,514	6,472	577	20	26,246	24,945
Angus	5,083	2,844	2,184	189	128	10,428	10,425
Argyll & Bute	3,729	2,991	5,094	252	3	12,069	11,808
Clackmannanshire	2,563	1,589	2,237	164	-	6,553	6,467
Dumfries & Galloway	2,655	1,676	3,691	422	-	8,444	7,158
Dundee City	5,749	6,112	3,651	337	-	15,849	15,849
East Ayrshire	2,305	1,121	4,070	468	-	7,964	7,414
East Dunbartonshire	3,575	1,044	3,186	15	-	7,820	7,639
East Lothian	1,136	800	2,725	2,938	-	7,599	7,490
East Renfrewshire	2,339	1,045	3,195	50	-	6,629	6,459
Edinburgh, City of	13,271	6,251	13,402	1,514	-	34,438	33,559
Eilean Siar	1,403	1,754	884	253	-	4,294	4,294
Falkirk	7,656	1,703	8,471	232	-	18,062	16,434
Fife	13,925	12,477	5,322	181	26	31,931	30,953
Glasgow City	33,896	11,805	26,213	1,007	-	72,921	72,255
Highland	13,607	14,603	10,729	1,280	-	40,219	40,102
Inverclyde	2,260	965	2,543	40	-	5,808	5,497
Midlothian	3,249	3,083	4,268	346	160	11,106	10,817
Moray	5,798	4,291	3,006	241	-	13,336	13,307
North Ayrshire	5,230	1,181	5,906	139	-	12,456	12,123
North Lanarkshire	12,273	4,001	13,005	311	-	29,590	28,855
Orkney Islands	422	194	756	-	-	1,372	1,372
Perth & Kinross	3,940	3,452	4,183	330	32	11,937	11,857
Renfrewshire	5,430	2,503	7,396	304	-	15,633	14,960
Scottish Borders	5,601	3,871	3,893	639	-	14,004	13,558
Shetland Islands	2,345	2,605	918	52	-	5,920	5,920
South Ayrshire	994	851	3,470	83	-	5,398	5,272
South Lanarkshire	9,011	2,449	12,074	528	-	24,062	23,985
Stirling	3,617	2,965	3,239	-	-	9,821	9,628
West Dunbartonshire	2,584	1,148	5,014	109	9	8,864	8,834
West Lothian	4,246	2,850	9,469	444	155	17,164	16,644
All local authorities	202,015	120,871	187,697	14,064	528	525,175	509,085

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

(2) IAT - Inter-authority & inter-account transfers.

Source: LFR01 form.

Table 5.1: Net Expenditure (£000), 2008-09

NB. Due to the rolling up of ring fenced grants in 2008-09, net revenue expenditure is not comparable with previous years. As these rolled up grants are no longer deducted in calculating net revenue expenditure, data have been presented for 2008-09 only.

	Primary	Secondary	Special
Aberdeen City	56,293	60,324	23,133
Aberdeenshire	90,831	103,443	24,382
Angus	37,417	40,996	10,224
Argyll & Bute	33,661	44,462	11,426
Clackmannanshire	17,062	17,335	6,396
Dumfries & Galloway	53,795	60,364	6,884
Dundee City	44,593	53,662	14,818
East Ayrshire	42,761	50,095	7,272
East Dunbartonshire	39,948	48,619	7,563
East Lothian	31,445	37,853	7,368
East Renfrewshire	36,330	47,753	6,374
Edinburgh, City of	110,947	124,734	32,460
Eilean Siar	16,135	18,359	4,221
Falkirk	49,849	59,590	16,333
Fife	121,981	120,565	30,709
Glasgow City	173,964	188,233	67,668
Highland	85,309	93,160	39,337
Inverclyde	25,498	32,073	5,412
Midlothian	34,036	36,020	10,720
Moray	28,913	33,012	13,270
North Ayrshire	48,088	54,684	12,061
North Lanarkshire	135,895	128,812	28,069
Orkney Islands	11,007	11,539	1,339
Perth & Kinross	45,587	53,193	11,830
Renfrewshire	53,860	66,943	14,814
Scottish Borders	36,403	39,493	13,471
Shetland Islands	13,207	16,820	5,849
South Ayrshire	37,133	44,301	5,240
South Lanarkshire	100,516	116,801	22,865
Stirling	27,774	37,019	9,515
West Dunbartonshire	33,651	36,590	8,608
West Lothian	60,213	64,846	16,372
All local authorities	1,734,102	1,941,693	496,003

Source: LFR01 form.

Table 5.2: Gross devolved spending (£000), 2007-08 & 2008-09⁽¹⁾

	Primary		Secondary		Special	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Aberdeen City	41,402	40,802	50,041	49,078	14,271	15,617
Aberdeenshire	59,915	63,455	67,609	72,147	12,695	13,800
Angus	27,706	27,488	34,042	34,390	-	-
Argyll & Bute	25,351	27,084	28,527	30,065	1,383	1,421
Clackmannanshire	9,559	10,037	11,091	11,724	1,590	1,323
Dumfries & Galloway	42,718	43,157	48,028	49,012	-	-
Dundee City	28,869	29,586	40,442	41,164	2,480	2,704
East Ayrshire ⁽¹⁾	32,563	35,015	37,130	41,302	3,264	3,299
East Dunbartonshire	32,614	34,544	40,836	40,966	4,283	4,531
East Lothian	22,311	23,646	23,232	23,862	-	-
East Renfrewshire	33,760	34,707	46,800	48,281	3,195	3,635
Edinburgh, City of	78,753	78,432	85,262	89,937	12,152	12,048
Eilean Siar	10,344	10,240	13,058	12,762	-	-
Falkirk	37,196	36,652	40,482	41,244	7,267	7,438
Fife	79,832	83,837	91,794	93,909	-	1,873
Glasgow City	162,167	163,298	179,906	178,391	33,829	34,920
Highland	56,712	57,993	71,855	73,461	3,234	3,295
Inverclyde	21,502	21,583	25,989	26,601	2,931	2,863
Midlothian	21,895	23,205	24,295	25,410	2,343	2,800
Moray	20,055	20,667	24,366	25,583	-	-
North Ayrshire	35,430	39,902	41,522	42,868	4,085	4,526
North Lanarkshire	118,480	123,389	118,091	122,253	12,823	14,354
Orkney Islands	8,001	8,217	8,026	8,461	-	-
Perth & Kinross	33,051	34,797	34,888	36,542	3,390	3,137
Renfrewshire	48,091	47,921	51,926	50,818	6,316	6,345
Scottish Borders	26,051	27,823	31,029	31,230	-	-
Shetland Islands	11,249	11,974	13,550	13,962	-	-
South Ayrshire	31,474	32,321	36,957	36,362	1,945	2,035
South Lanarkshire	86,975	89,399	93,780	103,285	8,969	8,981
Stirling	22,766	22,730	29,333	35,030	3,939	3,981
West Dunbartonshire	26,246	28,223	31,259	32,032	3,155	3,653
West Lothian	49,988	47,513	53,544	54,941	4,229	4,272
All local authorities⁽¹⁾	1,343,026	1,379,637	1,528,690	1,577,073	153,768	162,851

(1) Gross devolved spending figures are adjusted for inter-authority and inter-account transfers.

(2) 2007-08 figures revised after updated data received from East Ayrshire.

Source: LFR01 form.

Table 6.1: Capital Expenditure (£000), 2008-09^{(1) (2)}

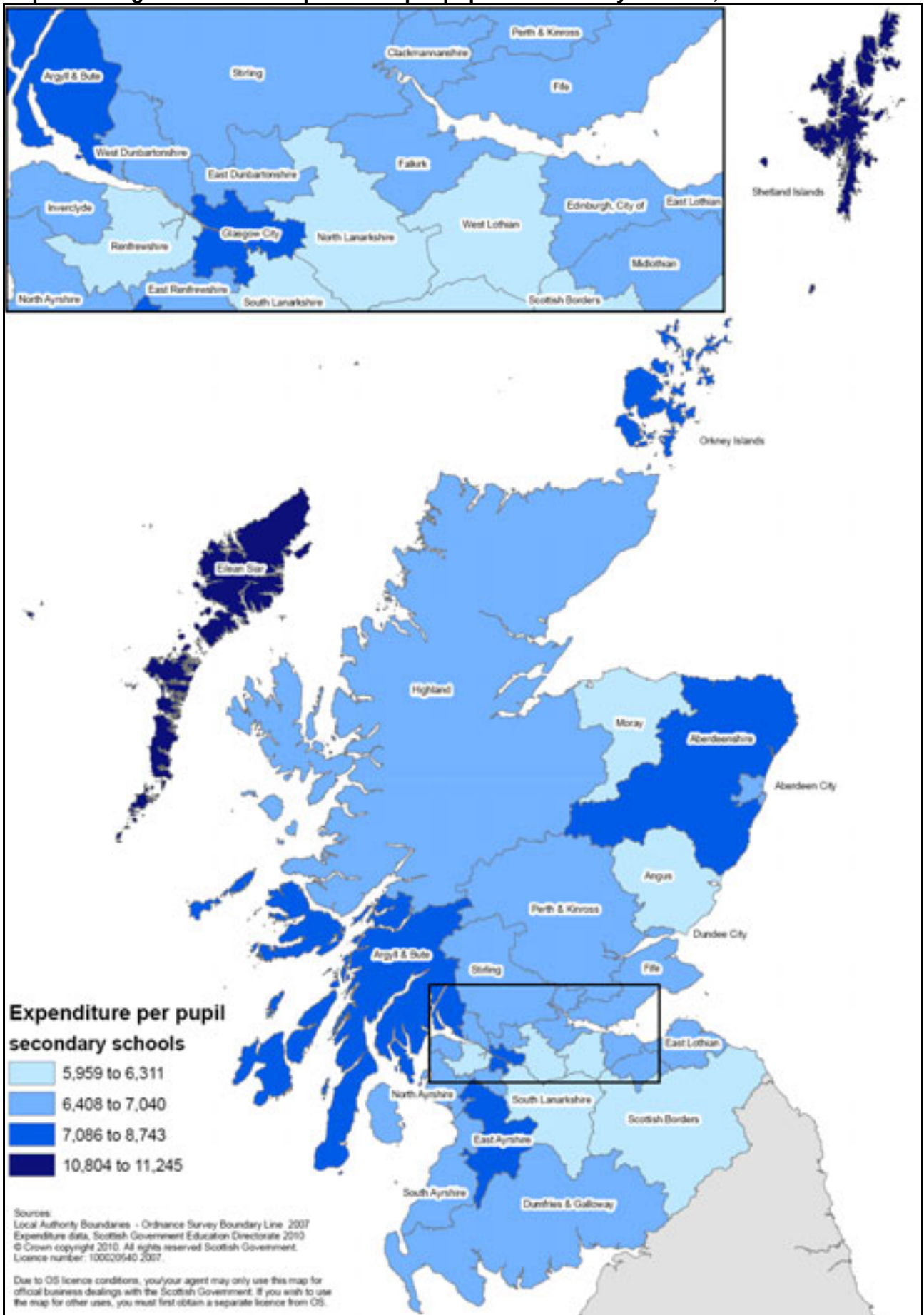
	Primary	Secondary	Special
Aberdeen City	10,027	1,423	858
Aberdeenshire	3,058	5,644	-
Angus	7,106	1,449	-
Argyll and Bute	4,635	3,074	42
Clackmannanshire	495	2,149	203
Dumfries and Galloway	12,831	4,256	-
Dundee City	1,811	1,660	2,059
East Ayrshire	5,544	3,988	12
East Dunbartonshire	3,065	2,868	86
East Lothian	9,186	121	99
East Renfrewshire	1,688	2,505	1
Edinburgh, City of	10,276	2,481	7,758
Eilean Siar	1,193	796	-
Falkirk	8,838	358	-
Fife	7,640	7,213	84
Glasgow City	56,086	402	-
Highland	11,245	12,641	512
Inverclyde	5,088	9,122	2
Midlothian	20,414	2,220	-
Moray	1,383	2,430	-
North Ayrshire	3,827	2,006	375
North Lanarkshire	7,330	6,821	176
Orkney	1,488	956	-
Perth and Kinross	7,961	839	1,762
Renfrewshire	5,139	15,424	31
Scottish Borders	8,610	2,861	-
Shetland	304	4,290	502
South Ayrshire	5,672	2,617	125
South Lanarkshire	49,951	1,160	1,330
Stirling	3,579	16,564	-
West Dunbartonshire	1,720	878	22
West Lothian	3,986	34,042	573
All local authorities	281,176	155,258	16,612

(1) Does not include PPP projects

(2) The capital split –not funded and funded from revenue – was not collected in 2008-09.

Source: CPR Fin5 form.

Map 2: Total gross revenue expenditure per pupil in secondary schools, 2008-09



Source: LFR01 form and Pupils in Scotland 2008.

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